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ISLAMABAD, TUESDAY, JUNE 30, 2020

PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 30th June, 2020

No. F, 22(35)2020-Legis.—The following Act of Majlis-e-Shoora  
(Parliament) received the assent of the President on the 30th June, 2020 is  
hereby published for general information: —

[ACT No. XIX OF 2020]

. AN

ACT

to give effect to the financial proposals of the Federal Government for the year  
beginning on the first day of July, 2020 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, 2020 and to amend certain laws for the purposes hereinafter  
appearing;

(285)

Price ; Rs. 210.00

(5664 (2020)/Ex. Gaz.]

It is hereby enacted as follows:-

1. Short title and commencement.—(1) This Act shall be called the Finance Act, 2020.

(2) It shall, unless specified otherwise, come into force on the first day of July, 2020.

2. Amendment of Petroleum Products (Petroleum Levy)

Ordinance, 1961 (XXV of 1961).—In the Petroleum Products (Petroleum Levy) Ordinance, 1961 (XXV of 1961), in section 3A,—

(1) in sub-section (2), in clause (b), after the figure “2008”, the expression “or general sales tax payable under the Sales Tax Act, 1990” shall be inserted; and

(2) in sub-section (3), after the expression “(IV of 1969),” the expression “the Sales Tax Act, 1990” shall be inserted.

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

G) in section 2,—

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

“(ai) “advance ruling” means a written decision by the Board or any officer or a committee authorized by the Board, on the request of an applicant for determination of classification, origin or applicability of a particular relief or exemption on goods prior to their importation or exportation, valid for a specified period of time;”;  
and

(b) in clause (s).—

(i) after the word “force”, the expression “, or in any way being concerned in carrying, transporting, removing, depositing, harbouring, keeping, concealing” shall be inserted; and

(ii) in sub-clause (ii), for the expression “one hundred and fifty thousand”, the expression “five hundred thousand” shall be substituted;

PART J]

(2)

(3)

(4)

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 2020 287

in section 7, after the word "Forces", the expression ", Border Military Police (BMP)" shall be inserted;

in section 17, for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-

"Provided that the period of detention shall not exceed fifteen days which may be extended by the Chief Collector or Director General for a period not exceeding fifteen days.";

in section 19, in sub-section (5), in the second proviso, for the figure "2020", the figure "2021" shall be substituted;"

(5) for section 19C, the following shall be substituted, namely;

"19C. Minimal duties not to be demanded.—Where the value of

(6)

(7)

(8)

imported goods does not exceed five thousand rupees, no duties and taxes shall be demanded, subject to conditions and restrictions as may be prescribed by the Board under the rules.";

in section 21; in clause (c), for the expression "customs-duties", the expression "duties as levied under section 18 or 18A and" shall be substituted;

in section 27A, for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely;—

"Provided that the goods imported in new condition shall not be allowed scrapping and mutilation and shall be classified and chargeable to leviable duty and taxes as new goods.";

in section 32A,-

(a) in sub-section (1),—

(i) after clause (c), the following new clause (ca) shall be

inserted, namely:—

“(ca) declares value which is significantly higher or lower than the actual value, that is, the price actually paid or payable for the goods when sold for export to Pakistan, proceedings may be initiated under this section subject to conditions or

limitations as may be prescribed by the Board under the rules.”; and

(Gi) in clause (e), for the expression “(c)” the expression “(c), (cay)” shall be substituted; and

(b) 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 an offence, having no revenue implication but covered under sub-section (1). shall also be served with show cause notice within a period of one hundred and eighty days of detection of such fraud for penal action under the relevant provisions of law.”:

(9) . in section 80, in sub-section (3), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that in case of reassessment. » notice shall be served to the importer through Customs Computerized System and opportunity of hearing shall be provided, if he so desires.”;

(10) in section 139,—

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

“(2) Where any passenger or a member of the crew makes a false declaration or fails to make such declaration as required under sub-section (1), he shall be guilty of an offence under this Act.”; and

(b) . after sub-section (2), substituted as aforesaid, the following new sub-section shall be added, namely:-

“(3) Notwithstanding the provisions of sub-section (2), where any person attempts to bring into or takes out of Pakistan, currency, gold, precious metals or stones, in any form, through concealment in baggage or circumventing customs controls at airports, seaports and land border custom-stations, he shall be guilty of an offence of smuggling within the meaning of clause (s) of section 2.”;

PaRT I]

(11)

HE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 2020

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

against

serial number 8,-

(a) for sub-serial (i) and entries relating thereto in columns (1),  
(2) and (3), the following shall be substituted, namely:—

where any goods be  
smuggled into or out of  
Pakistan,-

{a) if the value of  
the goods is from PKR

such goods shall be liable  
to confiscation and any  
person concerned in the  
offence shall be liable to-  
a penalty not exceeding  
the value of the goods,

500,001 to 3,000,000 | and upon conviction by a  
(both inclusive); Special Judge he shall  
further be liable to  
imprisonment for a term  
not exceeding two years,  
(b) if the value of | a penalty not exceeding

the goods is from PKR  
3,000,001 to 5,000,000  
(both inclusive);

two times the value of  
the goods; and upon  
conviction by a Special  
Judge he shall further be  
liable to imprisonment  
for a term not exceeding

three years:  
Provided that  
the sentence of the

imprisonment shall not  
be less than two years.

(c) if the value of the goods is from PKR \$,000,001 to 7,500,000 (both inclusive);

a penalty not exceeding three times the value of the goods; .and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding five years:

Provided that the sentence of the imprisonment shali not be jess than two and half years.

(d) if the value of the goods is from PKR 7,500,001 to 40,000,000 (both inclusive);

a penalty not exceeding four times the value of the goods, and upon conviction by a Special Judge he shall further be liable to imprisonment

General”;

for a term not exceeding  
ten years:

Provided that |  
the sentence of the |  
imprisonment shall not  
be less than three years.

(e) if the value of | a penalty not exceeding  
the goods exceeds PKR | five times the value of  
10,000,000; the goods; and upon  
conviction by a Special  
Judge he shall further be  
liable to imprisonment  
for a term not exceeding  
fourteen years:

Provided that  
the sentence of the  
imprisonment shall not  
be less than five years  
and the whole or any part  
of his moveable and  
immoveable assets and  
property shall also be  
liable to forfeiture in  
accordance with section  
187 of the Customs Act,

1969:

Provided further  
that, in the case of such  
goods as may be notified  
by the Federal  
Government in the  
official Gazette, the  
sentence of  
imprisonment shall not  
be less than five years  
and the whole or any part  
of his property shall also  
be liable to forfeiture.

(b) for sub-serial (iii) and entries relating thereto in columns (1),  
(2) and (3), the following shall be substituted, namely:~

if the smuggled or} such currency or  
prohibited goods  
comprise currency,  
gold, silver, platinum or  
precious stones in any  
form-



(a) if the value of  
the currency or goods is

goods  
shall be liable to  
confiscation and any  
person concerned in the  
offence shall be liable to-

a penalty not exceeding  
the value of the goods: and

Part I]

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{ | upto US \$ 10,000 or | upon conviction by a

equivalent in  
(currency of  
denomination) etc;

value |  
other

Special Judge he shall |  
further be liable to  
imprisonment for a term

r

ly if the value of  
the currency or goods is  
from US \$ 10,001 to  
US \$ 20,000 (both  
inclusive) or equivalent  
in value (currency of  
other @ denomination)  
etc;

less than two years.

a penalty not exceeding  
two times the value of the  
goods: and upon  
conviction by a Special  
Judge he shall further be  
liable to imprisonment for  
a term not exceeding three  
years:

Provided that the  
sentence of the  
imprisonment shall not be

| {c) If value of the  
currency or goods is  
from US \$. 20,001 to  
US \$ 50,000 (both  
inclusive) or equivalent  
in value (currency of  
other denomination)  
etc;

a penalty not exceeding  
three times the value of the |  
goods; and upon |

conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding five years:

Provided that the sentence of the imprisonment shall not be less than two and half

years.

—

not exceeding two years;

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(d) if the value of the currency or goods is from US \$ 50,001 to US \$ 100,000 (both inclusive) or equivalent in value (currency of other denomination) etc:

| sentence of the

a penalty not exceeding | four times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding ten years:

Provided that the

imprisonment shall not be less than three years.

—

[

L. if the value of the currency or goods exceeds US \$ 100,000 or equivalent in value (currency of — other denomination) etc;

{

a penalty not exceeding  
five times the value of the  
goods; and upon  
conviction by a Special  
Judge he shall further be  
liable to imprisonment for  
a term not exceeding  
fourteen years:

(12)

(4)

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1 Provided that the sentence of the imprisonment shall not be less than five years and the whole or any part of his moveable and immoveable assets and property shall also be liable to forfeiture in accordance with section 187 of the Customs Act, 1969.

(c) sub-serial (iv) and entries relating thereto in columns (1), (2) and (3), shall be omitted;

in section 179, in sub-section (3),—

(a) after the colon, the following new proviso shall be inserted, namely:—

“Provided that in cases, wherein the provisions of clause (s) of section 2 have been invoked, such cases shall be decided within a period of thirty days of the issuance of show cause notice.”; and

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

in section 187, for the full stop at the end, a colon shall be substituted and thereafter the following provisos shall be added, namely:—

“Provided that any person, alleged to have committed an offence under this Act, shall bear the burden of proof that any property owned by him in his name or someone else name was not acquired from the proceeds of such crime:

Provided further that the procedure for forfeiture of such property shall be prescribed by the Board under the rules.”;

in section 194B, in sub-section (1), after the first proviso, the

following new proviso shall be inserted, namely:-

“Provided further that in cases, wherein the provisions of clause (s) of section 2 have been invoked, appeals shall be decided within a period of thirty days.”;

eT oe

(15)

in section 195C,—

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

“(c) a person to be nominated by the Board from a panel mentioned in clause (b);”;

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

“(3) The Board shall communicate the order of appointment of committee to the court of law or the appellate authority and the Collector.”

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

(d) in sub-section (5), for the colon at the end, a full stop shall be substituted and the proviso thereafter shall be omitted;

(e) in sub-section (6), for the expression “on withdrawal of appeal upto the date of decision by the committee”, the expression “from the date of appointment of the committee up to the date of decision of committee or its dissolution, as the case may be” shall be substituted,

(f) for sub-section (7), the following shall be substituted, namely:—

“(7) The decision of the committee under sub-section (5) shall be binding on the Collector when the aggrieved person, being satisfied with the decision, has withdrawn the appeal pending before the court of law or any appellate authority and has communicated the order of withdrawal to the Collector:

Provided that if the order of withdrawal is not communicated to the Collector within sixty days of the service of decision of the committee upon the aggrieved person, the decision of the committee shall not be binding on the Collector.”; and

(g) \_\_\_ in sub-section (8), for the expression “which issued the order of withdrawal under sub-section (4) and the appeal shall be treated to be pending before such appellate authority as if the

appeal had never been withdrawn” the expression “where the dispute is pending” shall be substituted;

(16) in section 201, in sub-section (3), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that, in case wherein goods declaration has been

filed, the share of importer in sale proceeds shall not exceed the declared value of the goods.”;

(17) in section 212A, after sub-section (2), the following sub-section shall be added, namely:—

“(3)

Notwithstanding anything contained in this Act or any other law for the time being in force, the Board may, subject to such conditions, limitations or restrictions as it thinks fit to impose, grant benefits to the authorized economic operators in such manner as may be provided under the rules made, including—

(a) laying down any procedure or mode for collection of customs duties, fee, surcharge, penalty or any other levy under this Act or any other law;

(b) deferring collection of customs duties, fee, surcharge, penalty or any other levy either in whole or in part;

(c) condoning or substituting whole or part of the bank guarantee or pay order of a scheduled bank required under this Act with any other financial instrument as deemed appropriate.”; and

(18) after section 212A, the following new section shall be inserted, namely :—

“212B.

(2)

Advance Ruling—(1) An applicant desirous of Advance Ruling may make an application in such form and in such manner as may be prescribed under the rules, stating any of the questions as contained in sub-section (2) hereinafter on which the Advance Ruling is sought.

The question on which advance ruling is sought shall be in respect of,—

(3)

(4)

(5)

(6)

(i) classification of goods under the First Schedule to this Act;

Gi) determination of origin of the goods under the rules of origin notified for bilateral and multilateral agreements;

(iii) applicability of notifications issued in respect of duties under this Act or any tax or duty chargeable under any other law for the time being in force in the same manner as duty of customs leviable under this Act: or

(iv) any other matter as the Board may specify by notification in the official Gazette.

The proceedings for issuance of advance ruling shall be completed within ninety days.

The Ruling issued under sub-section (1) shall be 'binding on the applicant.

The Ruling issued under sub-section (1) shall be binding on the Customs for a period of one year unless there is a change in law or facts or circumstances on the basis of which the advance ruling was pronounced.

The appeal against the Ruling issued under sub-section (1) shall lie with the Member Customs (Policy) within thirty days of issuance of the Ruling:

Provided that during the appeal period of thirty days, the operation of the Ruling shall remain suspended unless the applicant accepts the Ruling.”;

(19) in the First Schedule,—

(i)

in Chapter 99, in Sub-Chapter-V, in column (1) against PCT code 9917, in column (2), in paragraph (3), the following amendments shall be made and shall be deemed to have been made with effect from the 1st June, 2020, namely:—

(a) in sub-paragraph (i), for the word “and”, occurring for third time, the expression “, including Gwadar



International Terminals Limited and Gwadar Marine

Services Limited and their", shall be substituted;

(b) in sub-paragraph (ii), for the words, “the ships used in the port and its terminals”, the words “all visiting ships including foreign and local and fishing vessels at Gwadar Port”, shall be substituted; and

(c) for

sub-paragraph (iv), the following shall be

substituted, namely:—

“Gv)

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, transshipment, labelling, light end assembly and re-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.”; and

(ii) 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 -

(20) \_ in the Fifth Schedule,—

(A) in Part-L—

(i) in the preamble, in the explanation, for sub-para (b), the following shall be substituted, namely:—

“(b)

use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, cool chain, dairy, poultry industry, IT sector, storage, communication and \_ infrastructure development of SEZs by Zone Developer.”; and

(ii). in the Table, in column (1),—

{a)

for \$.No.23 and the entries relating ‘thereto in columns (2), (3), (4) and (5), the following shall be substituted, namely:—



Parts, Components and If imported by  
inputs for | LED Light

manufacturing LED | | and Bulbs

| lights: \_ i . manufacturers]

i rc) Housing/Shell, | Respective | 0% registered

| shell cover und base cap headings “| under the

| | for all. kinds of LED Sales Tax Act,

Lights and Butbs 1990 subject

Gi) Pickling 3810.9090 | 0% | \* annual

preparations for metal, | quota

surfaces; soldering determination

| brazing or = welding hy the Input

| powders and pastes Output

consisting. of metal and | | ooeticient

other materials \_\_\_| aco

(ii) Poly Butylene | 3907.7000 | 0% | COS)

| Terephthalate \_\_\_\_t 4

ES) Bare or Stuffed | 8534. 0000 | 6% j

Metal Clad Printed | |

Circuit Board (MCPCB) | :

@) Constant 504.4090 | 0%

Current Power Supply: for

of LED Lights and Bulbs |

(1-300W) |

| (vi) Lenses for LED | 90019900 | 0% |

j lights and Bulbs \_\_. ——

for S. No. 26 and the entries relating thereto in  
columns (2), (3),-(4) and (5), the following shall be  
substituted, namely:—

(b)

Plant machinery and | Respective  
equipment imported | headings

during the - period |

~26 [ ore}

j und equipment under

the said serial number

i shall be released on

The piaat at mache]

commencing on Ist

July. 2014 and ending i certification from

on 30th June, 2023 for Provircial Home

selling up of industries Secretary that — the

j in erstwhile FATA goods are bonafide

1 Areas. requirement of the

unit as per Annex 8.

the goods shall not  
be sold or otherwise  
disposed of without  
prior approval of the  
Board,"; and |

(c) after S.No.35 and corresponding entries relating

thereto in columns (2), (3), (4) and (5), the  
following shall be added, namely:—

(B)

(C)

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 2020 [Part]

~36 | Machinery, 7 If imported by  
equipment and other Internet Service  
project related items providers registered  
; for setting up of under the Sales Tax }  
| Submarine Cable Act 1990, duly |  
Landing stations certified by — the  
(i) Tubes Pipes and | 7303.0000 | 0% | Ministry of  
hollow profiles of cast | 1 (Information  
iron HI Technology and  
| Gi) Articles of non- | 7325.1000 | 0% | Telecommunication  
: in i Pakistan  
ptnalleable cast on ~ | - ant J aks  
| (iti) Static Converters | 85044090 | 0% | Telecommunication!  
(iv) Machines for the | 8517.6290 | 0% | Authority (PTA), and  
reception, conversion subject to annual  
and transmission or | quota determination  
| regeneration of voice. | by the Input Output  
| images or other data. j Co-efficient |  
including switching Organization (JOCO). |  
and routing apparatus i  
| tw) Optical fiber 854.7000 | a  
! Cables  
37; Other Electric ssa 6080 | T if imported by |  
Conductors exceeding % | manufacturers of  
32000 V | transformers,  
| registered under the  
i Sales Tax Act 1990.":

in Part I, in Table C. in column (1), after S.No.33, and  
corresponding entries relating thereto in columns (2), (3) and  
(4), the following shall be added, namely:—

[+34 | Megtumine antimonite

~—y

| 3004,9099 | 0%. |

in Part II, in the Table, in column (1),—

(i) against S.No. 96, in column (2), against sub-serial (i),  
for the entries in columns (3) and (4), the entries  
“766.1200” and “0%” shall be respectively substituted:

(ii)

against S.No. 105, in column (5), for the figure “2020”

the figure "2030", shall be substituted; and

(iii) for S.No. 107 and the entries relating thereto in columns (2), (3), (4) and (5), the following shall respectively be

substituted, namely: —

(i) Paper having | 4802.5510 | 0%  
specification  
60 gin/m" in |  
23X36

inches or

20X30 4810.1310

(i) If imported by a  
Federal or Provincial  
Goverhment  
Institution or a  
Nashir-e-Quran

approved by\_

a

inches sheets

(ii) Art paper  
having  
specification  
20x30 inches,  
23x30 inches,  
23x33 inches,  
23x36 inches  
and 700x1000  
mm

4810.1990 |

— \_ — \_ ~

respective Provincial  
Quran Board for  
printing of Holy  
Quran;

In case of Nashir-e-  
Quran the quantity of  
paper to be imported  
would be determined  
by IOCO; and

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  
{OCO. Imports made  
by Nashir-e-Quran  
availing the facility  
of 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 ta 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.  
 i j supplied to the  
 . Nashir-e-Quran;  
 (vi) the security  
 deposited by the  
 i Nashir-e-Quran a'.  
 the time of  
 clearance shall be

released after  
 i NOC from [OCO  
 regarding

consumption of  
 paper and supply

of finished |  
 { product as per the ;  
 { contract.”; \

(ix) for S.No.109 and the entries relating thereto in columns  
 (2), (3), (4) and (5), the following shall respectively be  
 substituted, namely:—

4304.3900 | 15%] IF imported by 2 |  
 ip

ales Tax registered

manufacturer of:

Aseptic liquid food |

| packaging materia', |

| Subject to quota |

“109 | (i) Other craft  
 paper 48 10.9200 |

|

| i

\

Gi) Multi-ply (clay  
coated paper 7607.1 100

and paper board

| |

i |

t i

| |

(iii) Aluminum foil  
(rolled but not  
further worked} L

(vy) against S.No.116, in column (4), for the expressio.l  
"10%" appearing against PCT 8529.9090, in colum  
(3), the expression "0%" shall be substituted; and

determination by :  
10CO."; |

(vi) after S.No.i18, the following new S. Nos. and entries  
relating thereto in columns (2), (3), (4) and (5), shall be  
added, name!ly:—

Part []

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composite  
solvents and thinners,

Organic

not elsewhere

specified or included;  
prepared paint or  
varnish removers.

Plasticised  
Vinyl] Chloride)

(Poly

301

3814.0000

3904.2200

Other  
Polyesters

saturated

3907.9900

5% | If imported by

|

manufacturers of  
Butyl Acetate  
registered under the  
Sales Tax Act 1990,  
subject to annual  
quota determination  
by Input Output  
Co-efficient  
Organization  
(1OCO).

If imported by  
manufacturers of  
disposable syringes  
and saline infusion  
sets, registered  
under the Sales Tax  
Act 1990, subject

to annual quota  
determination by  
Input Output Co-  
efficient  
Organization  
(IOCO).

If imported by  
manufacturers of  
interlining/  
buckram,  
registered under  
the Sales Tax Act  
1990, subject to  
annual quota  
determination by  
Input Output Co-  
efficient  
Organization  
{1OCO).;

122

(i) Skimmed milk  
powder

0402.1000 | 0%

(ii) Chickpeas

0713.2010

If imported by  
manufacturers of  
Ready to Use

(iii) Sayabean oil

1507.9000

Supplementary

(iv) Palm Olein

—

1541,9030

(y)

Hydrogenated. | 1516.2010

Foods (RUSF),  
duly authorized

vegetable fats

(vi) Malto dextrins 1702.9030 | by United Nations

(vii) Premixes of | 2106.9090 World Food  
vitamins and Program

minerals (UNWEP) and-

(viii) Emulsifier 3404.9090 | | subject to annual

{ix) Antioxidant 3824.9999 quota

determination by  
Input Output Co-  
efficient  
Organization  
(IOCO).;

(D) after Part V, the following new Part-V(A) shall be inserted,  
namely:—

“Part-V(A)  
Import of Electric Vehicles (EV) CBU and their Parts  
Under Electric Vehicle Policy 2020

TABLE-I  
[For 2-3 Wheelers & Heavy Commercial Vehicles (CBUs)]}

Description PCT Code Conditions

50% of the  
prevailing tariff | shall be  
rate of customs { admissible for a  
duty as specified | period of 5 years  
in the —‘ First ] with effect from  
Schedule to the | 1\* July 2020. on  
Customs Act, | import of 10  
1969). electric vehicles  
{CBL) of the  
same variant to  
be —\_ assembled/  
manufactured as  
mentioned in  
column (2) of  
this table, to the  
extent of  
maximum 200  
units, to 243  
wheeler segment,  
duiy approved /  
certified by the  
Engineering

Development

Electric auto 8703.8030 The concession

tickshaw

3-Wheeler 8711,6060

electric loader

Electric 8711.6040

motorcycle



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.

Electric buses 8702.4090

Electric trucks 8704.9030

Electric prime 8701.2060  
movers

#### TABLE-II

[For CKD and EV Specific Parts]

Description of  
imported goods

Description  
of vehicles

Electric auto | (i) EV

Following

rickshaw specific components | (notwithstanding | shall be  
(PCT — code | for assembly ' | the rate of | admissible to  
703.8030) manufacturing in any | customs duty on | manufacturers of

electric auto  
tickshaws for a  
period of five

kit form (CKD): -  
(a) Batteries other  
than lead acid

these items as  
specified in the  
First Schedule to

{PCT code 85.07}, } the Customs | years from Ist

{b) Battcry Charger } Act. 1969). July, 2020 subject  
(PCT code to certification  
8504.4020), and quota

{c) Controller (PCT determination by  
code 8542.3100), the Engineering

(d) Efectric Motor Development  
(PCT code Board (EDB).  
501.3290),

(e) Three connection  
terminal {PCT  
code 8504.9090),

{f) Converter (PCT  
code 8502.4000),

(g) Signal Hook (PCT  
{| code 8504.9090.

(ii) Component for 15% The concession  
assembly / shall be  
manufacturing in any admissible subject  
kit form (CKD)- Non- to the conditions  
localized parts. mentioned at

Para-2 of SRO

656(1)/2006 dated

22.06.2006.

(iii) Component for 15% plus Subject to the  
assembly / Additional conditions  
manufacturing in any Customs Duty Mention at Para-2  
kit form (CKD)- levied under of SRO

Localized parts. SRO 656(1)/2006 dated

693(1)/2006 22.06.2006.

dated

Lo. 01.07.2006

2. 3-Wheeler @ Following EV 1% The concession  
electric specific components | (notwithstanding | shall be  
foader (PCT | for assembly ' | the rate of | admissible to  
code manufacturing in any | customs duty as | manufacturers of  
371 1.6060) kit form (CKD): - specified in the | 3-Wheeler

(a) Batteries other than

lead acid (PCT

code 85.07),

{b) Gear (PCY code

8483.4019),

{c) Electric motor with

axle (PCT code

8501.3290),

{d) Controfler = (PCT

code 8542,3100).

(e) Power Switch

(PCT. code

8536.5629)

(f) Electric auto cut

(PCT code

8504.9090).

{g) Battery Connection

(PCT code

8544.4229)

th) Battery Charger

(PCT code

8504.4020),

(i) Junction Box (PCT  
code 8536.4910)

Component for

Assembly /

manufacturing in any  
kit form (CKD)- Non-  
Localized parts.

First Schedule to  
the Customs  
Act, 1969).

15%

—

electric loader for  
a period of five  
years from 1st  
July, 2020 subject  
to certification  
and quota  
determination by  
the Engineering  
Development

Board (DB).

