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ISLAMABAD, THURSDAY, MAY 24, 2018

PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 23rd May, 2018

No. F. 22(11)/2018-Legis—The following Act of Majlis-e-Shoora
(Parliament) received the assent of the President on the 22nd May, 2018 is

hereby published for general information: —

AcT No. XXX OF 2018

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2018, 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, 2018, and to amend certain laws for the purposes hereinafter appearing;

(433)

Price: Rs. 126.00

[5958(2018)/Ex. Gaz.].

It is hereby enacted as follows:—

1. Short title, extent and commencement.—(1) This Act may be called the Finance Act, 2018.

(2) It extends to the whole of Pakistan.

(3) It shall come into force on the first day of July, 2018 except clauses 3(2), 3(3), 3(18), 3(19), 3(21) and 9(11)(A) which shall have effect on the next day of assent given to this Act by the President of Islamic Republic of Pakistan.

2. Amendment of Petroleum Products (Petroleum Levy)

Ordinance, 1961 (XXV of 1961).— In the Petroleum Products (Petroleum Levy) Ordinance, 1961 (XXV of 1961), for the Fifth Schedule, the following shall be substituted, namely:—

“The Fifth Schedule

[See sections 3(1) and 7]

S.No. Petroleum Products Unit | Maximum Petroleum Levy

Rate (Rupees per Unit)

d) (2) G) (4)

1. | High Speed Diesel Oil (HSDO) | Litre 30

2. _|Motor Gasoline Litre 30

3. _ | Superior Kerosene Oil (SKO) Litre 30

4. _|Light Diesel Oil (LDO) Litre 30

5. |High Octane Blending Litre 30

Component (HOBC)

6. _|E-10 Gasoline Litre 30

7. |Liquefied Petroleum Gas

(produced/extracted in Metric 20,000".

Pakistan) Ton

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

(1) in section 2,—

(a) in clause (p), for the word “twelve”, the words “twenty-four” shall be substituted; and

(b) in clause (pa), after the word “includes”, the words and comma “a local manufacturer,” shall be inserted;

(2)

(3)

(4)

in section 18,—

(a) in sub-section (3), for the expression “Board, with approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted; and

(b) in sub-section (5), in the proviso, the expression “, (3)” shall be omitted;

in section 19,—

(a) in sub-section (1), for the expression “Board, with approval of the Federal Minister-in-charge pursuant to the approval of the Economic Coordination Committee of Cabinet”, the words “Federal Government” shall be substituted; and

(b) in sub-section (5), in the second proviso, for the figure “2018”, the figure “2019” shall be substituted;

after section 25A, the following new section shall be inserted, namely:—

“25AA. Power to use data exchange information for determination

(5)

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of customs value.—Any information or data, available under clause (b) of sub-section (1) of section 219A, may be utilized for the purpose of assessment including valuation.”;

in section 32, in sub-section (3), in the proviso, for full stop at the end a colon shall be substituted and thereafter the following second proviso shall be added, namely:—

“Provided further that the aforesaid action shall also not be initiated in case full amount of short paid duty, taxes or other charges are paid voluntarily prior to initiation of audit inquiry or investigation.”;

in section 33, after sub-section (3), the following new sub-section shall be inserted, namely:—

“(3A) The claim filed under this section shall be disposed of within a

period not exceeding one hundred and twenty days from the date of filing of such claim:

Provided that the said period may, for reasons to be recorded in writing, be extended by the Collector of Customs for a period not exceeding ninety days.”;

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(7) in section 42, in sub-section (2), in the second proviso, in clause

(a),—

(a)

(b)

(c)

for the word “give”, the word “deliver” and for the word “notice”, the word “information” shall be substituted;

in sub-clause (iii), for the word “crew”, the words “passengers and crew manifest” shall be substituted; and

in sub-clause (iv), after the word “passengers”, the words “and crew name record information” shall be inserted;

(8) in section 55, in sub-section (1), in clause (e), after the words “delivery”, the words “or other dues in connection with discharge and delivery of goods” shall be inserted;

(9) after section 83, the following new section shall be inserted, namely:—

“83B.

Provisional release of imported goods —Where any offence is detected in respect of imported goods which are not liable to confiscation or needed for evidence at a later stage, the Collector of Customs may, on written request of owner of the goods, allow release of the same on payment of duty, taxes or other charges and furnishing bank guarantee or pay order against the amount of any penalty or fine which may be imposed on such goods.”;

(10) in section 138, in sub-section (1), after the word and comma “consignee,”, the words “or where consignee has dishonored his commitments” shall be inserted;

(11) in section 156, in the TABLE,—

(a)

(b)

in clause 12A, in columns (1) and (3), after the figure and letter “26A”, the expression “and 155M” shall be inserted; and

for clause 63 and entries relating thereto in columns (1), (2) and (3), the following new clause and entries related thereto shall be substituted, namely:—

“63 (i)

(ii)

(12)

(13)

“(2A)

(14)

If any goods which are loaded for transshipment, are pilfered, replaced en-route or failed to reach the port of destination, or any person tranships goods not allowed to be transshipped:

If any person contravenes any rule relating to transshipment other than mentioned in clause

(i),

such goods and the conveyance _ illegally carrying these goods shall be liable to confiscation and any person including the custodian involved in the offence and the bonded carrier shall be liable to a penalty not exceeding ten times the value of the goods and he shall further be liable, upon conviction by a Special Judge, to imprisonment for a term not exceeding seven years; and

such person including the custodian and the inland carrier shall be liable to penalty not exceeding five

hundred thousand
rupees or three times
the amount of duties
and taxes involved.

121

121";

in section 182, for the words "officer who orders confiscation", the words "officer or person authorized by the Collector or Director"

shall be substituted;

in section 193A, after sub-section (2), the following new sub-section shall be inserted, namely:—

The Collector (Appeals) may, for a period not exceeding

thirty days, stay recovery of duty and taxes on filing of appeal and after affording opportunity of being heard to the officer of the concerned Collectorate or Directorate.";

in section 194B, in sub-section (3), for the word and comma "Controller,", the word "Director" shall be substituted;

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(15)

(16)

in section 207, after the word "agent", the words "or a shipping agent", shall be inserted;

after section 212, the following new section shall be inserted;
namely:—

"212A. Authorized economic operator programme.—(1) The

a7)

Federal Government may, by notification in the official Gazette, devise authorized economic operator programme to provide facilitations relating to secure supply chains of imported and exported goods through simplified procedures with regard to regulatory controls applicable thereon.

(2) The Board may, with approval of the Federal Government, prescribe rules on matters pertaining to authorized economic operator programme.";

in section 219, after sub-section (3), the following new sub-section shall be inserted, namely:—

"(3A) Rules made under this section shall be subject to the condition

(18)

(19)

(20)

of previous publication.";

section 221A shall be re-numbered as sub-section (1) of that section and thereafter, the following new sub-section shall be added,
namely:—

"(2) Notwithstanding any order or judgment of any court, a High Court and the Supreme Court, the regulatory duty already levied, collected and realized in exercise of any powers under this Act, before the commencement of the Finance Act, 2018 and after the commencement of the Finance Act, 2017, shall be deemed to have been validly levied, collected and realized under this Act, in exercise of the powers conferred on the commencement of the Finance Act, 2018, and where any such regulatory duty has not been levied, collected or realized, the same shall be recoverable in

accordance with the provisions of this Act.”;

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);

in the Third Schedule to the customs Act, 1969 (IV OF 1969), after item 22B, the following new item shall be inserted, namely:—

“22C. Matters pertaining to Authorized Economic Operator (AEO) programme, including criteria for granting status of AEO to an applicant, suspension and revocation of the AEO status; and the extent of benefits under AEO programme.”; and

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

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

(1) in section 10,—

(a) in sub-section (1), for the words, “Pakistan International Airlines” the words, “any Pakistani airline” shall be substituted; and

(b) in sub-section (2A), for the words, “twenty” the words, “twenty five” shall be substituted;

(2) in section 12,—

(a) in sub-section (1), the words, “including medical facilities” shall be omitted;

(b) in sub-section (2), the words, “and also medical facilities as is admissible to a sitting member under sub-section (1)” shall be omitted; and

(c) after sub-section (2), the following new sub-section (3) and (4), shall be added, namely:—

“(3) A member and ex-member shall be entitled to the same medical facilities as are admissible to an officer of BPS-22 of the Federal Government.

(4) An ex-member and his spouse shall be entitled to the gratis official (blue) passport.” ; and

(3) in section 13A, in sub-section (1), in paragraph (a) for the words, “twelve thousand and seven hundred”, the words “twenty five thousand” shall be substituted.

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5.

Amendment of Chairman and Speaker (Salaries, Allowances

and Privileges) Act, 1975 (LXXXII of 1975).—In the Chairman and Speaker (Salaries, Allowances and Privileges) Act, 1975 (Act LXXXII of 1975), in section 18, after the word “Speaker”, the words “including a person who has held such office after election thereto” shall be inserted.

6.

Amendment of Sales Tax Act, 1990.—In the Sales Tax Act, 1990,

the following further amendments shall be made, namely:—

(1)

(2)

(3)

(4)

in section 3,—

- (a) in sub-section (1A), for the word “two”, the word “three” shall be substituted;
- (b) in sub-section (2), in clause (b), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted;
- (c) in sub-section (3A), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted; and
- (d) in sub-section (5), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted;

in section 4, in clause (c), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted;

in section 7,—

- (a) in sub-section (3), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted; and
- (b) in sub-section (4), for the words “Board with the approval of

the Federal Minister-in-charge”, the words “Federal Government” shall be substituted;

in section 7A,—

(a) in sub-section (1), for the words “Board with the approval of

the Federal Minister-in-charge”, the words “Federal Government” shall be substituted; and

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(b) in sub-section (2), for the words "Board with the approval of the Federal Minister-in-charge", the words "Federal Government" shall be substituted;

in section 8, in sub-section (1),—

(a) in clause (b), for the words "Board with the approval of the Federal Minister-in-charge", the words "Federal Government"

shall be substituted; and

(b) after clause (1), the following new clause (m) shall be added, namely:—

"(m) import of scrap of compressors falling under PCT heading 7204.4940.:";

after section 11A, the following new section 11B shall be inserted, namely:—

"11B. Assessment giving effect to an order.—(1) Except where

sub-section (2) applies, where, in consequence of, or to give effect to, any finding or direction in any order made under Chapter-VIII by the Commissioner (Appeals), Appellate Tribunal, High Court or Supreme Court an order of assessment of tax is to be issued to any registered person, the Commissioner or an officer of Inland Revenue empowered in this behalf shall issue the order within one year from the end of the financial year in which the order of the Commissioner (Appeals), Appellate Tribunal, High Court or Supreme Court, as the case may be, was served on the Commissioner or officer of Inland Revenue.

(2) Where, by an order made under Chapter-VIII by the Appellate Tribunal, High Court or Supreme Court, an order of assessment is remanded wholly or partly and the Commissioner or Commissioner (Appeals) or officer of Inland Revenue, as the case may be, is directed to pass a new order of assessment, the Commissioner or Commissioner (Appeals) or officer of Inland Revenue, as the case may be, shall pass the new order within one year from the end of the financial year in which the Commissioner or Commissioner (Appeals) or officer of Inland Revenue, as the case may be, is served with the order:

(7)

(8)

(9)

Provided that limitation under this sub-section shall not apply, if an appeal or reference has been preferred against the order passed by Appellate Tribunal or a High Court.

in section 13, in sub-section (2), in clause (a), the expression "Board with the approval of the Federal Minister-in-charge may pursuant to the approval of the Economic Coordination Committee of the Cabinet", the expression "Federal Government may" shall be substituted;

in section 25, in sub-section (2), in the second proviso, for the full stop at the end, a colon shall be substituted and thereafter the

following new proviso shall be added, namely:—

"Provided also that audit under this section shall be conducted only once in every three years.";

for section 30A, the following shall be substituted, namely:—

"30A. Directorate General (Intelligence and _ Investigation),

(10)

(qd)

(12)

Inland Revenue.—(1) The Directorate General (Intelligence and Investigation) Inland Revenue shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, post.

(2) The Board may, by notification in the official Gazette,—

(a) specify the functions and jurisdiction of the Directorate General and its officers; and

(b) confer the powers of authorities specified in section 30 upon the Directorate General and its officers.";

in section 34, in sub-section (1), in clause (a), for the expression "KIBOR plus three", the word "twelve" shall be substituted;

in section 40B,—

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

(b) for the colon at the end, a full stop shall be substituted and thereafter the proviso and the explanation shall be omitted;

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

"ATA,

(2)

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) 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 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,—

- (i) an officer of Inland Revenue not below the rank of a Commissioner;
- (ii) a person to be nominated by the taxpayer from a panel notified by the Board comprising,—
 - (a) senior chartered accountants and senior advocates having experience in the field of taxation; and
 - (b) reputable businessmen as nominated by Chambers of Commerce and Industry:

Provided that the taxpayer shall not nominate a Chartered Accountant or an advocate if the said Chartered Accountant or the advocate is or has been an auditor or an authorized representative of the taxpayer; and

- (iii) a retired Judge not below the rank of District and Sessions Judge, to be nominated through consensus by the members appointed under clauses (i) and (ii).

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The aggrieved person, or the Commissioner, or both, as the case may be, shall withdraw the appeal pending before any Court of Law or an Appellate Authority, after constitution of the Committee by the Board under sub-section (2).

The Committee shall not commence the proceedings under sub-section (5) unless the order of withdrawal by the Court of Law or an Appellate Authority is communicated to the Board:

Provided that if the order of withdrawal is not communicated within seventy five days of the appointment of the Committee, the said Committee shall be dissolved and provisions of this section shall not apply.

The Committee appointed under sub-section (2) shall examine the issue and may, if it deems 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 by majority, within one hundred and twenty days of its appointment:

Provided that in computing the aforesaid period of one hundred and twenty days, the period, if any, for communicating the order of withdrawal under sub-section (4) shall be excluded.

The recovery of tax payable by a taxpayer in connection with any dispute for which a Committee has been appointed under sub-section (2) shall be deemed to have been stayed on withdrawal of appeal upto the date of decision by the Committee.

The decision of the committee under sub-section (5) shall be binding on the Commissioner and the aggrieved person.

If the Committee fails to decide within the period of one hundred and twenty days under sub-section (5), 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 which issued the order of withdrawal under sub-section (4) and the appeal shall be treated to be pending before such a Court of Law or the Appellate Authority as if the appeal had never been withdrawn.

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(9) The Board shall communicate the order of dissolution to the Court of Law or the Appellate Authority and the Commissioner.

(10) The aggrieved person, on receipt of the order of dissolution, shall communicate it to the Court of Law or the Appellate Authority which shall decide the appeal within six months of the communication of said order.

(11) The aggrieved person may make the payment of sales tax and other taxes as decided by the Committee under sub-section (5) and all decisions, orders and judgments made or passed shall stand modified to that extent.

(12) 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).

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

in section 48, in sub-section (1), in the proviso, for the words “twenty-five”, the word “ten” shall be substituted;

in section 58, for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

in section 60, for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted;

in section 65, for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted;

in section 71, in sub-section (1), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal

Government" shall be substituted;

in section 74A,—

(a) the existing provision shall be numbered as sub-section (1) of that section;

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(b)

(c)

in sub-section (1), numbered as aforesaid, for the figure “2017”, the figure “2018” shall be substituted; and

after

sub-section (1), numbered and amended as aforesaid, the

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

“2)

Notwithstanding any omission, irregularity or deficiency in the establishment of or conferment of powers and functions on the Directorate General (Intelligence and Investigation), Inland Revenue and authorities specified in section 30A, all orders passed, notices issued and actions taken, before commencement of the Finance Act, 2018, in exercise or purported exercise of the powers and functions of the officers of Inland Revenue under this Act by the Director General (Intelligence and Investigation), Inland Revenue or the authorities specified in section 30A shall be deemed to have been validly passed, issued and taken under this Act.”;

(19) in the Fifth Schedule, in column (1), against serial number 12, in column (2), after clause (xix), the following new clauses shall be added, namely:—

Co:

“(xx) Colors in sets (PCT heading 3213.1000).

(xxi) Writing, drawing and marking inks (PCT heading 3215.9010 and 3215.9090)

(xxii) Erasers (PCT heading 4016.9210 and 4016.9290)

(xxiii) Exercise books (PCT heading 4820.2000)

(xxiv) Pencil sharpeners (PCT heading 8214.1000)

(xxv) Geometry boxes (PCT heading 9017.2000)

(xxvi) | Pens, ball pens, markers and porous tipped pens (PCT heading 96.08)

(xxvii) | Pencils including color pencils (PCT heading

96.09)";.