The concession  
shall be  
admissible subject  
to the conditions  
mentioned at  
Para-2 of SRO  
656(1)/2006 dated  
22.06.2006.

sees

Component for | 15% plus Subject to the  
Assembly { | Additional conditions  
manufacturing in any | Customs Duty mention at Para-2  
kit form (CKD)- | levied under of SRO  
Localized parts. SRO 656(12006 dated  
693(1)/2006 22.06.2006.

dated

01.07.2006

3. Electric i) Following EV 1% The concession  
motorcycle | specific components | (notwithstanding | shall be  
(PCT code | for assembly /{the cate of | admissible to  
87t1.6040) manufacturing in any | customs duty as | manufacturers of  
kit form (CKD): - specified in the | electric  
FirstSchedule to | motorcycle for a  
{a) Electric Motor | the Customs | period of five  
(PCT code | Act, 1969). years from Ist  
8501.3290), July, 2020 subject  
(j) Battery Charger to \_ certification  
(PCT code and quota  
8504.4020), determination by  
(c) Switches (PCT the Engineering  
code 8536.5029), Development  
(d) Junction Box Board (EDB).  
{PCT code  
8536.4910),  
(ec) Controller (PCT  
code 8542.3100),  
(f) Converter (PCT  
code 8454.1000),  
(g) Batteries other  
than lead  
acid(PCT code  
85.07)

{ii) Component for 15% The concession  
Assembly / shall be  
manufacturing in any admissible subject  
kit form (CKD)- Non- to the conditions  
Localized parts. mentioned at  
' Para-2 of SRO  
656(1)/2006 dated  
22.06.2006.

(iii) Component for 15% plus Subject to the  
Assembly / Additional conditions  
manufacturing in any Customs Duty mention at Para-2  
kit form (CKD)- levied under of SRO  
Localized parts. SRO 656(1)/2006. dated  
693(1)/2006 22.06.2006.

dated

01.07.2006

[Part 1

|

Electric  
Buses (PCT  
code  
8702.4090)

Components in any kit  
form (CKD) (PCT  
code 8702.4010)

ol

Electric Components in any kit

Trucks (PCT | form (CKD) (PCT  
code code 8704,9020)  
8704.9030)

1%

(i)

Gi)

(i)

The  
concession  
shall be  
admissible  
on import of  
CKD kits to  
manufacturer  
s of electric  
buses for a  
period of five  
years with  
effect from  
1st July.  
2020 subject  
to .  
certification  
and quota  
determinatio  
n by the  
Engineering  
Development  
Board

(EDB).

The  
concession  
shall be  
admissible  
subject to the  
conditions  
mentioned at  
Para-2 of  
SRO  
656(1)/2006  
dated  
22.06.2006.

The  
concession  
shall be  
admissible on  
import of  
CKD kits to  
manufacturer  
s 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  
mentioned at  
Para-2 of  
SRO

656(1)/2006

dated

22.06.2006.

The .  
concession  
shall be  
admissible  
on import of  
CKD. kits 'to  
manufacturer  
s of electric  
prime  
movers for a  
period of five  
years with  
effect from  
ist July,  
2020 subject  
to  
certification  
and quota  
determinatio  
n by the  
Engineering  
Development  
Board  
(EDB).

{ii) The  
concession  
shall be  
admissible  
subject to the  
conditions

mentioned at

Para-2 of

SRO

656(1)/2006

dated

22.06.2006.

Components in any kit  
form (CKD) (PCT  
code 8701.2050)

Electric  
Prime

Movers  
(PCT code  
870].2060)

(2)

[Part I

TABLE-ITE

[Miscellaneous]

Customs duty (%)

Conditions

(3)

Plant and = machinery  
specifically designed for  
use in manufacturing of  
electric vehicles.

2. | Import of inputs for  
: manufacturing of EV  
specific parts, as  
i mentioned against S. No.  
i 1, 2 and 3. of Table-II  
above, by vendors and  
OEMs of CV  
manufacturing .

0%

0%

4)

(i) The concession shall  
be admissible on one-  
time basis for setting  
up the new assembly  
and: or manufacturing  
facility of 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.

G) The concession  
shall be  
admissible to  
manufacturers and  
vendors of EV  
specific parts.  
subject to  
certification and  
quota  
determination by  
EDB.

{ti) The concession  
shall be  
admissible subject  
to the conditions  
mentioned under  
SRO 655(1)/2006  
dated 22.06.2000.

3. | Import of CBU chargers  
with CKD kits for electric  
vehicles as specified in

1%

(notwithstanding the rate

of customs duty \_ as

The concession shall

be admissible on the  
CBU chargers.

specified in the First  
Schedule to Customs  
Act, 1969).

imported with CKD  
kits of 2-3 wheelers  
and HCV vehicles  
specified in Table-II  
above, subject to EDB  
certification", and

column 2 of Table-II  
above.

(E) \_ in Part VI, in the Table, in column (1), after S.No.6 and the  
entries relating thereto in columns (2), (3), (4) and (5), the  
following shall be added, namely:—

"7 | Aircraft engine 8407.1000 | 0 For use in aircraft and

trainer aircraft".

4. Amendment of Finance Act, 1989.—In the Finance Act, 1989  
(V of 1989), in section 7, after sub-section (10), the following new sub-section  
shall be added, namely:

"(11) Sub-section (1) shall cease to apply from the 17th day of April,  
2020."

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

(1) \_ in section 2,—

(a) in clause (1),—

(i) in sub-clause (a), the words "or is blocked" shall be  
omitted; and

(ii) in sub-clause (d), for the words "two consecutive  
monthly", the word "quarterly" shall be substituted;

(b) in clause (20), for clause (c), the following shall be  
substituted, namely:—

"(c) sales tax-levied on the services rendered or provided by  
the person under Islamabad Capital Territory (Tax on  
Services) Ordinance, 2001 (XLII of 2001);"; and

(c) in clause (46),—

(i) in sub-clause (h), after the word "producer", the words

"or WAPDA" shall be inserted and shall be deemed to  
have been inserted with effect from 1st July, 2019; and



(ii) in sub-clause (h), the word “and” at the end shall be omitted and in sub-clause (i), for the full stop at the end, the expression “; and” shall be substituted and thereafter the following sub-clause shall be added, namely—

“(j) in case of registered person who is engaged in purchasing used vehicles from general public on

\* which sales tax had already been paid at the time

of import or manufacturing, and which are, later

on, sold in the open market after making certain value addition, value of supply will be the difference between sale and purchase price of the

said vehicle on the basis of the valuation method prescribed by the Board.”;

(2) in section 3, in sub-section (7),—

(a) after the word “withheld”, the words “by the buyer” shall be omitted; and

(b) after the word “persons”, the words “being purchaser of goods or services” shall be inserted;

(3) in section 7, after sub-section (4), the following new sub-section shall be added, namely:—

“(3) | Notwithstanding anything contained in this Act or the rules made thereunder, the Board, by notification in the official Gazette, may impose restrictions on wastage of material on which input tax has been claimed in respect of the goods or class of goods.”;

(4) in section 8, in sub-section (1), in clause (m), after the word “goods”, the words “or services” shall be inserted;

(5) in section 8B, after sub-section (4), the following new sub-section shall be inserted, namely:—

“(4A) Notwithstanding anything contained in sub-sections (1), (2) and (3), input tax allowed in case of locally manufactured electric vehicles subject to reduced rate of tax under the Eighth Schedule shall be limited to the extent of amount of output tax and no refund or carry forward of excess input tax shall be allowed.”;

(6) after section 11B, the following new section shall be inserted, namely:— :

“T1C,

©)

(8)

Q)

Power of tax authorities to modify orders, etc.—(1) Where a question of law has been decided by a High Court or the Appellate Tribunal in the case of a registered person, on or after first day of July, 1990, the Commissioner or an officer of Inland Revenue may, notwithstanding that he has preferred an appeal against the decision of the High Court or made an application for reference against the order of the Appellate Tribunal, as the case may be, follow the said decision in the case of the said taxpayer in so far as it applies to said question of law arising in any assessment pending before the Commissioner or an officer of Inland Revenue, until the decision of the High Court or of the Appellate Tribunal is reversed or modified.

In case the decision of High Court or the Appellate Tribunal, referred to in sub-section (1), is reversed or modified, the Commissioner or an officer of Inland Revenue may, notwithstanding the expiry of period of limitation prescribed for making any assessment or order, within a period of one year from the date of receipt of decision, modify the assessment or order in which the said decision was applied so that it conforms to the final decision.”;

in section 23, in sub-section (1), in clause (b), for the word “fifty”, the words “one hundred” shall be substituted;

in section 25, after sub-section (2), the following new sub-section shall be inserted, namely:—

“(2A) For the purpose of sub-section (2) of section 25, the

(9)

(10).

Commissioner may conduct audit proceedings electronically through video links, or any other facility as prescribed by the Board.”;

in section 26, in sub-section (1), after the word “true”, the comma



and word “, complete” shall be inserted;

in section 33, in the Table, in column (1),—

(a)

against serial number 25, in column (2),—

(i) for the word “six”, the word “two” shall be substituted:  
and

(ii) for the words “ and an embargo shall be placed on his sales”, the words “till such time -he integrates his business in the manner as stipulated under sub-section (9A) of section 3 or section 40C, as the case may be” shall be substituted: and

(b) after serial number 27 and the entries relating thereto in columns (2) and (3), the following new serial number and the entries relating thereto shall be added, namely:—

“28. Any person who is required to share information under section 56AB, fails to do so in the manner as required under the law

Such person shall pay a | 56AB.”; |  
penalty of twenty five !  
thousand rupees for first  
default and fifty thousand ;  
rupees for each subsequent  
default

(11) in section 38,—

{a) in sub-section (1), after the word “access”, the words “including real-time electronic access” shall be inserted: and

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

“(4) For the purpose of sub-section (1), the Board may make rules relating to electronic real-time access for audit or a survey of persons liable to tax.”:

(12) in section 45B,-

(a) in sub-section (1),-

(i) in the first proviso, for the colon at the end a full stop shall be substituted and thereafter the second proviso ' shall be omitted; and

(ii) the existing sub-section (1A) shall be re-numbered as sub-section (1C) of that section and before sub-section (iC), re-numbered as aforesaid, the following new sub-sections (1 A).and (1B) shall be inserted, namely:—

“(IA) An appeal under sub-section (1) shall—

(a) \_ be in the prescribed form;

(b) be verified in the prescribed manner,

(c) state precisely the grounds upon which the appeal is made;

(d) be accompanied by the prescribed fee specified in sub-section (1B); and

(e) be lodged with the Commissioner (Appeals) within the time set out in sub-section (1).

(1B) The prescribed fee shall be—

(a) in the case of an appeal against an assessment—

(i) where the appellant is a company, five thousand rupees; or

(ii) where the appellant is not a company, two thousand and five hundred rupees; and

(b) in any other case—

(i) where appellant is a company, five thousand rupees; or

(ii) where the appellant is not a company, one thousand rupees.”; and

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

“(5) The Commissioner (Appeals) shall not admit any documentary material or evidence which was not produced before the Officer Inland Revenue unless the Commissioner (Appeals) is satisfied that the appellant was prevented by sufficient cause from producing such material or evidence before the Officer Inland Revenue.”;

(13) for section 47A, the following shall be substituted, namely:—

“47A, Alternative dispute resolution —(1) Notwithstanding any other provision of this Act, or the rules made thereunder, an

(2)

(3)

4)

(5)

aggrieved person in connection with any dispute pertaining to—

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

(b) the extent of waiver of default surcharge and penalty; or

(c) any other specific relief required to resolve the dispute, may apply to the Board for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application, which is under litigation in any court of law or an Appellate Authority, except where criminal proceedings have been initiated or where interpretation of question of law having effect on identical cases is involved having effect on other cases.

The Board may, after examination of the application of an aggrieved person, appoint a committee, within sixty days of receipt of such application in the Board, comprising,—

(a) Chief Commissioner Inland Revenue having jurisdiction over the case; and

(b) two persons from a panel notified by the Board comprising of chartered accountants, cost and management accountants, advocates, having minimum of ten years' experience in the field of taxation and reputable businessmen.

The Board shall communicate the order of appointment of committee to the court of law or the appellate authority where the dispute is pending and the Commissioner.

The Committee appointed under sub-section (2) shall examine the issue and may, if it deemed necessary, conduct inquiry, seek expert opinion, direct any officer of the Inland Revenue 'or any other person to conduct an audit and shall decide the dispute through consensus, within one hundred and twenty days of its appointment.

The Committee may, in case of hardship, stay recovery of tax payable in respect of dispute pending before it for a period

not exceeding one hundred and twenty days in aggregate or

(14)

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(6)

1c)

(8)

(9)

(10)

(11)

(12)

till the decision of the Committee or its dissolution,  
whichever is earlier.

The decision of the committee under sub-section (4) shall be binding on the Commissioner when the aggrieved person, being satisfied with the decision, has withdrawn the appeal pending before any appellate authority or the court of law and has communicated the order of withdrawal to the Commissioner:

Provided that if the order of withdrawal is not communicated to the Commissioner within sixty days of the service of decision of the committee upon the aggrieved person, the decision of the committee shall not be binding on the Commissioner.

[If the Committee fails to decide within the period of one hundred and twenty days under sub-section (4), the Board shall dissolve the committee by an order in writing and the matter shall be decided by the court of law or the appellate authority where the dispute is pending.

The Board shall communicate the order of dissolution to the court of law or the Appellate Authority and the Commissioner.

The aggrieved person, on receipt of the order of dissolution, shall communicate it to the court of law or the appellate authority, where the dispute is pending. :

The aggrieved person may make the payment of sales tax and other taxes as decided by the committee under sub-section (4) and all decisions and orders made or passed shall stand modified to that extent.

The Board may prescribe the amount to be paid as remuneration for the services of the members of the Committee, other than the member appointed under clause (1) of sub-section (2).

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

in section 56,—

(a)

(b)

in sub-section (1), in clause (d), for the words “limited companies, both public and private”, the words “registered person” shall be substituted: and

in sub-section (2), in clause (d), for the expression “limited companies, both public and private”, the words “registered person” shall be substituted;

(15) after section 56A, the following new section shall be inserted, namely:~

“S6AB.

Real-time access to information and databases.—{1)  
Notwithstanding anything contained in any law for the time being in force, including but not limited to the National Database and Registration Authority Ordinance, 2000 (Ordinance VIII of 2000), and the Emigration Ordinance, 1979 (Ordinance XVIII of 1979), arrangements shall be made to provide real-time access of information and database to the Board in the prescribed form and manner by-

(a) the National Database and Registration Authority with respect to information pertaining to National Identity Card (NIC), Pakistan Origin Card, Overseas Identity Card, Alien Registration Card, and other particulars contained in the Citizen Database;

(b) the Federal Investigation Agency and the Bureau of Emigration and Overseas Employment with respect to details of international travel;

{c) the Islamabad Capital Territory and Provincial and local land record and development authorities with respect to record-of-rights including digitized edition of record-of-rights, periodic record, record of mutations and report of acquisition of rights;

(d) the Islamabad Capital Territory and Provincial Excise and Taxation Departments with respect to information regarding registration of vehicles, transfer of ownership and other associated record;

(e) all electricity suppliers and gas transmission and distribution companies with respect to particulars of a consumer, the units consumed and the amount of bill charged or paid:



(16)

2}

Q)

(4)

Provided that where the connection is shared or is used by a person other than the owner, the name and NIC of the owner and the user shall also be furnished:

Provided further that all electricity suppliers and gas transmission and distribution companies shall make arrangements by the 1st day of January, 2021 for allowing consumers to update the ratio of sharing of a connection or the particulars of users, as the case may be; and

(f) any other agency, authority, institution or organization, notified by the Board.

The Board shall make arrangements for laying the infrastructure for real-time access to information and database under sub-section (1) and aligning it with its own database in the manner as may be prescribed.

Until real-time access to information and database is made available under sub-section (1), such information and data shall be provided periodically in such form and manner as may be prescribed.

Subject to section 56B, all information received under this section shall be used only for tax purposes and kept confidential.”;

in section 58A, in sub-section (3),—

(a)

(b)

for the expression “subject to sub-section (4), where a person is a non-resident person, the representative of the persons for the purpose of this Act for a tax year shall be any person in Pakistan”, the expression “subject to sub-section (4), where a person is a non-resident person, the representative of the said person for the purpose of this Act, for a financial year in which the relevant tax period falls, shall be any person in Pakistan” shall be substituted; and

after clause (f), the following explanation shall be added,  
namely:—

“Explanation.—For the purposes of this sub-section,  
non-resident person shall have the same meaning assigned  
thereto under the Income Tax Ordinance, 2001 (XLIX of  
2001).”;

(17) in section 73, in sub-section (4), for the words “manufacturer or

\* producer”, the word “person” shall be substituted and in the

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

and in clause (c), for the full stop at the end, a semi colon and the

word “: and” shall be substituted and thereafter the following clause shall be added, namely:—

“(d)\_\_\_ persons or classes of person, specified by the Board through notification in the official Gazette subject to such conditions and restrictions as may be specified therein.”;

(18) in the Fifth Schedule, in column (1), after S. No. 12 and the entries relating thereto in column (2), the following new Serial Nos. and the entries relating thereto shall with effect from the 1st June, 2020 be added, namely:— :

“{3. | Supplies of raw materials, components and goods for further manufacture of goods in the Gwadar Free Zone and export thereof, provided that in case of supply to tariff area of Pakistan, lax shall be charged on the value assessed on the Goods Declaration for import

Supplies of locally manufactured plant and machinery of the following specifications, to manufacturers in the Gwadar Free Zone, subject to the conditions, restrictions and procedure given

below, namely:—

(i) plant and machinery, operated by power of any description, as is used for the manufacture or production of goods by that manufacturer.

(ii) apparatus, appliances and equipment specifically meant or adapted for use in conjunction with the machinery specified in clause (i).

(iii) mechanical and electrical control and transmission gear, meant or adapted for use in conjunction with machinery specified in clause (i).

{iv} parts of machinery as specified in clauses (i), (ii) and (iii), identifiable for use in or with such machinery.

Conditions, restrictions and procedures:—

{a) the supplier of the machinery is registered under the Act;

(b) proper bill of export is filed showing registration

number;

(c) the purchaser of the machinery is an established

manufacturer located in the Gwadar.Free Zone and holds a certificate from the Gwadar Port Authority to

that effect;

PART I}

(19)

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{d} the purchaser submits an indemnity bond in proper form to the satisfaction of the concerned Commissioner Inland Revenue that the machinery shall, without prior permission from the said Commissioner, not be sold, transferred or otherwise moved out of the Gwadar Free Zone before a period of five years from the date of entry into the Zone;

(e) if the machinery is brought to tariff area of Pakistan outside Gwadar Free Zone, sales tax shall be charged on the value assessed on the Goods Declaration for import; and

(f) breach of any of the conditions specified herein shall attract legal action under the relevant provisions of the Act, besides recovery of the amount of sales tax along

with default surcharge and penalties involved.”;

in the Sixth Schedule,—

In Table-1, in column (1),-

(a) against Serial No. 100A, in column (2),—

Gi) after the word “Port”, occurring for the third time, the words, “by the aforesaid operating companies” shall be inserted with effect from the 1st June, 2020; and

(ii) under the heading “(A). Conditions and procedure for imports”, in condition (iif),—

(1) after the word “imported”, the expression “and also those already imported under Notification No. §.R.O. 115(1)/2008, dated the 6th February, 2008,” shall be inserted with effect from the 1st June, 2020; and

(IF) for the words “time of import”, the words “applicable rate on residual value” shall be substituted with effect from the 1st June, 2020; and

(b) after S. No. 100C and the entries relating thereto in columns (2) and (3), the following new serial number and the entries relating thereto shall with effect from the 1st June, 2020 be added, namely:—

Machinery, equipment, materials and | Respective  
goods imported either for exclusive use | headings.”;  
within the limits of Gwadar Free Zone,  
or for making exports therefrom, subject  
to the conditions that such machinery,  
equipment, -materials and goods, are  
imported by investors of Gwadar Free  
Zone, and all the procedures, limitations  
and restrictions as are applicable on  
such goods under the Customs Act,  
1969 (Act TV of 1969) and rules made  
thereunder shall, mutatis mutandis,  
apply provided that if any of such goods  
is taken out of the Zone for purpose  
other than the export, the tax on the  
same shall be paid by the importer.

“100D

(c) against S. No. 103, in column (2), for the figure  
“2020”, the figure “2030” shall be substituted; and

(d) after S. No. 153 and the entries relating thereto in  
columns (2) and (3), the following new serial numbers  
and the entries relating thereto shall be added, namely:--

“154.] Dietetic foods intended for | Respective  
| “| consumption by children suffering | heading  
from inherent metabolic disorder

| subject to the conditions that the  
| importer shall acquire approval and  
qupta from Ministry of National  
Health Services, Regulations and  
Coordination,

2306.1000

Oil cake and other solid residues, whether  
ot not ground or in the form of pellets  
Import of CKD kits by local  
manufacturers of following Electric  
Vehicles:—

(i) Road Tractors for semi-trailers | 8701.2060  
Electric Prime Movers)

(ii) Electric Buses 8702.4090

Three Wheeler Electric Rickshaw 8703.8030

Three Wheeler Electric Loader 8704.9030

Electric Trucks 8704.9059 |

Electric Motorcycle 871 1.6090”;



(B) in Table-3, in column (1),—

(a) against S. No. 5, in column (4), in condition (ii), the words and comma “under this notification,” shall be omitted;

(b) for S. No. 15A and the entries relating thereto in columns (2), (3) and (4), the following S. No. and the entries relating thereto shall be substituted, namely:-

|  
manufacturing LED lights:-

(i) Housing /shell. Shell

cover and base cap for all

kinds of LED lights and

Respective  
heading

If imported by  
LED light  
manufacturers

bulbs registered under  
(ii) Bare and stuffed Metal | 8534. 0000 | the Sales Tax

: Clad Printed Circuit Boards Act, 1990  
(i) MCPCB for LED subject to  
(iii) Constant Current | 8504.4090 | annual quota  
Power Supply for of LED determination  
Lights and Bulbs (1-300W) by the Input  
(iv) Lenses for LED lights | 9001.9000 | Output Co-

efficient  
Organization

and bulbs

(c) after serial number 19 and entries relating thereto in columns (2), (3) and (4), the following new Serial No and corresponding entries relating thereto shall be

added, namely:—

Plant and machinery | Respective | The exemption shall be  
for the assembly/ | headin admissible on one time  
manufacturing of 7 basis for setting up the  
electric vehicles new assembly and/or  
manufacturing facility  
of the vehicles and



expansion in the  
existing units to the  
extent of — electric  
vehicles specific plant  
and machinery, duly  
approved/ certified and  
determined by the  
Engineering

Development Board  
(EDB).”;

(29) in the Eighth Schedule,—

(a) in Table-1, in column (1),—

(i) serial number 2 and the entries relating thereto in columns (2), (3), (4) and (5) shall be omitted;

{ii} against S. No. 56, in columns (4) and (5), for the figure “70”, the figure “80” shall be substituted;

(iii) against S. No.66, in column (4), for the figure “14”, the figure “12” shall be substituted; and

(iv) after serial number 69 and the entries relating thereto in columns (2), (3), (4) and (5), the following new Serial No. and the entries relating thereto shall be added, namely:~ ,

Following locally

manufactured.

electric vehicles

{i) Road 8701.2060 Local

Tractors for semi- supplies

trailers (Electric only”; and

Prime Movers

(ii) Electric 8702.4090

Buses

Gii) Three - 8703.8030

Wheeler Electric

Rickshaw

(iv) Three 8704.9030

Wheeler Electric

Loader

Trucks

(vi) Electric 8711.6090

Motorcycle

(b) -in Table-2, in column (1), against S. No. 4, in column (4), in condition 2, the words and comma “under this notification,” shall be omitted;

(21) nthe Ninth Schedule,—

{a) for the existing Table, the following shall be substituted, namely:—

JUNE 30, 2020

23

tuo

“Table-I

Sales Tax on supply (payable at the time of supply by CMOs):

Description / Specification | Sales tax on supply (payable at  
of Goods the time of supply

Subscriber Identification

Module (SIM) Cards

Table-II

Cellular mobile phones in CKD/CBU form:

Sales tax on  
CBUs at the  
time of import or  
registration  
(IMEI number by

CMOs)

Description {  
Specification of Goods

Sales tax

CKDISKD  
condition

Sales tax on  
supply of  
locally  
manufactured  
mobile phones  
in CBU  
condition in  
addition to tax  
under column

4

Cellular mobile phones or  
satellite. phones to be  
charged on the basis of  
import value per set, or  
equivalent value in rupees  
in case of supply by the

manufacturer, at the rate  
as indicated against each

C. Exceeding US\$ 30 but  
not exceeding US\$ 100

D. Exceeding US\$ 100 but  
not exceeding US\$ 200

E. Exceeding US\$ 200 but  
Not exceeding US\$ 350

F. Exceeding US\$ 350 but  
not exceeding US\$ 500

☐ G. Exceeding US\$ 500

Rs. 9,270

Rs. 1,740

Rs. 5,400 T Rs. 5.400

Rs, 10

Rs. 10

(b) after the Table, substituted as aforesaid, under the heading "Liability, Procedure and Conditions", for the existing conditions (i) to (viii) and the "Note", the following shall be substituted, namely:—

"(i) The liability to pay the tax on the goods specified in this Schedule shall be—

{a) in case of the goods specified in Table-1, of the Cellular Mobile Operator (CMO);

(b) in case of goods specified in columns (3) and (4) of Table-II, of the importer; and

{c} in case of goods specified in column (5) of Table-I, of the focal manufacturers of the goods.