(20) in the Sixth Schedule,—

(A)

in Table-1, in column (1), after serial number 136 and the entries relating thereto in columns (2) and (3), the following new serial numbers and the entries relating thereto shall be added, namely:—

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"137. | Paper weighing 60 g/m² for printing of Holy Quran | 4802.5510
imported by Federal or Provincial Governments and
Nashiran-e-Quran as per quota determined by IOCO

138. | Fish Feed Respective
heading

139. _| Fans for dairy farms 8414.5990

140. | Bovine semen 0511.1000

141. | Preparations for making animal feed 2309.9000

142. | Promotional and advertising material including technical | 9920(3)
literature, pamphlets, brochures and other give-aways of
no commercial value, distributed free of cost by the
exhibitors

143. (i) Hearing aids (all types and kinds) (ii) Hearing | 9937
assessment equipment;

(a) Audiometers

(b) Tympanometer

(c) ABR

(d) Oto Acoustic Omission

144. | Liquefied Natural Gas imported by _ fertilizer | 2711.1100
manufacturers for use as feed stock

145. | Plant, machinery, equipment including dumpers and | Respective
special purpose motor vehicles, if not manufactured | heading

locally, imported by M/s China State Construction
Engineering Corporation Limited (M/s CSCECL) for the
construction of Karachi — Peshawar Motorway (Sukkur
— Multan Section) and M/s China Communication
Construction Company (M/s CCCC) for the construction
of Karakorum Highway (KKH) Phase-II (Thakot -
Havellian Section) subject to the following conditions:

(i) that the exemption under this serial number shall
only be available to contractors named above;

(ii) that the equipment and construction machinery
imported under this serial number shall only be
used for the construction of the respective
allocated projects;

(iii) that the importer shall furnish an indemnity
bond, in the prescribed manner and format as set
out in Annex-A, at the time of import to the
extent of sales tax exempted under this serial
number on consignment to consignment basis;

(iv) that the Ministry of Communications shall certify
in the prescribed manner and format as set out in

[Part I

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(vi)

(vii)

(viii)

Annex-B that the imported equipment and construction machinery are bona _ fide requirement for construction of Sukkur — Multan Section (392.0 km) of Karachi — Peshawar Motorway or for the construction of Karakorum Highway(KKH) Phase-II - Thakot to Havellian Section (118.057 km) as the case may be;

for the clearance of imported goods through Pakistan Customs Computerized System the authorized officer of the Ministry shall furnish all relevant information, as set out in Annex-B, online against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;

that the equipment and construction machinery, imported under this serial number, shall not be re-exported, sold or otherwise disposed of without prior approval of the FBR. In case goods are sold or otherwise disposed of with prior approval of FBR the same shall be subject to payment of sales tax as may be prescribed by the FBR;

in case the equipment and _ construction machinery, imported under this serial number, is sold or otherwise disposed of without prior approval of the FBR in terms of para (vi) above, the same shall be subject to payment of statutory rates of sales tax as were applicable at the time of import;

notwithstanding the condition at para (vi) and
(vii) above, equipment and _ construction
machinery, imported under this serial number,
may be surrendered at any time to the Collector
of Customs having jurisdiction, without payment

(ix)

(x)

of any sales tax, for further disposal as may be prescribed by the FBR;

the indemnity bond submitted in terms of para (iii) above by the importer shall be discharged on the fulfillment of conditions stipulated at para (vi) or (vii) or (viii) above, as the case may be; and

that violation of any of the above mentioned conditions shall render the goods liable to payment of statutory rate of sales tax leviable on the date of clearance of goods in addition to any other penal action under relevant provisions of the law.

146.

Equipment imported by M/s China Railway Corporation to be furnished and installed in Lahore Orange Line Metro Train Project subject to the following conditions:

(a)

(b)

(c)

(d)

that the equipment imported under this serial number shall only be used in the aforesaid Project;

that the importer shall furnish an indemnity bond, in the prescribed manner and format as set out in Annex-C to this serial number, at the time of import to the extent of sales tax exempted under this serial number on _ consignment to consignment basis;

that the Punjab Mass Transit Authority, established under the Punjab Mass Transit Authority Act, 2015 (ACT XXXXIII of 2015), hereinafter referred as the Regulatory Authority, shall certify in the prescribed manner and format as set out in Annex-D to this serial number that

the imported equipment is bona fide requirement of the Project under the Contract No. PMA-CR-NORINCO-OL, dated 20-04-2015, hereafter referred as the contract, signed between the Regulatory Authority and CR-NORINCO;

in the event a dispute arises whether any item is entitled to exemption under this serial number, the item shall be immediately released by the Customs Department against a corporate guarantee, valid for a period of six months, submitted by the importer. A certificate from the

Respective
heading

[Part I

(e)

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(g)

(h)

Regulatory Authority duly verified by the Transport and Communication Section of the Ministry of Planning, Development and Reform, that the item is covered under this serial number shall be given due consideration by the Customs Department towards finally resolving the dispute;

for the clearance of imported equipment through Pakistan Customs Computerized System the authorized officer of the Regulatory Authority shall furnish all relevant information, as set out in Annex-D to this serial number, online against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;

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hat the equipment, imported under this serial umber, shall not be re-exported, sold or therwise disposed of without prior approval of he Federal Board of Revenue (FBR). In case oods are sold or otherwise disposed of with rior approval of FBR the same shall be subject © payment of sales tax as may be prescribed by he FBR;

in case the equipment, imported under this serial number, is sold or otherwise disposed of without prior approval of the FBR in terms of condition (f), the same shall be subject to payment of statutory rates of sales tax as were applicable at

the time of import;

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notwithstanding the condition (f) and (g),
equipment imported under this serial number
may be surrendered at any time to the Collector
of Customs having jurisdiction, without payment
of any sales tax, for further disposal as may be
prescribed by the FBR;

(i) the indemnity bond submitted in terms of condition (b) above shall stand discharged on submission of a certificate from the Regulatory Authority to the effect that the equipment has been installed or consumed in the said Project. In case the equipment is not consumed or installed in the project the indemnity bond shall be discharged on fulfillment of conditions stipulated at (f) or (g) or (h), as the case may be; and

Gj) _ that violation of any of the above conditions shall render the goods liable to payment of statutory rate of sales tax leviable on the date of clearance of goods in addition to any other penal action under relevant provisions of the law.

Explanation.—For the purpose of this provision, "equipment" shall mean machinery, apparatus, materials and all things to be provided under the contract for incorporation in the works relating to Lahore Orange Line Metro Train Project.

147.

Goods supplied to German Development Agency
(Deutsche Gesellschaft für Internationale Zusammenarbeit)
GIZ

Respective
heading

148.

Imported construction materials and goods imported by M/s China State Construction Engineering Corporation Limited (M/s CSCECL), whether or not locally manufactured, for construction of Karachi-Peshawar Motorway (Sukkur-Multan Section) subject to fulfilment of same conditions, limitations and restrictions as are specified under S. No. 145 of this table, provided that total incidence of exemptions of all duties and taxes in respect of construction materials and goods imported for the project shall not exceed ten thousand eight hundred ninety-eight million rupees including the benefit of exemption from duties and taxes availed before 30th June, 2018 under the provisions of the Sales Tax Act, 1990, the Customs Act, 1969, the Federal Excise Act, 2005 and the Income Tax Ordinance, 2001 and Notifications issued thereunder;

Respective

heading

149.

Micro feeder equipment

8437.8000";

(B) after Table-1, amended as aforesaid, the following shall

be added, namely:—

"Annex-A

[See condition 145(iii)]

INDEMNITY BOND

(On appropriately stamped non-judicial paper)

THIS DEED OF INDEMNITY is made on the date of

BETWEEN Messrs having registered office at

(hereinafter called "the importers" which means and includes their successors, administrators, executors and assignees) of the one part, AND the President of Pakistan through the Collector of Customs (hereinafter called the "Collector of Customs"), of the other part.

WHEREAS the Federal Government, by its decision contained in serial number 145 or serial number 148 of this table, as the case may be, and subject to the conditions given in the said serial number 145 or serial number 148 of this table, as the case may be, has been pleased to direct that such equipment and construction machinery, as are not manufactured locally, shall be exempt from the whole of sales tax leviable thereon, in accordance with the said serial number 145 or serial number 148 of this table, as the case may be, if imported for:—

(i) construction of Sukkur — Multan Section (392.0 km) of Karachi — Peshawar Motorway or

(ii) for the construction of Karakorum Highway (KKH) Phase-II - Thakot to Havellian Section (118.057 km).

AND WHEREAS M/S. having registered office at

(hereinafter called the importers) have imported the equipment

and/or construction machinery mentioned in the said serial number 145 or serial number 148 for purposes of construction of above mentioned project(s) in

accordance with the conditions given in the said serial number 145 or serial number 148 of this table, as the case may be;

Now, THEREFORE, in consideration of the release of the equipment and/or construction machinery without recovery of leviable sales tax, the importers bind themselves to pay on demand to the Government of Pakistan the sum of Rs. being the sales tax and charges leviable on the machinery, if the importers fail to fulfill the condition (vi) or (vii) or (viii) of the said serial number 145 or serial number 148 of this table, as the case may be.

The importers further agree and bind themselves that the amount covered by this Bond shall be recovered as arrears of sales tax under section 202 of the Customs Act, 1969. This Bond shall become void when the Collector of Customs

is satisfied that the importers have fulfilled all the conditions of the said serial number 145 or serial number 148 of this table, as the case may be.

Signed by importers on this day of 201 .

Managing Director
(Name and permanent address)
Collector of Customs
(On behalf of President)

Witness
(signature, name, designation and full address)

Witness
(signature, name, designation and full address)

Note:—The bond shall be written on appropriate non-judicial stamp paper and shall be witnessed by a Government servant in BPS 17 or above, an Oath Commissioner, a Notary Public or an officer of a Schedule Bank.

Annex-B
[See condition 145 (iv) and (v)]

NTN or FTN of Importer Approval No.

() (ID)

Details of input goods (to be filled by the authorized officer of the Regulatory Authority) to be imported

Description | Quantity/UOM | L/C No. or IGM No. Remarks, if and bank contract Date & any. specifications. No. and B/L. | Index No. Q) (2) (3) (4) (5)

**CERTIFICATE BY THE AUTHORIZED OFFICER OF
REGULATORY AUTHORITY:**

It is hereby certified that the description, quantity and other details mentioned above are true and correct. Goods imported are in commensuration with the project requirement and are bona fide requirement of the project. It is further certified that the above items shall not be used for any other purpose except for the project.

Signature:

Name & Designation:

Official Stamp:

Date:

Note:—For the purposes of this serial number 145, the expression “not manufactured locally” shall mean the goods which are not listed in the locally manufactured items in the Customs General Order issued by the Federal Board of Revenue from time to time.

Annex-C

[See condition 146(b)]

INDEMNITY BOND

(On appropriately stamp non-judicial paper attested by a Government

servant in BPS 17 or above, an Oath Commissioner, a Notary Public or an officer of a Scheduled Bank)

THIS DEED OF INDEMNITY is made on _ the date of
BETWEEN Messrs having registered office at
(hereinafter called “the importers” which means and includes their

successors, administrators, executors and assignees) of the one part, AND the

President of the Islamic Republic of Pakistan through the Collector of Customs
(hereinafter called the “Collector of Customs”), of the other part.

WHEREAS the Federal Government, by its decision contained in serial number 146 and subject to the conditions given in the said serial number 146, has been pleased to direct that such equipment shall be exempt from the whole of sales tax leviable thereon, in accordance with the said serial number 146, if imported for Lahore Orange Line Metro Train Project.

AND WHEREAS M/S. , the importers have imported the equipment mentioned in the said serial number 146 for the above mentioned project in accordance with the conditions given in the said serial number 146;

Now, THEREFORE, in consideration of the release of the equipment without recovery of leviable sales tax, the importers bind themselves to pay on demand to the Government of Pakistan the sum of Rs. being the sales tax and charges leviable on the equipment, if the importers fail to fulfill the condition (f) or (g) or (h) of the said serial number 146, as the case may be.

The importers further agree and bind themselves that the amount covered by this Indemnity Bond shall be recovered as arrears of sales tax under section 202 of the Customs Act, 1969. This Bond shall stand revoked automatically when the Collector of Customs is satisfied that the importers have fulfilled all the conditions of the said serial number 146.

Signed by importers on this day of 201

Managing Director or person next in hierarchy duly authorized by MD
(Name and permanent address)

Collector of Customs

(On behalf of President)

Witness (1)

(signature, name, designation and full address)

Witness (2)

(signature, name, designation and full address)

Annex-D

[See conditions 146 (c) and (e)]

NTN or FTN of Importer Approval No.

Details of equipment (to be filled by the authorized officer of the Regulatory Authority) to be imported

Description | Quantity/UOM | L/C No. or IGM No. Remarks, if
and bank contract Date & any.

specifications. No. and B/L. | Index No.

Q) (2) (3) (4) (5)

CERTIFICATE BY THE AUTHORIZED OFFICER OF REGULATORY
AUTHORITY:

It is hereby certified that the description, quantity and other details mentioned above are true and correct. Goods imported are in commensuration with the project requirements and are bona fide requirement of the Project under the Contract. It is further certified that the above items shall not be used for any other purpose except for the Project.

Signature:

Name and Designation:

Official Stamp:

Date: "

>

(C) in Table 2, after serial number 22, a new serial number and entries relating thereto in column numbers (2) and (3) shall be added, namely: —

"23. Match boxes Respective headings.";

(D) in Table-3, after the omitted serial number 16 and omitted entries relating thereto, the following new serial numbers and entries relating thereto in columns (2), (3) and (4) shall be added, namely:—

"17, Machinery, equipment, | Respective Nil
raw materials, components | heading
and other capital goods for
use in building, fittings,
repairing or refitting of
ships, boats or floating
structures imported by
Karachi Shipyard and
Engineering Works
Limited.

18. The following parts for If imported by
assembling and manufacturers and
manufacturing of personal assemblers of
computers and laptops: computers and
(i) Bare PCBs 8534.0000 | laptops, registered
(ii) Power Amplifier 8542.3300 | with and certified by
(iii) Microprocessor/ 85.42 | Engineering
Controllers Development Board
(iv) Equipment for SMT 8486.2000 | in accordance with
Manufacturing quota determined by
(v) Laptop batteries 8506.5000 | IOCO
(vi) Adopters 8504.4020
(vii) Cooling fans 8414.5190
(viii) Heat sink 7616.9920
(ix) Hard Disk SSD 8471.7020
(x) RAM/ROMS 8471.7060 and

8471.7090
(xi) System on 85.42
Chip/FPGA-IC
(xii) LCD / LED Screen 8528.7211
(xiii) Motherboards 8534.0000
(xiv) power supply 84.73
(xv) Optical Drives 8471.7040
(xvi) External Ports 8536.2090
(xvii) Network cards 8517.6990
(xviii) Graphic cards 8471.5000
(xix) wireless cards 8517.6970
(xx) micro phone 8518.3000
(xxi) Trackpad 8471.6020

19. Plant and machinery, 9917(2) | Nil"; and

except the items listed
under Chapter 87 of the
Pakistan Customs Tariff,
imported for setting up of a

Special Economic Zone (SEZ) by zone developers and for installation in that zone by zone enterprises, on one time basis as prescribed in the SEZ Act, 2012 and rules thereunder subject to such condition, limitations and restriction as a Federal Board of Revenue may impose from time to time.

(21) in the Eight Schedule,—

(A) _ in Table-1, in column (1),—

(a) against seria
“8701.9020”,

shall be substituted;

(b) against seria

“7, the figure

(c) against seria

“7, the figure

(d) against seria

“7, the figure

(e) against seria

“7, the figure

(f) against seria

“7, the figure “5” shall be substituted;

numl
the

num
“5

num
“5

num
"5

num
"5

num

ber 25, in column (3), for the figure
figures "8701.9220 and 8701.9320"

2

ber 26, in column (4), for the figure
shall be substituted;

ber 27, in column (4), for the figure
shall be substituted;

ber 28, in column (4), for the figure
shall be substituted;

ber 29, in column (4), for the figure
shall be substituted;

ber 30, in column (4), for the figure

(g) serial numbers 33, 35, 36, 37, 38, 39, 40, 41, 42, 48 and
49 and entries relating thereto in columns (2), (3), (4)

and (5) shall be omitted;

(h) against serial number 43, in column (4), for the figure
"10", the figure "5" shall be substituted;

(i) after serial number 49, and entries relating thereto in
columns (2), (3), (4) and (5) omitted as aforesaid, the
following new serial numbers and entries relating thereto
in columns (2), (3), (4) and (5) shall be added, namely:

24, 2018 [Part I

"50. | LNG/RLNG 2711.1100 | 12% Import thereof

51. RLNG 2711.2100 | 12% Supply thereof

52. Fertilizers (all types) Respective | 2% Nil

heading

53. The following 5% Subject to same

cinematographic limitations and

equipment imported conditions as are

during the period specified in Part-1

commencing on the of Fifth Schedule to

1st day of July, 2018 the Customs Act,

and ending on the 30th 1969 for availing

day of June, 2023. 3% concessionary

rate of customs duty

on the import of

these equipment.";

(i) Projector 9007.2000

(ii) Parts and 9007.9200

accessories for

projector

(iii) Other instruments | 9032.8990

and apparatus for

cinema

(iv) Screen 9010.6000

(v) Cinematographic 9010.9000

parts and accessories

(vi) 3D Glasses 9004.9000

(vii) Digital Loud 8518.2200

Speakers

(viii) Digital Processor | 8519.8190

(ix) Sub-woofer and 8518.2990

Surround Speakers

(x) Amplifiers 8518.5000

(xi) Audio rack and 7326.9090

termination board 8537.1090

(xii) Music 8519.8990

Distribution System

(xiii) Seats 9401.7100

(xiv) Recliners 9401.7900

(xv) Wall Panels and 7308.9090

metal profiles

(xvi) Step Lights 9405.4090

(xvii) Illuminated 9405.6000

Signs

(xviii) Dry Walls 6809.1100

(xix) Ready Gips 3214.9090

54. lithium iron phosphate | 8506.5000 | 12% Nil

battery (Li-Fe-PO4)

55 Fish babies / seedlings | Respective | 5% Nil

headings

56 Potassium Chlorate | Respective | 17% Import and supply

(KCLO3) headings alongwith | thereof.

rupees Provided that rate of

40 per rupees 40 per

kilogram | kilogram shall not

apply on imports

made — by and

supplies made to

organizations under

the control of

Ministry of Defence

Production.

57 Rock phosphate Respective | 10% If imported by

headings fertilizer

manufacturers for

use in the

manufacturing of

fertilizers.”; and

(B) in Table-2, in column (1), after serial number 8 and entries

relating thereto in columns (2), (3) and (4), the following new

serial number 9 and entries relating thereto in columns (2), (3)

and (4) shall be added, namely:—

“9 Capital goods otherwise | Respective | The concession will be available

not exempted, for heading in respect of those Transmission

Transmission Line

Projects.

Line Projects which are being

executed under Standard

Implementation Agreement

under Policy Framework for

Private Sector Transmission

Line Projects, 2015 and Projects

Specific Transmission Services

Agreement. Provided that sales

tax charged under this provision

shall be non-adjustable and

non-refundable.”.