(ii) The time of payment of tax due under this Schedule shall be the same as specified in section 6; ,

(iii) The tax paid under this Schedule shall not be deductible against the output tax payable by the purchaser or importer of the goods specified in this Schedule;

(iv) The input tax paid on the input goods attributable to the goods specified in this Schedule shall not be deductible for the tax payable under this Schedule; and

(v) The Board may prescribe further mode and manner of payment of tax due under this Schedule.";

(22) the existing paragraph of the Tenth Schedule shall be numbered as paragraph (1) of that Schedule and after the existing Table thereunder, the following paragraph (2) and its Table and the Note at the end shall be added, namely:—

"(2) Tax on cement or concrete blocks falling in PCT heading 6810.1100, shall be charged on fixed basis as per the following Table, namely:-

TABLE

\_S. No. - \_\_ tem

a) @)

Paver

Hallow block

{volume less than 1 cubic feet)

Part I]

(23)

(24)

6.

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Rs. 5 per piece

Solid block  
volume less than 1 cubic feet)  
Kerb Stone

(volume less than | cubic feet)  
\$. | Kerb stone Rs. 10 per piece"; and

|  
: (volume greater than | cubic feet)

Note: No input tax adjustment shall be allowed against the tax paid under this Schedule.”;

in the Eleventh Schedule, in the Table, —

{a) after the heading “TABLE”, for the words “shall not be applicable to goods and supplies specified after the end of this Table”, the expression “are specified as below provided that withholding of tax under this Schedule shall not be

- applicable to the goods and supplies specified vide clauses (i) | to (viii) after the Table” shall be substituted;

(b) in column (1), against S. No. 1, in column (3), for the words “Registered persons”, the words “Active Taxpayers” shall be substituted;

(c) in column (1), against S. No. 2, in column (3), for the word “Person”, the words “Active Taxpayer” shall be substituted;

(d) in column (1), against S\$. Nos. 3, 4 and 6, in column (3), for the words “Unregistered persons”, the words “persons other than Active Taxpayers” shall be substituted; and

(e) after the Table, after clause (viii), the following new clause shall be added, namely:--

“(ix) Supply of sand, stone, gravel/crush and clay to low cost housing schemes sponsored or approved by Naya Pakistan Housing and Development Authority.”; and

in the Twelfth Schedule, under the heading “Procedure and conditions”, in condition (2), for clause (i), the following shall be

substituted, namely:—

“(i) Raw materials and intermediary goods imported by a manufacturer for in-house consumption;”.

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 (29C),—

(a) in sub-clause (a), in para (iv), the word “and” shall be omitted; and

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

“(aa) from the 1st day of May, 2020, a person directly involved in the construction of buildings, roads, bridges and other such structures or the development of land, to the extent and for the purpose of import of plant and machinery to be utilized in such activity, subject to such conditions as may be notified by the Board;

(ab) from the first day of July, 2020 a resident company engaged in the hotel business in Pakistan;”;

(B) clauses (330A) and (30AA) shall be re-numbered as clauses (30AA) and (30AB) respectively;

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

“(30A) “integrated enterprise” means a person integrated with the Board through approved fiscal electronic device and software, and who fulfills obligations and requirements for integration as may be prescribed;”;

(D) after clause (30AB), re-numbered as aforesaid, the following new clause shall be inserted, namely:-

“(30AC) “Iris” means a web based computer programme for operation and management of Inland Revenue taxes and laws administered by the Board;”;

(E) for clause (31A), the following shall be substituted, namely:—

“(31A)} “Local Government” shall have the same meaning for respective provisions and Islamabad Capital Territory as contained in the Balochistan Local Government Act, 2010 (V of 2010), the Khyber Pakhtunkhwa Local Government Act, 2013 (XXVIII of 2013), the Sindh



Part I]

(2)

(3)

(4)

(5)

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Local Government Act, 2013 (XLII of 2013), the Islamabad Capital Territory Local Government Act, 2015 (X of 2015) and the Punjab Local Government Act, 2019 (XIII of 2019) ;"; and

(F) in clause (36),—

(a)

(b)

in sub-clause (a), for the expression "or development purposes" the expression "purposes for general public" shall be substituted; and

in sub-clause (b), after the word "registered" the words "by or" shall be inserted;

in section 4, in sub-section (1), after the expression "Division I" the expression ", IB" shall be omitted;

in section 6, in sub-section (2), after the word "royalty" the expression ", fee for offshore digital services" shall be inserted;

in section 7A—

(a) in sub-section (1),—

iG)

(ii)

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

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

"(c) A> Pakistan resident ship owning company registered with the Securities and Exchange Commission of Pakistan after the 15th day of November, 2019 and having its own sea worthy

vessel registered under Pakistan Flag shall pay tonnage tax of an amount equivalent to seventy five US Cents per ton of gross registered tonnage per annum.”; and

(b) in sub-section (2), for the figure “2020”, the figure “2030” shall be substituted;

in section 15A,—

a

(A)

(B)

in sub-section (1), in clause (h), for the word “six”, the word “four” shall be substituted: and

in sub-section (7), the expression “deriving income exceeding Rs. 4 million under section 15” shall be omitted:

(6) in section 21,—

(A)

(8)

(C)

(D)

(E)

in clause (1),—

(a) for the words “fifty”, the words “two hundred and fifty” shall be substituted; and

(b) in the second proviso, in sub-clause (a), for the word “ten”, the words “twenty-five” shall be substituted;

in clause (m), for the word “fifteen”, the words “twenty-five” shall be substituted;

in clause (n), the word “and” after the semi-colon shall be omitted;

in clause (o), for the full stop at the end, a semi colon shall be substituted; and .

after clause (o), amended as aforesaid, the following new clauses shall be added, namely. —

“(p) any expenditure on account of utility bill in excess of such limits and in violation of such conditions as may be prescribed; and

(q) any expenditure attributable to sales made to persons required to be registered but not registered under the Sales Tax Act, 1990 by an industrial undertaking computed according to the following formula, namely:—

$(A/B) \times C$

where—

A

B

is the total amount of deductions claimed under this Part:

is the turnover for the tax year; and

Cc

is the total amount of sales exclusive of sales tax and federal excise duty to persons required to be registered but not registered under the Sales Tax Act, 1990 where sales equal or exceed rupees one hundred million per person:

Provided that disallowance of expenditure under this clause shall not exceed ten percent of total deductions claimed under this Part:

Provided further that the Board may, by notification in

- the official Gazette, exempt persons or classes of persons

from this clause subject to such conditions and limitations as may be specified therein:

Provided also that this clause shall come into force with effect from the first day of October, 2020.”;

(7) in section 22,—

(8)

(A)

(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 where a depreciable asset is used in the person’s business for the first time in a tax year commencing on or after the 1st day of July, 2020, the depreciation deduction shall be reduced by fifty percent.”; and

in sub-section (8), for the full stop at the end, a colon shall be substituted, and thereafter the following proviso shall be added, namely:—

“Provided that where a depreciable asset is used in the person’s business for the first time in a tax year commencing on or after the 1st day of July, 2020, depreciation deduction equal to fifty percent of the rate specified in Part I of the Third Schedule shall be allowed in the year of disposal.”;

in section 28, in sub-section {1}, in clause (b), for semicolon at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:-

“Provided that for the purpose of determining the deduction on

account of lease rentals the cost of a passenger transport vehicle  
not plying for hire to the extent of principal amount shall not  
exceed two and a half million rupees;”;

(%) in section 37,-

(a) for sub-section (3A), the following shall be substituted, namely:-

“(3A) Notwithstanding anything contained in sub-section (3), the amount of any gain arising on disposal of an immovable property shall be computed in accordance with the formula specified in the Table below, namely:-

TABLE

Where the holding period of an A  
immovable property does not exceed one

ear

Where the holding period of an; Ax 3/4  
immovable property exceeds one year |

but does not exceed two years

Where the holding period of an | Ax 1/2  
immovable property exceeds two years  
but does not exceed three years

Where the holding period of an  
immovable property exceeds three years  
but does not exceed four years

Where the holding period of an  
immovable property exceeds four years

where A is the amount of gain determined under sub-section (2).”; and  
(b) sub-section (3B) shall be omitted;

(10) in section 37A, after sub-section (3A), the following new sub-section shall be inserted, namely:—

“(GBB), For the purpose of this section, “shares of a public company” shall be considered as security if such company is a public company at the time of disposal of such shares.”

(11) in section 57, after sub-section (2A), the following new sub-section shall be inserted, namely:—

“( @B) Where a loss, referred to in sub-section (2), relating to a tax year commencing on or after the first day of July, 2020 is sustained by a resident company engaged in the hotel

Part []

(12)

(13)

(4)

(15)

(16)

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business in Pakistan, the said loss shall be carried forward for a period of eight years.”;

in section 61, in sub-section (2), for the full stop in the end, a colon shall be substituted, and thereafter the following proviso shall be

added, namely:—

“Provided that where any sum is paid or any property is given to an associate by a donor, clause (b) of component C shall be, in the case of—

(i) an individual or association of persons, fifteen percent of the taxable income of the person for the year; or

(ii) a company, ten percent of the taxable income of the person for the year.”;

in section 65C, in sub-section (1), after the word “Pakistan”, the expression “on or before the 30th day of June, 2022” shall be inserted;

in section 97A, for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, wherever occurring, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

in section 100BA, in sub-section (1), after the word “thereon”, the words “in respect of a person not appearing on the active taxpayers’ list” shall be inserted;

in section [00C,—

(A) \_ in sub-section (1),—

(a) in clause (d), in the proviso, sub-clauses (a) and (b) shall be re-numbered as (i) and (ii) respectively;

(b) in clause (e), in the proviso, after the semi colon, the word “and” shall be omitted; and

(c) in clause (f), in the proviso, for the colon at the end, a semi-colon and the word “and” shall be substituted and



thereafter the following new clause shall be added,  
namely:—

“(g) a statement of voluntary contributions and  
donations received in the immediately preceding

tax year which has been filed in the prescribed form and manner.”; and

(B) in sub-section (1A), for the word “organization”, the expression “organizations, trusts or welfare institutions” shall be substituted;and

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

“100D. Special provisions relating to builders and developers.(1) For tax year 2020 and onwards, the tax payable by a builder or a developer, as defined in sub-section (9), who opts to pay tax under this section shall be computed and paid in accordance with the rules in the Eleventh Schedule on a project by project basis on the income, profits and gains derived from the sale of buildings or sale of plots, as the cas may be, from—

{a} a new project to be completed by the 30th day of September, 2022; or

{b) an incomplete existing project to be completed by the 30th day of September, 2022:

Provided that any income, profits and gains of 4 builder or developer of an incomplete existing project earned up to tax year 2019 shall be subject to the provisions of this Ordinance as were in force prior to the commencement of the Tax Laws (Amendment) Ordinance, 2020 (Ordinance I of 2020):

Provided further that any income of a builder or developer other than income, profits and gains subject t> this section shall be subject to tax’as per the provisions of this Ordinance.

(2). Where sub-section (1) applies, —

(a) the income shall not be chargeable to tax under any head of income in computing the taxable income of the

person;

(b) no deduction shall be allowed under this Ordinance for any expenditure incurred in deriving the income:

GB)

{c)

(4)

(e)

(g)

the amount of the income shall not be reduced by —

(i) any deductible allowance under Part 1X of Chapter IIT; or

{ii) the set off of any loss:

no tax credit shall be allowed against the tax payable under sub-section {1} except credit for tax under section 236A or 236K collected from the builder or developer after the commencement of the Tax Laws (Amendment) Ordinance, 2020 (1 of 2020) on purchase of immovable property utilized in a project;

there shall be no refund of any tax collected or deducted under this Ordinance;

if the tax payable has not been paid or short paid, the said amount of tax may be recovered and all the provisions of this Ordinance shall apply accordingly; and

sections 113 and 113C shall not apply on the turnover, income, profits and gains of a builder or developer from a project.

The provisions of section 111 shall not apply to capital investment made in a new project under clause (a) of sub-section (1) in the form of money or land, subject to the following conditions, namely:—

(a)

(b)

if the investment is made by a builder or developer being an individual —

(i) in the form of money, such builder or developer shall open a new bank account and deposit such amount in it on or before the 31st day of December, 2020; or

(it) in the form of land, such builder or developer shall have the ownership title of the land at the time of commencement of the Tax Laws (Amendment) Ordinance, 2020 (I of 2020);

if the investment is made by a person in a project through a company or an association of persons,—

(i)

(ii)

such company or association of person shall be a single object (builder or developer) company or association of persons registered under the Companies Act, 2017 (XEX of 2017), the Limited Liability Partnership Act, 2017 (XV of 2017) or the Partnership Act, 1932 (IX of 5932), as the case may be, after the date of commencement of the Tax Laws (Amendment) Ordinance, 2020 (I of 2020) and on or before the 31st day of December, 2020; and

the person shall be a member or shareholder of such association of persons or company, as the

" case may be;

and if the capital investment is made—

(c}

(d)

{e)

(i)

(ii)

in the form of money, such amount shall be invested through a crossed banking instrument deposited in the bank account of such association of persons or company, as the case may be, on or before the 31st day of December, 2020; or

in the form of land, such land shall be transferred to such association of persons or company. as the case may be, on or before the 31st day of December, 2020:

Provided that the person shall have the ownership title of the land at the time of commencement of the Tax Laws (Amendment) Ordinance, 2020 (I of 2020);

a person making an investment under clause (a) or (b) shall submit a prescribed form on Iris web portal;

the money or land invested under clause (a) or (b) shall be wholly utilized in a project; and

completion of the project shall be certified in the following manner, namely:-

(i)

in case of a builder, the map approving authority or NESPAK shall certify that the structure as per the approved map has been completed by the

(ii)

builder on or before the 30th day of September, 2022; and

in case of a developer,—

(A) the map approving authority or NESPAK shall certify that landscaping has been completed on or before the 30th day of September, 2022;

(B) a firm of chartered accountants having an ICAP QCR rating of 'satisfactory', notified by the Board for this purpose, shall certify that at least 50% of the plots have been booked for sale and at least 40% of the sale proceeds have been received by the 30th day of September, 2022; and

(C) at least 50% of the roads have been laid up to sub-grade level as certified by the approving authority or NESPAK.

(4) The provisions of section 111 shall also not apply to.—

(a)

(b)

the first purchaser of a building or a unit of the building purchased from the builder in respect of purchase. price of the building or unit of the building subject to the following conditions, namely

(i)

(ii)

full payment is made through a crossed banking instrument to the builder during a period starting from the date of registration of the project with the Board under this section and ending on the 30th day of September, 2022, in: case the purchase is from a new project; and

full or balance amount of payment is made through a crossed banking instrument to the builder during a period starting from the date of registration of the project with the Board under this section and ending on the 30th day of September, 2022, in case the purchase is from an existing incomplete project; and

the purchaser of a plot who intends to construct a building thereon, if -



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2 ES

(i) the purchase is made on or before the 31st day of December, 2020;

(ii) the full payment is made on or before the 31st day of December, 2020 through a crossed banking instrument;

(ii) construction on such plot is commenced on or before the 31st day of December, 2020;

(iv) such construction is completed on or before the 30th day of September, 2022; and

(v) the person registers himself with the Board on the online [ris web portal.

(5) Where sub-section (3) or (4) apply, the value or price of land or building, as the case may be, shall be the higher of clause (a) or (b) below:—

(a) 130% of the fair market value as determined by the Board under sub-section (4) of section 68; or

(b) at the option of the person making investment, the lower of the values as determined by at least two independent valuers from the list of valuers approved by the State Bank of Pakistan.

(6) Sub-sections (3) and (4) shall not apply to —

(a) holder of any public office as defined in the Voluntary Declaration of Domestic Assets Act, 2018 or his benamidar as defined in the Benami Transactions (Prohibition) Act, 2017 (V of 2017) or his spouse or dependent;

(b). a public listed company, a real estate investment trust or a company whose income is exempt under any provision of this Ordinance; or

(c) any proceeds derived from the commission of a criminal offence including the crimes of money laundering, extortion or terror financing but excluding the offences under this Ordinance.

(7)

(8)

(9)

Dividend income paid to a person by a builder or developer being a company out of the profits and gains derived from a project shall be exempt from tax.

Notwithstanding anything contained in this section or the Eleventh Schedule, where a return or declaration has been made through misrepresentation or suppression of facts, such return or declaration shall be void and all the provisions of this Ordinance shall apply:

Provided that no action under this sub-section shall be taken if such misrepresentation has been made on account of a bona fide mistake:

Provided further that no action under this sub-section shall be taken without providing an opportunity of being heard and without prior approval of the Board.”;

Tn this section—

(a) “builder” means a person who is registered as a builder with the Board and is engaged in the construction and disposal of residential or commercial buildings:

(b) “capital investment” means investment as equity resources and does not include borrowed funds;

(c) “developer” means a person who is registered as a developer with the Board and is engaged in the development of land in the form of plots of any kind either for itself or otherwise;

(d) “existing project” means a construction or development project, which —

(i) has commenced before the date of commencement of the Tax Laws (Amendment) Ordinance, 2020;

(ii) is incomplete;

(iii) is completed on or before the 30th day of September, 2022: and

(iv) a declaration is provided in the registration form under Eleventh Schedule to the effect of percentage of the project completed up to the last

(e)

(f)

(g)

(h)

day of the accounting period pertaining to tax year  
2019;

“first. purchaser” means a person who purchases a  
building. or a unit, as the case may be, directly from the  
builder and does not include a subsequent or a  
substituted purchaser;

“new project” means a construction or development  
project, which —

(i) is commenced during the period starting from the  
date of commencement of the Tax Laws  
(Amendment) Ordinance, 2020 and ending on the  
31st day of December, 2020; and

(ii) is completed on or before the 30th day of  
September, 2022;

“project” means a project for construction of a building  
with the object of disposal, or a project for development  
of land into plots with the object of disposal or  
otherwise;

“registered with the Board” means registered after  
submission of form on project-by-project basis on the  
online Iris web portal;

(10) The provisions of the Ordinance not specifically dealt with in  
this section or the rules made thereunder shall apply mutatis  
mutandis to builders and developers in so far as they are not  
inconsistent with this section or the rules made thereunder.”:

(18) after section 106, the following new section shall be inserted,  
namely:—

“106A. Restriction on deduction of profit on debt payable to  
associated enterprise.—(1) Subject to sections 108 and 109.  
a part of deduction for foreign profit on debt claimed by a  
foreign-controlled resident company (other than an insurance  
company, or a banking company) during a tax year, shall be  
disallowed according to the following formula, namely:~

where—

$$(B) - \{(A + B) \times 0.15\}$$

A is the taxable income before depreciation and  
'amortization; and

B is the foreign profit on debt claimed as deduction

(2) This section shall not apply to a foreign-controlled resident company if the total foreign profit on debt claimed as deduction is less than ten million rupees for a tax year.

(3) Where in computing the taxable income for a tax year, full effect cannot be given to a deduction for foreign profit on debt, the excessive amount shall be added to the amount of foreign profit on debt for the following tax year and shall be treated to be part of that deduction, or if there is no such deduction for that tax year, be treated to be the deduction for that tax year and so on for three tax years.

(4) Notwithstanding the provisions of section 106, where deduction of foreign profit on debt is disallowed under this section and also under section 106, the disallowed amount shall be the higher of the disallowed amount under this section and section 106.

{5) This section shall apply in respect of foreign profit on debt accrued with effect from the first day of July, 2020, even if debts were contracted before the first day of July, 2020.

(6) In this section—

(a) "foreign-controlled resident company" means a resident company in which fifty per cent or more of the underlying ownership of the company is held by a non-resident person either alone or together with an associate or associates; and

(b) "foreign profit on debt" means interest paid or payable  
gn p est py pay'  
to a non-resident person or an associate of the foreign-controlled resident company and includes-

(i) interest on all forms of debt;

(ii) payments made which are economically equivalent to interest;

(iii) expenses incurred in connection with the raising of finance;

(iv)

{v}

(vi)

(vii)

(viii)

(ix)

(x)

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(19) in section 107,

payments under profit participating loans,

imputed interest on instruments such as  
convertible bonds and zero coupon bonds:

amounts under alternative financing arrangements  
such as islamic finance;

the finance cost element of finance lease  
payments;

capitalized interest included in' the balance sheet  
value of related asset, or the amortisation of  
capitalised interest;

amounts measured by reference to a funding return  
under transfer pricing rules;

where applicable, notional interest amounts under  
derivative instruments or hedging arrangements  
related to an entity's borrowings;

certain foreign exchange gains and- losses on  
borrowings and instruments connected with the

raising of finance:

guarantee fees with respect to financing  
arrangements; and

arrangement fee and similar cost related to the  
borrowing funds.”;

in sub-section (1), after the word “automatic” the

words “and spontaneous” shall be inserted;

(20) in section 111, in sub-section (1), for the expression “in the Commissioner’s opinion, satisfactory. the amount credited, value of the investment, money, value of the article. or amount of expenditure suppressed amount of production, sales or any amount chargeable to tax or of any item of receipt liable to tax shall be included in the person’s income chargeable to tax under head “Income from Other Sources” to the extent it is not adequately explained”, the expression “in the Commissioner’s opinion,

satisfactory —

Part 1]

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(22)

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{a}

(b)

the amount credited, value of the investment, money, value of the article, or amount of expenditure shall be included in the person's income chargeable to tax under the head "Income from Other Sources" to the extent it is not adequately explained; and

the suppressed amount of production, sales or any amount chargeable to tax or of any item of receipt liable to tax shall be included in the person's income chargeable to tax under the head "Income from Business" to the extent it is not adequately explained" shall be substituted,

in section 113, in sub-section (1), after the expression "company," the expression "permanent establishment of a non-resident company," shall be inserted;

in section 114,—

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(B)

(C)

in sub-section (1),—

(a) after clause (ad), the following new clause shall be added, namely:—

"(ae) every person whose income for the year is subject to final taxation under any provision of this Ordinance:" and

(b) in clause (b), in sub-clause (x), for the word "every", the word "is a" shall be substituted;

in sub-section (2), in clause (a), for the semicolon at the end, a colon shall be substituted and thereafter the following new

\_ proviso shall be added, namely:—



“Provided that the Board may prescribe different returns for different classes of income or persons including persons subject to final taxation;”; and

in sub-section (6), 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 Commissioner shall grant approval in case of a bonafide omission or wrong statement.”;

{23) after section 114, amended as aforesaid, the following new section shall be added, namely:—

“114A, Taxpayer’s profile—{1) Subject to this Ordinance, the following persons shall furnish a profile, namely:—

Q2)

(a)

(b)

(c)

(d)

(e)

(f)

every person applying for registration under section 181;

every person deriving income chargeable to tax under the head, “income from business”;

every person whose income is subject to final taxation;

any non-profit organization as defined in clause (36) of section 2;

any trust or welfare institution; or

any other person prescribed by the Board.

A taxpayer’s profile—

(a)

(b)

(i)

(ii)

(iii)

(iv)

{v)

(c)

(d)

shall be in the prescribed ‘form and shall be accompanied by such annexures, statements or documents as may be prescribed;

shall fully state, in the specified form and manner, the

relevant particulars of—

bank accounts;

utility connections;

business premises including all manufacturing, storage or retail outlets operated or leased by the taxpayer;

types of businesses; and

such other information as may be prescribed;

shall be signed by the person being an individual, or the person's representative where section 172 applies; and

shall be filed electronically on the web as prescribed by the Board.

(3) A taxpayer's profile shall be furnished,—

(a) on or before the 31st day of December, 2020 in case of a person registered under section 181 before the 30th day of September, 2020; and

(b) within ninety days registration in case of a person not registered under section 181 before the 30th day of September, 2020.

(4) A taxpayer's profile shall be updated within ninety days of change in any of the relevant particulars of information as mentioned in clause (b) of sub-section (2).”;

(24) in section 115, sub-sections (4), (4A), (5) and (6) shall be omitted;

(25) in section 116,—

(A) \_ in sub-section (3),—

(a) after the expression “filing revised wealth statement,” the expression “under intimation to the Commissioner in the prescribed form and manner,” shall be inserted; and

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

“Provided that where the Commissioner is of the opinion that the revision under this sub-section is not for the purpose of correcting a bona fide omission or wrong statement, he may declare such revision as void through an order in writing after providing an opportunity of being heard. —

Explanation.—For the removal of doubt it is clarified that wealth statement cannot be revised after the expiry of five years from the due date of filing of return of income for that tax year.”; and

(B) sub-section (4) shall be omitted;

(26) in section 118,—

(A) \_ in sub-section (1), the expression “a statement required under sub-section (4) of section 115,” shall be omitted;

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(B) in sub-section (2), the expression “or a statement under sub-section (4) of section 115” shall be omitted; and

(C) in sub-section (3),-

(a) the expression “, or 4 statement required under sub-section (4) of section 115” shall be omitted: and

(b) in clause (a), the expression “a statement required under sub-section (4) of section 115 or” shall be omitted,

(27) in section 119, in sub-section (1), clause (c) shall be omitted;

(28) in section 120,—

(A) in sub-section (1),—

(a) in clause (a), for the expression “those respective amounts specified in the return”, the expression “the respective amounts adjusted under sub-section (2A)” shall be substituted; and

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

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

“(2A) A return of income furnished under sub-section (2) of section 114 shall be processed through automated system to arrive at correct amounts of ‘total income, taxable income and tax payable by making adjustments for— .

(i)

(ii)

Gil)

(iv)

any arithmetical error in the return,

any incorrect claim, if such incorrect claim is apparent from any information in the return;

disallowance of any loss, deductible allowance or tax credit under Parts VIII, LX and X respectively of Chapter II; and

disallowance of carry forward of any loss under  
clause (b) of sub-section (1) of section 182A:

Provided that no such adjustments shall be made unless a system generated notice is given to the taxpayer specifying the adjustments intended to be made:

Provided further that the response received from the taxpayer, if any, shall be considered before making any adjustment, and in a case where no response is received within thirty days of the issue of such notice, adjustments shall be made.

Provided also that where no such adjustments have been made within six month of filing of return, the amounts specified in the return as declared by the taxpayer shall be deemed to have been taken as adjusted amounts on the day the return was filed and the taxpayer shall be intimated automatically through Iris.”; and

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

(7) For the purposes of this section,

(a)

(b)

(29) in section 121,

“arithmetical error” includes any wrong or incorrect calculation of tax payable including any minimum or final tax payable.

“an incorrect claim apparent from any information in the return” shall mean a claim, on the basis of an entry, in the return,

(i) of an item, which is inconsistent with another entry of the same or some other item in such return;

(ii) regarding any tax payment which is not verified from the collection system; or

(ii) in respect of a deduction, where such deduction exceeds specified statutory limit which may have been expressed as monetary amount or percentage or ratio or fraction.”

in sub-section (1), clause “(aa)” shall be omitted;

(30) in section 122, in sub-section (5), for the expression “definite information acquired from an audit or otherwise,” the expression “audit or on the basis of definite information” shall be substituted;

(31) after omitted section 122C, the following new section shall be inserted, namely:—

“122D.

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Agreed assessment in certain cases.—{J } Where a taxpayer, in response to a notice under sub-section (9) of section 122, intends to settle his case, he may file offer of settlement in the prescribed form before the assessment oversight committee, hereinafter referred to as the Committee, in addition to filing, reply to the Commissioner.

The Committee after examining the aforesaid offer may call for the record of the case and after affording opportunity of being heard to the taxpayer, may decide to accept or modify the offer of the taxpayer through consensus and communicate its decision to the taxpayer.

Where the taxpayer is satisfied with the decision of the Committee —

(a) the taxpayer shall deposit the amount of tax payable including any amount-of penalty and default surcharge as per decision of the Committee;

{b) the Commissioner shall amend. assessment in accordance with the decision of the Committee after tax payable including any amount of penalty and default surcharge as per decision of the Committee has been paid; :

(c). the taxpayer shall waive the right to prefer appeal against such amended assessment; and

(d) no further proceedings shall be undertaken under this Ordinance in respect of issues decided by the Committee unless the tax as per clause (c) has not been deposited by the taxpayer.

Where the Committee has not been able to arrive at a consensus or where the taxpayer is not satisfied with the decision of the Committee, the case shall be referred back to the Commissioner for decision on the basis of reply of the



taxpayer in response to notice under sub-section (9) of section

i ne

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122 notwithstanding proceedings or decision, if any, of the Committee.

The Committee shall comprise the following income tax authorities having jurisdiction over the taxpayer. namely:—

(a) the Chief Commissioner Inland Revenue;

(b) the Commissioner Inland Revenue; and

{c) the Additional Commissioner Inland Revenue.

This section shall not apply in cases involving concealment of income or where interpretation of question of law is involved having effect on other cases.

The Board may make rules regulating the procedure of the

Committee and for any matter connected with, or incidental to the proceedings of the Committee.”;

(32) in section 127,—

(A)

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in sub-section (1), after the word “under”, occurring for the first time, the expression “sub-section (2A) of section 120,” shall be inserted; and

in sub-section (4),—

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

“(a)\_\_\_ in the case of an appeal against an assessment —

(i) where the appellant is a company, five thousand rupees; or

(ii) where the appellant is not a company, two thousand and five hundred rupees; or”; and

(b) in clause (b),-

(i) in sub-clause (i), for the word “one”, the word “five” shall be substituted; and

(ii) in sub-clause (ii), for the words “two hundred”, the words “one thousand” shall be substituted;

(33) in section 129, in sub-section (4), after the word “shall”, occurring for the first time, the words “specify in the order the amount of tax upheld and” shall be inserted:

(34) in section 131, for sub-section (3), the following shall be substituted, namely:—

“(3) The prescribed fee shall be five thousand rupees in case of a company and two thousand and five hundred rupees in case other than a company.”

(35) for section 134A, the following shall be substituted, namely:—

“134A. Alternative dispute resolution—(i) Notwithstanding any other provision of this Ordinance, or the rules made thereunder, an aggrieved person in connection with any dispute pending before a court of law or an appellate authority pertaining to—

(a)

(b)

(c)

the liability of tax against the aggrieved person. or  
admissibility of refunds, as the case may be:

the extent of waiver of default surcharge and penalty; or

any other specific relief required to resolve the dispute,  
may apply to the Board for the appointment of a  
committee for the resolution of any hardship or dispute  
mentioned in detail in the application, which is under  
litigation in any court of law or an appellate authority,  
except where criminal proceedings have been initiated  
or where interpretation of question of law having effect  
on identical cases is involved having effect on other  
cases.

(2) The Board may, after examination of the application of an  
aggrieved person, appoint a committee, within sixty days of  
receipt of such application by the Board, comprising,—

(i)

(ii)

Chief Commissioner Inland Revenue having jurisdiction  
over the case;

two persons from a panel notified by the Board  
comprising of chartered accountants, cost and  
management accountants, advocates, having minimum

of ten years' experience in the field of taxation and  
reputable businessmen,

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The Board shall communicate the order of appointment of committee to the court of law or the appellate authority where the dispute is pending and the Commissioner.

The Committee appointed under sub-section (2) shall examine the issue and may, if it deemed necessary, conduct inquiry, seek expert opinion, direct any officer of the Inland Revenue or any other person to conduct an audit and shall decide the dispute through consensus, within one hundred and twenty days of its appointment.

~ The Committee may, in case of hardship, stay recovery of tax

payable in respect of dispute pending before it for a period not exceeding one hundred and twenty days in aggregate or till the decision of the committee or its dissolution, whichever is earlier.

The decision of the committee under sub-section (4) shall be binding on the Commissioner when the aggrieved person; being satisfied with the decision, has withdrawn the appeal pending before the court of law or any appellate authority and has communicated the order of withdrawal to the Commissioner:

Provided that if the order of withdrawal is not communicated to the Commissioner within sixty days of the service of decision of the committee upon the aggrieved person, the decision of the committee shall not be binding on the Commissioner.

If the Committee fails to decide within the period of one hundred and twenty days under sub-section (4), the Board shall dissolve the committee by an order in writing and the matter shall be decided by the court of law or the appellate authority where the dispute is pending.

The Board shall communicate the order of dissolution to the court of law or the appellate authority and the Commissioner.

The aggrieved person, on receipt of the order of dissolution, shall communicate it to the court of law or the appellate authority, where the dispute is pending.

The aggrieved person may make the payment of income tax and other taxes as decided by the committee under sub-

section (4) and all decisions and orders made or passed shall stand modified to that extent.

(11) The Board may prescribe the amount to be paid as remuneration for the services of the members of the committee, other than the member appointed under clause (i) of sub-section (2).

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

(36) in section 138, in sub-section (2),—  
(A) \_ in clause (b), the word “and” at the end shall be omitted; and  
(B) in clause (c), for the full stop at the end a semi-colon and the word “and” shall be substituted and thereafter the following

new clause shall be added, namely:—

“(d) as specified under clauses (a), (ca) and (d) of sub-section (1) of section 48 of the Sales Tax Act, 1990.”;

(37) in section 147,—

{A) in sub-section (2), for the expression “(a), (b), (ba),”, the expression “(b),” shall be substituted; and

(B) after sub-section (7), the following new sub-section shall be inserted, namely: —

“(7A) The Board may prescribe the manner for furnishing of the estimate and calculation of the amount of tax payable under this section through Iris or any other automated system specified by the Board.”;

(38) in section 148,—

(A) in sub-section (1),—

(a) after the word “Schedule” the expression “in respect of goods classified in Parts I to IV of the Twelfth Schedule” shall be inserted; and

(b) for the full stop at the end, a colon shall be substituted

and thereafter the following proviso shall be added, namely:—



(B)

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(D)

“Provided that the Board may, by a notification in the official Gazette, add in the Twelfth Schedule any entry thereto or omit any entry therefrom or amend any entry therein:

Provided further that in case of goods classified under Part II of the Twelfth Schedule which are used both as raw material and finished goods, the Board may, by notification in the official Gazette, specify that goods imported by a person or class of persons as raw material for its own use shall be treated as classified under Part I of the Twelfth Schedule, subject to such conditions and procedure as may be prescribed.”;

in sub-section (7),—

(a)

(b)

after the words “import of”, the expression “goods on which tax is required to be collected under this section at the rate of 1% or 2% by an industrial undertaking for its own use.” shall be inserted; and

the hyphen and clauses (a), (c), (d) and (e), occurring thereafter shall be omitted;

sub-sections (8) and (8A) shall be omitted; and

in sub-section (9),—

(a)

for the expression “value of goods means the value of the goods as determined under the Customs Act, 1969 (IV of 1969), as if the goods were subject to ad valorem duty increased by the customs-duty, federal excise duty and sales tax, if any, payable in respect of the import of the goods.”, the following expression shall be substituted, namely:—

“Value of goods means—

(a) in case of goods chargeable to tax at retail price under the Third Schedule of the Sales Tax Act, 1990, the retail price of such goods increased by sales tax payable in respect of the import and

taxable supply of the goods; and

(b) in case of all other goods; the value of the goods as determined under the Custom Act, 1969 (IV of

1969), as if the goods were subject to ad valorem duty increased by the custom-duty, federal excise duty and sales tax, if any, payable in respect of the import of the goods.”; and

{b) the explanation occurring thereafter shall be omitted;

(39). ‘section 148A shall be omitted;

(40) in section 152,-

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

“(1BBB) The tax deductible under sub-section (IAAA) shall be minimum tax on the income of non-resident person arising out of such payment.”;

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

“(2B) The tax deductible under sub-section (2A) shall be minimum tax:

Provided that tax deductible under clause (a) of sub-section (2A) shall not be minimum tax where payments are received for sale of goods by a company being a manufacturer of such goods.”;

(C) in sub-section (4A), after the word “made” the words “in the prescribed form” shall be inserted;

(D) in sub-section (4B), for the word “thirty”, the word “twenty” shall be substituted; and

(E) in sub-section (5),—

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

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

the following new clause shall be added, namely:-

“(c) such other particulars as may be prescribed.”;

(41) in section 153,—

{A)

(B)

(C)

(D)

in sub-section (1),—

(a) the word “or”, occurring for the second time shall be omitted; and

(b) in clause (a), after the word “goods”, the words “including toll manufacturing” shall be inserted;

in sub-section (3),—

(a) the expression “clauses (a) and (c) of” shall be omitted; and

(b) in the proviso, clauses (b), (d) and (e) shall be omitted;

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

“Provided that the Commissioner shall issue certificate for payment under clause (a) of sub-section (1) without deduction of tax within fifteen days of filing of application to a public company listed on a registered stock exchange in Pakistan if advance tax liability has been discharged:

Provided further that the Commissioner shall be deemed to have issued the exemption certificate upon the expiry of fifteen days to the aforesaid public listed 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.”; and

in sub-section (7), in clause (i),—

(i) sub-clause (h), for the word “fifty”, the word “one hundred” shall be substituted;

(ii) in sub-clause (i), for the word “fifty”, the word “one hundred” shall be substituted; and

(ii) in sub-clause (j), after the figures “1990”, the expression “having turnover of one hundred million rupees or more in any of the preceding tax years” shall be inserted;

(42) section 156B shall be omitted;

(43: in section 159,—

(A) in sub-section (1), after the word “person”, the words “in the prescribed form” shall be inserted; and

(B) in sub-section (1A), after the word “person”, the words “in the prescribed form” shall be inserted;

(44) in section 165,—

{A) \_ in sub-section (1),—

(a) for the word “biannual”, the word “quarterly” shall be substituted:

(b) in clauses (a), (b) and (c), for the word “half-year”, wherever occurring, the word “quarter” shall be substituted: and .

(c) after 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 this section shall not apply where information required under sub-section (1) has been furnished under section 165A.”;

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

“(1A) Every person involved or engaged in economic transactions as prescribed by the Board shall furnish to the Commissioner a quarterly statement in the prescribed form and manner.”; and

(C) in sub-section (2),—

{i) after the expression “sub-section (1)”, the expression “or (1A)” shall be inserted; and

(ii) for clauses (a) and (b), the following shall be substituted, namely:—

“(a) in respect of quarter ending on the 31st day of March, on or before the 20th day of April;

(b) in respect of quarter year ending on the 30th day of June, on or before the 20th day of July;

(c) in respect of quarter ending on the 30th day of September, on or before the 20th day of October;  
and

(d) in respect of quarter ending on or before the 31st day of December, on or before the 20th January.”;

(45) in section 165A, in sub-section (1), in clause (d), the words “exceeding five hundred thousand rupees” shall be omitted;

(46) in section 168, in sub-section (3), after omitted clause (c), the following new clauses shall be inserted, namely:—

“(ca) sub-section (1E) of section 152;

(cb) sub-section (2) of section 152A,”;

(47) in section 169,—

(A) \_ in sub-section (1),—

(a) clause (a) shall be omitted; and

(b) in clause (b),—

{i} for the expression “sub-section (3) of section 151, sub-section (1B) or sub-section (1BB) of section 152, sub-section (3) of section 153, sub-section 1{AAA) of section 152”, the expression “sub-section. (IE) of section 152, 152A” shall be .

substituted; and

(ii) the expression “sub-section (1) and (3) of section 233,” shall be omitted; and

(B) \_ in sub-section (3),—

(a) the expression “and the person shall not be required to furnish a return of income under section 114 for the year” shall be omitted;

(b) in clause (a), the expression, “or statement under sub-section (4) of section 115” shall be omitted; and

(c) in clause (b), the expression “or the statement under sub-section (4) of section 115” shall be omitted:

(48) in section 170, after sub-section (5), the following new sub-section shall be added, namely:—

“(6) The Board may make rules regulating procedure for expeditious processing and automatic payment of refunds through centralized processing system with effect from a date to be notified by the Board.”

(49) in section 175,—

(A) \_ in sub-section (1), in clause (a), after the word “access”, the expression “including real-time electronic access” shall be inserted; and

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

“(9) For the purpose of clause (a) of sub-section (1), the Board may make rules relating to electronic real-time access for audit or a survey of persons liable to tax.”;

(50) after section 175, amended as aforesaid, the following new section shall be inserted, namely:—

“175A. Real-time access to information and databases.\_(1)  
Notwithstanding anything contained in any law for the time being in force, including but not limited to the National Database and Registration Authority Ordinance, 2000 (Ordinance VHI of 2000), and the Emigration Ordinance, 1979 (Ordinance XVIII of 1979), arrangements shall be made to provide real-time access of information and database to the

\* Board in the prescribed form and manner by~

(a) the National Database and Registration Authority with respect to information pertaining to National Identity Card, Pakistan Origin Card, Overseas Identity Card,

(b)

(c)

(d)

(e)

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Alien Registration Card, and other particulars contained in the Citizen Database;

the Federal Investigation Agency and the Bureau of Emigration and Overseas Employment with respect to details of international travel;

the Federal Investigation Agency and the Bureau of Emigration and Overseas Employment with respect to details of international entry and exit of all persons and information pertaining to work permits, employment visas and immigration visas;

the Islamabad Capital Territory and provincial and local land record and development authorities with respect to record-of-rights including digitized edition of record-of-rights, periodic record, record of mutations and report of acquisition of rights;

the Islamabad Capital Territory and provincial Excise and Taxation Departments with respect to information regarding registration of vehicles, transfer of ownership and other associated record; -

All electricity suppliers and gas transmission and distribution companies with respect to particulars of a consumer, the units consumed and the amount of bill charged or paid:

Provided that where the connection is shared or is used by a person other than the owner, the name and CNIC of the owner and the user shall also be furnished:

Provided further that all electricity suppliers and gas transmission and distribution companies shall make arrangements by the 1st day of January, 2021 for allowing consumers to update the ratio of sharing of a connection or the particulars of users, as the case may be; and



any other agency, authority, institution or organization notified by the Board. —

(2) The Board shall make arrangements for laying the infrastructure for real-time access to information and database

(3)

(4)

under sub-section (1) and aligning it with its own database in the manner as may be prescribed.

Until real-time access to information and database is made available under sub-section (1), such information and data shall be provided periodically in such form and manner as may be prescribed.

Subject to section 216, all information received under this section shall be used only for tax purposes and kept confidential”;

(St) in section 177, after sub-section (2), the following new sub-sections shall be inserted, namety:—

“@A)

(2AA)

For the purpose of sub-section (2), the Commissioner may conduct audit proceedings electronically through video links, or any other facility as prescribed by the Board.

Where a taxpayer——

(a) has not furnished record or documents including books of accounts;

{b) has furnished incomplete record or books of accounts:  
or

{c) is unable provide sufficient explanation regarding the

defects in records, documents or books of accounts,

it shall be construed that taxable income has not been correctly declared and the Commissioner shall determine taxable income on the basis of sectoral benchmark ratios prescribed by the Board.

Explanation.—The expression “sectoral benchmark ratios” means standard business sector ratios notified by the Board on the basis of comparative cases and includes financial ratios, production ratios, gross protit ratio, net profit ratio, recovery ratio, wastage ratio and such other ratios in respect of such sectors as may be prescribed.”;

(52) in section 182, in sub-section (1), in the Table, in column (1)—

(A)

against §. No. IA, in cotumn (2) and (4), the figure “115” shall be omitted;

Part I]

(53)

(34)

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{B)

(C)

“4A | Any person who is; Such a person shall pay a  
required to furnish or | penalty of Rs. 2,500 for each  
update a taxpayer's | day of default from the due date  
profile but fails to furnish | subject to a minimum penalty of  
or update within the due | Rs. 10,000.

date.

(D)

Any person who | Such a person shall pay a} l81AA”;  
contravenes the | penalty at the rate of Rs. 10,000 | and  
provisions of section ; for each connection provided to

l81AA.

against S. No 1AA, in column (4), the figure “115” shall be  
omitted;

after S. No. 4, the following new serial numbers and entries  
relating thereto in columns (2), (3} and (4) shall be inserted,  
namely:— :

an unregistered person.

against S. No. 10, in column (4), the figure “115\* shall be  
omitted;

in section 182A, after sub-section (1), the following new sub-  
section shall be added, namely:—

“(2) Where a person fails to’ furnish or update a taxpayer's profile

within the due date or time period specified in sub-section (3)  
of section 114A or within the date as extended by the Board  
under section 214A, such person shall not be included in the  
active taxpayers’ list for the latest tax year ending prior to the  
aforesaid due date or extended date:

Provided that without prejudice to any other liability  
under this Ordinance, such person shall be included in the  
active taxpayers’ list upon filing the taxpayer's profile after  
the due date or extended date, if the person pays surcharge at

Rupees—

{a) twenty thousand in case of a company;

(b) ten thousand in case of an association of persons; and

(c) one thousand in case of an individual.”;

in section 205, after sub-section (6), the following new sub-section shall be added, namely:—

(55)

G6)

67)

(58)

“7

Where a person is liable for default surcharge under this Part, the Commissioner may, at his discretion, make assessment of default surcharge for the period of default or part thereof, notwithstanding that the tax due has not actually been paid.”:

in section 209,—

(A)

(B)

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

“Provided that the Board may also confer upon or assign to any Officer of Inland Revenue the aforesaid powers and functions through Automated Case Selection System:

Provided further that the Board may make rules for conferment or assignment of such powers and functions through Automated Case Selection System.”; and

after the provisos added as aforesaid, the following explanativii shall be added, namely:—

“Explanation.—For the purpose of this sub-section, the expression “Automated Case Selection System” means an algorithm for randomized allocation of cases by using suitable technological modes.”;

in section 210, in sub-section (1A), after the figure “122”, the expression “and amendment of an order of recovery under sub- | section (3) of section 161° shall be inserted;

in section 231B, in sub-section (7), after the full stop at the end, the following explanation shall be added, namely:-

“Explanation.—For the removal of doubt, it is clarified that a motor vehicle does not include a rickshaw, motorcycle-rickshaw and any other motor vehicle having engine capacity upto 200cc.”;

in section 235,—

(A)

(B)

cee

in sub-section (1), after the word “in”, the expression

“Division IV of” shall be inserted; and

in sub-section (3), after the word “tax”, occurring for the third time, the expression “or that he has discharged advance tax liability for the tax year” shall be inserted.;

(59) section 235B shall be omitted;

(60) in section 236A, in sub-section (1), after the full stop in the end, the following explanation shall be added, namely:—

“Explanation.—For the removal of doubt it is clarified for the purpose of this section that—

{a) the expression “sale by public auction or auction by a tender” includes renewal of a license previously sold by public auction or auction by a tender; and

(b)- where payment is received in installments, advance tax is to be collected with each installment.”

(61) in section 236C, in sub-section (3), for the word “five”, the word “four” shall be substituted;

{62) sections 236D and 236F shall be omitted;

(63) in section 236I, in sub-section (1), after the word “tax” the expression “from a person not appearing on the active taxpayers’ list” shall be inserted;

(64) section 236J shall be omitted;

(65) in section 236Q, in sub-section (3), for the word “final”, the word “minimum” shall be substituted;

(66) sections 236R, 236U and 236X shall be omitted;

(67) in the First Schedule,—

(A) in Part I—

(a) in Division VII, in the TABLE, for the expression, “Tax Years 2018, 2019 and 2020” the expression “Tax Years 2018, 2019, 2020 and onwards” shall be substituted; and

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

“TABLE

2 3

(1. —) Where the gain does not exceed Rs. 5 million

2. Where the gain exceeds Rs. 5 million but does not exceed Rs. 10 million



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

10%"; and  
(B) \_ for Part IL, the following shall be substituted, namely:—  
"PART I

RATES OF ADVANCE TAX \_  
[See Division H of Part V of Chapter X]

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

Persons

1, Persons importing goods classified in | 1% of the import value as  
Part Lof the Twelfth Schedule increased by customs-duty,  
sales tax and federal excise  
dut  
2% of the import value as  
increased by customs-duty,  
sales tax and federal excise  
duty  
5.5% of the import value as  
increased by customs-duty,  
sales tax and federal excise  
duty";

Persons importing goods classified in  
Part II of the Twelfth Schedule

Persons importing goods classified in  
Part {U} of the Twelfth Schedule

w

Provided that the rate specified in column (3),—

(a) in case of manufacturers covered under rescinded  
Notification No. S.R.O, 1125(1)/2011 dated the 3ist  
December, 2011 as it stood on the 28th June, 2019 on tmport  
of items covered under the aforementioned S.R.O. shall be  
1%;

(b) in case of persons importing finished pharmaceutical products  
that are not manufactured otherwise in Pakistan, as certified  
by the Drug Regulatory Authority of Pakistan shall be 4%:

Provided further that the rate of tax on value of import of  
mobile phone by any person shall be as set out in the following  
table, namely: —

Table

Tax {in Rs.)

In CBU condition

C & F Value of mobile phone

S.No. in CKDISKD

{in US Dollar) PCT Heading | condition under PCT

8517.1219 Heading 85171211

(3) |

Up to 30 except smart phones 70 is}

Exceeding 30 and up to 100 and smart | 100 0

phones up to 100

930

ele rola

a Exceeding 500

{C) in Part ILL.—

{a} in Division 1,—

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

“(b) 15% in mutual funds and cases other than  
those mentioned in clauses (a) and (ba);  
and”; and

(ii) after clause (b), substituted a8 aforesaid, the  
following new clause shall be added, namely:—

“(ba) 25% in case of a person receiving dividend  
from a company where no tax is payable by  
such company, due to exemption of income  
or carry forward of business losses under Part  
VIU of Chapter II or claim of tax credits  
under Part X of Chapter [1I.”;

(b) in Division TA, in the proviso, after the word “where”,  
the expression “the taxpayer furnishes a certificate ta  
the payer of profit that during the tax year” shall be  
inserted;

{c) in Division IB, in clause (a), for the figures “15” the  
figures “25” shall be substituted;

(dq) in Division fl,—

(i) in paragraph (5),—

(D)

a. for sub-paragraph (i), the following shall be substituted, namely:—

“G) 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 clause (133) of Part I of the Second Schedule, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services, car rental services, building maintenance services, services rendered by Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited inspection and certification, testing and training services:”; and

b. in sub-paragraph (ii), for the word “transport” the expression “sub-paragraph (i)” shall be substituted; and

(e) in Division I, —

(i)

(ii)

in paragraph (1), in sub-paragraph (b), after the word “goods” the words “including — toll manufacturing” shall be inserted; and

in paragraph (2), in sub-paragraph (i), after the expression “engineering services,” the expression “warehousing services, services rendered by asset management companies, data services provided under license issued by the Pakistan Telecommunication Authority, telecommunication infrastructure (tower) services,” shall be inserted; and

in Part IV. —

{a) in Division VII, for full stop at the end a colon shall be substituted; and thereafter the following proviso shall be added, namely:—

ee

(b)

(d)

“Provided that in case of immovable property sold by auction, the rate of collection of tax under this section shall be 5% of the gross sale price.”;

Divisions XI and X1H shall be omitted:

Divisions XVI, XXIV and XXV shall be omitted; and in Division XXVI, the expression “for persons who are

not appearing in the active taxpayers’ list” shall be omitted;

(66) in the Second Schedule.—

(A) in Part L—

(a)

in clause (23A), for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided that, excluding the cases mentioned in sub-clauses (b) and (c), in case of withdrawal before

" retirement age or withdrawal at the time of or after

retirement age in excess of fifty percent of the accumulated balance, tax shall be charged at the rate specified in sub-section’ (6) of section 12 and the pension fund manager shall at the time of making payment deduct tax at the said rate.”;

in clause (61),—

(i) after serial number (Ivi), the following new serial numbers shall be added, namely:—

“(vii) The Prime Minister’s COVID-19 Pandemic Relief Fund-2020;

“(iviii) Ghulam Ishaq Khan Institute of Engineering Sciences and Technology (GIKD;

(Ivix)) Lahore University of Management Sciences;  
(Ivx) - Dawat-e-Hadiya, Karachi;

(ivxi) Baitussalam Welfare Trust;

## THE GAZETTE OF PAKISTAN. EXTRA., JUNE 30, 2020 {PART

(ivxii) Patients' Aid Foundation:  
 (vxiii) Alkhidmat. Foundation;  
 (ivxiv) Alamgir Welfare Trust International.”;

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

“Provided further that the amount so donated by an associate shall not exceed—

(a) in the case of an individual or association of persons, fifteen percent of the taxable income of the person for the year; and

{b} in the case of a company, ten percent of the taxable income of the person for the year:

Provided also that the provisions of this clause shall apply only if donation is paid by a crossed cheque drawn on a bank.\*; and

(c) for clause (66), the following shall be substituted namely:—

“(66) (1) Any income derived by the following institutions, foundations, societies, boards, trusts and funds, namely: —

## Table 1

; \_ oe  
 International Islamic Trade Finance Corporation.  
 (Islamic Corporation for Development of Private Sector.

ii) | Chief Minister's (Punjab) Relief Fund for Internally Displaced Persons (IDPs) of NWFP

National Memorial Bab-e-Pakistan Trust.  
 | Pakistan Agricultural Research Council. \_

The corporatized entities of Pakistan Water and Power Development Authority from the date of their creation upto the date of completion of the process of corporatization ie. till the tariff is | notified. : ;

The Prime Minister's Special Fund for victims of terrorism.