7. Amendment of Protection of Economic Reforms Act, 1992 (XII of 1992).—In the Protection of Economic Reforms Act, 1992 (XII of 1992), the following further amendments shall be made, namely:—

(1) for section 3, the following shall be substituted, namely:—

“3. Act to override other laws.—This Act shall have effect notwithstanding anything contained in the Foreign Currency Accounts (Protection) Ordinance, 2001 (L of 2001).”;

(2) in section 4,—

(a) in sub-section (1), the words “and shall not be required to make a foreign currency declaration at any stage nor shall any one be questioned in regard to the same” shall be omitted; and

(b) in sub-section (2),—

(i) in clause (f),—

(a) after the word “dealer” the expression “, money changer or exchange company” shall be inserted; and

(b) for the full-stop at the end a semicolon shall be substituted; and

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

“(g) cross border or inland movement of foreign currencies in cash exceeding US\$ 10,000 or equivalent subject to such annual ceiling as may be prescribed by the State Bank of Pakistan.” ; and

(3) in section 5,—

(a) in sub-section (3), after the word “accounts” the words “except as otherwise required under the Foreign Exchange Regulation Act, 1947 (VII of 1947) or the Income Tax Ordinance, 2001 (XLIX of 2001)” shall be inserted; and

(b)

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

“Provided that no cash shall be deposited in an account of a citizen of Pakistan, resident in Pakistan, unless the account holder is a filer as defined in the Income Tax Ordinance, 2001 (XLIX of 2001):

Provided further that the Federal Government may make rules governing deposits in and withdrawals from the foreign currency accounts.”.

8. Amendment of Ordinance, 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)

after clause (22A), the following new clause shall be inserted, namely:—

“(22B) “fee for offshore digital services” means any

(B)

(C)

(D)

consideration for providing or rendering services by a non-resident person for online advertising including digital advertising space, designing, creating, hosting or maintenance of websites, digital or cyber space for websites, advertising, e-mails, online computing, blogs, online content and online data, providing any facility or service for uploading, storing or distribution of digital content including digital text, digital audio or digital video, online collection or processing of data related to users in Pakistan, any facility for online sale of goods or services or any other online facility.”;

in clause (23A), after the word “Board”, the expression “or Azad Jammu and Kashmir Council Board of Revenue or

Gilgit-Baltistan Council Board of Revenue” shall be inserted;

in clause (29), for the expression “, 236M and 236N,” the

word "and" shall be substituted;

in clause (41),—

(a) in sub-clause (e),—

(i) for paragraph (1), the following shall be substituted, namely:—

“G) has and habitually exercises an authority to

(ii)

conclude contracts on behalf of the other person or habitually concludes contracts or habitually plays the principal role leading to the conclusion of contracts that are routinely concluded without material modification by the person and these contracts are—

(a) in the name of the person; or

(b) for the transfer of the ownership of or for the granting of the right to use property owned by that enterprise or that the enterprise has the right to use; or

(c) for the provision of services by that person; or’;

after paragraph (ii), the following explanation shall be added, namely:—

“Explanation.—For removal of doubt, it is clarified that an agent of independent status acting in the ordinary course of business does not include a person acting exclusively or almost exclusively on behalf of the person to which it is an associate; or’;

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

“(g)

a fixed place of business that is used or maintained by a person if the person or an associate of a person carries on business at that place or at another place in Pakistan and—

@

that place or other place constitutes a permanent establishment of the person or an associate of the person under _ this sub-clause; or

(2)

(3)

(4)

(ii) business carried on by the person or an associate of the person at the same place or at more than one place constitute complementary functions that are part of a cohesive business operation.

Explanation —For the removal of doubt, it is clarified that—

(A) the term “cohesive business operation” includes an overall arrangement for the supply of goods, installation, construction, assembly, commission, guarantees or supervisory activities and all or principal activities are undertaken or performed either by the person or the associates of the person; and

(B) supply of goods include the goods imported in the name of the associate or any other person, whether or not the title to the goods passes outside Pakistan.”;

in section 4B, in sub-section (1), for the figure “2017” the figure “2020” shall be substituted;

in section 5A, in sub-section (1),—

(a) for the words “seven and a half”, the word “five” shall be substituted;

(b) for the word “forty”, the word “twenty” shall be substituted; and

(c) the words “or bonus shares” shall be omitted;
in section 6,—

(a) in sub-section (1), after the word “royalty”, a comma and the words “, fee for offshore digital services” shall be inserted;

(b) in sub-section (3), in clause (b), after the word “services”, occurring for the first time, the words “or fee for offshore digital services” shall be inserted; and

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(5)

(6)

(c) in sub-section (4), after the word "royalty", a comma and the words ", fee for offshore digital services" shall be inserted;

in section 8, in sub-section (1), the expression "SA," shall be omitted;

in section 18, in sub-section (1), after clause (e), the following explanation shall be added, namely:—

"Explanation.— For the removal of doubt it is clarified that income

subject to taxation under sections 5A, SAA, 6, 7 and 7A shall not be chargeable to tax under this section.";

(7)

(8)

(9)

(10)

in section 37, in sub-section (4A), in clause (a), after the word "gift", the expression "from a relative as defined in sub-section (5) of section 85" shall be inserted;

in section 39, in sub-section (1),—

(a) in clause (k), for full stop at the end, a semi colon and the word "and" shall be substituted;

(b) in clause (1), for the semi colon and the word "and" a full stop shall be substituted; and

(c) clause (m) shall be omitted;

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

in section 57,—

(a) in sub-section (1), after the word "which", the expression "sub-section (4) or" shall be inserted; and

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

“(4) The loss attributable to deductions allowed under sections 22, 23, 23A, 23B and 24 that has not been set off against income, the loss not set off shall be set off against fifty percent of the person’s balance income

qd)

(12)

(13)

(14)

(15)

(16)

a7)

chargeable under the head “income from business” after setting off loss under sub-section (1), in the following tax year and so on until completely set off:

Provided that such loss shall be set off against hundred percent of the said balance income if the taxable income for the year is less than ten million Rupees.”;

in section 59A, for sub-section (5), the following shall be substituted, namely:—

“(5) Subject to sub-section (4) of section 57, sub-section (12) of section 22 and sub-section (6), where in computing the taxable income for any tax year, full effect cannot be given to the loss relating to deductions under section 22, 23, 24 or 25 owing to there being no profits or gains chargeable for that year or such profits or gains as mentioned in sub-section (4) of section 57, being less than the said loss, the loss or part of the loss, as the case may be, shall be set off against fifty percent of the person’s income chargeable under the head “income from business” for the following year or if there is no “income from business” for that year, be set off against fifty percent of the person’s income chargeable under the head “income from business” for the next following year and so on for succeeding years.”;

in section 62, in sub-section (2), in component C of the formula, in clause (c), for the words “one and a half”, the word “two” shall be substituted;

in section 65B, in sub-section (2), for the figure “2019” the figure “2021” shall be substituted;

in section 65D, in sub-section (2), in clause (a), for the figure “2019” the figure “2021” shall be substituted;

in section 65E, in sub-section (4), for the figure “2019” the figure

“2021” shall be substituted;

in section 79, in sub-section (1), in clause (c), after the word “asset” the expression “to a relative, as defined in sub-section (5) of section 85,” shall be inserted;

in section 100A, after sub-section (2), the following new sub-section shall be added, namely:—

(18)

(19)

“(3) Notwithstanding anything contained in sub-section (1), income, profits and gains and tax payable thereon shall be computed subject to the limitations and provisions contained in Chapters VII and VIII.”;

in section 100C, in sub-section (2), in clause (e), after the word “banks”, the words “and microfinance banks” shall be inserted;

in section 101,—

(a) in sub-section (3), in clause (d), for full stop at the end a semi colon and the word “or” shall be substituted and thereafter the following new clause shall be added, namely:—

“(a) import of goods, whether or not the title to the goods passes outside Pakistan, if the import is part of an overall arrangement for the supply of goods, installation, construction, assembly, commission, guarantees or supervisory activities and all or principal activities are undertaken or performed either by the associates of the person supplying the goods or its permanent establishment, whether or not the goods are imported in the name of the person, associate of the person or any other person.

Explanation. — For the removal of doubt, it is clarified that where the income is subject to taxation under sections 5A, SAA, 6, 7 and 7A, the income shall not be chargeable to tax under the head income from business.”; and

(b) after sub-section (12), the following new sub-section shall be inserted, namely:—

“(12A)

A fee for offshore digital services shall be Pakistan-source income, if it is—

(a) paid by a resident person, except where the fee is payable in respect of services utilised in a business carried on by the resident outside Pakistan through a permanent establishment; or

(b) borne by a permanent establishment in Pakistan of

a non-resident person.";

(20) after section 101, amended as aforesaid, the following new section shall be inserted, namely:—

“101A.

(2)

G)

(4)

(5)

(6)

Gain on disposal of assets outside Pakistan.—(1) Any gain from the disposal or alienation outside Pakistan of an asset located in Pakistan of a non-resident company shall be Pakistan-source.

The gain under sub-section (1) shall be chargeable to tax at the rate and in the manner as specified in sub-section (10).

Where the asset is any share or interest in a non-resident company, the asset shall be treated to be located in Pakistan, if—

(a) the share or interest derives, directly or indirectly, its value wholly or principally from the assets located in Pakistan; and

(b) shares or interest representing ten per cent or more of the share capital of the non-resident company are disposed or alienated.

The share or interest, as mentioned in sub-section (3), shall be treated to derive its value principally from the assets located in Pakistan, if on the last day of the tax year preceding the date of transfer of a share or an interest, the value of such assets exceeds one hundred million Rupees and represents at least fifty per cent of the value of all the assets owned by the non-resident company.

Notwithstanding the provisions of section 68, the value as mentioned in sub-section (4) shall be the fair market value, as may be prescribed, for the purpose of this section without reduction of liabilities.

Where the entire assets by the non-resident company are not located in Pakistan, the income of the non-resident company, from disposal or alienation outside Pakistan of a share of, or interest in, such non-resident company shall be treated to be located in Pakistan, to the extent it is reasonably attributable

to assets located in Pakistan and determined as may be prescribed.

(7)

(8)

(9)

(10)

Where the asset of a non-resident company derives, directly or indirectly, its value wholly or principally from the assets located in Pakistan and the non-resident company holds, directly or indirectly, such assets through a resident company, such resident company shall, for the purposes of determination of gain and tax thereon under sub-section (8) or, as the case may be, sub-section (9), shall furnish to the Commissioner within sixty days of the transaction of disposal or alienation of the asset by the non-resident company, the prescribed information or documents, in a statement as may be prescribed:

Provided that the Commissioner may, by notice in writing, require the resident company, to furnish information, documents and statement within a period of less than sixty days as specified in the notice.

The person acquiring the asset from the non-resident person shall deduct tax from the gross amount paid as consideration for the asset at the rate of ten percent of the fair market value of the asset and shall be paid to the Commissioner by way of credit to the Federal Government through remittance to the Government Treasury or deposit in an authorized branch of the State Bank of Pakistan or the National Bank of Pakistan, within fifteen days of the payment to the non-resident.

The resident company as referred to in sub-section (7) shall collect advance tax as computed in sub-section (10) from the non-resident company within thirty days of the transaction of disposal or alienation of the asset by such non-resident company:

Provided that where the tax has been deducted and paid by the person acquiring the asset from the non-resident person under sub-section (8), the said tax shall be treated as tax collected and paid under this sub-section and shall be allowed a tax credit for that tax in computing the tax under sub-section (10).

The tax to be collected under sub-section (9) shall be the higher of—

(a) 20% of A, where A = fair market value less cost of

acquisition of the asset; or

(b) 10% of the fair market value of the asset.

(11) Where tax has been paid under sub-section (8) or (9), no tax shall be payable by the non-resident company in respect of gain under sub-section (8) of section 22 or capital gains under section 37 or 37A.

(12) Where any gain is taxable under this section and also under any other provision of this Ordinance, the said gain shall be taxable under other provision of the Ordinance.”;

(21) in section 107, in sub-section (2), for the word “Where” the words

“Subject to section 109, where” shall be substituted;

(22) in section 108,—

(a) in sub-section (3), in clause (b), for the words “and maintain” the expression “, maintain and furnish to the Board” shall be substituted; and

(b) in sub-section (4), after the word “under”, occurring for the first time, the expression “clause (a), (c) or (d) of” shall be inserted;

(23) in section 109,—

(a) in sub-section (1), after clause (c), the following new clause shall be inserted, namely:—

“(d) from tax year 2018 and onwards, disregard an entity or a corporate structure that does not have an economic or commercial substance or was created as part of the tax avoidance scheme.”; and

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

“(3) Reduction in a person’s liability to tax as referred to in sub-section (2) means a reduction, avoidance or deferral of tax or increase in a refund of tax and includes a reduction, avoidance or deferral of tax that would have been payable under this Ordinance, but are not payable due to a tax treaty for the avoidance of double taxation as referred to in section 107.”;

(24) after section 109, substituted as aforesaid, the following new section shall be inserted, namely:—

“109A. Controlled foreign company.—(1) There shall be included in the taxable income of a resident person for a tax year an income attributable to controlled foreign company as defined in sub-section (2).

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For the purpose of this section, controlled foreign company means a non-resident company, if—

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more than fifty percent of the capital or voting rights of the non-resident company are held, directly or indirectly, by one or more persons resident in Pakistan or more than forty percent of the capital or voting rights of the non-resident company are held, directly or indirectly, by a single resident person in Pakistan;

tax paid, after taking into account any foreign tax credits available to the non-resident company, on the income derived or accrued, during a foreign tax year, by the non-resident company to any tax authority outside Pakistan is less than sixty percent of the tax payable on the said income under this Ordinance;

the non-resident company does not derive active business income as defined under sub-section (3); and

the shares of the company are not traded on any stock exchange recognized by law of the country or jurisdiction of which the non-resident company is resident for tax purposes.

A company shall be treated to have derived active income if—

(a)

(b)

more than eighty percent of income of the company does not include income from dividend, interest, property,

capital gains, royalty, annuity payment, supply of goods or services to an associate, sale or licensing of intangibles and management, holding or investment in securities and financial assets; and

principally derives income under the head "income from business" in the country or jurisdiction of which it is a resident.

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Income of a controlled foreign company is an amount equal to the taxable income of that company determined in accordance with the provisions of this Ordinance as if that controlled foreign company is a resident taxpayer and shall be taxed at the rate specified in Division III of Part I of the First Schedule.

The amount of attributable income under sub-section (1) for a tax year shall be computed according to the following formula, namely:—

$A \times (B/100)$

Where—

A is the amount of income of a controlled foreign company under sub-section (2); and

B is the percentage of capital or voting rights, whichever is higher, held by the person, directly or indirectly, in the controlled foreign company.

The amount of attributable income shall be treated as zero, if the capital or voting rights of the resident person is less than ten percent.

Income of a controlled foreign company shall be treated as zero, if it is less than ten million Rupees.

The income of a controlled foreign company in respect of a foreign tax year, as defined in sub-section (9), shall be determined in the currency of that controlled foreign company and shall, for purposes of determining the amount to be included in the income of any resident person during any tax year under the provisions of this section, be converted into Rupees at the State Bank of Pakistan rate applying between that foreign currency and the Rupee on the last day of the tax year.

Foreign tax year, in relation to a non-resident company, means any year or period of reporting for income tax purposes by that non-resident company in the country or jurisdiction of

residence or, if that company is not subject to income tax, any annual period of financial reporting by that company.

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(10) The income attributable to controlled foreign company under sub-section (1) and taxed in Pakistan under this section shall not be taxed again when the same income is received in Pakistan by the resident taxpayer.

(11) Where tax has been paid by the resident person on the income attributable to controlled foreign company and in a subsequent tax year the resident person receives dividend distributed by the controlled foreign company, after deduction of tax on dividend, the resident person shall be allowed a tax credit equal to the lesser of,—

(i) foreign tax paid, as defined in sub-section (8) of section 103, on dividends; and

(ii) Pakistan tax payable, as defined in section 103, for the tax year in which the dividend is received by the resident taxpayer.”;

in section 111,—

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

namely:—

“(2) The amount referred to in sub-section (1) shall be included in the person’s income chargeable to tax:

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in the tax year to which such amount relates if the amount representing investment, money, valuable article or expenditure is situated or incurred in Pakistan or concealed income is Pakistan-source; and

in the tax year immediately preceding the tax year in which the investment, money, valuable article or expenditure is discovered by the Commissioner and is situated or incurred outside Pakistan and concealed income is foreign-source.

Explanation —For the removal of doubt, it is clarified that where the investment, money, valuable article or expenditure is acquired or incurred outside Pakistan in a prior tax year and is liable to be included in the income of tax year 2018

and onwards on the basis of discovery made by the

Commissioner during tax year 2019 and onwards and the person explains the acquisition of such asset or expenditure from sources relating to tax year in which such asset was acquired or expenditure was incurred, such explanation shall not be rejected on the basis that the source does not relate to the tax year in which the amount chargeable to tax is to be included.”; and

(b) in sub-section (4), in clause (a), after the word “channels”, the words “not exceeding ten million Rupees in a tax year” shall be inserted.

(26) in section 114,—

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

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

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

“(x) every resident person being an individual required to file foreign income and assets statement under section 116A.”; and

(b) in sub-section (2),—

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

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

“(f) shall be accompanied with a foreign income and assets statement as required under section 116A.”;

(27) after section 116, the following new section 116A shall be inserted, namely:—

“116A. Foreign income and assets statement.—(1) Every resident taxpayer being an individual having foreign income of not less

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than ten thousand United States dollars or having foreign assets with a value of not less than one hundred thousand United States dollars shall furnish a statement, hereinafter referred to as the foreign income and assets statement, in the prescribed form and verified in the prescribed manner giving particulars of—

(a) the person's total foreign assets and liabilities as on the last day of the tax year;

(b) any foreign assets transferred by the person to any other person during the tax year and the consideration for the said transfer; and

(c) complete particulars of foreign income, the expenditure derived during the tax year and the expenditure wholly and necessarily for the purposes of deriving the said income.

The Commissioner may by a notice in writing require any person being an individual who, in the opinion of the Commissioner on the basis of reasons to be recorded in writing, was required to furnish a foreign income and assets statement under sub-section (1) but who has failed to do so to furnish the foreign income and assets statement on the date specified in the notice.”;

in section 118,—

(a)

(b)

in sub-section (1),—

(i) for the word “or” a comma shall be substituted; and

(ii) after the figure “116” the expression “or a foreign income and assets statement under 116A, if applicable” shall be inserted; and

in sub-section (2A), after the figure “116”, the expression “or a foreign income and assets statement under 116A, if applicable” shall be added;

in section 121, in sub-section (3), for full stop at the end a colon

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

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"Provided that where notice for furnishing a return of income under sub-section (4) of section 114 is issued in respect of one or more of the last ten completed tax years in pursuance of proviso to sub-section (5) of section 114 an assessment order under this section shall only be issued within two years from the end of tax year in which such notice is issued.";

in section 131, in sub-section (5), in the first proviso, for the expression "—" at the end, a colon shall be substituted and thereafter the following new proviso shall be inserted, namely:

"Provided further that where recovery of tax has been stayed under this section, such stay order shall cease to have effect on expiration of the said period of one hundred and eighty days following the date on which the stay order was made and the Commissioner shall proceed to recover the said tax.";

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

"134A. Alternative Dispute Resolution.—(1) Notwithstanding any other provision of this Ordinance, or the rules made thereunder, an 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 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 in the Board, comprising,—

- (i) an officer of Inland Revenue not below the rank of a Commissioner;

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(ii) person to be nominated by the taxpayer from a panel notified by the Board comprising,—

(a) senior chartered accountants and senior advocates having experience in the field of taxation; and

(b) reputable businessmen as nominated by Chambers of Commerce and Industry:

Provided that the taxpayer shall not nominate a Chartered Accountant or an advocate if the said Chartered Accountant or the advocate is or has been an auditor or an authorized representative of the taxpayer; and

(iii) a retired Judge not below the rank of District and Sessions Judge, to be nominated through consensus by the members appointed under clauses (i) and (ii).

The aggrieved person, or the Commissioner, or both, as the case may be, shall withdraw the appeal pending before any court of law or an Appellate Authority, after constitution of the committee by the Board under sub-section (2).

The committee shall not commence the proceedings under sub-section (5) unless the order of withdrawal by the court of law or the Appellate Authority is communicated to the Board:

Provided that if the order of withdrawal is not communicated within seventy five days of the appointment of the committee, the said committee shall be dissolved and provisions of this section shall not apply.

The Committee appointed under sub-section (2) shall examine the issue and may, if it deems 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 by majority, within one hundred and twenty days of its appointment:

Provided that in computing the aforesaid period of one hundred and twenty days, the period, if any, for communicating the order of withdrawal under sub-section (4) shall be excluded.

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The recovery of tax payable by a taxpayer in connection with any dispute for which a Committee has been appointed under sub-section (2) shall be deemed to have been stayed on withdrawal of appeal up to the date of decision by the Committee.

The decision of the committee under sub-section (5) shall be binding on the Commissioner and the aggrieved person.

If the Committee fails to decide within the period of one hundred and twenty days under sub-section (5), 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 which issued the order of withdrawal under sub-section (4) and the appeal shall be treated to be pending before such court of law or the Appellate Authority as if the appeal had never been withdrawn.

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, which shall decide the appeal within six months of the communication of said order.

The aggrieved person may make the payment of income tax and other taxes as decided by the committee under sub-section (5) and all decisions, orders and judgments 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 (i) of sub-section (2).

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

(32) in section 137, in sub-section (2), for full stop at the end, a colon
shall be substituted and thereafter the following new proviso shall
be added, namely:

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"Provided that the due date for payment of tax payable under sub-section (7) of section 147 shall be the date specified in sub-section (5) or sub-section (5A) or first proviso to sub-section (SB) of section 147.";

in section 140, in sub-section (1), in the proviso, for the expression "twenty-five" the word "ten" shall be substituted;

in section 147,—

a. in sub-section (4), in component A, for semi-colon, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that where the taxpayer fails to provide turnover or the turnover for the quarter is not known, it shall be taken to be one-fourth of one hundred and ten percent of the turnover of the latest tax year for which a return has been filed.";

b. in sub-section (4A), after the word "taxpayer", wherever occurring, the words "including a banking company" shall be inserted; and

c. in sub-section (6), for full stop at the end a colon shall be substituted and thereafter the following provisos shall be added, namely:—

"Provided that an estimate of the amount of tax payable shall contain turnover for the completed quarters of the relevant tax year, estimated turnover of the remaining quarters along with reasons for any decline in estimated turnover, documentary evidence of estimated expenses or deductions which may result in lower payment of advance tax and the computation of the estimated taxable income of the relevant tax year:

Provided further that where the Commissioner is not satisfied with the documentary evidence provided or where an estimate of the amount of tax payable is not accompanied by details mentioned in the first proviso, the Commissioner may reject the estimate after providing an opportunity of being heard to the taxpayer and the taxpayer shall pay advance tax according to the formula contained in sub-section (4).";

(35) in section 148,—

(i) in sub-section (2A), after the word “unless”, the words “amended or” shall be inserted; and

(ii) for sub-section (8), the following shall be substituted,

namely:—

“(8) The tax required to be collected from a person under this section shall be minimum tax for a tax year on the import of—

(a)

(b)

(c)

(d)

goods where goods are sold in the same condition as they were when imported:

Provided that the minimum tax payable under this clause shall be five percent of the import value as increased by customs duty, sales tax and federal excise duty;”;
edible oil;

packing material; and
plastic raw material imported by an industrial

undertaking falling under PCT headings 39.01 to 39.12.”;

(36) insection 152,—

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

“(C)

Every banking company or a financial institution remitting outside Pakistan an amount of fee for offshore digital services, chargeable to tax under section 6, to a non-resident person on behalf of any resident or a permanent establishment of a non-resident in Pakistan shall deduct tax from the gross amount paid at the rate specified in Division IV of Part I of the First Schedule.”;

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

“(2B) The tax deductible under clause (b) of sub-section (2A)

shall be a minimum tax and the provisions of

sub-clauses (i), (ii) and (iii) of clause (b) of sub-section (3) and sub-section (4A) of section 153 shall mutatis mutandis apply.”; and

(c) in sub-section (7), for clause (a), the following shall be substituted, namely:—

“(a) an import of goods where title to the goods passes outside Pakistan and is supported by import documents, except where—

(i) the supply is made in connection with the overall arrangement for the supply of goods, installation, construction, assembly, commission, guarantees or supervisory activities and all or principal activities are undertaken or performed either by the associates of the person supplying the goods or its permanent establishment, whether or not the title passes outside Pakistan and whether or not the goods are imported in the name of the associate or any other person; or

(ii) the supply is made by a resident person or a Pakistan permanent establishment of a non-resident person in connection with the overall arrangement as referred to in sub-clause (i); or”;

(37) in section 153,—

a. in sub-section (1),—

(i) in clause (a), after the word “goods”, the expression “except where payment is less than seventy-five thousand Rupees in aggregate, during a financial year” shall be inserted; and

(ii) in clause (b), after the word “services”, the expression “except where payment is less than thirty thousand Rupees in aggregate, during a financial year” shall be inserted; and

b. in sub-section (7), in clause (i),—

(i) in sub-clause (h), for the expression “tax year 2007 or in any subsequent tax year”, the expression “any of the preceding tax years” shall be substituted;

(ii) in sub-clause (i),—

(a) for the expression “the tax year 2009 or in any subsequent year”, the expression “any of the preceding tax years” shall be substituted; and

(b) the word “or”, at the end, shall be omitted;

(iii) in sub-clause (j), after the semi-colon, the word “or” shall be inserted; and

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

“(k) a person deriving income from the business of construction and sale of residential, commercial or other buildings(builder); or

(1) a person deriving income from the business of development and sale of residential, commercial or other plots (developer).”;

(38) in section 165A,—

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

“(a) a list of persons containing particulars of cash withdrawals exceeding fifty thousand Rupees in a day and tax deductions thereon for filers and non-filers,

aggregating to Rupees one million or more during each preceding calendar month.”;

b. in clause (b), for the word “one” the word “ten” shall be substituted; and

c. in clause (c), for the word “one” the word “two” shall be substituted;

(39) insection 168,—

a. in sub-section (2), after the word “sub-sections” the expression “(2A), (2B),” shall be inserted; and

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

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(2B)

Where a company is a member of an association of persons which is taxed in accordance with section 92 and an amount of tax has been collected from an association of persons under Division II of this Part or Chapter XII or deducted from a payment made to the said association under Division III of this Part or Chapter XII, the company shall be allowed a tax credit, in respect of tax collected or deducted from the association of persons, according to the following formula, namely:—

(A/B) x C

Where —

A__ is the amount of share of profits before tax received by the company as a member from the association of persons;

B is the taxable income of the association of persons; and

C is the amount of tax withheld in the name of the association of persons.

No tax credit shall be allowed for any tax collected or deducted from an association of persons in respect of an amount for which credit has been allowed under sub-section (2A) to a company being a member of the association.”;

in section 177, in sub-section (11),—

a. in clause (d), after the word “person”, occurring for the first time, the words “including a foreign expert or specialist” shall be inserted;

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

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a tax audit expert deployed under an audit assistance programme of an international tax organization or a tax authority outside Pakistan:

Provided that in case the member is not an officer of Inland Revenue, the person shall only be included as a member in the special audit panel if an agreement of confidentiality has been entered into between the Board and the person, international tax organization or a tax authority, as the case may be.”;

(41) in section 182, in the Table, in column (1),—

a.

against S. No. (1A), for the entry in column (3), the expression “Such person shall pay a penalty of Rs. 5000 if the person had already paid the tax collected or withheld by him within the due date for payment and the statement is filed within ninety days from the due date for filing the statement and, in all other cases, a penalty of Rs. 2500 for each day of default from the due date subject to a minimum penalty of Rs. 10,000.” shall be substituted;”; and

after S. No. 1AA and entries relating thereto in columns (2),(3) and (4), the following new S. No. and entries relating thereto shall be inserted, namely:—

“1AAA | Where any person | Such persons | 116A”; fails to furnish a] shall pay a foreign assets and | penalty of 2 income statement | percent of the within the due date. | foreign income or value of the foreign assets for each year of default.

(42) after section 182, amended as aforesaid, the following new section shall be inserted, namely:—

“182A.

Return not filed within due date—(1) Notwithstanding anything contained in this Ordinance, where a person fails to file a return of income under section 114 by the due date as specified in section 118 or by the date as extended by the Board under section 214A or extended by the Commissioner under section 119, as the case may be, such person shall—

(a) not be included in the active taxpayers’ list for the year for which return was not filed within the due date; and

“Explanation.—For the removal of doubt it is clarified that the provisions of this section shall apply from tax year 2018 and onwards for which the first Active Taxpayers List is to be issued on first day of March, 2019 under Income Tax Rules, 2002.; and

(b) not be allowed, for that tax year, to carry forward any loss under Part VIII of Chapter IV.”;

(43) section 214D shall be omitted;

(44) in section 216,—

a. in sub-section (3), after clause (ka), the following new clause shall be inserted, namely:—

“(kb) to National Database and Registration Authority for the purpose of broadening of the tax base;”; and

b. in sub-section (5), for the expression “Minister-in-charge” the word “Government” shall be substituted;

(45) in section 218,—

a. in sub-section (1), in clause (c), for the full stop at the end a semi colon and the word “or” shall be substituted and thereafter, the following new clause shall be added, namely:—

“(d) served on the individual electronically in the prescribed manner.”

b. in sub-section (2), in clause (c), for the full stop at the end a semi colon and the word “or” shall be substituted and

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

“(d) served on the individual electronically in the prescribed manner,”;

(46) in section 227, in sub-section (1),—

(a) after the word “made” occurring for the first time, the words “or any notice issued” shall be inserted;

(b) after the word, “made”, occurring for the third time, the words “or notices issued” shall be inserted; and

(c)

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

“Explanation.—For the removal of doubt, it is clarified that Civil Court includes any court exercising power of the civil court.”;

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

“227C.

Restriction on purchase of certain assets.—Notwithstanding anything contained in any law, for the time being in force,—

(a) any application for booking, registration or purchase of a new locally manufactured motor vehicle or for first registration of an imported vehicle shall not be accepted or processed by any vehicle registering authority of Excise and Taxation Department or a manufacturer of a motor vehicle respectively, unless the person is a filer.; and

(b) any application or request by a person to any authority responsible for registering, recording or attesting transfer of any immovable property , exceeding five million rupees, for registering or attesting the transfer shall not be accepted or processed by such authority, unless the person is a filer.”;

(48) after section 230E, the following new section shall be inserted, namely:—

“230F.

(2)

Directorate General of Immovable Property—(1) The Directorate-General of Immovable Property, (hereinafter referred to as Directorate-General in this section, shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.

The Board may, by notification in the official Gazette, specify the functions and jurisdiction of the Directorate-General and its officers.

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The Directorate-General may, subject to the provisions and conditions as may be prescribed, initiate proceedings for the acquisition of property for the reasons and purposes specified in sub-section (4).

The proceedings under sub-section (3) shall be initiated, where the Directorate-General, on the basis of valuation made by it, has reason to believe that any immovable property of a fair market value has been transferred by a person, hereinafter referred to as the transferor, to another person, hereinafter referred to as the transferee, for a consideration which is less than the fair market value of the immovable property and that the consideration for such transfer as agreed to between the transferor and transferee has been understated in the instrument of transfer for the purposes of—

(a) the avoidance or reduction of withholding tax obligations under this Ordinance;

(b) concealment of unexplained amount referred to in sub-section (1) of section 111 representing investment in immovable property; or

(c) avoidance or reduction of capital gains tax under section 37.

The Directorate-General may appoint any valuer or expert as it considers necessary for the purposes of determination of valuation including fair market value of immovable property.

The mode and manner of appointment of a valuer or expert shall be as may be prescribed.

The valuation made under sub-section (4) and reasons that consideration is less than the fair market value shall be recorded in writing.

No proceedings shall be initiated in respect of any immovable property after expiration of a period of six months from the end of the month in which the instrument of transfer in respect of such property is registered, recorded or attested.

The mode and manner of initiation of proceedings and acquisition of immovable property under this section shall be as may be prescribed:

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Provided that the proceedings shall not be initiated unless the transferee is provided with an opportunity of being heard and where the objection by the transferee, if any, is rejected by the Directorate-General, it shall record in writing the reasons for rejection through an order.

If the Directorate-General is satisfied with the objections or reasons furnished by the transferee or the transferor, it shall, by order in writing, declare that the property shall not be acquired under this section.

If after hearing the objections, if any, and after taking into account all the relevant material on record, the Directorate-General is satisfied that the fair market value of such property exceeds the consideration by more than fifty per cent of such consideration and that transfer as agreed to between the transferor and the transferee has not been truly stated in the instrument of transfer it may, after obtaining approval of the Board, make an order for acquisition of the immovable property under this section.

The transferee may prefer express appeal to the Appellate Tribunal of Immovable Property against the order of acquisition of any immovable property under sub-section (11) within sixty days of service of a copy of such order.

There shall be established an Appellate Tribunal of Immovable Property to exercise the powers conferred on the Tribunal under this section.

The appointment of members of the Tribunal, powers, functions, constitution of the Tribunal and mode and manner of disposal of appeals shall be as may be prescribed.

The Appellate Tribunal may, after giving the appellant and the Directorate-General an opportunity of being heard, pass such order as it thinks fit.

The transferee or the Directorate-General aggrieved by any order of the Tribunal may, within sixty days of the date on which the order under sub-section (15) is served, prefer an appeal against such order to the High Court.

As soon as may be after the order for acquisition of immovable property made under sub-section (11) becomes

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final, the Directorate-General may, by notice in writing, order the transferee or any other person who may be in possession of the immovable property to surrender or deliver possession thereof to the Directorate-General within thirty days of the date of the service of the notice.

The order referred to in sub-section (11) becomes final if either no appeal has been there against filed or on appeal filed before the Tribunal, the order is confirmed and no appeal is filed before the High Court or on appeal filed before the High Court the order is confirmed.

Notwithstanding anything contained in any law or any agreement for the time being in force, where order referred to in sub-section (11) becomes final, the immovable property and all rights including ownership rights thereof shall be vested in the Federal Government and shall be treated to be in the same position in relation to such rights as the person in whom such rights would have continued to vest if such order had not become final.

Where any immovable property is acquired under this section, the Board shall make the payment of consideration for acquisition to the person or persons entitled thereto, as soon as may be, after the property becomes vested in the Federal Government.

Notwithstanding the provisions of section 68, for the purpose of this section,—

(a) “consideration for acquisition” means a sum equal to the aggregate of the amount of the consideration for the transfer of immovable property and hundred per cent of such consideration;

(b) “fair market value” in relation to an immovable property means the price that the immovable property would ordinarily fetch on sale in the open market on the date of execution of the instrument of transfer of such property;

(c) “immovable property” means any land with or without a superstructure or any building or part of a building or any rights therein and includes, where any land or any

building or part of a building is transferred along-with

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any machinery, plant, equipment, furniture and fittings;
and

(d) "transfer" in relation to any immovable property means
transfer of such property by way of sale or exchange or
lease for a term of not less than ten years.

The provisions of this section shall come into force on such
date as the Federal Government may, by notification in
official Gazette, appoint.

From the date of appointment as mentioned in sub-section
(22), rates mentioned in column (3) of the Table in Division
XVIII shall be 1% and provisions of clause (c) of sub-section
(4) of section 111, section 236C, section 236W and
Division X of Part IV of the First Schedule shall not apply.";

in section 233A, in sub-section (2), for the words "final tax", the
word "adjustable" shall be substituted;

after section 236H, the following new section shall be inserted,
namely:—

Tax on sale of certain petroleum products.—(1) Every
person selling petroleum products to a petrol pump operator or
distributer, where such operator or distributer is not allowed a
commission or discount, shall collect advance tax on ex-depot
sale price of such products at the rate specified in
Division XVA of Part IV of the First schedule.

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

in section 236], in sub-section (3), after the word "person" the
words "on an amount which is paid by way of scholarship or" shall
be inserted,";

(49)

(50)

"236HA.

(2)

(1)

(52)

in section 236K,—

(a)

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

“(3) Any person responsible for collecting payments in installments for purchase or allotment of any immovable

THE GAZETTE OF PAKISTAN, EXTRA., MAY 24, 2018 [PART I

(53)

(54)

(55)

property where the transfer is to be effected after making payment of all installments, shall at the time of collecting installments collect from the allottee or transferee advance tax at the rate specified in Division XVIII of Part IV of the First Schedule.”;

section 236M shall be omitted;

section 236N shall be omitted;

after section 236X, the following new section shall be inserted, namely:—

“236Y.

(56)

(57)

(2)

Advance tax on persons remitting amounts abroad through credit or debit or prepaid cards.—(1) Every banking company shall collect advance tax, at the time of transfer of any sum remitted outside Pakistan, on behalf of any person who has completed a credit card transaction, a debit card transaction, or a prepaid card transaction with a person outside Pakistan at the rate specified in Division XXVII of Part IV of the First Schedule.