The Institutions of the Agha Khan Development Network (Pakistan) as contained in Schedule 1 of the Accord and Protocol, dated November 13, 1994, executed between the Government of the Islamic Republic of Pakistan and the Agha Khan Development Network. H  
 Pakistan Council of Scientific and Industrial Research.

| {x} | The Pakistan Water and Power Development Authority established under the Pakistan Water

and Power Development Authority Act, 1958 (W.\_P, Act XXXi of 1958).

xi) | WAPDA First Sukuk Company Limited.

xii) [Pension of a former President of Pakistan and his widow.

(uli} | State Bank of Pakistan and State Bank of Pakistan Banking Services Corporation.

(xiv) | International Finance Corporation established under the International Finance Corporation Act, 1956 (XXVIII of 1958) and provided in section 9 of Article Vi of Articles of Agreement 1965 as amended through April 1993.

xv} | Pakistan Domestic Sukuk Company Ltd

iz {xvi} | ECO Trade and Development Bank.

(xvii) | The Islamic Chamber of Commerce and Industry under the Organization of Islamic Conference {OIC}.

(xvii) {| Commission on Science and Technology for Sustainable Development in the South (COMSATS)

formed under International Agreement signed on 5th October, 1994.

| (xix) | WAPDA on issuance of twenty billion rupees TFC's/SUKUK certificates for consideration of / L\_ Diamer Bhasha Dam Projects.

Federal Board of Revenue Foundation.

WAPDA Second Sukuk Company Limited.

Pakistan International Sukuk Company Limited.

Second Pakistan International Sukuk Company Limited.

Third Pakistan International Sukuk Company Limited.

Asian Infrastructure Investment Bank and persons as provided in Article 51 of Chapter IX of the Articles of Agreement signed and ratified by Pakistan and entered into force on the 25th December, 2015. .

Supreme Court of Pakistan — Diamer Bhasha & Mohmand Dams — Fund.

National Disaster Risk Management Fund.

Deposit Protection Corporation established under sub-section {I} of section 3 of Deposit Protection Corporation Act, 2016 (XXXVII of 2016).

SAARC Energy Centre.

The Asian Development Bank established under the Asian Development Bank Ordinance, 1971 (IX of 1971), j

The Prime Minister's COVID-19 Pandemic Relief Fund-2020.

Saare Arbitration Council (SARCO)}.

International Parliamentarians' Congress.

(xxxiv) | Sindh Institute of Urology and Transplantation, SIUT Trust and Society for the Welfare of SIUT.

(xxv) | Shaukat Khanum Memorial Trust.

[\_Qoowvi) | National Endowment Scholarship for Talent (NEST).

(2) Subject to the provisions of section 100C, any income derived by the

following institution, foundations,  
societies, boards, trusts and funds,

namely:

Table 2

Sr.No. : Name

{t} 2

i) | Abdul Sattar Edhi Foundation.

{ii)\_| Al-Shifa Trust.

i ilquis Edhi Foundation.

{iv) | Fatimid Foundation.

L\_\_\_\_\_| Pakistan Engineering Counc



[The Institution of Engineers. \_\_\_\_ .  
u vi) | Cagu wat National Hospital Association. \_

~ | The Citizens Foundation

\*) Pied ios iret ee rena

e —lin\_| Creenstar tar Social Marketing Social Marketing Pakistan, (Guarantee) Lin 'antee) Lin  
|  
|e

L tes} Ralional Ruvai Sugput eae \_\_\_\_  
1 (xv) i Fakiston Bar Council \_  
etl) akistan ø Cenire for Philanthropy, — a

\_ evil} Eakistan Mortgage Refinance Company Limited.  
\_bxix) "fae 'abba Foundation.

Gx) {Layton Rahmatullah Benevolent 7 fous inst RET)  
beh The Kitiney Ce Centie Post Graduate  
xed

[eat

{xxiv}  
\_,\_levi}\_| AKhidmat Foundation, .  
[. {xxvii} | Cawet-e-stami Trust, 7  
mr Sardar Trust Eye Hospital, Lahore.

| {xix \_ Akhuwai.

{ Eye Hospital  
is Saylan, Welfare lotemational Trust. i  
mcv)\_| SARMAY Ad -E-PAKISTAN LIMITED. i  
Lahore University "Management Sciences. Lahore.  
Les Dxxxvi} "T Bewat-e-Ha e-Hadiva, Kar, Karachi  
| Gow 1 4 chur sha 7 ishag Khar | institute of =gneerrs. Sciences and Technology.  
Society for the Promotion of Engineering Sciences and Technology in Pakistan (SOPREST) na

tee oH Eusinessmen Hospital Trust,\_\_\_ OO  
a\_| Gaussian Weifare Trust. nt

Te lamgir Welfare Trust international. : i  
Le bots Foundation University. |

Provided that with effect from the 1st  
day of July, 2021. exemption under this sub-  
clause shall be subject to fulfilling the  
conditions specified in section 100C.”;

(d) in clause (99.4),—

() in the first proviso, for the figure

"2020", the figure "2023" shall be substituted; and

(ii) in the second proviso, for the figure "2021", the figure "2023" shall be substituted;

{e} after the omitted clause {114A}, the

following new clause shall be inserted,  
namely:—

“(1 14AA) Any income chargeable under the head

U)

(g)

“capital gains” derived by a resident individual from the sale of constructed residential property:

Provided that exemption under this clause shall only apply, if

(a) at the time of sale, the residential property was being used for the purpose of personal accommodation by the resident individual, his spouse or dependents and for which any of the utility bills is issued in the name of such individual;

(b) the land area of the property does not

- exceed 500 square yards in case of a house and 4000 square feet in case of a flat; and

{c}) exemption under this clause has not previously been availed by the individual, his spouse or dependents.”;

in clause (126A), after the words “Gwadar Port”, the words “and Gwadar Free Zone” shall be inserted and shall be deemed to have been inserted with effect from 1st June, 2020;

in clause (126AB), in paragraph (b), after the expression “China Overseas Ports Holding Company Limited,”, the expression “China Overseas Port Holding Company Pakistan (Private) Limited, Gwadar International Terminals Limited, Gwadar Marine Services Limited and Gwadar Free Zone Company Limited” shall be inserted and shall be deemed to have been inserted with effect from 1st June, 2020;

(B)

(h) in clause (126AC), after the words "Gwadar Port™ the words "and Gwadar Free Zone" shall be inserted and shall be deemed to have been inserted with effect from 1st June, 2020:

(i) in clause (126E), for the full stop in the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that this clause shall also apply to a co-developer as defined in Special Economic Zone Rules, 2013 subject to the condition that a certificate has been furnished—

(a) by the developer that he has not claimed exemption under this clause and has relinquished his claim in favour of the co-developer; and

(b) by the Special Economic Zone Authority validating that the developer has not claimed exemption under this clause and has relinquished claim in favour of the co-developer."; and

(j) after clause (146), the following new clause shall be added, namely:—

"(147) Any income derived by the Federal Government Employees Housing Authority and Naya Pakistan Housing and Development Authority for the tax year 2020 and the following four tax years."

in Part I1,--

(a) after clause (5A), the following new clause shall be inserted, namely,--

"(SAA) The rate of tax to be deducted under sub-section (2) of section 152, in respect of payments to an individual, on account of profit on debt earned from a debt instrument, whether conventional or

. Shariah compliant, issued by the Federal

(C)

(b)

Government under the Public Debt Act, 1944 and purchased exclusively through a bank account maintained abroad, a non-resident Rupee account repatriable (NRAR) or a foreign currency account maintained with a banking company in Pakistan shall be ten percent of the gross amount paid:

Provided that tax deducted on such profit on debt shall be final tax.”;

after clause (24C), amended as aforesaid, the following new clause shall be inserted, namely:—

“(24CA) The rate of tax under clause (a) of sub-section (1)

of section 153 in case of a person, other than a company, as a recipient of payment for goods supplied to Utility Stores Corporation of Pakistan shall be 1.5% of the gross amount of payment in respect of supply of tea, spices, salt, dry milk, sugar, pulses wheat flour and ghee for the period commencing from the 7th day of April, 2020 and ending on 30th day of September, 2020:

Provided that this clause shall not be applicable to supply of tea, spices, salt and dry milk which are sold under a brand name:

Provided further that this clause shall not be applicable where rate of tax under clause (a) of sub-section (1) of section 153 is less than 1.5% of the gross amount of payment under any provisions of the Ordinance.”;

in Part III, after clause (9A), the following new clause shall be inserted, namely:—

“(9B) The tax payable on the income, profits and gains of

{D)

projects of ‘low cost housing’ developed or approved by Naya Pakistan Housing and Development Authority (NAPHDA) or under the Ehsaas Programme shall be reduced by 90%.”;

in Part IV.—

{a)

clause (9A) shall be omitted:

(b) in clause (11A).—

(i) for sub-clause (xiii), the following shall be substituted, namely:—

“(xiii) a modaraba qualifying for exemption under clause (100) of Part-I of this Schedule.”; and

(ii) after sub-clause (xxxiv), the following new sub-clauses shall be added, namely:—

“(xxxv) The Prime Minister’s COVID-19 Pandemic Relief Fund-2020,

(xxxvi) the Federal Government Employees Housing Authority and Naya Pakistan Housing and Development Authority for the tax year 2020 and the following four tax years;

(xxxvii) Hajj Group Operators in respect of turnover relating to Hajj operations for the tax year 2021;

(xxxviii) A resident company engaged in hotel business in Pakistan in respect of turnover for the period starting on the first day of April, 2020 and ending on the thirtieth day of September, 2020.”:

(c) after clause (12A), the following new clause shall be added;

“(12B) The provisions of section 148 shall not: apply to the import of following goods for a period commencing from 20th day of March, 2020 and ending on 30th day of September, 2020.

#### TABLE

##### Description

Real-time PCR system (standard 96-well plate and 0.2ml tubes format, 5 channel

Biosafety Cabinet ;

=a Auto Clave 50 Liter Capacity Resteive

[ 4. | Multi channel pipette (0.5-10 pi! eadings.”:

ma Single channel pipette

a2pt b)10 yl c) 200 pT d) 1000 ut

Muti channel pipette 20-200 µl

Vacuum fold

Micro Centrifuge (Non-refrigerated, Rotor capacity: 12 x 1.5 / 2.0 ml

vessels, 2x PCR strip, Max. speed: 12,100 x g (13,400 rpm

PCR Cabinet (HEPA filter system, UV and white light)

Real-time PCR kit for the detection of Coronavirus (SARS-CoV-2

Viral RNA Extraction Kit and machine (Automatic Extractors

42 | VTM (Viral Transport Medium

Dr Oligo Synthesizer

Refrigerator/freezer {-20 °C.

Vortex Machine

Refrigerated Centrifuge Machine (Rotor capacity 1.5ml x 24, max. speed

14000 rpm:

17 \_\_| UPS[GKVA

48 \_\_| Tyvek Suits

19 \_\_| N-95

20 \_\_| Biohazard Bags {18 Liters} |

21 \_\_| PAPR (Powdered Air Purifying respirators) |

22 | Multimode ventilator with air compressor

23 4 Vital sign monitor with 2IBP and ETco2 two Temp.

patient bed with side cabinet and over bed table

|

Defibrillator

29 | X-Ray Mobile Machine Respective

Simple Nebulizer e

Ultrasound machine Headings.\*;

Pulse Oximeters

Ripple mattress

Blood gas analyzer

AMBU Bag

Nitrile Gloves

Latex Gloves

Goggles

Face Shields

Gum Boots

Mackintosh bed sheets

44 | Surgical Masks \_\_.

45 | Air Ways

46 | Diaflow

47 \_\_| Disposable Nebulizer Mask Kit

48 | ECG Electrodes

ETT Tubes (Endotracheal Tubes) All sizes



Humidifier Disposable Flexible

IV Cannula ali sizes |  
¥ Chambers

Oxygen Recovery Kit  
Padded Sheets

Stomach Tube  
| 56 | Stylet for Endotracheal Tube

57\_\_\_| Suction Tube control valve

5&\_\_\_| Tracheostomy Tube 7, 7.6, 8

&¢ Ventilator Circuit

& Ventury Masks

\_\_\_\_\_

L\_ &t Disposable shoes cover (water proof)

Po

(d) after clause (12B) the following new clause -shall be inserted, namely:—

“(12C)

(12D)

The provision of section 148 shall not apply to persons importing pulses for a period commencing from the 7th day of April, 2020 and ending on 30th September, 2020.

The provisions of section 148 shall not apply on the import of finished drug Remdesivir 100 mg injection and injectable solution 100 mg vial for the period starting from the 22nd day of June, 2020 and ending on the date as may be notified by the Board in the official Gazette on recommendation of the National Health Services, Regulation and Coordination Division.

The provisions of section 148 shall not apply to persons on import of medicines fortreatment of life threatening rare diseases not manufactured in Pakistan, subject to the following conditions, namely:

(i) the import is approved by the Board, through notification in the official Gazette;

(ii) - the specification and quantity of medicine is recommended by the National Health Services, Regulation and Coordination Division in a prescribed format on a case to case basis; and

(iii) such medicine is required for the personal use of the importing person or his immediate family member:

Provided that where circumstances exist  
to take immediate action in emergency  
situations, the Board may, on  
recommendation of a provincial health

department or a tertiary care hospital of the Federal or Provincial Government, provisionally allow import of such quantity of medicine under this clause which does not exceed sixty days usage.”;

{e) after clause (46A), the following new clause shall be inserted, namely:— .

“(46AA) The provisions of section 153 shall not apply to the following persons as recipients of payment, namely:—

- a)
- (ii)
- (iii)
- iv)
- (v)
- (vi)
- (vii)

a Provincial Government;  
a local authority;

persons who are residents of Azad Kashmir and execute contracts in Azad Kashmir only and produce a certificate to this effect from the concerned income tax authority;

persons receiving payments from a company or art association of persons having turnover of fifty million rupees or mote or from an individual having turnover of fifty million rupees or more exclusively for the supply of agriculture produce including fresh milk, fish by any person engaged in fish farming, live chicken, birds and eggs by any person engaged in poultry farming and by an industrial undertaking engaged in poultry processing which has not been subjected to any process other than that which is ordinarily performed to render such produce fit to be taken to market;

companies receiving payments for the supply of electricity and gas:

companies receiving payments for the supply of crude oil;

hotels and restaurants receiving payments in cash for providing accommodation or food or both, as the case may be;

(iii)

(ix)

shipping companies and air carriers receiving payments for the supply of passenger tickets and for the cargo charges of goods transported;

individuals who are not registered under section 181 of the Ordinance, receiving payments for the supply of sand, bricks, grit, gravel, crushed stone, soft mud or clay; and

artisans, plumbers, electricians, surface finishers, carpenters, painters or daily wagers, receiving payments in respect of services provided or rendered to the construction sector including construction of buildings, roads, bridges and other such structures or the development of land, subject to the following conditions, namely:—

(a) services under this clause are provided or rendered by an individual who is not registered under section 181;

(b) the name, Computerized - National Identity Card Number and address of such individual is recorded by the recipient of such service; and

(c) payment for such services is made directly to such individual”;

(f) in clause (56), after sub-clause (v), the following new clauses shall be added, namely:—

“(vi)

(vii)

(viii)

(ix)

e9)

the Federal Government;

a Provincial Government;

a Local Government;

a foreign company and its associations whose

majority share capital is held by a foreign government;

a person who imports plant and machinery for execution of a contract with the Federal

(h)

(xii)

[vey

at

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Government or a provincial government or a local government and produces a certificate from that government;

companies importing high speed diesel oil, light diesel oil, high octane blending component or kerosene oil, crude oil for refining and. chemical used in refining thereof in respect of such imports; and

Petroleum (E&P) companies covered under the Customs and Sales Tax Notification No. S.R.O.678 (1)/2004, dated the 7th August, 2004, except motor vehicles imported by such companies.”;

clauses (56C); (56D), (56E), (56G) and (63) shall be omitted;

after clause (72A), the following new clause shall be inserted, namely:—

“72AA) The provisions of section 152 shall not apply in

@

(i)

case of a Hajj Group Operator in respect of Hajj operations.”;

clause (72B) shall be omitted;

in clause (98), for the figure “2020”, the figure “2030” shall be substituted,

after clause (101A), the following new clause shall be inserted, namely:— :

“(10IAA) The provisions of sections 231A, 231 AA and 236P

shall not apply to a Pak Rupee Account in a tax year to the extent of foreign remittances credited into such account during that tax year.”;



(1) after clause (102), the following new clause shall be inserted;

‘(102A) The provisions of section 233 shall. not apply to

commission received by a retail branchless  
banking agent on any amount disbursed by the  
Ehsaas Emergency Cash Transfer Programme for

the period commencing on 16th April, 2020 and ending on 30th day of September, 2020.”,

(m) after clause 111, the following new clause shall be inserted, namely:—

“C1 LA)

The provisions of section 100BA and rule 1 of the Tenth Schedule shall not apply to the extent of payment of dividend to non-resident persons.”;

(n) after clause (112), the following new clause shall be inserted, namely,—

“(EIZA)

The provisions of section 236P shall not apply to a non-resident rupee account repatriable (NRAR) or a foreign currency account maintained with a banking company in Pakistan of a non-resident individual investing in a debt instrument, whether

~ conventional or shariah compliant, issued by the

Federal Government under the Public Debt Act, 1944.”;

(0) in clause (114), for the expression “115(4)”, the expression “clause (ae) of sub-section (1) of section 114” shall be substituted;

(p} after clause (114). the following new clause shall be inserted, namely,—

(114A)

The provisions of clause (ae) of sub-section (1) of section 114 and section 181 shall not apply to.a non-resident individual solely by reason of profit on debt earned from a debt instrument, whether conventional or shariah compliant, issued by the Federal Government under the Public Debt Act, 1944 and purchased exclusively through a bank account maintained abroad, a non-resident rupee account repatriable (NRAR) or a foreign currency account maintained with a banking company in Pakistan,”: and

(q) after clause (115), the following new clauses shall be added, namely:—

“(116) The provisions of section 151, 231A, 231AA and 236P shall not apply to The Prime Minister’s COVID-19 Pandemic Relief Fund-2020.

(117) The provisions of section 236P shall not apply at the time of transfer of any sum to The Prime Minister’s COVID-19 Pandemic Relief Fund-2020.”;

(69) in the Seventh Schedule,—

(A) in rule 7C, for the figure “2020”, the figure “2021” shall be substituted; and

(B) . in rule 7E, in sub-rule (1), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that the taxable income arising from additional advances to Naya Pakistan Housing and Development Authority for low cost housing schemes shall be taxed at the rate of 10%.”;

(70) in the Tenth Schedule,—

(A) \_ in rule 2, in sub-rule (1), the expression “or a statement under sub-section (4) of section 115,” shall be omitted:

(B) in rule (3), in sub-rule (1),—

(a) the expression “or statement, as the case may be,” shall be omitted; and

(b) the expression “or sub-section (5) of section 115° shall be omitted; and

(C) in rule 10,—

{a) in sub-rule (b), for the expression (1), (LAA), (2).”, the expression “(2A)(a),” shall be substituted:

(b) after sub-rule (ba), the following new sub-rule shall be inserted, namely,—

“(bb) tax deducted under sub-section (2) of section 152 to the extent of clause (SAA) of Part 11”; and

(c) sub-rules (k), (n), (0), (q), (u), (v), (w) and (x) shall be omitted; and

(71) after the Tenth Schedule, amended as aforesaid, the following new Schedules shall be added, namely:—

“ELEVENTH SCHEDULE

[See section 100D]

RULES FOR COMPUTATION OF PROFITS AND GAINS OF BUILDERS AND DEVELOPERS AND TAX PAYABLE THEREON

1. Eligibility—these rules shall apply to projects undertaken by builders and developers under section 100D.

2. Scope and payment of tax.—(1) Income computed and tax payable thereon shall be on Project-by-Project basis which shall be computed and paid at the rates provided in rule 10.

(2)(a) The above-referred rates shall be applicable for computing tax liability for the project on annual basis. The annual tax liability shall be worked out as under:

Tax liability as per the rates in rule 10

Estimated project life in years

(b) The estimated project life for tax purposes shall not exceed two and a half years:

Provided that in case of existing incomplete projects, the estimated project life shall be treated as three years from tax year 2020 through tax year 2022, and the tax payable shall be reduced by the percentage of completion up to the last day of the accounting period pertaining to tax year 2019 as declared in registration form:

Provided further that tax liability of tax year 2020 shall be paid along with return.

(b) Year shall include fraction of a year; and

(c) The tax liability so calculated and paid shall be final tax.

3,

(2)

Registration and filing of return—1) A builder or developer shall electronically register a project on Iris through FBR website on or before the 31st day of December, 2020 through submission of —

(a) registration form as may be prescribed which shall include, inter alia, details of a member or shareholder of a builder or developer, as the case may be:

Provided that a developer who is also a builder in case of a project shall submit two separate forms for registration as a developer and as a builder; and

(b) an irrevocable option to be assessed under this Schedule in respect of each project.

A builder or developer availing this scheme shall electronically file a return of income and wealth statement as may be prescribed accompanied with evidence of payment of due. tax which shall be taken for all purposes of this Ordinance to be an assessment order issued to the taxpayer by the Commissioner to the extent of income computed under these rules.

Certification.—Every builder or developer shall be required to obtain and provide to the Board in the prescribed manner a certificate from approving authority or map approving authority or NESPAK, as the case may be, to the following effect, namely:—

- (a) 'total land area' in square yards;
- (b) 'covered area' in square feet;
- (c) 'saleable area' in square feet; and

(d) type (commercial, residential or industrial) of saleable area or the total land area, as the case may be.

Advance tax.—A builder or developer falling under this scheme shall pay advance tax equal to one-fourth of the tax liability for the year as determined in accordance with sub-rule (1) of rule 2 in four equal installments in the manner laid down in section 147.

(2)

Incorporation of profits and gains for computation of income.—A builder or developer opting for taxation under section 10@D shall not be allowed to incorporate profits and gains accruing from such projects in his books of account or wealth statement, as the case may be, in excess of ten times of the tax paid under rule 2:

Provided that such builder or developer shall not be allowed to incorporate profits and gains accruing from a low cost housing project as defined in clause (f) of rule 9 in excess of ten times of the tax liability under rule 2:

Provided further that where profits and gains accruing from a project are in excess of ten times of the tax paid under rule 2. such excess profits and gains shall be incorporated in the books of account or wealth statement, as the case may be, and taxed under Part I of the First Schedule.

Exemption from withholding of tax under sections 150 and £53.—(1)The provisions of section 153 shall not apply to builders and developers on—

(a) the purchase of building material except steel and cement;

{b) services of plumbing, electrification, shuttering and other similar services other than those provided by companies.

The provisions of section 150 shall not apply to payment of dividend exempt under sub-section (7) of section 100D.

Restriction on change in pattern of ownership of a builder or developer before completion of a project—Where exemption from the provisions of section 1f1 has been claimed under sub-section (3) of section [00D, the following restrictions shall apply, namely:—

{a) a shareholder or a partner of a builder or developer shall not be allowed a change in ownership of an incomplete project except where at least fifty percent of the total project cost. as certified by a firm of chartered accountants having an ICAP QCR ating of 'satisfactory', notified by the Board for this purpose, has been incurred up to the date of change of ownership;

(b)

(c)

The succession to legal heirs in case of deceased shareholder or a partner shall be allowed;

The additional partners or shareholders in a builder or developer after the 31st day of December, 2020 may join but additional partners or shareholders shall not be eligible for exemption provided under sub-section (3) of section 100D.

9. Definitions—(1) In these rules, unless there is anything repugnant in the subject or context,

(a)

(b)

(c)

(d)

“area” means

(i) in case of a builder,—

(a) in case of a commercial or a residential building excluding a house, the saleable area of the building; and

(b) \_ in case of a house, the covered area of house;

(ii) in case of a developer, the total land area of the project;

“building” means a residential or commercial building or unit thereof;

“commercial building” includes any building or part thereof which is to be used for commercial purposes in accordance with the relevant laws;

“commencement of project” means,—

(i) in case of a construction project, when layout plan is approved by the concerned authority; and

(ii) in case of a development project, when the development plan is approved by the concerned authority:

Provided that where the builder or developer has taken all actions and done all things which are required and necessary to procure any approvals but any such approval is delayed beyond a period of 30 days from date of relevant application and



(e)

(f)

(i)

G@)

the cutoff date of 31st day of December, 2020 is not adhered to by the builder or developer. the Board may provisionally accept commencement of such project on a case ta case basis;

“completion of praject” means.—

(i) in the case of a builder, the date on which the grey structure is completed:

Provided that such grey structure shall only be considered as completed when the roof of the top floor has been laid as per the approved plan;

(ii) in the case of a developer, the date on which—

(A) at least 50% of the total plots have been booked in name of buyers;

(B) at least 40% of the sale proceeds have been received;

(C) landscaping has been completed; and

(D) at least 50% of the roads have been laid up to sub-grade level] as certified by the approving authority or NESPAK;

‘low cost housing’ means a housing scheme as developed or approved by NAPHDA or under the ‘Ehsaas Programme’;

“NAPHDA” means Naya Pakistan Wousing and Development Authority;

“NESPAK” means National Engineering Services Pakistan (Private) Limited;

“residential building” means a building which is not a commercial building but does not include buildings used for industrial purposes;

“saleable area” in case of buildings, means saleable area as determined by the approving authority or map

approving authority or NESPAK under the relevant laws:

(k) "unit" means a self-contained or independent building or part thereof including houses, apartments, shops, offices, etc.

(2) All other expressions used but not defined in these rules shall have the same meaning as assigned to them under this

Ordinance.

10. Rate and computation of tax liability—(1) The rate of tax under section 100D shall be computed in accordance with the Table below, namely:—

# TABLE

Rate in respect of  
TO ‘  
(3) (4)  
Hyderabad, Sukkur, Multan,  
Faisalabad, Rawalpindi,  
Gujranwala, Sahiwal.  
Peshawar, Mardan,  
Abbottabad, Quetta

Urban Areas not specified  
in columns (2) and (3)

Karachi, Lahore  
and Islamabad

ee oe a

Sq. Yds. : -  
| Any size Rs.150 per Sq. yd Rs.130 per Sq. yd Rs.100 per Sq. yd  
| FOR DEVELOPMENT OF INDUSTRIAL AREA

Sq. Yds. | - -  
Any size [Rs.20 per Sq. yd Rs.20 per Sq. yd

(2) In case of mixed use buildings having both commercial and residential areas, respective rates mentioned above shall

apply.

|  
i  
TAX ON BUILDERS |  
FOR COMMERCIAL BUILDINGS |  
8sq.Ft : : 7  
Any size Rs.250 per Sq, ft Rs.230 Rs.210 |  
per Sq. ft per Sq. ft  
FOR RESIDENTIAL BUILDINGS  
\$q. ft. - [- - |

Rs.80 per Sq. ft | Rs.65 per Sq. ft Rs.50 per Sq. ft  
Rs.125 per Sq. ft | Rs.110 per Sq. ft Rs.100 per Sq. ft 4  
TAX ON DEVELOPERS (ENTIRE PROJECT,

Rs.10 per Sq. yd

Lud.

(3) In case of development of plots and constructing buildings on the same plots as one project, both rates shall apply:

Provided that in the case of 'low cost housing' and all projects developed by NAPHDA, the higher rates shall apply.

THE TWELFTH SCHEDULE

[See Section 148]

PART I

PCT CODE DESCRIPTION

— ee

2711.1100 ~ - Natural Gas

3102.4000 - Urea, Whether Or Not In Aqueous Solution

N04 Mineral or chemical fertilisers, potassic,

52.04 Cotton, not carded or combed.

5202 Cotton waste (including yam waste and garnetted stock).

5203.0000\_ Cotton, carded or combed. :

71.08 Gold {including gold plated with platinum) unwrought or in semi- manufactured forms, ;

\_ \_ } 0+ in powder form.

7204 \_ \_ \_ \_ \_ Ferrous waste and scrap; remelting scrap ingots of iron or steel.

84.0 Nuclear reactors; fuel elements (cartridges), non- irradiated, for nuclear reactors;

\_ \_ \_ \_ \_ machinery and apparatus for isotopic separation.

84.02 Steam or other vapour generating boilers (other than central heating hot water boilers  
\_ \_ . capable also of producing low pressure steam): super- heated water boilers.

84.03 | Central heating boilers other than those of heading 84.02.

Auxiliary plant for use with boilers of heading 84.02 or 84.03 {for example,

84.04 economisers, Super- heaters, soot removers, gas recoverers); condensers for steam  
or other vapour power units.

Producer gas or water gas generators, with or without their purifiers; acetylene gas  
generators and similar water process gas generators, with or without their purifiers,  
Steam turbines and other vapour turbines.

Hydraulic turbines, water wheels, and regulators therefor.

Turbo- jets, turbo- propellers and other gas turbines,

Other engines and motors.

Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers,  
including their mechanical grates, mechanical ash dischargers and similar appliances.

Industrial or laboratory furnaces and ovens, including incinerators, non- electric.

Machinery, plant or laboratory equipment, whether or not electrically heated  
(excluding furnaces, ovens and other equipment of heading 85.14), for the treatment  
of materials by a process involving a change of temperature such as heating, cooking,  
| Toasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating,  
vaporising, condensing or cooling, other than machinery or plant of a kind used for  
domestic purposes; instantaneous or storage water heaters, non- electric,  
Calendering or other rolling machines, other than for metals or glass, and cylinders  
! therefor,

; Centrifuges, including centrifugal dryers; filtering or purifying machinery and

\_ \_ apparatus, for liquids or gases.

- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other

8422,3000 , containers; machinery for capsuling bottles, jars, tubes and similar containers;

8405

84.19

84,20

84.21

\_\_\_ . machinery for aerating beverages

8422.4000\_\_\_ - Other packing or wrapping machinery (including heat- shrink wrapping machine!

84.23 (Except Weighing machinery (excluding balances of a sensitivity of 5 og cr better), including 8425,1000) weight operated counting or checking machines; weighing machine weights of all kinds.

Ships' derricks; cranes, including cable cranes; mobile {i  
and works trucks fitted with a crane.

Fork- lift trucks; other works trucks fitted with lifting or handlin

84.26

beaae—

ing frames, straddle carriers

PCT CODE DESCRIPTION

(i) a ()

28 | (Except Other lifting, handling, {loading or unloading machinery (for example, lifts, escalators, 8428.1010 and : conveyors, teleferics).

Self- propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.

Other moving, grading, levelling, scraping, excavating, tamping, compacting, | extracting or boring machinery, for earth, minerals. or ores; pile- drivers and pile- | extractors; snow- ploughs and snow- dlowers.

Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.

Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn of sports- ground rollers.

84.33 (Except 1 Harvesting or threshing machinery, including straw or fodder balers; grass or hay 8433.1100 and | mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.

Milking machines and dairy machinery.

Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.

Other agricultural, horticultural, forestry, poultry- keeping or bee- keeping machinery,

84.36 including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.

, Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; |

84.37 machinery used in the milling industry or for the working of cereals or dried

leguminous vegetables, other than farm- type machinery.

Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or | preparation of animal or fixed vegetable fats or oils.

Machinery for making pulp of fibrous cellulosic material or for making or finishing | paper or paperboard. |

Book- binding machinery, including book- sewing machines. |

Other machinery for making up paper pulp, paper or paperboard, including cutting

84.39

84.40

84.41 machines of all kinds.

Machinery, apparatus and equipment {other than the machines of headings 84.56 to | 84.42 84.65), for preparing or making plates, cylinders or other printing components; plates.

cylinders and other printing components; plates, cylinders and lithographic stones, graineç or polished).

prepared for printing purposes (for example, planed,

Offset printing machinery, reel-fed

Offset printing machinery, sheeted, office type (using sheets with one side not

22 cm and the other side not exceeding 36 cm in the unfolded state)

8443.1100

8443.1200

8443.1300

8443.1400

8443.1500

e

8443.1910 Hot stamping machines

8443.1920 Label printing/embossing machines

8443.1930 [ Flat bed printing presses

8443.1940 Proof presses :

8443.1954 On cotton textile

843.1959 | Other |

8443.1990 [ Other

8444.0000 | Machines for extruding, drawing, texturing or cutting man-made textile materials.



[PCT CODE DESCRIPTION

Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.

Knitting machines, stitch- bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.

Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines 'of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald- frames, hosiery needles).

Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.

Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.

Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.

Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.

Metal- rolling mills and rolls therefor.

Machine- tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro- discharge, electro- chemical, electron beam, ionic- beam or plasma arc processes; water- jet cutting machines.

Machining centres, unit construction machines (single station) and multi- station transfer machines, for working metal.

Lathes (including turning centres) for removing metal.

Machine- tools (including way- type unit head machines) for drilling, boring, milling, 84.53 threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.

Machine- tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.

Machine- tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting- off and other machine- tools working by removing metal or cermets, not elsewhere specified or included.

Machine- tools (including presses) for working metal by forging, hammering or die- stamping; machine- tools (including presses) for working metal by bending; folding, straightening, flattening, shearing, punching or notching; presses for working metal or — metal carbides, not specified above.

8463 Other machine- tools for working metal or cermets, without removing material,

84.64 Machine- tools for working stone, ceramics, concrete, asbestos- cement or like ' mineral materials or for cold working glass.

Machinery and apparatus for soldering, brazing or welding, whether or not capable of

cutting, other than those of heading 85.15; gas- operated surface tempering machines and appliances.

8449.0000

84.51

PCT CODE DESCRIPTION

1 2)

Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or 84,74 paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in | der or paste form; machines for forming foundry moulds. of sand.

Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in

84.75 glass envelopes; machines for manufacturing or hot working glass or glassware.

8477 Machinery for working rubber or plastics or for the manufacture of products from these : materials, not specified or included elsewhere in this Chapter.

84.78 Machinery for preparing or making up tobacco. not specified or included elsewhere in this Chapter.

84.79 \_ (Except | Machines and mechanical appliances having individual functions, not specified or 8479.8960 and | included elsewhere in this Chapter.

8479.8990)

Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal : {other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.

Machines and apparatus of a kind used solely or principally for the manufacture of 84,86 semiconductor boules or wafers, semiconductor devices, electronic integrated circuits

of flat panel displays; machines and apparatus specified in Note 9 (c) to this Chapter; parts and accessories.

Se "3400 Of an output exceeding 375 kW

[ 8502.1190 ' | 'Other

Of an output exceeding 75 KVA but not exceeding 375 kVA

Wind-powered

Other

Other

8504.2100 Having a power handling capacity not exceeding 650 kVA t

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

8504 2300 Having a power handling capacity exceeding 10,000 kVA

8504.3400 Having a power handling capacity exceeding 500 kVA

Other inductors

Industrial or laboratory electric furnaces and ovens {including those functioning by

85.14 induction or dielectric loss}; other industrial or laboratory equipment for the heat

treatment of materials by induction or dielectric loss.

Electric (including electrically heated gas), laser or other light or photon beam,

ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding

machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.

8543.3000 - Machines and apparatus for electroplating, electrolysis or electrophoresis

85.45 (Except | Carbon electrodes, carbon brushes, 'amp carbons, battery carbons and other articles

8545.1100 and | of graphite or other carbon, with or without metal, of a kind used for electricat

9545.9020) purposes,

85.46 Electrical insulators of any material.

Insulating fittings for electrical machines, appliances or equipment, being fittings

wholly of insulating material apart from any minor components of metal (for example,

85.47 threaded sockets) incorporated during moulding solely for purposes of assembly,

85.15

other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.

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## Part II

### PCTC [PCT CODE DESCRIPTION

a Q)

: Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than

05.95 cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.

05.6 Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape),

treated with acid or degelatinised, powder and waste of these products.

Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails,

05.07 Claws and beaks, unworked or simply prepared but not cut to shape; powder and

waste of these products.

Coral and similar materials, unworked or simply prepared but not otherwise worked; °

05.08 shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply — prepared but not cut to shape, powder and waste thereof.

i Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands

0510.000 and other animal products used in the preparation of pharmaceutical products. fresh, chilled, frozen or otherwise provisionally preserved.

Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.

Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled.

Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, | fresh or chilled.

Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in j i sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.

Seed for sowing \_

Starches; inulin.

Soya beans, whether or not broken.

Rape or colza seeds, whether or not broken

Sunflower seeds, whether or not broken

Other oil seeds and oleaginous fruits, whether or not broken.

Seeds, fruit and spores, of a kind used for sowing.

Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets;

lupulin,

Plants and parts of plants {including seeds and fruits}, of a kind used primarily in

4214 perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, | chilled. frozen or dried, whether or not cut. crushed or dried,

1502 \_\_ Fats of bovine animals, sheep or goats, other than those of heading 15.03.

15.07 Soya- bean oil and its fractions, whether or not refined, but not chemically modified.

Palm oil and its fractions, whether or not refined, but not chemically modified.

PCT CODE DESCRIPTION

4 2

Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise  
1818.0000 chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.

48.03 Cocoa paste, whether or not defatted.

Oil- cake and other solid residues, whether or not ground or in the form of pellets,  
23.06 resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.

202.0000 Unroasted iron pyrites.

2503.0000 sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal  
25.04 Natural graphite.

Natural sands of all kinds, whether or not coloured, other than metal bearing sands of  
25.05 chapter 26.

Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely  
25.06 cut, by sawing or otherwise, into blocks or slabs of a rectangular {including square}  
shape

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

25.08 Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and  
: sillimanite, whether or not calcined; mullite; chamotte or dinas earths

2509.0000 Chalk.

25.10 Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic  
: chalk.

544 Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or  
' not calcined, other than barium oxide of heading 28.16.

2512.0000 Siliceous fossil meals (for example, kieselguhr, tripotite and diatomite) and similar  
" siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.

25.13 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives,  
: whether or not heat- treated.

2514.0000 Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into  
: blocks or slabs of a rectangular (including square) shape.

Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or  
25.18 merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including  
square) shape; dolomite ramming mix.

Natural magnesium carbonate {magnesite}; fused magnesia; dead- burned (sintered)  
25.19 magnesia, whether or not containing small quantities of other oxides added before  
sintering; other magnesium oxide, whether or not pure.

25.20 Gypsum; anhydrite; plasters {consisting of calcined gypsum or calcium sulphate}  
: whether or not coloured, with or without small quantities of accelerators or retarders.

2524.0000 Limestone flux; limestone and other calcareous stone, of a kind used for the

: manufacture of lime or cement.

25.25 Mica, including splittings; mica waste.

Natural borates and concentrates thereof {whether or not calcined}, but not including  
2528.0000 borates separated from natural brine; natural boric acid containing not more than 85  
% of H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight.

25.29 Feldspar, feldspar; nepheline and nepheline syenite; fluor spar.

25.30 Mineral substances not elsewhere specified or included.

26.01 Iron ores and concentrates, including roasted iron pyrites.

Manganese ores and concentrates, including ferruginous manganese ores and

2602.0000 concentrates with a manganese content of 20 % or more, calculated on the dry

weight.



# PCT CODE DESCRIPTION 4

(1) (2) Jt

2603.0000 Copper ores and concentrates

2804.0000\_—\_—|\_ Nickel ores and concentrates. 1

2805. (000 | Cobalt ores and concentrates. H

"2506.0 0000 \_\_| Aluminium ores and concentrates.

2607-000 Lead ores and concentrates. |

\_2608,0000\_ Zinc ores and concentrates. |

\_2609.0000 Tin ores and concentrates. |

2640.0000 Chromium ores and concentrates.

2611.0000\_ Tungsten ores and concentrates. J

2 Uranium or thorium ores and concentrates.

Molybdenum ores and concentrates.

\_ 2614.6 7" 2614.0000\_ Titanium ores and concentrates.

26.15. 15 Niobium, tantalum, vanadium or zirconium ores and concentrates.

26.16 Precious metal ores and concentrates

26.17 Other ores and concentrates.

2618.00060 Granulated slag (slag sand) from the manufacture of iron or steel.

619.0000 Slag, dross (other than granulated slag), scalings and other waste from the |  
manufacture of iron or steel.

Slag. ash and residues (other than from the manufacture of iron or steel} containing |  
metals, arsenic or their compounds. \_|

Coal; briquettes, avoids and similar solid fuels manufactured 'tom coal.

Lignite, whether or.not agglomerated, excluding jet \_

Peat (inciuding peat litter). whether or not agglomerated.

Coke and semi- coke of coal, of lignite or of peat, whether or not agglomerated; relat |  
carbon.

26.20

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27.04

Coal gas, water gas, producer gas and simitar gases, other than petroleum gases and |  
2705.1000

Lo other gaseous hydrocarbons. -

-Oils and other products of the distillation of high temperature coal tar; similar products |  
27.07 in which the weight of the aromatic constituents exceeds that of the non- aromatic |  
constituents. a

27.08 Pitch and pitch coke, obtained from coal tar or from other mineral tars. \_

|\_2709..2000 Petroleum oils and oils obtained from bituminous minerals, crude \_

a Carbon (carbon blacks and other forms of carbon not elsewhere specified or  
28.05 included).

| 28.04 "4 Hydrogen, rare gases and other non- metals.

28.05 Alkali or alkaline- earth metals; rare- earth metals, scandium and yttrium, whether or |  
\_ Not intermixed or inter- alloyed; mercury

28.08 i Nitric acid, sulphonitric acids.

28.09 Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not |  
i chemically defined. \_|

28.14 Other inorganic acids and other inorganic oxygen compounds of non- metals. a

128.14 Ammonia, anhydrous or in aqueous solution. -

28.15 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of

sodium or potassium. |

2817.3000 Zinc oxide; 2". peroxide. \_|

28.18 Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium

hydroxide. |

28.49 Chromium oxides and hydroxides. \_!

28.20 Manganese oxides, Z

## [ PCTCODE | DESCRIPTION

t 2

iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>.

Cobalt oxides and hydroxides; commercial cobalt oxides.

Titanium oxides.

Lead oxides; red lead and orange lead.

Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases: other metal oxides, hydroxides and peroxides.

Fluorides: fluorosilicates, fluoroaluminates and other complex fluorine salts.

Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.

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28.28 Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.

28.29 Chlorates and perchlorates; bromates and perbromates; iodates and periodates.

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28.31

Sulphides; polysulphides, whether or not chemically defined.

Dithionites and sulfoxylates.

28.32 Sulphites; thiosulphates.

28.33 Sulphates; alums; peroxosulphates (persulphates).

Nitrites; nitrates.

Phosphinates(hypophosphites), phosphonates (phosphites) and phosphates;

Pyrophosphates, whether or not chemically defined.

Carbonates;peroxocarbonates (percarbonates); commercial ammonium carbonate} containing ammonium carbamate.

Silicates; commercial alkali metal silicates.

Borates; peroxoborates (perborates).

Salts of oxometallic or peroxometallic acids,

Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.

Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined, amalgams of precious metals.

Radioactive chemical elements and radioactive isotopes (including the fissile or fertile

28.34

28.36

28.39

28.40

28.43

28.44 chemical elements and isotopes) and their compounds; mixtures and residues containing these products.

28.45 Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such

isotopes, whether or not chemically defined.

Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.

Carbides, whether or not chemically defined.

Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.

Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.

Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.

Acyclic hydrocarbons. |

29.02 Cyclic hydrocarbons.

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2850.0000

28.52

29.03 Halogenated derivatives of hydrocarbons.

29.04 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated,

Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated

23.05 derivatives.

PCT CODE \_ DESCRIPTION

O. @

296 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.

29.07 Phenols; phenol- alcohols.

Halogenated, sulphonated, nitrated or nitrosated derivatives of phenals or phenol- alcohols.

i Ethers, ether- alcohols, ether- phenols, ether- alcohol- phenols, alcohol peroxides,

1 29.99 ether peroxides, ketone peroxides {whether or not chemically defined), and their

halogenated, sulphonated, nitrated or nitrosated derivatives.

29.10 Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three- membered ' ting, and their halogenated, sulphonated, nitrated or nitrosated derivatives.

2914.0000 Acetals and hemiacetals, whether or not with other oxygen function, and their : halogenated, sulphonated, nitrated or nitrosated derivatives.

29,42 Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; : araformaldehyde.

2913,0000 Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading

23.12.

Ketones and quinones, whether or not with other oxygen function, and their

29.14 halogenated, sulphonated, nitrated or nitrosated derivatives.

Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.

Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated,

nitrated or nitrosated derivatives.

28.17 Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their ' halogenated, sulphonated, nitrated or nitrosated derivatives.

Carboxylic acids with additional oxygen function and their anhydrides, halides,

29.18 peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.

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

29.20 Esters of other inorganic acids of non- metals (excluding esters of hydrogen halides) an and their salts; their halogenated, suiphonated, nitrated or nitrosated derivatives.

29.21 | Amiine- function compounds.

29.22 Oxygen- function amino- compounds.

Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemicallydefined. -

Carboxyamide- function compounds, amide- function compounds of carbonic acid;

Carboxyimide- function compounds '(including saccharin and its salts) and imine- function compounds.

Nitrile- function compounds.

Diazo- , azo- or azoxy- compounds.

Organic derivatives of hydrazine or of hydroxylamine.

Compounds with other nitrogen function.

Organic sulphur compounds.

Heterocyclic compounds with oxygen hetero- atom(s) only.

Heterocyclic compounds with nitrogen hetero- atom(s) only.

Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.

Sulphonamides.

Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the

foregoing, whether or not in any solvent. ‘

29.23

PCT CODE DESCRIPTION

(2)

Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by

synthesis; derivatives and structural analogues thereof, including chain modified peptides, used primarily as hormones.

Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.

Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other

29.39 derivatives.

29.44 Antibiotics.

2942.0000 Other organic compounds.

Glands and other organs for organo- therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo- therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.

- 30.01

31.02 (except | Mineral or chemical fertilisers, nitrogenous,

3102.1000)

31.03 Mineral or chemical fertilisers, phosphatic,

Mineral or chemical fertilisers containing two or three of the fertilising elements

31.05 nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets

or similar forms or in packages of a gross weight not exceeding 10 kg.

Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other : derivatives.

Synthetic organic tanning substances; inorganic tanning substances; tanning

32.02 preparations, whether or not containing natural tanning substances; enzymatic preparations for pre- tanning.

Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics;

32.14 painters' fillings; non- refractory surfacing preparations for facades, indoor walls,

floors, ceilings or the like.

Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry;

33.02 other preparations 'based on odoriferous substances, of a kind used for the manufacture of beverages.

Lubricating preparations (including cutting- oil preparations, bolt or nut release

preparations, anti- rust or anti corrosion preparations and mould release  
 34.03 preparations, based on lubricants) and preparations of a kind used for the oil or  
 . grease treatment of textile materials, leather, furskins or other materials, but excluding  
 preparations containing, as basic constituents, 70 % or more by weight of petroleum  
 cits or of oils obtained from bituminous minerals,  
 3804.0000 Peptones and their derivatives; other protein substances and their derivatives, not  
 ' elsewhere specified or included; hide powder, whether or not chromed.  
 35.05 Dextrins and other modified starches (for example, pre- gelatinised or esterified  
 . starches); glues based on starches, or on dextrins or other modified starches.  
 7.02 Photographic film in rolls, sensitised, unexposed, of any material other than paper,  
 . paperboard or textiles; instant print film in rolls, sensitised, unexposed,  
 37.03 ic paper, paperboard and textiles, sensitised, unexposed.  
 3704,0000 ic plates, film, paper, paperboard and textiles, exposed but not developed.  
 3705,0000 poerapnic plates and film, exposed and developed, other than cinematographic  
 Chemical preparations for photographic uses (other than vamishes, glues, adhesives  
 37.07 and similar preparations); unmixed products for photographic uses, put up in  
 Measured portions or put up for retail sale in a form ready for use.  
  
 { Artificial graphite; colloidal or semi- colloidal graphite; preparations based on graphite  
 380 or other carbon in the form of pastes, blocks, plates or other semi- manufactures.



'WE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 2020 [PART I

# PCT CODE \_ DESCRIPTION

3802.0000

(2)

Tail oil, whether or not refined.

Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.

Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.

Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.

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

38.12

3804.0000

33.06

38.09

c

coatings for welding electrodes or rods.

Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included, anti- oxidising preparations and other compound stabilisers for rubber or plastics.

Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere

Refractory cements, mortars, concretes and similar compositions, other than products

Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.

Chemical elements doped for use in electronics, in the form of discs, wafers or

Prepared culture media for the development or maintenance of micro- organisms

; industrial fatty alcohols.

Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries {including those. consisting of mixtures of natural

~~ Polymers of vinyl chloride or of other halogenated olefins, in primary forms.

Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates,

lyesters, in primary forms.

polyterpenes, polysulphides,  
polysulphones and other products specified in Note 3 to this Chapter, not elsewhere

Cellulose and its chemical derivatives, not elsewhere specified or included, in primary

Ion- exchangers based on polymers of headings 39.01 to 39.13, in primary forms.

Natural rubber, balata, gutta- percha, guayule, chicle and similar natural gums, in

Synthetic rubber and factice derived from ails, in primary forms or in plates, sheets or  
strip; mixtures of any product of heading 40.01 with-any product of this heading, in

Waste, parings and scrap of rubber (other than hard rubber) and powders and

j 98.15 specified or included.

| 3816.0000 of heading 38,01,

| 3847-0000 07 of 29. 02.

3818.0000 similar forms; chemical compounds doped for use in electronics.

3821.0000 | including viruses and the lite) or of plant, human or animal cals

38.23 Industrial monocarboxylic fatty acids; acid oils from refinin:

38.24

[ roducts), not elsewhere specified or included.