The advance tax collected under this section shall be adjustable.”;

section 241 shall be re-numbered as sub-section (1) of that section and thereafter the following new sub-section shall be added, namely:—

“2)

Notwithstanding any omission, irregularity or deficiency in the establishment, or conferment of powers and functions, of the Directorate-General (Intelligence and Investigation), Inland Revenue and authorities specified in section 230, all orders passed, notices issued and actions taken in exercise or purported exercise of the powers and functions of the Commissioner under this Ordinance by the Directorate-

General (Intelligence and Investigation), Inland Revenue or the authorities specified in section 230 shall be deemed to have been validly passed, issued and taken under this Ordinance.”;

in the First Schedule,—

(A)

in Part L—

(i) for Division I, the following shall be substituted,
namely:—

“Division I

Rates of Tax for Individuals

(1) The rates of tax imposed on the taxable income of

every individual shall be as set out in the following
table, namely:—

TABLE

S.No. Taxable income Rate of tax

(1) (2) (3)

1 Where the taxable income does not exceed | 0%
Rs. 400,000

2 Where the taxable income exceeds | Rs.1,000
Rs.400,000 but does not exceed Rs. 800,000

3 Where the taxable income exceeds | Rs.2,000
Rs.800,000 but does not exceed Rs.
1,200,000

4 Where the taxable income exceeds|5% of the amount
Rs.1,200,000 but does not exceed | exceeding Rs.1,200,000
Rs.2,400,000

5 Where the taxable income exceeds | Rs. 60,000 + 10% of the
Rs.2,400,000 but does not exceed |} amount exceeding
Rs.4,800,000 Rs.2,400,000

6 Where the taxable income exceeds | Rs. 300,000 + 15% of
Rs.4,800,000 the amount exceeding

Rs.4,800,000

Provided that where the taxable income
exceeds eight hundred thousand rupees the
minimum tax payable shall be two thousand
rupees.”

Rates of Tax for Association of Persons

(2) The rates of tax imposed on the taxable income of

every Association of Persons shall be as set out in
the following table, namely:—

[Part I

TABLE

S.No.

Taxable Income

Rate of Tax

ed)

(2)

(3)

Where the taxable income does not exceed Rs.400,000

0%

Where the taxable income exceeds Rs.400,000 but does not exceed Rs.1,200,000

5% of
Rs.400,000

the amount exceeding

Where the taxable income exceeds Rs.1,200,000 but does not exceed Rs.2,400,000

Rs.40,000 + 10% of the exceeding Rs.1,200,000

amount

Where the taxable income exceeds Rs. 2,400,000 but does not exceed Rs.3,600,000

Rs.160,000 + 15% of the exceeding Rs.2,400,000

amount

Where the taxable income exceeds Rs. 3,600,000 but does not exceed Rs.4,800,000

Rs.340,000 + 20% of the
exceeding Rs.3,600,000

amount

Where the taxable income exceeds
Rs. 4,800,000 but does not exceed
Rs.6,000,000

Rs.580,000 + 25% of the
exceeding Rs.4,800,000

amount

Where the taxable income exceeds

Rs.6,000,000

Rs.880,000 + 30% of the
exceeding Rs.6,000,000;

amount

in Division IL—

(ii)
(a)

In paragraph (i), in the third proviso, for the word

“onwards” the following shall be substituted,

namely:—

“thereafter as set out in the following Table,

namely:—

TABLE
Tax Year Rate of Tax
2019 29%
2020 28%
2021 27%
2022 26%
2023 and onwards 25%”

(b) in paragraph (iii), a proviso shall be added,
namely:—

“Provided that for tax year 2019 and onwards
tax rates shall be as set out in the following Table,

namely:—

Tax Year Rate of Tax

2019 24%

2020 23%

2021 22%

2022 21%

2023 and onwards 20%”;

(iii) for Division IIA, the following shall be substituted,
namely:—

“Division IIA

Table

S. No. Person Rate of super tax

Rate (percentage of income)

Tax Year | Tax Year | Tax Year | Tax Year

2018 2019 2020 2021

Q) (2) GB) (4) (5) (6)

1. Banking company 0% 4% 3% 2%

2. Person other than a 3% 2% 1% 0%

banking company,
having income equal
to or exceeding Rs.
500 million

Provided that in case of a banking company,
super tax for tax year 2019 shall be payable, on estimate
basis, by thirtieth day of June, 2018.”;

(iv) in Division II,—

(a) in the second proviso, for the figure “25” the figure
“15” shall be substituted; and

(vy)

(vi)

(vii)

(b) in the third proviso, for the figure "2018" occurring

for the first time, the figure "2020" shall be substituted and for the expression "thirtieth day of June, 2018" occurring for the second time the words "the date of setting up of the said Scheme" shall be substituted;

in Division IV, after the word "services", the expression "and 5% of the gross amount of the fee for offshore digital services" shall be inserted;

in Division VII, for the expression "Tax Year 2018", the expression "Tax Years 2018 and 2019" shall be substituted; and

in Division VIII, in the Table, in the third row, for the expression "sub-section (4)", the expression " the proviso to sub-section (1)" shall be substituted;

(B) in Part II, in the Table,—

@)

(ii)

against S. No. 1, in column 2, for entry no. (vii), the following shall be substituted, namely: —

"Persons importing LNG"; and

in column (1), after S. No. 3 and entries relating thereto in columns (2), (3) and (4), the following new serial number and entries relating thereto shall be inserted, namely:—

"3A ___| Persons importing coal 4% 6%"

(C) in Part I1,—

@)

in Division I,—

(a) in the Table, in column (1), against the entry "company", in column (3), for the figure "25" the figure "15" shall be substituted;

(ii)

(b) in the third proviso, for the figure “2018” occurring for the first time, the figure “2020” shall be substituted and for the expression “thirtieth day of June, 2018” occurring for the second time the words “the date of setting up of the said Scheme” shall be substituted; and

(c) in the fourth proviso, for full stop at the end a colon shall be inserted and thereafter the following new proviso shall be added, namely,—

“Provided also that the rate of tax on dividend received by an individual, from a Rental REIT Scheme shall be 7.5%.”;

in Division II],—

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

(J in clause (1), for the figure “7”, the figure “8” shall be substituted; and

(I) in clause (ii), for the figure “7.75” the figure “Q” shall be substituted;

(b) in paragraph (3),—

(J) in sub-paragraph (ii), for the figure “12” the figure “14” shall be substituted; and

(I) in sub-paragraph (iii), for the figure “12.5” the figure “15” shall be substituted;

(D) _ in Part IV,—

@)

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

“Provided that the rate for the function of marriage in a marriage hall, marquee, hotel, restaurant, commercial lawn, club, a community place or any other place used for such purpose shall be as set out in the Table below:—

Table

S. No. Rate of tax

(1) (2) (3)

1. 5% of the bill ad valorem or|For Islamabad, Lahore, Multan, Rs. 20,000 per function,|Faisalabad, Rawalpindi, Gujranwala, whichever is higher Bahawalpur, Sargodha, Sahiwal, Shekhupura, Dera Ghazi Khan, Karachi, Hyderabad, Sukkur, Thatta, Larkana, Mirpur Khas, Nawabshah, Peshawar, Mardan, Abbottabad, Kohat, Dera Ismail Khan, Quetta, Sibi, Loralai, Khuzdar, Dera Murad Jamali and Turbat.

2. 5% of the bill ad valorem or Rs. |For cities other than those mentioned 10,000 per function, whichever] above"; is higher

(ii) after Division XV, the following new Division shall be inserted, namely:—

"Division XVA
Advance tax on sale of certain petroleum products
The rate of collection of tax under section 236HA
shall be 0.5% of ex-depot sale price for filers and 1% for
non-filers.";
(iii) in Division XXI,—

(a) for the figure "0.6", the figure "0.4" shall be substituted.; and

(b) both the provisos shall be omitted; and

(iv) after Division XXVI, the following new Division shall be inserted, namely:—

“Division XXVII

Advance tax on amount remitted abroad through credit, debit or prepaid cards

The rate of tax to be deducted under section 236Y shall be 1% of the gross amount remitted abroad for filers and 3% for non-filers.”;

(58) in the Second Schedule,—

(A) _ in Part L—

(i) after clause (39), the following new clause shall be inserted, namely:

“(39A) Any amount paid as kit allowance, ration allowance, special messing allowance, SSG allowance, Northern Areas compensatory allowance, special pay for Northern Areas and height allowance to the Armed Forces personnel.”;

(ii) in clause (57), in sub-clause (3), after paragraph (xiv), the following new sub-clauses shall be added, namely:—

“(xv) Khyber Pakhtunkhwa Retirement Benefits and Death Compensation Fund.

(xvi) Khyber — Pakhtunkhwa General Provident Investment Fund.

(xvii) Khyber Pakhtunkhwa Pension Fund.” ;

(iii) in clause (61), after sub-clause (xlv), the following new sub-clauses shall be added, namely:—

“(xlvi) Pakistan Sweet Homes Angels and Fairies Place.

(xlvii) Al-Shifa Trust Eye Hospital.

(xlviii) Aziz Tabba Foundation.

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

(1) Sharif Trust.

[Part I

(ii) The Kidney Centre Post Graduate Institute.

(iii) Pakistan Disabled Foundation.;

(iv)

Sardar Trust Eye Hospital, Lahore."

in clause (66),—

(a) after sub-clause (xxxiv), the following sub-clause shall be added, namely:—

"(XXXV)

Third Pakistan International Sukuk Company Limited."; and

(b) after sub-clause (xli), the following new sub-clauses shall be added, namely:—

"(xlvi)

(xlvi)

(xlvi)

(xlv)

(xlvi)

0)

(li)

(lii)

(liii)

(liv)

(lv)

(lvi)

(lvii)

SAARC Energy Centre.
Pakistan Bar Council.

Pakistan Centre for Philanthropy.

Pakistan Mortgage Refinance Company Limited.

Aziz Tabba Foundation.

Al-Shifa Trust Eye Hospital.

Saylani Welfare International Trust.

Shaukat Khanum Memorial Trust.

Trust

Layton Rahmatullah Benevolent

(LRBT).

The Kidney Centre Post Graduate Training
Institute.

Pakistan Disabled Foundation.
Forman Christian College.;

Habib University Foundation.

(lviii) Begum Akhtar Rukhsana Memorial Trust Hospital.

(ix) Al-Khidmat Foundation.

(Ix) Dawat-e-Islami Trust

(x) Sardar Trust Eye Hospital, Lahore.”;

(v) in clause (72A), after the word “Limited”, the words “and the Third Pakistan International Sukuk Company

“Limited” shall be inserted;

(vi) after clause (90), the following new clause shall be inserted, namely:

“(90A) Any profit on debt derived by any person on bonds issued by Pakistan Mortgage Refinance Company to refinance the residential housing mortgage market, for a period of five years with effect from the 1st day of July, 2018.”;

(vii) in clause (100), after the word “from” the words “manufacturing or” shall be inserted;

(viii) after clause (110B), the following new clause shall be inserted, namely:—

“(110C) Any gain by a person on transfer of a capital asset, being a bond issued by Pakistan Mortgage Refinance Company to refinance the residential housing mortgage market, during the period from the 1st day of July, 2018 till the 30th day of June, 2023.”;

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

“(126BA) Profits and gains derived by a refinery set up between the 1st day of July, 2018 and the 30th day of June, 2023 with minimum 100,000 barrels per day production capacity for a period of twenty years beginning in the month in which the refinery is set up or commercial production is commenced,

(x)

whichever is later. Exemption under this clause shall also be available to existing refineries, if—

(a) existing production capacity is enhanced by at least 100,000 barrels per day;

(b) the refinery maintains separate accounts for income arising from aforesaid additional production capacity; and

(c) the refinery is a deep conversion refinery.”; and

in clause (133), for the figure “2019” the figure “2025” shall be substituted.”;

(B) in Part-II, after clause (24A), the following new clause shall be added, namely:—

“(24AA)

The rate of tax, under section 152 in the case of M/S CR-NORINCO JV (Chinese Contractor) as recipient, on payments arising out of commercial contract agreement signed with the Government of Punjab for installation of electrical and mechanical (E&M) equipment for construction of the Lahore Orange Line Metro Train Project, shall be 6% of the gross amount of payment.”;

(C) in Part I1,—

(a)

(b)

in clause (6), after the word “Account” the words “and Shuhada Family Welfare Account” shall be inserted; and

after clause (6), amended as aforesaid, the following new clauses shall be added, namely:—

“(7) The amount of tax payable by foreign film-makers from making films in Pakistan shall be reduced by fifty percent on income from film-making in Pakistan.

(8) The amount of tax payable by resident companies deriving income from film-making shall be reduced by seventy percent on income from film-making.

(D)

(9)

The tax payable on profits and gains derived by a person from low cost housing projects shall be reduced by fifty percent. The reduction in tax liability under this clause shall apply to such project which is—

(a) owned and managed by a company formed for operating the said project and registered under the Companies Act, 2017 (XIX of 2017) and having its registered office in Pakistan; and

(b) not formed by the splitting up, or the reconstruction or reconstitution, of a business already in existence or by transfer to a new business of any machinery or plant used in a business which was being carried on in Pakistan at any time before the commencement of the new business; and

(c) a low cost housing project under which the maximum sale price of a single housing unit is two and a half million rupees."

in Part IV,—

(a) in clause (1A), after the word "Limited" the words "and the Third Pakistan International Sukuk Company Limited" shall be added;

(b) in clause (11A),—

@)

(ii)

after sub-clause (xxvii), the following new sub-clause shall be inserted, namely:—

"(xxviii) Third Pakistan International Sukuk Company Limited."; and

after sub-clause (xxix), the following new sub-clause shall be added, namely:—

"(xxx) taxpayers qualifying for exemption under clause (126) of Part-I of this Schedule with effect from the tax year 2014.";

(c)

after clause (11D), the following new clause shall be inserted, namely:—

“(11E) The provisions of clause (b) of sub-section (1) of

(d)

section 153 shall not apply to payments received by Sui Southern Gas Company Limited and Pakistan LNG Terminal Limited from Sui-Northern Gas Pipelines Limited on account of re-gasification charges.”

after clause (12), the following new clause shall be inserted, namely:

“(12A) The provisions of section 150 shall not apply to

(6)

(g)

(h)

(@)

dividend paid to Transmission Line Projects under Transmission Line Policy 2015.”;

in clause (36A), after the word “Account” the words “and Shuhada Family Welfare Account” shall be inserted.;

in clause (56), in sub-clause (ia), for the expression “Bakri Trading Company Pakistan (Pvt) Ltd, Overseas Oil Trading Company (Pvt) Ltd “ the expression “Bakri Energy (Private) Limited” shall be substituted.”;

clause (56B) shall be omitted;

in clause (57), in the second proviso, for the figure “2019” the figure “2021” shall be substituted;

after clause (60), the following new clauses shall be inserted, namely:

“(60A) The provisions of section 148 shall not apply for

import of plant, machinery and equipment including dumpers and special purposes motor vehicles imported by the following for construction of Sukkur-Multan section of Karachi-Peshawar

Motorway project and Karakorum Highway (KKH)
Phase-II (Thakot to Havellian Section) of CPEC
project respectively, namely:—

(a) M/s China State Construction Engineering
Corporation Ltd. (M/s CSCEC); and

(60AA)

(60B)

(60C)

(b) M/s China Communication Construction

Company (M/s CCCC).

The provisions of section 148 of the Income Tax Ordinance, 2001(XLIX of 2001), shall not apply for import of construction materials or goods up to a maximum of 10,898.000 million rupees imported by China State Construction Engineering Corporation (M/s CSCEC) for construction of Sukkur-Multan section of Karachi-Peshawar Motorway project of National Highway Authority under CPEC.”;

The provisions of section 148 shall not apply on import of thirty-five armoured and _ security vehicles imported by or for Ministry of Foreign Affairs, Government of Pakistan meant for security of visiting foreign dignitaries, subject to the following conditions, namely:—

(a) that the vehicles imported under this clause shall only be used for the security purpose of foreign dignitaries and will be parked in Central Pool of Cars (CPC) in the Cabinet Division for further use as and when needed; and

(b) that the importing Ministry at the time of import shall furnish an undertaking to the concerned Collector of Customs to the extent of customs-dues exempted under this clause on consignment to consignment basis binding themselves that the vehicles imported under this clause shall not be re-exported, sold or otherwise disposed of without prior approval of the Board and in the manner prescribed therefor.

The provision of section 148 shall not apply on import of equipment to be furnished or installed for Rail Based Mass Transit Projects in Lahore, Karachi, Peshawar and Quetta under CPEC.”;

Gj) in clause (63), after the word “Karachi” the expression “and Lahore University of Management Sciences, Lahore” shall be inserted;

(k) for clause (86), the following shall be substituted,
namely:—

“(86) (a) The provisions of section 111 shall not apply to—

@

(ii)

(iii)

investment made by an individual in a
greenfield industrial undertaking directly or
as an original allottee in the purchase of
shares of a company establishing an industrial
undertaking or capital contribution in an
association of persons establishing an
industrial undertaking;

investment made by an association of persons
in an industrial undertaking; and

investment made by a company in an
industrial undertaking—

if the said investment is made on or after the

1st

day of January, 2014 and commercial

production commences on or before the 30th day of
June, 2019;

(b) The concessions given in this clause shall also
apply to investment made in—

@

(ii)

(iii)

(iv)

(vy)

construction industry in corporate sector;

low cost housing construction in the corporate
sector;

livestock development projects in the
corporate sector;

new captive power plants; and

mining and quarrying in Thar coal,
Balochistan and Khyber Pakhtunkhawa;

(c) The concessions given in sub-clause (a) shall not
apply to investment made in—

@

arms and ammunitions;

- (ii) explosives;
- (iii) fertilizers;
- (iv) sugar;
- (v) cigarettes;
- (vi) aerated beverages;
- (vii) cement;
- (viii) textile spinning units;
- (ix) flour mills;
- (x) vegetable ghee; and
- (xi) cooking oil manufacturing;

(d)

(e)

The term green field industrial undertaking shall include expansion projects for the purposes of this clause; and

Immunity under this clause shall not be available to proceeds of crime relating to offences under the following laws, namely:—

(i) Control of Narcotics Substances Act, 1997;

(ii) Anti-Terrorism Act, 1997; and

(iii) Anti-Money Laundering Act, 2010.