39.04 Polymers of ethylene, in primary forms.

| 39.02 Polymers of propylene or of other olefins, in primary forms.

39.03\_ Polymers of styrene, in primary forms.

39.04

39.07 alkyd resins, polyally! esters and other

| 39.08 Polyamides in primary forms,

| 3910.0000 Silicones in primary forms.

39.14 Petroleum resins, coumarone- indene resins,

L specified or included, in primary forms.

39.12

L. \_\_ forms.

[39.14

40.01 primary forms or in plates, sheets ar strip.

40.02

\_ primary forms or in plates, sheets or strip.

4003.0900\_ Reclaimed rubber in primary forms or in plates, sheets or strip:

40.04

granules obtained therefrom.

PET CODE | ~ DESCRIPTION =

{4} 2

Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.  
Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not dehaired or split  
Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 4 (c) to this Chapter.

Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment: dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 4 (b) or 1 (c) to this Chapter.  
Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.

Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.

Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.  
Leather further prepared after tanning or crusting, including parchment- dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split. other than leather of heading 41. 14.

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

Leather further prepared after tanning or crusting, including parchment- dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41. 14.

Chamois (including combination chamois) leather, patent leather and patent laminated leather; metallised leather.

Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, ; whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles: leather dust, powder and flour.

4412.0000

A113

42.06 (Except  
4205.0090)  
Fagot

Other articles of leather or of composition leather.

Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for

furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 44.03.

Tanned or dressed furskins (including heads, tails, paws and other pieces or 43.02 cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.

Fuel: wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or 44.01 particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.

44.02 — T Wood charcoal (including shell or nut charcoal), whether or not agglomerated.

44.03 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.  
\* Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn

lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas tool handles or the like; chipwood and the like.

Wood wool: wood flour.

Railway or tramway sleepers (cross-ties) of wood.

Mechanical wood pulp.

44.04

4405.0000

44.06

4701.0000

4702.0000

CT CODE | DESCRIPTION

{1} (2)

47.04 Chemical wood pulp, sulphite, other than dissolving grades.

4705.3000 Wood pulp obtained by a combination of mechanical and chemical pulping processes.

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

\_ other fibrous cellulosic material.

47.07 Recovered (waste and scrap) paper or paperboard,

48.04 Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading

; 48.02 of 48,03

Paper and paperboard, coated on one or both sides with kaolin (China clay) or other

48.10 inorganic substances, with or without a binder, and with no other coating, whether or

not surface- coloured, surface- decorated or printed, in rolls or rectangular (including square) sheets, of any size.

Cigarette paper, whether or not cut to size or in the form of booklets or tubes.

Bobbins, spools, caps and similar supports of paper pulp, paper or paperboard whether of natural perforated or hardened).

| 4823.3040 | -- - Double Side Adhesive Tapes

5004 3006 Silk- worm cocoons suitable for reeling.

002.1000 | Rawsilké {not thrown},

| 5003.2000 {Silk waste (including cocoons unsuitable for reeling, yarn waste and gametted stock). \_| gametted soa

5004-3000 Silk yarn (other than yarn spun from silk waste) not put up for retail sale.

| 5005.3000 \_| Yarn spun from silk waste, not put up for retail sale.

51.01 Wool, not carded or combed.

| 51.02 \_| Fine or coarse animal hair, not carded or combed.

51.03 Waste of wool or of fine or coarse animal hair, including yarn waste but excluding

\_.| gametted stock.

5104.9000 Gametted stock of wool or of fine or coarse animal hair.

Wool and fine or coarse animal hair, carded or combed {including combed wool in fragments),

\_| Yarn of carded wool, not put up for retail sale.

[Yarn of combed wool, not put up for retail sale.

Yarn of fine animal hair (carded or combed), not put up for retail sale,

| Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton,

\_| not put up for retail sale.

'| Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale, \_

Flax. raw or processed but not spun; flax tow and waste (including yarn waste and gametted stock).

True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of

Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and wastes of these fibres (including yarn waste and

| gametiec stock}.

Coconut, abaca (Manila hemp or *Musa textilis* Nee), ramie and other vegetable textile  
53.08 fibres, not elsewhere specified or included, raw or processed but not spun: tow, nails  
|\_and waste of these fibres (including yam waste and garnetted stock).

“53.06 Flax yam.

53.77 Yarn of jute or of other textile bast fibres of heading 53.03.

54.92 Synthetic filament yarn (other than sewing thread), not put up for retail sale, including |  
\_\_\_..\_|\_ Synthetic monofilament of less than 67 decitex.

55.21 t Synthetic filament tow. ~

55.92. Artificial filament tow,

|\_55.03 \_..\_|\_ Synthetic staple fibres. not carded, combed or otherwise processed for spinning.

PCT CODE : DESCRIPTION \_

1 2)

Artificial staple fibres, not carded, combed or otherwise processed for spinning.

Waste {including noils, yarn waste and garnetted stock} of man-made fibres.

~T Synthetic staple fibres, carded, combed or otherwise processed for spinning.

§507.0000 | Artificial staple fibres, carded, combed or otherwise processed for spinning.

55.08 Sewing thread of man-made staple fibres, whether or not put up for retail sale,

55.09 Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.

56.10 Yarn {other than sewing thread} of artificial staple fibres, not put up for retail sale.

55.11 Yarn {other than sewing thread} of man-made staple fibres, put up for retail sale.

55.12 Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of  
i synthetic staple fibres.

Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such  
fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m.

Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such  
fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m?

Other woven fabrics of synthetic staple fibres.

Woven fabrics of artificial staple fibres.

Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in  
length (flock), textile dust and mill neps. ‘

Knotted netting of twine, cordage or rope; made up fishing nets and other made up  
nets, of textile materials.

Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or  
viscose rayon. :

Used or new rags, scrap twine, cordage, rope and cables and worn out articles of  
twine, cordage, rope or cables. of textile materials.

68.15 Articles of stone or of other mineral substances (including carbon fibres, articles of  
: | carbon fibres and articles of peat), not elsewhere specified or included

70.02 Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked,

[74.05 Dust and powder of natural or synthetic precious or semi- precious stones.

| 72.01 Pig iron and, spiegeleisen in pigs, blocks or other primary form.

72.02 Ferro- alloys.

Ferrous products obtained by direct reduction of iron ore and other spongy ferrous

72.03 products, in lumps, pellets or similar forms; iron having-a minimum purity by weight of

99.94 %, in lumps, pellets or similar forms.

Granules and powders, of pig iron, spiegeleisen, iron or steel.

Iron and non- alloy steel in ingots or other primary forms (excluding iron of heading

72.03).

Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, hot-

rolled, not clad, plated or coated.

Fiat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, cold-

| rolled (cold- reduced}, not clad, plated or coated.

Fiat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, clad,

plated or coated.

Fiat- rolled products of iron or non- alloy steel, of a width of iess than 600 mm, not

Clad, plated or coated.

Flat- rolled products of iron or non- alloy steel, of a width of iess than 600 mm. oat |

plated or coated.

Of A Kind Used in Manufacture Of Pneumatic Tyres(Bead Wire}

Stainless ste! in ingots or other primary forms; semi- finished products of stainless

steel.

72.19 Flat- rolled products of staintess steel, of a width of 600 mm or more. \_|

72.20 Fial- railed products of stainless steel, of a width of less than 600 mm.

95.14

72.06



72.08

72.09

72.10

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a) ee ee : 2

i 7226 | Flat- rolled products of other alloy steel, of a width of 600 mm or more.

17226: Flat- rolled products of other alloy steel, of a width of less than 600 mm.

72.27

[73151920 | Other For Motor Cars And Vehicles

i\_ Bars and rods, not- rolled, in irregularly wound coils, of other alloy steel.

74% 0008

742.0000

4

| Copper alloys; cement copper

Master alloys of copper.

'| Copper powders and flakes.

74.07 Copper bars, rods and profiles.

74.08 Copper

| 74.08 Copper plates, sheets and strip. of a thickness exceeding 0.15 mm.

. Copper foil {whether or not printed or backed with paper, paperboard, plastics or

TAAC similar backing materials}, of a thickness (excluding any backing) not exceeding 0.15 mm.

74.11 | Copper tubes and pipes.

7413.0006 Stranded wire, cables. plaited bands and the like, of copper, not electrically insulated.

75.01

7503 000C

75.02

7504.000C Nickel powders and flakes.

750E Nickel bars, rods, profiles and wire

Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.

Unwrought nickel.

| Nickel waste and scrap.

75.06

Nickel plates, sheets, strip and foil.

76.01

Unwrought aluminium.

76.02 Aluminium waste or scrap.

76.038 Aluminium powders and flakes.

76.06

Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.

76071100

Roiled But Not Further Worked

76.08

78.0:

Aluminium tubes and pipes.

Unwrought lead.

Lead waste and scrap.

79.03

79.02

7802 000

78.04 Lead plates, sheets, strip and fall: lead powders and flakes.

78.0" | \_Unwrought zinc. |

7902000 \_|\_ Zinc waste and scrap.

Zinc dust, powders and flakes.

Zinc bars, rods, profiles and wire

79.07 |\_ Other articles of zinc.

80.01 \_.\_|\_ Unwrought tin. \_

[8002 0000 |' Tin waste and scrap.

8003 6000 Tin bars, rods, profiles and wire

81.07 | Tungsten (wolfram) and articles thereof, inciuding waste and scrap.

8102 Molybdenum and articles thereof, including waste and scrap.

81.02 | Tantalum and articles thereof, including waste and scrap,

81 04 | Magnesium and articles thereof, including waste and scrap.

i 05 Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and  
\\_afticles thereof, including waste and scrap.

[eine coo Bismuth and articles thereof, including waste and scrap,

[81.07 Cadmium and articles thereof, including waste and scrap.

PCT CODE DESCRIPTION

Pe Z

81.08 Titanium and articles thereof, including waste and scrap.

81.08

81.10

81114.0000

Zirconium and articles thereof, including waste and scrap.

Antimony and articles thereof, including waste and scrap.

Manganese and articles thereof, including waste and scrap

Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium {columbium}, rhenium and thallium, and articles of these metals, including waste and scrap.

Cermets and articles thereof, including waste and scrap.

Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers).

| capsules for bottles, threaded bungs, bung covers, seals and other packing

accessories, of base metal. . \_

Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.

Spark- ignition reciprocating or rotary internal combustion engines. - 4

Compression- ignition internal combustion piston engines (diesel or semi- diesel |

81.12

81 13.0000

engines). ae

84.09 Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.

Vacuum pumps \_

Used with HCFC and non-CFC gases

Of machines of heading 8414.1000 and 8414.3010

Machine- tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubbers, hard plastics or similar hard materials,

Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self- opening dieheads, dividing heads and other special attachments for the machines: tool holders for any type of tool for working in the hand.

Tools for working in the hand, pneumatic, hydraulic or with self- contained electric or non- electric motor.

84.65

84.66

84.67

8479,8990

8501.1000

Ball or roller bearings.

Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.

Motors of an output not exceeding 37.5 W

Universal AC/DC motors of an output exceeding 37.5 W

Photovoltaic generators consisting of panels of photocells combined with other apparatus

Of an output not exceeding 60 watts

8501.2000

86.03 {except

8503.0090

AC clutch motors for industrial sewing machine

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

Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.

On load-tap changer for power transformers

Bushings for power transformers

Of machines of heading 8504.4090

Toroidal cores and strips

Other

| PCT CODE DESCRIPTION

{f) 2

Electro- magnets; permanent magnets and articles intended to become permanent  
85.08 magnets after magnetisation; electro- magnetic or permanent magnet chucks, clamps  
~ and similar holding devices; electro- magnetic couplings, clutches and brakes;  
electro- magnetic lifting heads.

Electrical ignition or starting equipment of a kind used for spark- ignition or  
compression- ignition internal combustion engines (for example, ignition magnetos,  
85.14 magneto- dynamos, ignition coils, sparking plugs and glow plugs, starter motors);  
generators (for example, dynamos, alternators) and cut- outs of a kind used in  
conjunction with such engines.

Electrical lighting or signalling equipment (excluding articles of heading 85.39),  
85.12 windscreen wipers, defrosters and demisters, of a kind used for cycles or motor  
vehicles.

| 85287213 In CKD/SKO condition

85 29 suitable for use solely or principally with the apparatus of headings 85.25 to  
8533 Electrical resistors (including rheostats and potentiometers), other than heating  
resistors.

8534.9000 Printed circuits.

Electrical apparatus for switching or protecting electrical circuits, or for making  
85 35 connections for or in electrical circuits (for example, switches, fuses, lightning  
arresters, voltage limiters, surge suppressors, plugs and other connectors, junction  
boxes), for a voltage exceeding 1,000 volts.

Boards, panels, consoles, desks, cabinets and other bases, equipped with two or  
85 37 more apparatus of heading 85.35 or 86.36, for electric control or the distribution of

8545.1100

cathode- ray tubes, television camera tubes).

electricity, including those incorporating instruments or apparatus of Chapter 90, and  
numerical control apparatus, other than switching apparatus of heading 85.17.

Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36  
or 85.37.

Thermionic, cold cathode or photo- cathode valves and tubes (for example, vacuum  
or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes,

Diodes, transistors and similar semi- conductor devices; photosensitive  
semiconductor devices, including photovoltaic cells whether or not assembled in  
Modules or made up into panels; light-emitting diodes(LED); mounted piezo- electric  
crystals. ' .

Electronic integrated circuits: |

Of A Kind Used For Furnaces |

8545.9020

For dry battery cells

85 48

Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts

of machinery or apparatus, not specified or included elsewhere in this Chapter.

8701.2010

Components For The Assembly / Manufacture Of Road Tractors For Semi-Trailers (Prime Movers), In Any Kit Form, Of Less Than 280 Hp.

8701.2030

Components For The Assembly / Manufacture Of Road Tractors For Semi-Trailers (Prime Movers), in Any Kit Form, Of 280 Hp And Above

8702.1010

Of And Above

Components For Assembly / Manufacture Of Vehicles, in Any Kit Form

Components For The Assembly/ Manufacture Of Vehicles, In Any Kit Form Excluding

8703.2111 Those Of Headings 8703.2113 And 8703.2115  
8703.2112 c

in kit form

8703.2114

Components For The Assembly / Manufacture Of Mini Van Type Vehicles, In Any Kit

Components For The Assembly/ Manufacture Of Auto Rickshaws, In Any Kit Form |

|\_\_PCT CODE DESCRIPTION

| {t) 2)

8703.2191

8703.2194

Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form |  
Excluding Those Of Heading 8703.2193 And 8703.2195.

Components For The Assembly / Manufacture Of Mini Van, in Any Kit Form

8703.221

8703.231

8704.234

8703.2321

0

1

8703.2322

8703.331

8704.101

8704.211

8704221

0

0

0

1

8704.2291 Components For The Assembly / Manufacture Of Vehicles, in Any Kit Form

0

Components For The Assembly / Manufacture Of Vehicles, tn Any Kit Form

Excluding Those Of Heading 8703,2240 \_ st

Components For The Assembly / Manufacture Of Vehicles. in Any Kit Form \_

Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form 4

Excluding Of Heading 8703.2323

Components For The Assembly / Manufacture Of Sport Utility Vehicles 4x4, in Any |  
Kit Form

Components For The tndusirial Assembly/ Manufacture Of Vehicles, In Any Kit Form \_|

Components For Assembly/ Manufacture Of Dump Trucks Designed Fer Off-Highway  
Use

Components For The Assembly / Manufacture Of Vehicles, in Any Kit Form

Components For The Assembly / Manufacture Of Vehicles, in Any Kit Form

Components For The Assembly / Manufacture Of Vehicles, in Any Kit For!



8704.3140

8704.3110 8704.3130 And 8704.3150

8704.3120 ents For The Assembly / Manufacture Of Mini Cargo Van, tn Any Kit Form

Components For The Assembly / Manufacture, In Any Kit Form Excluding Those Of

Components For The Assembly / Manufacture Of 3-Wheeler Cargo Loader, In Any  
Kit Form

8711.2010 Components For The Assembly / Manufacture Of Vehicles. In Any KitForm ;

8908.0000 Vessels and other floating structures for breaking up. i

90.32 Automatic regulating or controlling instruments and apparatus. |

91.04 fnstrument panel clocks and clocks of a similar type for vehicles, aircraft. spacecraft |  
. or vessels.

9107.0000 | Time switches with clock or watch movement or with synchronous motor.

9401.9010 Heading 87.03 And Vehicles Of Sub-Headings 8703.2113, 8703.2115, 8703.2193,  
8703.2195, 8703.2240, }

Other For Motor Cars And Vehicles i

96.06 Buttons, press- fasteners, snap- fasteners and prass- studs, button mouds and ather

Seat Parts Made Of Foam, Head/Arm Rests And Seat Frames For Motor Cars Of

parts of these articles; button blanks.

headings

Respective

7.

Act, 2005, the following further amendments shall be made, namely:—

Q)

96.07 Slide fasteners and parts thereof, ee |

Part fill

PCT CODE DESCRIPTION

Amendment of Federal Excise Act, 2005.—In the Federal Excise

in section 6, after sub-section (2A), the following new sub-section  
shall be inserted, namely:—

“(QAB)

Notwithstanding anything contained in this Act or the rules made thereunder, the Board may, by notification in the official Gazette, may impose restrictions on wastage of material on which input tax has been claimed in respect of the goods or class of goods.”;

(2) after section 14B, the following new section 14C shall be inserted, namely:—

“4C,

(2)

3)

(4)

Power of tax authorities to modify orders, etc.—(1) Where a question of law has been decided by a High Court or the Appellate Tribunal in the case of a registered person, on or after first day of July 2005, the Commissioner or an officer of Inland Revenue may, notwithstanding that he has preferred an appeal against the decision of the High Court or made an application for reference against the order of the Appellate Tribunal, as the case may be, follow the said decision in the case of the said taxpayer in so far as it applies to said question of law arising in any assessment pending before the Commissioner or an officer of Inland Revenue, until the decision of the High Court or of the Appellate Tribunal is reversed or modified.

In case the decision of High Court or the Appellate Tribunal, referred to in sub-section (1), is reversed or modified, the Commissioner or an officer of Inland Revenue may, notwithstanding the expiry of period of limitation prescribed for making any assessment or order, within a period of one year from the date of receipt of decision, modify the assessment or order in which the said decision was applied so that it conforms to the final decision.”;

in section 26, for sub-section (1), the following shall be substituted, namely:—

\*“(1) The counter feited cigarettes or beverages which have

been manufactured or produced unlawfully and other dutiable goods on which duty of excise has not been paid in the manner as required under this Act and the rules made there under, shall be liable to seizure alongwith the conveyance, which has been used for the movement, carriage or transportation of such goods.”;

in section 27,—

(a) in the marginal note, for the expression “of cigarettes, un-manufactured tobacco or beverages”, the words “of goods subject to federal excise duty” shall be substituted; and

(b) in sub-section (2), for the expression “cigarettes, un-manufactured tobacco ‘or beverages”, wherever occurring, the words “dutiable goods” shall be substituted;

(5) in section 33,—

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

“(1B) An appeal under sub-section (1) shall—

(a) be in the prescribed form;

(b) be verified in the prescribed manner;

(c) state precisely the grounds upon which the appeal is made;

(d) be accompanied by the prescribed fee specified in sub-section (1C); and

(e) be filed with the Commissioner (Appeals) within the time set out in sub-section (1).

(1C) The prescribed fee shall be—

(a) in the case of an appeal against an assessment—

(i) where the appellant is a company, five thousand rupees; or

(ii) where the appellant is not a company, two thousand and five hundred rupees; and

(b) in any other case—

(i) where appellant is a company, five thousand rupees; or

(6)

(ii) where the appellant is not a company.  
one thousand rupees.”; and

after sub-section (3), the following new sub-section (4)  
shall be added, namely:—

“A)

The Commissioner (Appeals) shall not admit any  
documentary material or evidence which was not  
produced. before the Officer Inland Revenue unless  
the Commissioner (Appeals) is satisfied that the  
appellant was prevented by sufficient cause from  
producing such material or evidence before the  
Officer Inland Revenue.”;

(6) in section 34, after sub-section (1) and omitted sub-section  
(2), the following new sub-section (3) shall be added,

namely:—

“3) The Appellate Tribunal may admit, hear and dispose of  
the appeal as per procedure laid down in sections 131  
and 132 of the Income Tax Ordinance, 2001 (XLIX of:  
2001), and rules made thereunder.”;

(7) \_ for section 38, the following shall be substituted, namely:—

“38.

Alternative Dispute Resolution (1) Notwithstanding  
any other provision of this Act, or the rules made  
thereunder, an aggrieved person in connection with any  
dispute pertaining to—

(a)

(b)

the liability of duty against the aggrieved person,  
or admissibility of refunds, as the case may be;

the extent of waiver of default surcharge and  
penalty; or

any other specific relief required to resolve the  
dispute, may apply to the Board for the  
appointment of a committee for the resolution of  
any hardship or dispute mentioned in detail in the

application, which is under litigation in any court of law. or an appellate authority, except where criminal proceedings have been initiated or where interpretation of question of law having effect on identical cases is involved having effect on other cases.

2)

(3)

(4)

(5)

(6)

The Board may, after examination of the application of an aggrieved person, appoint a committee, within sixty days of receipt of such application in the Board, comprising,—

(i) Chief Commissioner Inland Revenue having jurisdiction over the case; and

(ii) two persons from a panel notified by the Board comprising of chartered accountants, cost and management accountants, advocates, having minimum of ten years' experience in the field of taxation and reputable businessmen.

The Board shall communicate the order of appointment of committee to the court of law or the appellate authority where the dispute is pending and the Commissioner. . ,

The Committee appointed under sub-section (2) shall examine the issue and may, if it deemed necessary, conduct inquiry, seek expert opinion, direct any officer of the Inland Revenue or any other person to conduct an audit and shall decide the dispute through consensus, within one hundred and twenty days of its appointment.

The committee may, in case of hardship, stay recovery of tax payable in respect of dispute pending before it for a period not exceeding one hundred and twenty days in aggregate or till the decision of the Committee. or its dissolution, whichever is earlier.

The decision of the committee under sub-section (4) shall be binding on the Commissioner when the aggrieved person, being satisfied with the decision, has withdrawn the appeal pending before the court of law or any appellate authority and has communicated the order of withdrawal to the Commissioner:

Provided that if the order of withdrawal is not communicated to the Commissioner within sixty days of the service of decision of the committee upon the aggrieved person, the decision of the committee shall

not be binding on the Commissioner.



(7) If the committee fails to decide within the period of one hundred and twenty days under sub-section (4), the Board shall dissolve the committee by an order in writing and the matter shall be decided by the court of law or the appellate authority where the dispute is pending.

(8) The Board shall communicate the order of dissolution to the court of law or the appellate authority and the Commissioner.

(9) The aggrieved person, on receipt of the order of dissolution, shall communicate it to the court of law or the appellate authority, where the dispute is pending.

(10) The aggrieved person may make the payment of federal excise duty and other taxes as decided by the committee under sub-section (4) and all decisions and orders made or passed shall stand modified to that extent.

(11) The Board may prescribe the amount to be paid as remuneration for the services of the members of the committee, other than the member appointed under clause (i) of sub-section (2).

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

(8) in section 42B, after sub-section (1), the following new sub-section shall be inserted, namely:—

“(TA) Notwithstanding anything contained in this Act or any - other: law, for the time being in force, the Board shall keep the parameters confidential.”;

(9) in section 46, sub-section (10) shall be omitted;

(10) — in section 47,—

(a) in sub-section (1), in clause (d), for the expression

“limited companies, both public and private”, the words “registered person” shall be substituted; and

(b) in sub-section (2), in clause (d), for the expression “limited companies, both public and private”, the words “registered person” shall be substituted;

(11) after section 47A, the following new section shall be inserted, namely:—

“47AB. Real-time access to information and databases.—(1)

Notwithstanding anything contained in any law for the time being in force, including but not limited to the National Database and Registration Authority Ordinance, 2000 (Ordinance VIIJ of 2000) and the Emigration Ordinance, 1979 (Ordinance XVIII of 1979), arrangements shall be made to provide real-time access of information and database to the Board in the prescribed form and manner by—

(a) the National Database and Registration Authority with respect to information pertaining to National Identity Card (NIC), Pakistan Origin Card, Overseas Identity Card, Alien Registration Card and other particulars contained in the citizen database:

(b) the Federal Investigation Agency and the Bureau of Emigration and Overseas Employment with respect to details of international travel;

(c) the Islamabad Capital Territory and provincial and local land record and development authorities with respect to record-of-rights including digitized edition of record-of-rights, periodic record, record of mutations and report of acquisition of rights;

(d) the Islamabad Capital Territory and provincial excise and taxation departments with respect to information regarding registration of vehicles, transfer of ownership and other associated record;

(e) all electricity suppliers and gas transmission and distribution companies with respect to particulars of a consumer, the units consumed and the amount of bill charged or paid:

Provided that where the connection is shared or is used by a person other than the owner, the name and NIC of the owner and the user shall also be furnished:

(a)

>

)

(2)

G)

(4)

Provided further that all electricity suppliers and gas transmission and distribution companies shall make arrangements by the 1st day of January, 2021 for allowing consumers to update the ratio of sharing of a connection or the particulars of users, as the case may be; and

(f) any other agency, authority, institution or organization notified by the Board.

The Board shall make arrangements for laying the infrastructure for real-time access to information and database under sub-section (1) and aligning it with its own database in the manner as may be prescribed.

Until real-time access to information and database is made available under sub-section (1), such information and data shall be provided periodically in such form and manner as may be prescribed.