(1) in clause (94),—

(a)

(b)

(c)

after the words “Mercantile Exchange Limited”, the words “inspection, certification, testing and training services” shall be inserted;

for the figure “2018”, the figure “2019” shall be substituted;

in the first proviso, for the figure “2018”, the figure “2019” shall be substituted; and

(d) in the second proviso,—

(i) for the figure “2018” the figure “2019” shall be substituted; and

(e) for the figure “2017”, the figure “2018” shall be substituted;

(m) for clauses (95) and (96), the following shall be substituted , namely:—

“(95) the provisions of sections 147, 150A, 151, 152, 231A, 231AA, 236A and 236K shall not apply to “The second Pakistan international Sukuk Company Limited” and the Third Pakistan International Sukuk Company Limited, as a payer.

(96) the provisions of sections 147, 150A, 151, 155 and 236K shall not apply to “The second Pakistan international Sukuk Company Limited” and the Third Pakistan International Sukuk Company Limited, as a recipient.”;

(n) after clause (99), the following new clause shall be inserted, namely:

“(100) The provisions of section 236U shall not apply to an insurance company collecting premium under—

(a) Crop Loan Insurance Scheme (CLIS); and
(b) Livestock Insurance Scheme (LIS).”; and

(o) after clause (102), the following new clauses shall be added, namely:—

“(103) The provisions of section 7B shall not apply to yield or profit on investment in Bahbood Savings Certificate or Pensioner’s Benefit Account, provided that tax on the said yield or profit on debt is paid at the rates specified in Division I of Part I of the First Schedule subject to clause (6) of Part III.

(104) The provisions of section 5A shall not apply to a company where a restriction has been imposed on distribution of dividend on account of an agreement with the Government of Pakistan.

(105) The provisions of section 177 and 214C shall not apply to a person whose income tax affairs have been audited in any of the preceding three tax years:

Provided that the Commissioner may select a person under section 177 for audit, with approval of the Board.”; and

(59) in the Seventh Schedule,—

(a) in rule 1, for the word “Income”, occurring for the first time, the expression “Subject to the provisions of Chapter VII and VIII, income” shall be substituted;

(b) in rule (5), in sub-rule (1),—

(i) the word “equal” shall be omitted;

(ii) the expression “except sub-sections (4A) and (6)” shall be omitted.”; and

(c) in rule (7C), for the expression “year 2015, 2016 and 2017” the expression “years 2015 to 2020” shall be substituted;

9. Amendment of Federal Excise Act, 2005.—In the Federal Excise

Act, 2005, the following further amendments shall be made, namely: —

(1)

(2)

in section 3,—

(a)

(b)

in sub-section (1), in clause (c), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted; and

in sub-section (4), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted;

In section 8, for the words “KIBOR plus three”, the word “twelve” shall be substituted;

(3) after section 14A, the following new section shall be inserted, namely:—

“14B,

(2)

(4)

(5)

Assessment giving effect to an order.—(1) Except where sub-section (2) applies, where, in consequence of, or to give effect to, any finding or direction in any order made under Chapter-V by the Commissioner (Appeals), Appellate Tribunal, High Court, or Supreme Court, the Commissioner or an officer of Inland Revenue empowered in this behalf, shall issue the order within one year from the end of the financial year in which the order of the Commissioner (Appeals), Appellate Tribunal, High Court or Supreme Court, as the case may be, was served on the Commissioner or Officer of Inland Revenue.

Where, by an order made under Chapter V by the Appellate Tribunal, High Court, or Supreme Court, an order of assessment is remanded wholly or partly, and the Commissioner or Commissioner (Appeals) or the Officer of Inland Revenue, as the case may be, is directed to pass a new order of assessment, the Commissioner or Commissioner (Appeals) or Officer of Inland Revenue, as the case may be, shall pass the new order within one year from the end of the financial year in which the Commissioner or Commissioner (Appeals) or Officer of Inland Revenue, as the case may be, is served with the order:

Provided that limitation under this sub-section shall not apply if an appeal or reference has been preferred against the order passed by Appellate Tribunal or a High Court.”;

in section 16, in sub-section (2), for the expression “Board with the approval of the Federal Minister-in-charge may, pursuant to the approval to the Economic Coordination Committee of the Cabinet”, the expression “Federal Government may” shall be substituted;

in section 29, in sub-section (2), after clause (a), the following new clause shall be inserted, namely:—

“(aa) The Board may, by notification in the official Gazette,—

(i) specify the functions and jurisdiction of the Directorate General and its officers; and

(ii)

confer the powers of authorities specified in section 30 upon the Directorate General and its officers;”;

(6) in section 37, in sub-section (3), in the second proviso, for the words “twenty-five”, the word “ten” shall be substituted;

(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)

(c)

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 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 in the Board, comprising,—

@)

(ii)

an officer of Inland Revenue not below the rank of a Commissioner;

a person to be nominated by the taxpayer from a panel notified by the Board comprising,—

(a) senior chartered accountants and senior

advocates having experience in the field of taxation; and

G)

(4)

(5)

(6)

(b) reputable businessmen as nominated by
Chambers of Commerce and Industry:

Provided that the taxpayer shall not
nominate a Chartered Accountant or an
advocate if the said Chartered Accountant or
the advocate is or has been an auditor or an
authorized representative of the taxpayer; and

(iii) a retired Judge not below the rank of District and
Sessions Judge, to be nominated through consensus
by the members appointed under clauses (i)
and (ii).

The aggrieved person, or the Commissioner, or both, as
the case may be, shall withdraw the appeal pending
before any Court of Law or an Appellate Authority, after
constitution of the Committee by the Board under sub-
section (2).

The Committee shall not commence the proceedings
under sub-section (5) unless the order of withdrawal by
the Court of Law or an Appellate Authority is
communicated to the Board:

Provided that if the order of withdrawal is not
communicated within seventy five days of the
appointment of the Committee, the said Committee
shall be dissolved and provisions of this section shall not
apply.

The Committee appointed under sub-section (2) shall
examine the issue and may, if it deems 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 by majority, within
one hundred and twenty days of its appointment:

Provided that in computing the aforesaid period of
one hundred and twenty days, the period, if any, for
communicating the order of withdrawal under sub-
section (4) shall be excluded.

The recovery of duty payable by a taxpayer in
connection with any dispute for which a Committee has

(8)

(7)

(8)

(9)

(10)

(11)

(12)

(13)

been appointed under sub-section (2) shall be deemed to have been stayed on withdrawal of appeal upto the date of decision by the Committee.

The decision of the committee under sub-section (5) shall be binding on the Commissioner and the aggrieved person.

If the Committee fails to decide within the period of one hundred and twenty days under sub-section (5), 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 which issued the order of withdrawal under sub-section (4) and the appeal shall be treated to be pending before such a Court of Law or the Appellate Authority as if the appeal had never been withdrawn.

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 which shall decide the appeal within six months of the communication of said order.

The aggrieved person may make the payment of federal excise duty and other taxes as decided by the Committee under sub-section (5) and all decisions, orders and judgments 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 (i) 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 45, in sub-section (2),—

@)

the words “or Chief Commissioner” shall be omitted;

(ii) for the colon of the end, a full stop shall be substituted;
and

(iii) _ the proviso shall be omitted.

(9) in section 46, after sub-section (9), a new sub-section shall be added, namely:—

“(10) The audit of a registered person under this section shall be conducted only once in every three years.”;

(10) section 47C shall be re-numbered as sub-section (1) of that section and thereafter the following new sub-section shall be added, namely:—

“(2) Notwithstanding any omission, irregularity or deficiency in the establishment of or conferment of powers and functions on the Directorate General (Intelligence and Investigation), Inland Revenue and authorities specified in clause (a) of sub-section (2) of section 29 of this Act, all orders passed, notices issued and actions taken in exercise or purported exercise of the powers and functions of the Officers of Inland Revenue under this Act by the Director General (Intelligence and Investigation), Inland Revenue or the authorities specified in clause (a) of sub-section (2) of section 29 of this Act shall be treated to have been validly passed, issued and taken under this Act.”;

(11) _ in the First Schedule,—

(A) _ in table-I,—

(i) for serial numbers 9, 10 and 10a in column (1) and the entries relating thereto in columns (2), (3) and

(4), the following serial numbers and the entries relating thereto shall be substituted, namely:—

“9, Locally produced cigarettes if | 24.02 Rupees three thousand

their on-pack printed retail price nine hundred and exceeds four thousand five seventy per thousand hundred rupees per thousand cigarettes

cigarettes.

10. Locally produced cigarettes if | 24.02 Rupees one thousand

their on-pack printed retail price seven hundred and exceeds two thousand nine seventy six per hundred and twenty-five rupees thousand cigarettes

per thousand cigarettes but does not exceed four thousand five hundred rupees per thousand

cigarettes.

10a. | Locally produced cigarettes if} 24.02 Rupees eight hundred their on-pack printed retail price and fifty four per does not exceed two thousand thousand cigarettes"; nine hundred and_ twenty-five and

rupees per thousand cigarettes.

(ii) in column (1), against serial number 13, in column (4), for the words "one rupee and twenty five paisa per kilogram", the words "one rupee and fifty paisa per kilogram" shall be substituted; and

(B) in Table-II, in column (1) against serial number 3, in column (4), for the words "two thousand and five hundred", the words "two thousand" shall be substituted;

(12) in the Third Schedule,—

(A) in Table-I, after serial number 21 in first column and the entries relating thereto in second and third columns, the following new serial numbers and the entries relating thereto shall be added, namely:—

"22. | Equipment imported by M/s China

Railway Corporation to be furnished

and installed in Lahore Orange Line

Metro Train Project subject to the

following conditions:

(a) that the equipment imported under this serial number shall only be used in the aforesaid Project;

(b) that the importer shall furnish an indemnity bond, in _ the prescribed manner and format as

set out in Annex-A to this serial
number, at the time of import to

[Part I

(d)

(e)

the extent of federal excise duty exempted under this serial number on consignment to consignment basis;

that the Punjab Mass Transit Authority, established under the Punjab Mass Transit Authority Act, 2015 (ACT XXXII of 2015), hereinafter referred as the Regulatory Authority, — shall certify in the prescribed manner and format as set out in Annex-B to this serial number that the imported equipment is bona fide requirement of the Project under the Contract No. PMA-CR-NORINCO-OL, dated 20-04-2015, hereafter referred as the contract, signed between the Regulatory Authority and CR-NORINCO;

in the event a dispute arises whether any item is entitled to exemption under this serial number, the item shall be immediately released by the Customs Department against a corporate guarantee, valid for a period of six months, submitted by the importer. A certificate from the Regulatory Authority duly verified by the Transport and Communication Section of the Ministry of Planning, Development and Reform, that the item is covered under this serial number shall be given due consideration by the Customs Department towards finally resolving the dispute;

for the clearance of imported equipment through _ Pakistan

(6)

(g)

Customs Computerized System
the authorized officer of the
Regulatory Authority shall
furnish all relevant information,
as set out in Annex-B to this
serial number, online against a
specific user ID and password
obtained under section 155D of
the Customs Act, 1969 (IV of
1969). In Collectorates or
Customs stations where the
Pakistan Customs Computerized
System is not operational, the
Director Reforms and
Automation or any other person
authorized by the Collector in
this behalf shall enter the
requisite information in the
Pakistan Customs Computerized
System on daily basis, whereas
entry of the data obtained from
the customs stations which have
not yet been computerized shall
be made on weekly basis;

that the equipment, imported
under this serial number, shall
not be re-exported, sold or
otherwise disposed of without
prior approval of the Federal
Board of Revenue (FBR). In
case goods are sold or otherwise
disposed of with prior approval
of FBR the same shall be subject
to payment of federal excise
duty as may be prescribed by the
FBR;

in case the equipment, imported
under this serial number, is sold
or otherwise disposed of without
prior approval of the FBR in
terms of condition (f), the same
shall be subject to payment of
statutory rates of federal excise

[Part I

duty as were applicable at the time of import;

(h) notwithstanding the condition (f) and (g), equipment imported under this serial number may be surrendered at any time to the Collector of Customs having jurisdiction, without payment of any federal excise duty, for further disposal as may be prescribed by the FBR;

(i) _ the indemnity bond submitted in terms of condition (b) above shall stand discharged on submission of a certificate from the Regulatory Authority to the effect that the equipment has been installed or consumed in the said Project. In case the equipment is not consumed or installed in the project the indemnity bond = shall be discharged on fulfillment of conditions stipulated at (f) or (g) or (h), as the case may be; and

Gj) that violation of any of the above conditions shall render the goods liable to payment of statutory rate of federal excise duty leviable on the date of clearance of goods in addition to any other penal action under relevant provisions of the law.

Explanation. For the purpose of this provisions, "equipment" shall mean machinery, apparatus, materials and all things to be provided under the contract for incorporation in the works relating to Lahore Orange Line Metro Train Project.

Annex-A

[See condition (b)]

INDEMNITY BOND

(On appropriately stamp non-judicial paper attested by a Government servant in

BPS 17 or above, an Oath Commissioner, a Notary Public or an officer of a Scheduled Bank)

THIS DEED OF INDEMNITY is made on _ the date of

BETWEEN Messrs having registered office at

(hereinafter called "the importers" which means and includes their

successors, administrators, executors and assignees) of the one part, and the

President of the Islamic Republic of Pakistan through the Collector of Customs (hereinafter called the "Collector of Customs"), of the other part.

WHEREAS the Federal Government, by its decision contained in serial number 22 of this table and subject to the conditions thereof, has been pleased to direct that such equipment shall be exempt from the whole of federal excise duty leviable thereon, in accordance with the said serial number 22, if imported for Lahore Orange Line Metro Train Project.

AND WHEREAS M/S. , the importers have imported the equipment mentioned in the said serial number for the above mentioned project in accordance with the conditions given in the said serial number 22;

Now, THEREFORE, in consideration of the release of the equipment without recovery of leviable federal excise duty, the importers bind themselves to pay on demand to the Government of Pakistan the sum of Rs. being the federal excise duty and charges leviable on the equipment, if the importers fail to fulfill the condition (f) or (g) or (h) of the said serial number 22, as the case may be.

The importers further agree and bind themselves that the amount covered by this Indemnity Bond shall be recovered as arrears of federal excise duty under section 202 of the Customs Act, 1969. This Bond shall stand revoked automatically when the Collector of Customs is satisfied that the importers have fulfilled all the conditions of the said serial number 22.

Signed by importers on this day of 201 .

Managing Director or person next in hierarchy duly authorized by MD

(Name and permanent address)

Collector of Customs

(On behalf of President)

Witness (1)

(signature, name, designation and full address)

Witness (2)

(signature, name, designation and full address)

Annex-B

[See conditions (c) and (e)]

NTN or FTN of Importer Approval No.

Details of equipment (to be filled by the authorized officer of the Regulatory

Authority) to be imported

Description L/C No. or IGM No. Remarks. if
and Quantity/UOM | bank contract Date & an >
specifications. No. and B/L. | Index No. y:
@) (2) (3) (4) (5)

CERTIFICATE BY THE AUTHORIZED OFFICER OF REGULATORY

AUTHORITY: It is hereby certified that the description, quantity and other details mentioned above are true and correct. Goods imported are in commensuration with the project requirements and are bona fide requirement of the Project under the Contract. It is further certified that the above items shall not be used for any other purpose except for the Project.

Signature:

Name and Designation:

Official Stamp:

Date:

23. | Imported construction materials and goods imported by M/s China State Construction Engineering Corporation Limited (M/s CSCECL), whether or not locally manufactured, for construction of Karachi-Peshawar Motorway (Sukkur-Multan Section) subject to fulfilment of same conditions, limitations and restrictions as are specified under S. No. 145 of Table-1 of Sixth Schedule to the Sales Tax Act, 1990, provided that total incidence of exemptions of all duties and taxes in respect of construction materials and goods imported for the project shall not exceed ten thousand eight hundred ninety-eight million rupees including the benefit of exemption from duties and taxes availed before 30th June, 2018 under the provisions of Sales Tax Act, 1990, the Customs Act, 1969, The Federal Excise Act 2005 and the Income Tax Ordinance, 2001 and the notifications issued thereunder.

Respective
heading"; and

(13) in Table-II, after serial number 13 in column (1) and the entries relating thereto in columns (2) and (3), the following new serial number and the entries relating thereto shall be added, namely:—

“14. | Commission paid by State | Respective heading”.

Bank of Pakistan and _ its
subsidiaries to National Bank
of Pakistan or any other
banking company for handling
banking services of Federal Or
Provincial Governments as
State Bank of Pakistan's
agents

10. Mobile handset levy—(1) There shall be levied a Mobile handset levy, at the rates specified in column (3) of the Table below, on smart phones of different categories as specified in column (2) of the said Table, namely:—

TABLE

S.No. Category of smart phone Rate of levy per Set in
rupees

d) (2) (3)

1. | Where Import value of handset (including Nil duties and taxes) does not exceed Rs.10,000/-
- 2 Where Import value of handset (including 1000 duties and taxes) exceeds Rs.10,000 but does not exceed Rs.40,000 /-
- 3 Where Import value of handset (including 3000 duties and taxes) exceeds Rs.40,000 but does not exceed Rs.80,000 /-
4. | Where Import value of handset (including 5000 duties and taxes) exceeds Rs.80,000

(2) The Federal Board of Revenue shall collect levy on mobile handsets in the prescribed manner.

11. Foreign Assets (Declaration and Repatriation) Act, 2018.—

There is hereby enacted Foreign Assets (Declaration and Repatriation) Act, 2018, in the manner as follows:—

AN
ACT

to provide for declaration and repatriation of assets and income held outside Pakistan

WHEREAS there is a large scale non-reporting and under-reporting of assets and income held outside Pakistan;

AND WHEREAS it is expedient to provide for declaration and repatriation of assets and income held outside Pakistan for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. Short title and commencement.—(1) This Act may be called the Foreign Assets (Declaration and Repatriation) Act, 2018.

(2) It shall come into force at once.

2. Definitions.—(1) In this Act, unless there is anything repugnant in the subject or context,—

(a) “cost of acquisition of the mortgaged asset” means the sum of mortgaged payments and other mortgaged cost of acquisition;

(b) “court of law” means an Appellate Tribunal, a High Court or Supreme Court of Pakistan;

(c) “declarant” means a person making a declaration under section 5;

(d) “fair market value” means price of foreign asset determined and declared by a declarant himself, but in no case is less than the cost of acquisition of the foreign assets;

(e) “foreign assets” means any movable or immovable assets held outside Pakistan and includes real estate, mortgaged assets, stock and shares, bank accounts, bullion, cash, jewels, paintings, accounts and loan receivables, beneficial ownership or beneficial interests or contribution in offshore entities and trusts;

(f) “government security” means a bond, note or other debt instrument issued by the Federal Government with a promise of repayment upon maturity;

(g)

(h)

“liquid assets” means cash or an asset that can be readily converted into cash with a minimal impact on the assets’ value and includes bank notes, marketable securities, stocks, promissory notes, government bonds, deposit certificates and other similar instruments; and

“holder of public office” means a person who is or has been, during the preceding ten years,—

(i) the President of the Islamic Republic of Pakistan or the Governor of a Province;

(ii) the Prime Minister, Chairman Senate, Speaker of the National Assembly, Deputy Chairman Senate, Deputy Speaker National Assembly, Federal Minister, Minister of State, Attorney-General for Pakistan and other Law Officers appointed under the Central Law Officers Ordinance, 1970 (VII of 1970), Adviser or Consultant or Special Assistant to the Prime Minister and holds or has held a post or office with the rank or status of a Federal Minister or Minister of State, Federal Parliamentary Secretary, Member of Parliament, Auditor-General of Pakistan, Political Secretary;

(iii) the Chief Minister, Speaker Provincial Assembly, Deputy Speaker Provincial Assembly, Provincial Minister, Adviser or Consultant or Special Assistant to the Chief Minister and who holds or has held a post or office with the rank or status of a Provincial Minister, Provincial Parliamentary Secretary, Member of the Provincial Assembly, Advocate-General for a Province including Additional Advocate-General and Assistant Advocate-General, Political Secretary;

(iv) the Chief Justice or, as the case may be, a Judge of the Supreme Court, Federal Shariat Court, a High Court or a Judicial Officer whether exercising judicial or other functions or Chairman or member of a Law Commission, Chairman or Member of the Council of Islamic Ideology;

(v) holding an office or post in the service of Pakistan or any service in connection with the affairs of the Federation or of a Province or of a local council constituted under any Federal or Provincial law relating to the constitution of local councils, co-operative societies or in the management of corporations, banks, financial institutions, firms, concerns, undertakings or any other institution or organization established, controlled or administered by or under the Federal Government or a Provincial Government or a civilian

employee of the Armed Forces of Pakistan:

Provided that a member of the Board, not actively engaged in the business and day-to-day affairs of the said corporations, banks, financial institutions, firms, concerns, undertakings or any other institution or organization shall not be treated as holder of public office under this sub-clause;

(vi) the Chairman or Mayor or Vice Chairman or Deputy Mayor of a zila council, a municipal committee, a municipal corporation or a metropolitan corporation constituted under any Federal or Provincial law relating to local councils;

Explanation.—For the purpose of this sub-clause the expressions “Chairman” and “Vice Chairman” shall include “Mayor” and “Deputy Mayor” as the case may be, and the respective councilors therein; and

(vii) a District Nazim or District NaibNazim, Tehsil Nazim or Tehsil NaibNazim or UnionNazim or Union NaibNazim;

(2) All other words and expressions used but not defined in this Act shall have the same meaning assigned to them under the Income Tax Ordinance, 2001 (XLIX of 2001) and the rules made thereunder.

(3) Act to override other laws.—The provisions of this Act shall have effect notwithstanding anything to the contrary contained in any other law for the time being in force.

4. Application.—(1) The provisions of this Act shall apply to—

(a) all citizens of Pakistan wherever they may be, except holders of public office, their spouses and dependent children; and

(b) all foreign assets held by the persons mentioned in clause (a) and tax paid on the value of such assets under section 8, except where proceedings are pending in any court of law in respect of the foreign assets.

(2) The provisions of this Act shall not apply to any proceeds or assets that are involved in or derived from the commission of a criminal offence.

5. Declaration and repatriation of assets held outside Pakistan.—

(1) Subject to the provisions of this Act, any person may make to the Federal Board of Revenue, by the due date specified in section 6, a declaration in respect of foreign assets acquired before the tenth day of April, 2018.

(2) The value of a foreign asset shall be fair market value as defined in section 2.

(3) The declaration of value and tax paid in respect of the foreign assets shall be in the manner as set out in Form A of the Schedule to this Act.

(4) The description of the foreign assets declared under sub-section (1) and (3) shall be in the manner as set out in Form B of the Schedule to this Act.

(5) A person declaring foreign assets under sub-section (1), may by the due date as specified in section 6 also repatriate the said foreign assets in Pakistan.

(6) The declaration of foreign assets shall be made in the manner as set out in Form A of the Schedule to this Act, electronically on Federal Board of Revenue's web portal and shall be valid only if it is accompanied by the evidence of payment of tax. The declarant may be required to provide additional item-wise details of such assets while filing declaration on Federal Board of Revenue's web portal.

6. Period of applicability—The declaration and repatriation under section 5 shall be made on or after the tenth day of April, 2018 but on or before the thirtieth day of June, 2018.

7. Charge of tax.—The foreign assets declared and repatriated into Pakistan within the due date shall be chargeable to tax at the rates specified in the Table below, namely:—

TABLE

S. No. Foreign assets Rate (as a percentage of the value of foreign assets)

@) (2) (3)

1. _|Liquid assets not repatriated 5%
2. Immovable assets outside Pakistan 3%
3. |_Liquid assets repatriated and invested in

Government securities upto 5 years in US dollars denominated bonds with six-monthly profit payment in equivalent 2% Rupees (rate of return 3%) and payable on maturity in equivalent Rupees

4. _|Liquid assets repatriated

8. Payment of tax.—(1) The due date for the payment of tax chargeable under section 7 shall be the date on which declaration is made under section 6.

(2) No tax shall be payable by the declarant under any law for the time being in force including the Income Tax Ordinance, 2001 (XLIX of 2001) where tax has been paid under sub-section (1) in respect of the foreign assets declared under section 5.

9. Currency and rate of conversion—(1) The value of a foreign asset under sub-section (2) of section 5 shall be in Rupees.

(2) The tax payable under section 8 shall be paid in United States dollars as specified in Form A of the Schedule to this Act.

(3) The value in Rupees under sub-section (1) shall be converted into United States dollars at the State Bank of Pakistan's rate applying between the United States dollar and the Rupee on the date the declaration is made under section 6 and tax is paid under section 8.

10. Mode and manner.—The State Bank of Pakistan (SBP) shall notify the mode and manner of—

(a) repatriation of liquid assets in Pakistan;
(b) deposit of tax in US dollars in SBP; and

(c) deposit of tax in Rupees in the income tax account of the Federal Consolidated Fund.

11. Incorporation in books of account.—(1) Where a declarant has paid tax under section 8 in respect of foreign assets declared under section 5, the declarant shall be entitled to incorporate in his books of account such foreign assets.

(2) For the purpose of the Income Tax Ordinance, 2001 (XLIX of 2001), the cost of acquisition of foreign assets and date of acquisition shall be deemed to be the value declared by the declarant and the date on which declaration has been made by the declarant, respectively.

12. Investment in Government securities—Investment in Government securities under S.No. 3 of the Table in section 7 shall be made in accordance with a scheme to be introduced by the Government of Pakistan through the State Bank of Pakistan, by notification in the official Gazette, specifying periodic rate of return, the period for the rate of return and period of maturity.

13. Confidentiality—(1) Notwithstanding the provisions of — sub-section (3) of section 216 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Right of Access to Information Act, 2017 (XXXIV of 2017) and any other law for the time being in force, particulars of any person making a declaration under this Act or any information received in any declaration made under this Act shall be confidential.

(2) A person who discloses any particulars in contravention of sub-section (1) shall commit an offence punishable on conviction with a fine of not less than five hundred thousand Rupees but not exceeding one million Rupees or imprisonment for a term not exceeding one year or with both.

14. Declaration not admissible in evidence.—Notwithstanding anything contained in any other law for the time being in force, nothing contained in any declaration made under section 5 shall be admissible in evidence against the declarant for the purpose of any proceedings relating to imposition of penalty or for the purposes of prosecution under any law including Income Tax Ordinance, 2001 (XLIX of 2001).

15. Removal of difficulty—If any difficulty arises in giving effect to the provisions of this Act, the Federal Government may make such order in writing, as is not inconsistent with the provisions of this Act, for removal of such difficulty.

16. Misrepresentation.—Notwithstanding anything contained in this Act, where a declaration has been made by misrepresentation or suppression of facts, such declaration shall be void and shall be deemed never to have been made under this Act.

Schedule

Form A

DECLARATION UNDER SECTION 5

FULL NAME

CNIC* - -

NTN (if

available)

ADDRESS

TELEPHONE NUMBER:

Email:

FOREIGN ASSETS

S.No. Nature of assets Amount in Tax Tax in Pak

Rupees Rate Rupees

1. | Liquid assets not repatriated 5%

Immovable assets outside 3%

Pakistan

3. | Liquid assets repatriated and 2%

invested in Government securities

4. _| Liquid assets repatriated 2%

Total tax in Rupees(1+2+3+4)

Total tax in US Dollars

Whether evidence of payment of tax attached YES | NO

*CNIC includes NICOP or any other identification number issued by National

Database and Registration Authority.

Form B

DESCRIPTION OF ASSETS

[see section 5(4)]

A. Liquid assets not repatriated

1. Foreign currency

Bank name and bank A/c 1

Bank name and bank A/c

Bank account details

Bank name and bank A/c

2

Bank name and bank A/c 3

4

5

Bank name and bank A/c

2. Other liquid assets (securities, stocks, promissory notes, Government bonds, deposit certificates and other similar instruments, etc.)

1.

Nw BY) Nd

B. IMMOVABLE PROPERTY (Jurisdiction, address and size)

~ a wy BPP

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief—

(a) the information given in this declaration is correct and complete; and

(b) the value of foreign assets has truly been declared.

I, further declare that I am competent to make this declaration and verify it in my own name.

Date Signature

Name

12. Voluntary Declaration of Domestic Assets Act, 2018.—There is hereby enacted Voluntary Declaration of Domestic Assets Act, 2018, in the manner as follows:—

AN
ACT

to provide for voluntary declaration of domestic assets in Pakistan

WHEREAS there is a large scale non-reporting and under-reporting of assets held in Pakistan;

AND WHEREAS it is expedient to provide for declaration of such assets for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. Short title and commencement.—(1) This Act may be called the Voluntary Declaration of Domestic Assets Act, 2018.

(2) It shall come into force at once.

2. Definitions.—(1) In this Act, unless there is anything repugnant in the subject or context,—

(a) "declarant" means a person making a declaration under section 5;

(b) "court of law" means an Appellate Tribunal, a High Court or Supreme Court of Pakistan;

(c) "domestic assets" means assets of every kind other than foreign assets under Foreign Assets (Declaration and Repatriation) Act, 2018;

(d) "holder of public office" means a person who is or has been, during the preceding ten years,—

(i) the President of the Islamic Republic of Pakistan or the Governor of a Province;

(ii) the Prime Minister, Chairman Senate, Speaker of the National Assembly, Deputy Chairman Senate, Deputy Speaker National Assembly, Federal Minister, Minister of State, Attorney-General for Pakistan and other Law Officers appointed under the Central Law Officers Ordinance, 1970 (VII of 1970), Adviser or Consultant or Special Assistant to the Prime Minister and holds or has held a post or office with the rank or status of a Federal Minister or Minister of State,

(iii)

(iv)

(vy)

(vi)

Federal Parliamentary Secretary, Member of Parliament,
Auditor-General of Pakistan, Political Secretary;

the Chief Minister, Speaker Provincial Assembly, Deputy
Speaker Provincial Assembly, Provincial Minister, Adviser or
Consultant or Special Assistant to the Chief Minister and who
holds or has held a post or office with the rank or status of a
Provincial Minister, Provincial Parliamentary Secretary,
Member of the Provincial Assembly, Advocate-General for a
Province including Additional Advocate-General and
Assistant Advocate-General, Political Secretary;

the Chief Justice or, as the case may be, a Judge of the
Supreme Court, Federal Shariat Court, a High Court or a
Judicial Officer whether exercising judicial or other functions
or Chairman or member of a Law Commission, Chairman or
Member of the Council of Islamic Ideology;

holding an office or post, in the service of Pakistan or any
service in connection with the affairs of the Federation or of a
Province or of a local council constituted under any Federal or
Provincial law relating to the constitution of local
councils, co-operative societies or in the management of
corporations, banks, financial institutions, firms, concerns,
undertakings or any other institution or organization
established, controlled or administered by or under the Federal
Government or a Provincial Government or a civilian
employee of the Armed Forces of Pakistan:

Provided that a member of the Board, not actively
engaged in the business and day-to-day affairs of the said
corporations, banks, financial institutions, firms, concerns,
undertakings or any other institution or organization shall not
be treated as holder of public office under this sub-clause;

the Chairman or Mayor or Vice Chairman or Deputy Mayor
of a zila council, a municipal committee, a municipal
corporation or a metropolitan corporation constituted under
any Federal or Provincial law relating to local councils;

Explanation.—For the purpose of this sub-clause the
expressions "Chairman" and "Vice Chairman" shall include
"Mayor" and "Deputy Mayor" as the case may be, and the
respective councilors therein; and

(vii) a District Nazim or District NaibNazim, Tehsil Nazim or Tehsil Naib Nazim or Union Nazim or Union Naib Nazim.

(e) "undisclosed asset" in relation to an immovable property includes an immovable property the value of which has been under-reported or understated;

(2) All other words and expressions used but not defined in the Act shall have the same meaning assigned to them under the Income Tax Ordinance, 2001 (XLIX of 2001) and the rules made thereunder.

3. Act to override other laws.—The provisions of this Act shall have effect notwithstanding anything to the contrary contained in any other law for the time being in force.

4. Application.—(1) The provisions of this Act shall apply to—

(a) every company, association of persons and all citizens of Pakistan wherever they may be, except holders of public office, their spouses and dependent children; and

(b) undisclosed income and domestic assets held by the persons mentioned in clause (a) in Pakistan, except where proceedings are pending in any court of law in respect of the undisclosed income or domestic assets.

(2) The provisions of this Act shall not apply to any proceeds or assets that are involved in or derived from the commission of a criminal offence.

5. Declaration of domestic assets in Pakistan.—(1) Subject to the provisions of this Act, any person may make, to the Federal Board of Revenue by the due date specified in section 6, a declaration in respect of undisclosed income and domestic assets acquired before the tenth day of April, 2018.

(2) The value of a domestic asset shall be as specified in section 10.

(3) The description, value and tax paid in respect of the undisclosed income and domestic assets declared in sub-section (1) shall be in the manner as set out in Form A of the Schedule to this Act.

(4) The declaration of undisclosed income and domestic assets shall be made in the manner as set out in Form A of the Schedule to this Act, electronically on Federal Board of Revenue's web portal and shall be valid only if it is accompanied by the evidence of payment of tax. The declarant may be

required to provide additional item-wise details of such income and assets while filing declaration on Federal Board of Revenue's web portal.

6. Period of applicability—The declaration under section 5 shall be made on or after the tenth day of April, 2018 but on or before the thirtieth day of June, 2018.

7. Charge of tax.—The domestic assets declared within the due date shall be chargeable to tax at the rates specified in the Table below on the value of assets as determined under section 10, namely:—

TABLE

S.No. Assets Rate (as a percentage of the value of the asset)

(1) (2) (3)

1. Foreign currency held in a foreign

currency account in Pakistan as on the 31st March, 2018 and encashed in equivalent Rupees.

Foreign currency held in a foreign currency account in Pakistan as on the 31 March, 2018 which is invested in 2% Government securities upto 5 years in US dollars denominated bonds with six-monthly profit payment in equivalent Rupees (rate of return 3%) and payable on maturity in equivalent Rupees.

2. Other assets. 5%

8. Payment of tax.—(1) The due date for payment of the tax chargeable under section 7 shall be the date on which declaration is made under section 6.

(2) No tax shall be payable by the declarant under any law for the time being in force including the Income Tax Ordinance, 2001 (XLIX of 2001) declared where tax has been paid under sub-section (1) in respect of the undisclosed income and domestic assets declared under section 5.

9. Incorporation in books of account.—(1) Where a declarant has paid tax under section 8 in respect of undisclosed income and domestic assets declared under section 5, the declarant shall be entitled to incorporate in his books of account such undisclosed income and domestic assets.

[Part I

(2) For the purpose of the Income Tax Ordinance, 2001(XLIX of

2001), the cost of acquisition of domestic assets and date of acquisition shall be deemed to be the value under sub-section (2) of section 5 and the date on which declaration has been made by the declarant, respectively.

10. Valuation.—For the purpose of this Act, the valuation of assets

declared shall be made in the following manner, namely:—

S.No.

Undisclosed income and
domestic assets

Value for the purpose of section 5(2)

@)

(2)

G3)

1.

Undisclosed income.

As declared.

2.

Open plots and land.

Cost of acquisition or FBR rates,
whichever is higher.

w

Super structure.

Rs. 400 per square feet.

Apartments and flats.

Cost of acquisition or Provincial stamp
duty rates, whichever is higher.

Imported motor vehicles.

A-B

A= CIF value plus the amount of all charges, customs-duty, sales tax, levies, octroi, fees and other duties and taxes leviable thereon and the costs incurred till their registration.

B= a sum equal to 10% of the said value for each successive year upto a maximum of five years.

Motor vehicles purchased from a manufacturer or assembler or dealer in Pakistan.

A-B

A= The price paid by the purchaser, including the amount of all charges, customs duty, sales tax and other taxes, levies, octroi, fees and all other duties and taxes leviable thereon and the costs incurred till their registration.

B= a sum equal to 10% of the said value for each successive year upto a maximum of five years.

Used motor vehicles

purchased locally.