Subject to section 47B, all information received under this section shall be used only for tax purposes and kept confidential."; and

in the First Schedule, in Table I, in column (1),—

(a)

(b)

for serial number 8 and the entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

"B. | Cigarettes of tobacco or | 24.02 | Sixty five percent of retail price tobacco substitutes excluding or the rate of duty as locally produced cigarettes prescribed against \$. No. 9

whichever is higher.";

after S. No. 8 and the entries relating thereto in columns

(2), (3) and (4), substituted as aforesaid, the following new S. Nos. and the entries relating thereto shall be inserted, namely:—

EJiquids by whatsoever name  
called, for electric cigarette kits  
Cigars, cheroots and cigarillos  
of tobacco and tobacco  
substitute,

Rupees ten per mi

Sixty five percent of  
retail price or rupees ten  
thousand per — kg  
whichever is higher." i

{c) against S. No. 13, in column (4), for the word “two rupees”, the words “one rupee and fifty paisa” shall be substituted;

(a) after S. No. 55B and the entries relating thereto in columns (2), (3) and (4), the following new S. Nos. and the entries relating thereto shall be inserted, namely:—

imported double cabin (4x4} | 8704.2190 | 25% ad val  
pick-up vehicles 8704.3190  
55D | Locally manufactured double | 8704.2190 | 7.5% ad val'; and  
cabin (4x4} pick-up vehicles | 8704.3190  
except the vehicles booked on  
or before the 30th June, 202°  
subject to the restriction «ir  
conditions specified by the  
Board

(e)} against S. No. 56, in column (4), for the figure “0.75”, the word “one” shall be substituted.

8.. Amendment of Anti-Dumping Duties Act, 2015 (XIV of 2015).—In the Anti-Dumping Duties Act, 2015 (XIV of 2015), in section 51, in sub-section (1), in clause (c), for semi-colon at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that where a competent court of law has stayed preliminary or final determination of anti-dumping duty, goods shall be provisionally released against security in shape of bank guarantee or pay order of a scheduled bank along with indemnity bond equal to the amount of anti-dumping duty imposed on subject goods. In case preliminary or final determination is upheld by the court, duty shall be paid by the importer and security with the' customs department shall be released otherwise the same shall be en-cashed to settle the duty liability. If the preliminary or final determination is set aside by the court, security shall be released, if not required for recovery of any outstanding previous liability.”.

9. Amendment of Public Finance Management Act, 2019.—In the Public Finance Management Act, 2019,—

(a) in the preamble, in the third paragraph, for the expression “,118 to 127”, shall be omitted;

(b) in section 2,—

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

(ma) “non-tax revenue” means revenues received by the Government in terms of clause (1) of Article 78 of the Constitution, and the recurring income of the Government from investments and provision of services but does not include those mentioned in clause (3) of Article 160 of the Constitution;

(ii) in clause (u), after the word “account”, occurring for the second time, the words “within one demand for grant” shall be inserted and at the end the following proviso shall be added, namely:—

“Provided that no re-appropriation shall be made between funds authorized for expenditure charged upon the Federal Consolidated Fund and other expenditure.”; and

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

“(ua) “revenue collection office” means a ministry, division or its attached department or subordinate office responsible for collection, monitoring and reporting of non-tax revenue;”

in section 3,—

(i) in sub-section (1), for the word “March”, the word “April” shall be substituted; and

(ii) in sub-section (2), for the words “discuss the budget strategy paper with Standing Committees responsible”, the words “also present and discuss the budget strategy paper with the Standing Committees” shall be substituted;

in section 4, in sub-section (1), for the words “detailed items for each demand for grant”, the words “major objects for each demand for grant” shall be substituted;

for section 5, the following shall be substituted, namely:—

“§. Plan based Government’s expenditure.—All government expenditures, whether from a recurrent or development demand for grant, shall be based on well-defined plans and the strategic priorities approved in budget strategy paper as per section 3.”;

PART 1]

(f)

(g)

(h)

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 2020 413

in section 9,—

(i) in sub-section (1), after the words “performance based budget”, the word “report” shall be inserted; and

(ii) in sub-section (2), after the word “budget”, the word “report” shall be substituted;

in section 11,—

(i) for the words “at any time before the close of the financial”, the words “by thirty-first day of May each” shall be substituted; 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 in an exceptional case of exigency, the Finance Division may extend the prescribed time limit before the close of the financial year.”; :

in section 12,—

(i) for the words “at least twenty-five days before the presentation of the budget in the National Assembly”, the

words “by thirty-first day. of May each year” shall be substituted; 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 in an exceptional case of exigency, the Finance Division may extend the prescribed time limit before the close of the financial year.”;

in section 23,—

Gin the marginal heading, after the word “Fund”, the words “and Public Account” shall be inserted;

(ii) in sub-section (1), in clause (c), for the figure “10” the figure “1” shall be substituted; and

(iii) in sub section (2),—

(a) after the word “account”, occurring for the first time, the words “including the assignment accounts” shall be inserted; and

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

“Provided that the principal accounting officer in respect of all the spending units under his control shall submit a certificate to the Finance Division on half yearly basis.”;

(j) section 28 shall be re-numbered as sub-section (J) of that section and thereafter “the following new sub-section shall be added.  
namely:—

“(2) The Federal Government shall, within a period of six months prescribe the procedures and role and functions of the office of chief finance and accounts officer, in consultation with the Finance Division, Auditor General of Pakistan and the office of Controller General of Accounts.”;

(k) in section 29,—

(i) for the word “twelve”, the word “eighteen” shall be substituted; and

(ii) section 29, amended as aforesaid, shall be re-numbered as sub-section (1) of that section and thereafter the following new sub-sections shall be added, namely:—

“(2) There shall be an internal audit policy board for over all policy making and setting scope and standards, approving internal audit manuals and charter of internal audit, monitoring the overall effectiveness of internal audit function for the Government institutions,

comprising—

- (a) Secretary, Finance Division Chairman;
- (b) Controller General of Accounts Member;
- (c) Deputy Auditor General Member;

(d) Additional Secretary, Finance Division Member and Secretary);



Part

1)

(m)

{n}

(0)

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 2020 \_° 415

(e) One representative duly appointed Member”  
by the MemberFinance Division  
from the Institute of Cost and  
Management Accountants of Pakistan  
or the Institute of Chartered  
Accountants of Pakistan  
or Institute of Internal Auditors

(3) Finance Division shall provide secretarial support to the  
board constituted under sub-section (2).”;

in section 30, in sub-section (2),—

(i) in clause (f), for the figure “35”, the figure \*36”shall be  
substituted; and

(ii) in clause (g), for the figure “35”, the figure “36” shall be  
substituted;

in section 31, in sub-section (1), after the word’ “account”, the  
words “and the Public Account of the Federation” shall be inserted;

in section 32, for the words “to establish a fund”, the words “for a  
fund established under any law or with the approval of the Federal  
Government” shall be substituted;

after section 40, the following shall be inserted, namely:—

“CHAPTER VEIT A  
NON TAX REVENUE

40A. Policy and administration—{1) The administrative  
ministries and divisions shall be responsible for policy  
formulation and administration of non tax revenue. as per the  
distribution of business approved by the Government.

(2) The Finance Division shall advise ministries and divisions in  
policy formulation as per the strategic priorities of  
Government's revenue policies.

40B. Levy and collection.—{1)Non tax revenue shall be levied  
and charged in accordance with the provisions of relevant  
laws and such other applicable instruments.

(2)

(3)

(4)

Notwithstanding anything to the contrary contained in any other law for the time being in force, public entities as defined under section 36 shall pay non tax revenue representing— .

(2) mark up on loans lent by the Government, as per the amortization schedule attached with the financing agreement,

(b) dividend against the Government's equity investments as declared by the respective board of directors out of accrued profits of the entity:

Provided that if public entity is wholly or substantially owned by the Government, proposals with regard to declaration of dividend and allocation for reserve fund, capital requirements etc shall be examined by the controlling Division in consultation with the Finance Division before deliberations and decision in the board of directors.

(c) surplus profits as per the provisions of relevant laws:  
and

(d) any other amount owed to the Government as accrued:

Provided that the public entities shall pay accrued amounts of non-tax revenue as per clauses (a) to (d) being the first charge on their gross revenues or profits, as the case may be.

Non tax revenue representing foreign grants and payments, receipts from provision of services, rents, recovery of overpayments, sale of property etc shall accrue on completion of the prescribed process.

The 'revenue collection offices shall be responsible for collection of all the accrued amounts of non tax revenue from liable public entities, individuals, firms, companies etc as per the time specified in the relevant laws and rules. Finance Division shall prescribe procedures for monitoring and reporting of non tax revenue by the revenue collection offices.

PART I] THE

40C.

2)

40D.

(2)

40E.

(2)

GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 2020 417

Deposit in Federal Consolidated Fund.—(1) Subject to section 40B, the revenue collection offices shall deposit the collected amounts in Federal Consolidated Fund promptly without delay in prescribed manner under the head of account specified by the Finance Division in consultation with the Controller General of Accounts.

The revenue collection offices shall not retain or appropriate the collected amounts to meet departmental expenditures except through budgetary mechanism as provided under Articles 80 to 83 of the Constitution.

Late payment surcharge.—(1) Notwithstanding anything to the contrary contained in any other law for the time being in force, an amount equal to monthly weighted financing cost of Government's domestic borrowings shall be payable during the period of default, in addition to the amount due under section 40B if not paid. within the stipulated time.

Finance Division may prescribe procedure for levy and collection of the surcharge under sub-section (1).

Recovery of non tax revenue by Commissioner (Inland Revenue).—(1) If the amounts as per sections 40B and 40D are not paid within ninety days of having been due, the Finance Division, in consultation with the concerned Division may refer any defaulter's case to the Commissioner (Inland Revenue) concerned for recovery as it were an arrear of income tax.

The Commissioner (Inland Revenue) shall recover the arrear in accordance with the provisions of the Income Tax Ordinance, 2001 (XLIX of 2001) and deposit the receipt in the Federal Consolidated Fund as per section 40C.”; and

(p) in section 42, 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:—

“p  
of th

rovided that existing instruments, contrary to the provisions  
is Act and the rules made thereunder, shall have no legal

effect.”.

10. Repeal.—The Tax Laws (Amendment) Ordinance, 2020 (1 of 2020)

is hereby repealed.

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 30, 2020

# THE FIRST SCHEDULE

[See section 3 (19) (i)]

[Part I

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:—

1\*2529. 1000 -Feldspar O° |

2530.9030 -- - Earth colours 3

2707 5000 I'- Other aromatic hydrocarbon mixtures of which 65 % or more by volume 16

{including losses) distils at 250°C by the ISO 3405 method (equivalent to

the ASTM D 86 method)

2710.1991 [= --Mineral oil which has flash point at or above 200°F 3

710.1997 |. - ---Transformer oil 3 |

2801,2000 [|\_| -Iodine 3

2891.3000 - Fluorine; bromine

283.0020 --- Carbon black (other than rubber\_grade)\_

283.0030 - -- Acetylene black 0

2811.1200 | | == Hydrogen fluoride {hydrofluoric acid} 3\_|

2811.1200 - - Hydrogen cyanide (hydrocyanic acid) \_ . 3

2814.192C ~ - - Phosphorous 2chloro-hypo phosphoric acid 3

[281 199 --- Other \_ [3 |

7812.1100\_| | — Carbonyl dichloride (phosgene) 3

2812.12 -- Phosphorus oxychloride 3

2812,1306 == Phosphorus trichloride: 3 |

2612.1400 - - Phosphorus pentachloride 3

28121500 ~- Sulphur monochloride 3

2612,1600) ~- Sulphur dichloride | 3

2612.1700 7 Thionyl chloride 3 |

2812.1910 --- Arsenic trichloride 3

2812.1990 ~- Other 3 |

2812.9000 - Other 3

2813.1000 - Carbon disulphide 3

2812900) - Other 3

3

2816.104) -- - Magnesium hydroxide

2316.1099 --- Other

2321.102) - ~- Iron hydroxides

in

w]co| oo

2827200) - Earth colours

[2327.1009 - Ammonium chloride 0

2335,390) -- Other 3

2336.9939 --- Bicarbonate of ammonium 3

2837.1109 -- Of sodium =

2902.1920 - - - Limonene(Dipentene}

2902.9010 --- Naphthalene

2903.9200

] -- Hexachlorobenzene {ISO} and DDT (iSO) {clofenotane (INN), 1,1,1-

trichloro-2,2-bis(p-chlorophenylethane}

2904.1010 --- Benzene sulphonic acid

2915.1100 | | -- Formic acid . 16

215.2100 |\_\_| --Acetic acid 3

wo ree

a

2915.3200\_|

-- Vinyl acetate

2

| 2915.7090 --- Other 3]

| 294 7.1200 ~-Adipic acid, its salts and esters 0

2929.9020 ~- - N,N-Dialkyl(methyl, ethyl, n-propyl, or isopropyl) phosphoramidic 3  
dihalides

28299030 | [--- Dialkylmethyl, ethyl, n-propyl or 'sopropyl)N.N-dialkyl (methyl, ethyl, | 3 |  
n-propyl or isopropyl)phosphoramidates \_]

2929.9090 --- Other 3

[-2933.7990 || ---Other 3

2933.9100 ~- Alprazolam (INN), clonazepam {INN}, chlordiazepoxide (INN), l—3  
clonazepam (INN), ciorazepate, Gelorazepam {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), Rordazepam (INN), oxazepam  
(INN), pinazepam {INN}, prazepam (INN), pyrovalerone (INN), temazepam  
{NN}, tetrazepam (INN) and triazotam (INN):salts thereof

2933.9200 '- - Azinphos-methyl (ISO) 3

2934.1090 --- Other 3

2835.1000 -.N-Methylperfluorooctane sulphonamide 3

2935.2000 - N-Ethylperfluorooctane sulphonamide 3

2935.3000 - N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide ; 3

2935.4000 : N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide 3

2935.5000 ~ Other perfluorooctane sulphonamides 3

|. 2939.6800 -- Other 3

2939.7900\_ || -- Other 3

2939.8090 +- Other |

3002.3000 - Vaccines for veterinary medicine 3

3202.9010 16

- - - Tanning substances, tanning preparations based on chromium  
sulphate :

- « Disperse dyes and preparations based thereon:

oon

3204.1110 -- - Powdered 3

32041120 ~+- Liquid 11

3204.1490 --- Other 16

[3204.1710 ~- - Powdered 3

3204.1720 ~- Liquid 14

3204.1790 --- Other '6 |

3204.1990 --- Dyes, synthetic it

3205.0000 | | Colour lakes; preparations as specified in Note 3 to this Chapter based on 3

colour takes.

3207.2000 - Vitriifiable enamels and glazes, engobes (slips) and similar preparations

3207.3000 - Liquid lustres and similar preparations

32129010 ~~~ Aluminium paste and powder

3403.1910 --- Greases |

3506.9110

3802.1000

3802.9000

[== Shoe adhesives 1

- Activated carbon 3

- Other 3

0

3806. 1010 --- Gum Rosin

3807.0000

Wood tar; wood tar oils; wood creosote: wood naphtha; vegetable pitch;  
brewers' pitch and similar preparations based on rosin, resin acids or on

3810.9010

L vegetable pitch.

3810.1000 - Pickling preparations for metal surfaces; 'soldering brazing or welding  
ders and pastes consisting of metal and other materials .

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

L\_ or rods



[PART I

} 3824 8500 -- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (1S0)), including

oe lindane (ISO, INN) \_  
3624.8800 ct

3

- - Containing pentachlorobenzene (/SO) or hexachlorobenzene (ISO. 3

oxido-1,3,2-dioxaphosphinan-5-yl)methyl\_methyl methylphosphonate and  
bis{(5-ethyl-2-methyl-2-oxido-1 ,3,2-cioxaphos| phinan-§-yi)methyl]

3824,8700 - - Containing perfluorooctane sulphonic acid, its salts, perfluorooctane 3  
|\_| sulphonamides, or perfluorooctane sulphony! fluoride \_|

| saze e860 - - Containing tetra-, penta-, hexa-, hepta- or octabromodipheny! ethers 3

3824.£100 ~ Mixtures and preparations consisting nainly of (5-ethyl-2-mathyl-2- 3

\_ methylphosphonate

| 3824.9920 --- Ion exchangers \_|\_3

3624.9930 | | --- Prepared binders 3 |

3624.9980 |\_| --- Chloroparaffins liquid 1

“-3903,2000 i ~ Styrene- acrylonitrile (SAN) copolymers e

- Other:

393.9010 -- + Styrene acrylic emulsion i

3963.9090 --- Other |

3909.3100 ~~ Poly(methylene phenyl isocyanate: (crude MDI, polymeric MD/} 3

. Silicones in primary forms. 9

;-\_2-- Petroleum resins 16

Of polyurethanes 16

05. --- Sheets

435.3400 | -- Plates, sheets and strip

4097.0010 ~~~ Single cord

40370090 ~~~ Other

48942100 \_| = Unbleached 3

48042900 -- Other

4805.300C - Sulphite wrapping paper\_\_

4805 400¢\_| | = Filler paper and paperboard

4809.200C ~ Self- copy paper,

6¢03.100C - Containing by weight more than 50 % of graphite or other carbon or of-a  
mixture of these products

6003,2090 |\_| --- Other i

66103.90101 ~\_- Refractory products of a kind used in industrial ovens, kilns and 14  
furnaces

- -- Forgings of crank shatt:

726.191 ---- Upto 10 Kg i

7326.1949 ---- Other . i

7604101) | | --- Bars and rods : 3

7613.001)) -- - Aerosol cans without valves and covers it

7516,992) -- - Aluminium slugs 16

807.0013 \_-- Tin plates, sheets and strig, of a thickness exceeding 0.2 mm. 3  
 807.002) ~~ - Tin foil (whether or not printed or backed with paper, paperboard, 3  
 plastics or similar backing materials), of a thickness (excluding any  
 \_| backing} not exceeding 0.2 mm: tin powders and flakes.  
 8308.9029 --- Buckle 16  
 841.1100 - - Of a power not exceeding 1,000 kW 3  
 410.9010 | | ---For machines of heading 8410.1100 TT 3  
 8412.8060\_| | --- Other 3  
 8412.90ç0 --- Other 3  
 8413.8200 -- Liquid elevators 3  
 8413.9140 - - - Other parts for machines of heading 8413.1100 3  
 €414.20ç0\_|\_| -Hand- or foot- operated air pumps 3  
 €419.9020 --- Of machine of heading 8419.4000 and 419.5000 [6 |

8424.2020 | [ --- For industry

8425.4200 + - Other jacks and hoists, hydraulic

8501.5210 --- Submersible motors of stainless steel

504.3100 - - Having a power handling capacity not exceeding 1 kVA

| 85049040 | [---Toroidatcoresandstrips ss C\*dLSCi'SCSd

8506.5000 - Lithium | 3 |

8535.2110\_ | | --- Upto 17.5kV [3

8536.5010 --- Pressure switches (3 |

8539.9030 ~~ - Base cap for tube light | 3. |

{ 8539.9090 [| --- Other

85431000 | | -Particle accelerators CCC

[ 8543.2000\_ | | -Signalgenerators SSS

- Road tractors for semi- trailers: |

8701.2010 | | -- - Components for the assembly / manufacture of road tractors for semi- 20  
trailers (prime movers), in\_any kit form, of less than 280 HP

8701.2020 .- - Road tractors for semi-trailers {prime movers} less than 280 HP

8701.2030 - - - Components for the assembly / manufacture of road tractors for semi- 20

trailers (prime movers), in any kit form, of 280 HP and above

8704.2040 -- - Road tractors for semi-trailers (prime movers) of 280 HP and above

8701.2050 --- Components forthe assembly / manufacture of road tractors for semi- 20

traiteurs (Electric Prime Movers ), in any kit form

8701.2060 - - - - Road Tractors for semi-trailers (Electric Prime Movers | 2 |

8701.2090 --- Other 1

- Other vehicles, with only electric motor for propulsion:

8703.8010 - ~~~ Components for the assembly / manufacture of vehicles, in any kit

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

| | - Other:

8704.9010 ---, Components for the assembly / manufacture of vehicles, in any kit Kt)  
form excluding those of heading 8704.9030

8704.9020 a - -- Components for the assembly / manufacture of Electric trucks, in any 30  
kit form

(8704.9030 | --- Electric trucks (CBU) 30

8704.9090 --- Other [30 |

- With electric motor for propulsion:

8711.6010 ~~~ Components for the assembly / manufacture of vehicles, in any kit 50

form excluding those of headings 8771,6040 and 8711.6060

8711.6020 - - - Self-balancing, electrically-powered two wheeled transportation device 50  
hoverboard. smart scooter, drift vehicles' .

8741.6030 --- Components for the assembly / manufacture of electric motorcycles,  
in any kit\_form

87116040 | | ---Electricmotorcycles (CBU)

8711,6050 - -- Components for the assembly / manufacture of 3-wheeler electric  
loader, in any kit form

8711.6060 ---3-Wheeler electric loader (CBU)

87116090 | [--- Other

8901,2000 [] - Tankers

8901,3000\_| | - Refrigerated vessels, other than those of subheading 8901.20

8902.0000 | | Fishing vessels; factory ships and other vessels for processing or  
preserving fishery products.

[9013.8000 | | - Other devices, appliances and instruments \_ 0  
 \$028.2000 - Liquid meters 0  
 9402.1040 -- \_ - Dentists' chairs 3  
 9406.9050 |\_| --- Modular clean room panels 20  
 9903 Imports by Privileged personnel/ organization: 0

{i} Goods imported by privileged personnel or by organizations or by any person authorized by the contracting parties, under grant-in-aid agreements (including those agreements which cover off budget foreign contributions or funds brought by registered INGO's without any financial liabilities to the Government of Pakistan) signed by the Economic Affairs Division {EAD} and or by any Ministry authorized by the Government of Pakistan and duly concurred by the Federal Board of Revenue (FBR)

(i) Goods imported by the foreign airlines under Air Services Agreements signed by the Aviation Division, Cabinet Secretariat, Government of Pakistan with other countries on the basis of reciprocity and duly concurred by the Federal Board of Revenue.

9917 {i} Goods imported into and exported (except to tariff area of 0

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.

(2) 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 prescribe 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 2020, 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. .

(3) Following imports for construction, development and operations of Gwadar port and Free Zone Areas 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

Logistical 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;

fa

Ship bunker oils imported by the Concession holder for the sole purposes of supplying fuels and iubicants to ali visiting ships including foreign and local and fishing vessels at Gwadar Port for a period of forty (40) years;

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 1% July, 2016, packaging, distribution, stuffing and de-stuffing, CFS, container yard, warehousing including cool and cold rooms, transhipment, labelling, light end assembly and re-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.

(A) Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids and powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients,

peritoneal dialysis solution and cardiac catheters.

Baseplate/Stoma Wafer/Flange.

Ostomy (Colostomy/Ileostomy/ Urostomy) bags (All type)

Ostomy (Colectomy/Ileostomy/ Urostomy) Pasie

Ostomy {Colostomy/Ileostomy/ Urostomy) Belt

Ostomy {Colostomy/ileostomy/ Urostomy) Deodorizers

Ostomy {Coistomy! Ileostomy/ Urostomy) Strip Paste

Stoma Powder/Ostomy Powder (Colostomy/Illeostomy/

Urostomy Powder/Ileostomy/Urostomy Powder)

8. Ostomy (Colostomy/Ileostomy/Urostomy) Skin Barrier Spray and Wipe

9, Ostomy (Colostomy/Ileostomy! Urostomy) Adhesive

Remover Spray and Wipe. .

10. Ostomy {Colostomy/Ileostomy/Urostomy} Adhesive  
Spray & Wipe.

41. Ostomy (Colostomy/Ileostomy/ Urostomy) Mouldable  
Ring

12. ~ Ostomy (Colostomy/Ileostomy/ Urostomy} Elastic Tape

13. Ostomy (Colostomy/Ileostomy/ Urostomy) Barrier Cream

14. Ostomy (Colostomy/Ileostomy/ Urostomy) Protective  
Sheets

15. Ostomy (Colostomy/Ileostomy/ Urostomy) Cap

16. Ostomy (Colostomy/Ileostomy/ Urostomy) Protective

Seal

17. Plastic Clips for closing the Ostomy bags.

NOarwn>

(B) Following items and appliances for Ostomy use:—



18. Liquid washers and wipes for cleaning and washing peristomal skin

49. Night Drainage Bag

20. Cystoscope

21. — Lithotripter

22. — Colonoscope

23. - Sigmoidoscope

24. "Laparoscope

25. Suprapubic Cystostomy Set

26. — Ryles Tube (Nasogastric Tube)

27, Foley's Catheter

28. — Endoscope (Video Endoscopes)

29, \* Linear Cutter/Stapler

30. Circular Stapler

31. — Right Angle Cutter/Stapler

32. Laparoscopic Hand Instruments:

a). Dissector

'b) Grasper

c) Scissors

d) Clipper

e) Hook

f} Retractors,

Q) Needles Holders

h) — Knot Pusher

i} Telescope (00, 30}

33. — Urological Endoscopic Instruments:

(a) Resectoscope {Rotating and Fix}

(b) Optical Urethrotome

(cs) Telescope (00, 300, 750)

(d) Turp Resecting Loops

(e) Diathermy Cord

Dietetic foods for medicinal purposes, subject to submission of provisional enlistment certificate duly issued under the Drug Regulatory Authority Act, 2012 (XXI of 2012), and the rules

made thereunder, by the Drug Regulatory Authority of Pakistan.

Diagnostic kits for HIV, Hepatitis. Cancer and Corona Virus

[Part If

TAHIR HUSSAIN,  
Secretary.

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