Value determined in the manner specified in S.N. 5 or 6, as the case may be, as reduced by an amount equal to 10% for every year following the year in which it was imported or purchased from a manufacturer.

Securities and shares traded on stock exchange.

Day-end price of the share or security quoted on registered stock exchange as on the 9th April, 2018 and where no day-

end price of such share or security is quoted on stock exchange on the 9" April, 2018 day-end price of the share or security quoted on a date nearest to the 9" April, 2018.

Securities and shares not traded on stock exchange.

Break-up value or face value, whichever is higher. Breakup value shall be the sum of paid-up capital, reserves and balance as per profit and loss account as reduced by the value of preference shares and divided by the amount of the paid up ordinary share capital.

10. National saving schemes, postal certificates, bonds, securities and other similar
: : : Face value.

investments in capital instruments not traded or quoted on stock exchange.

11. Gold. Rupees 4000 per gram.

12. Other precious stones and | Market rate as on the 9" April, 2018 or metals. cost of acquisition, whichever is higher.

13. Stock-in-trade. Market rate as on the 9" April, 2018.

14. Plant and machinery. Actual cost of acquisition with no depreciation.

te Accounts recenaPh Actual cost of acquisition.

17. Prize bonds, cash and bank | For bank accounts balance as on 9

accounts including foreign

April, 2018 and face value for other

assets.

currency accounts.

11. Confidentiality—(1) Notwithstanding the provisions of — sub-section (3) of section 216 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Right of Access to Information Act, 2017 (XXXIV of 2017) and any other law for the time being in force, particulars of any person making a declaration under this Act or any information received in any declaration made under this Act shall be confidential.

(2) A person who discloses any particulars in contravention of sub-section (1) shall commit an offence punishable on conviction with a fine of not less than five hundred thousand Rupees but not exceeding one million Rupees or

imprisonment for a term not exceeding one year or with both.

12. Declaration not admissible in evidence.—Notwithstanding anything contained in any other law for the time being in force, nothing contained in any declaration made under section 5 shall be admissible in

evidence against the declarant for the purpose of any proceedings relating to imposition of penalty or for the purposes of prosecution under any law including Income Tax Ordinance, 2001 (XLIX of 2001).

13. Removal of difficulty—If any difficulty arises in giving effect to the provisions of this Act, the Federal Government may make such order in writing, as is not inconsistent with the provisions of this Act, for removal of such difficulty.

14. Misrepresentation.—Notwithstanding anything contained in this Act, where a declaration has been made by misrepresentation or suppression of facts, such declaration shall be void and shall be deemed never to have been made under this Act.

Schedule

Form A

DECLARATION UNDER SECTION 5

FULL NAME

CNIC - -

NTN

(if available)

ADDRESS

TELEPHONE NUMBER:

Email:

UNDISCLOSED INCOME AND DOMESTIC ASSETS

S.No. Undisclosed income and assets. Value as per section 10.

1. Undisclosed income.
2. Open plots and land.
3. Super structure.
4. Apartments and flats.
5. Imported motor vehicles.
6. Motor vehicles purchased from a

manufacturer or assembler or dealer
in Pakistan.

7. Used motor vehicles purchased

locally.

8. Securities and shares traded on stock
exchange.

9. Securities and shares not traded on
stock exchange.

10. National saving schemes, postal certificates, bonds, securities and other similar investments in capital instruments not traded or quoted on stock exchange.

11. Gold.

12. Other precious stones and metals.

13. Stock-in-trade.

14. Plant and machinery.

15. Accounts receivable.

16. Other assets.

17. Cash, prize bonds and bank accounts

18. Government securities (other than those at S.No. 1 in the Table under section 7)

Total value in Rupees

Tax @ 5% (A)

19. Government securities or rupee amount from encashment of foreign currency accounts (S.No. 1 in the Table under section 7)

Tax @ 2% (B)

Total Tax (A+B)

Whether evidence of payment of tax attached. YES NO

VERIFICATION

and belief—

(a)

(b)

and

it in my own name.

Date

the value of domestic assets have truly been declared.

Signature

Name

I, the undersigned, solemnly declare that to the best of my knowledge

the information given in this declaration is correct and complete;

I, further declare that I am competent to make this declaration and verify

THE FIRST SCHEDULE

[see section 3(19)]

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%" specified below shall be substituted, namely:—

"03.04 Fish fillets and other fish meat (whether or not minced), fresh,

chilled or frozen.

- Fresh or chilled fillets of tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus* spp., *Carassius* spp., | *Ctenopharyngodonidellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodonpiceus*, *Catla*, *Catla*, *Labeo* spp., *Osteochilushasselti*, *Leptobarbusbushoeveni*, *Megalobrama* spp.), eels (*Anguilla* spp.), Nile perch (*Latesniloticus*) and snakeheads (*Channa* spp.):

0304.3100 -- Tilapias (*Oreochromis* spp.) 20

0304.3200 - - Catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.) 20

0304.3300 - -Nile perch (*Latesniloticus*) 20

0304.3900 -- Other 20

- Fresh or chilled fillets of other fish:

0304.4100 - - Pacific salmon (*Oncorhynchusnerka*, *Oncorhynchusgorbuscha*, 20
Oncorhynchus keta, *Oncorhynchustschawytscha*,
Oncorhynchuskisutch, *Oncorhynchusmasou* and
Oncorhynchusrhodurus), Atlantic salmon (*Salmo* *salar*) and Danube
salmon (*Huchohucho*)

0304.4200 - - Trout (*Salmo* *trutta*, *Oncorhynchus mykiss*, *Oncorhynchusclarki*, 20
Oncorhynchusaguabonita, | *Oncorhynchusgilae*, | *Oncorhynchus*
apache and *Oncorhynchuschrysogaster*)

0304.4300 - - Flat fish (*Pleuronectidae*, *Bothidae*, *Cynoglossidae*, *Soleidae*, 20
Scophthalmidae and *Citharidae*)

0304.4400 - - Fish of the families *Bregmacerotidae*, *Euclichthyidae*, *Gadidae*, 20
Macrouridae, *Melanonidae*, *Moridae* and *Muraenolepididae*

0304.4500 - - Swordfish (*Xiphias gladius*) 20

0304.4600 - - Toothfish (*Dissostichus* spp.) 20

0304.4700 - - Dogfish and other sharks 20

0304.4800 - - Rays and skates (*Rajidae*) 20

0304.4900 -- Other 20

- Other, fresh or chilled:

0304.5100 - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodonidellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodonpiceus, Catlacatla, Labeo — spp., Osteochilushasselti, Leptobarbushoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Latesniloticus) and snakeheads (Channa spp.)

0304.5200 - - Salmonidae 20

0304.5300 - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, 20

Macrouridae, elanonidae, Merlucciidae, Moridae and

Muraenolepididae

0304.5400 - - Swordfish (Xiphias gladius) 20

0304.5500 - - Toothfish (Dissostichus spp.) 20

0304.5600 - - Dogfish and other sharks 20

0304.5700 - - Rays and skates (Rajidae) 20

0304.5900 -- Other 20

- Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodonidellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodonpiceus, Catlacatla, Labeo spp., Osteochilushasselti, Leptobarbushoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Latesniloticus) and snakeheads (Channa spp.):

0304.6100 -- Tilapias (Oreochromis spp.) 20

0304.6200 - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) 20

0304.6300 - - Nile perch (Latesniloticus) 20

0304.6900 -- Other 20

Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:

0304.7100 -- Cod (Gadusmorhua, Gadusogac, Gadusmacrocephalus) 20

0304.7200 - - Haddock (Melanogrammusaeaglefinus) 20

0304.7300 - - Coalfish (Pollachiusvirens) 20

0304.7400 - - Hake (Merluccius spp., Urophycis spp.) 20

0304.7500 - - Alaska Pollack (Theragrachalcogramma) 20

0304.7900 -- Other 20

- Frozen fillets of other fish:

0304.8100 - - Pacific salmon (Oncorhynchusnerka, Oncorhynchusgorbuscha, 20

Oncorhynchus keta, Oncorhynchuschawystscha, Oncorhynchuskisutch, Oncorhynchusmasou and Oncorhynchusrhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho)

0304.8200 - - Trout (*Salmo trutta*, *Oncorhynchus mykiss*, *Oncorhynchus clarki*, 20
Oncorhynchus aguabonita, | *Oncorhynchus gilae*, | *Oncorhynchus apache* and *Oncorhynchus chrysogaster*)

0304.8300 - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, 20
Scophthalmidae and Citharidae)

0304.8400 - - Swordfish (*Xiphias gladius*) 20

0304.8500 - - Toothfish (*Dissostichus* spp.) 20

0304.8600 - - Herrings (*Clupeaharengus*, *Clupea pallasii*) 20

0304.8700 - - Tunas (of the genus *Thunnus*) skipjack or stripe-bellied bonito 20
(*Euthynnus (Katsuwonus) pelamis*)

0304.8800 - - Dogfish, other sharks, rays and skates (Rajidae) 20

0304.8900 - - Other 20

- Other, frozen:

0304.9100 -- Swordfish (*Xiphias gladius*) 20

0304.9200 -- Toothfish (*Dissostichus* spp.) 20

0304.9300 - - Tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* 20
spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus* spp., *Carassius*
spp., *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus*
spp., *Mylopharyngodon piceus*, *Catla*, *Catla catla*, *Labeo* — spp.,
Osteochilus hasselti, *Leptobarbus hovei*, *Megalobrama* spp.), eels
(*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa*
spp.)

0304.9400 - - Alaska Pollack (*Theragra chalcogramma*) 20

0304.9500 - - Fish of the families Bregmacerotidae, Euichthyidae, Gadidae, 20
Macrouridae, Melanonidae, Merlucciidae, Moridae and
Muraenolepididae, other than Alaska Pollack
(*Theragra chalcogramma*)

0304.9600 - - Dogfish and other sharks 20

0304.9700 - - Rays and skates (Rajidae) 20

0304.9900 - Other 20

04.07 Birds' eggs, in shell, fresh, preserved or cooked.

- Fertilised eggs for incubation:

0407.1100 - - Of fowls of the species *Gallus domesticus* (chicken) 1

0407.1900 -- Other 3

- Other fresh eggs:

0407.2100 - - Of fowls of the species *Gallus domesticus* (chicken) 3

0407.2900 -- Other 3

0407.9000 - Others 3

0904.1200 - - Crushed or ground 1

0906.2000 - Crushed or ground 1

1507.1000 - Crude oil, whether or not degummed Rs.10,550/ MT

1507.9000 - Other Rs.11,700/ MT

23.09 Preparations of a kind used in animal feeding.

2309.1000 - Dog or cat food, put up for retail sale 20

2309.9000 - Other 20

2520.1010 --- Gypsum 3

2520.1020 --- Anhydrite 3

2520.2000 - Plasters 11

2521.0000 Limestone flux; limestone and other calcareous stone, of a 3

kind used for the manufacture of lime or cement.

2701.1200 - - Bituminous coal 3

2701.1900 - - Other coal 3

27.10 Petroleum oils and oils obtained from bituminous minerals,

other than crude; preparations not elsewhere specified or

included, containing by weight 70 % or more of petroleum oils

or of oils obtained from bituminous minerals, these oils being

the basic constituents of the preparations; waste oils.

- Petroleum oils and oils obtained from bituminous minerals (other

than crude) and preparations not elsewhere specified or included,

containing by weight 70 % or more of petroleum oils or of oils

obtained from bituminous minerals, these oils being the basic

constituents of the preparations, other than those containing

biodiesel and other than waste oils:

- - Light oils and preparations:

2710.1210 --- Motor spirit 3

2710.1220 - - - Aviation spirit 3

2710.1230 - - - Spirit type jet fuel 3

2710.1240 - - - White spirit 3

2710.1250 - - - Solvent oil (non-composite) 16

2710.1290 --- Other 16

- - Other:

- - - Kerosene, Kerosene type jet fuels and other Kerosene based

mineral oils:

2710.1911 ----Kerosene 3

2710.1912 ----J.P.1 3

2710.1913 ----J.P.4 3

2710.1914 ---- Other jet fuels 3

2710.1919 ---- Other 20

--- Other medium oils and preparations:

2710.1921 ----Light diesel oil 3

2710.1929 ----Other 3

--- Gas oils:

2710.1931 ----High speed diesel oil 1

2710.1939 ----Other 11

--- Fuel oils:

2710.1941 - - -Furnace-oil 11

2710.1942 ----Petroleum top naptha 20

2710.1949 ----Other 20

- - - Lubricating oil, i.e., oil such as is not ordinarily used for any other purpose than lubrication, which has flash point at or above

200°F by Abel's Close Test:

2710.1951 ----In packs not exceeding 10 litres 20

2710.1952 ----In packs exceeding 10 litres 20

2710.1953 ----In bulk (vessels, bouzers, lorries etc) 20

-- - Other:

2710.1991 - - -Mineral oil which has flash point at or above 200°F and is 3 ordinarily used for the batching of jute or other fibre.

2710.1992 ----Mineral greases 20

2710.1993 - - -Base oil for lubricating oils of subheadings 2710.1951, 1

2710.1952 and 2710.1953

2710.1994 ----Brake fluid 20

2710.1995 - - -Liquid paraffin 1

2710.1996 ----White oil 11

2710.1997 - - -Transformer oil 16

2710.1998 ----Spin finish oil 3

2710.1999 ----Other 20

2710.2000 - Petroleum oils and oils obtained from bituminous minerals (other 1 than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils

- Waste Oil:

2710.9100 - - Containing polychlorinated biphenyls (PCBs), polychlorinated 20

terphenyls (PCTs) or polybrominated biphenyls (PBBs)

2710.9900 -- Other 16

2803.0010 --- Carbon black (rubber grade) 16

2915.2100 -- Acetic acid 16

2915.3600 -- Dinoseb (ISO) acetate 16

2915.3940 --- Methyl acetate 16

2915.7010 --- Stearic acid 16

29.17 Polycarboxylic acids, their anhydrides, halides, peroxides and

peroxyacids; their halogenated, sulphonated, nitrated or
nitrosated derivatives.

- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides,
peroxyacids and their derivatives:

-- Oxalic acid, its salts and esters:

2917.1110 --- Oxalic acid 11

2917.1190 --- Other 3

2917.1200 -- Adipic acid, its salts and esters 3

2917.1300 -- Azelaic acid, sebacic acid, their salts and esters 3

2917.1400 -- Maleic anhydride 1

2917.1900 -- Other 3

2917.2000 - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their 3
anhydrides, halides, peroxides, peroxyacids and their derivatives

- Aromatic polycarboxylic acids, their anhydrides, halides,
peroxides, peroxyacids and their derivatives:

2917.3200 -- Dioctylorthophthalates 20

2917.3300 -- Dinonyl or didecylorthophthalates 16

-- Other esters of orthophthalic acid:

2917.3410 --- Dibutylorthophthalates 1

2917.3490 --- Other 11

2917.3500 -- Phthalic anhydride 11

-- Terephthalic acid and its salts:

2917.3610 -- Pure terephthalic acid (PTA) 16

2917.3690 --- Other 3

2917.3700 -- Dimethyl terephthalate (DMT) 3

-- Other:

2917.3910 --- Iso phthalic acid 3

2917.3920 --- Di-Octyl Terephthalate (DOTP) 20

2917.3990 --- Other 3

3203.0010 -- Obtained from acacia catechu (black cutch) 1

32.04 Synthetic organic colouring matter, whether or not chemically

defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.

- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:

3204.1100 - - Disperse dyes and preparations based thereon 16

3204.1200 - - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon

3204.1300 - - Basic dyes and preparations based thereon 3

3204.1400 - - Direct dyes and preparations based thereon 16

- - Vat dyes (including those usable in that state as pigments) and preparations based thereon:

3204.1510 --- Indigo blue 3

3204.1590 --- Other 16

3204.1600 - - Reactive dyes and preparations based thereon 16

- - Pigments and preparations based thereon:

3204.1710 --- Powdered 16

3204.1720 --- Liquid 16

3204.1790 --- Other 16

- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19:

3204.1910 - - Dyes, sulphur 16

3204.1990 - - - Dyes, synthetic 16

3204.2000 - Synthetic organic products of a kind used as fluorescent 20 brightening agents

3204.9000 - Other 20

3206.4930 - - - Pigments and preparations based on hexacyanoferrates 1 (ferrocyanides and ferricyanides)

3206.5090 - - Inorganic products of a kind used as luminophores 1

32.15 Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.

- Printing ink:

- - Black:

3215.1110 - - Rolling coating printing ink 16

3215.1120 - - Digital 20

3215.1130 --- Processed 20

3215.1190 --- Other 20

-- Other:

3215.1910 --- Flourescent ink 16

3215.1920 --- Digital 20

3215.1930 --- Processed 20

3215.1990 --- Other 20

- Other:

3215.9010 --- Inks for ball points pens, fine liners and fibre tips 1

3215.9090 --- Other 20

3403.1120 --- Of akind used in the paper or like industries 16

3403.1139 ----Other 16

3403.1190 --- Other 16

3403.9120 --- Of akind used in the paper or like industries 16

3403.9139 ----Other 16

3403.9190 --- Other 16

3824.4000 - Prepared additives for cements, mortars or concretes 16

3824.6000 - Sorbitol other than that of subheading No. 2905.44 16

3904.2100 - - Non-plasticised 16

3905.1900 -- Other 16

3906.9010 --- Cyanoacrylate 16

3906.9020 --- Acrylic binders 16

3919.1010 --- Double sided tape 1

3920.7100 - - Of regenerated cellulose 16

3920.7300 - - Of cellulose acetate 16

3920.9100 - - Of poly(vinyl butyral) 16

3920.9200 - - Of polyamides 16

3920.9300 - - Of amino resins 16

40.11 New pneumatic tyres, of rubber.

4011.1000 - Of a kind used on motor cars (including station wagons and racing 16

cars)

- Of a kind used on buses or lorries :

--- Of akind used in light trucks:

4011.2011 ---- Radial 16

4011.2019 ---- Other 16

-- - Other:

4011.2091 ---- Radial 3

4011.2099 ---- Other 3

4011.3000 - Of a kind used on aircraft 3

4011.4000 - Of a kind used on motorcycles 20

4011.5000 - Of a kind used on bicycles 20

4011.7000 - Of a kind used on agricultural or forestry vehicles and machines 20

4011.8000 - Of a kind used on construction, mining or industrial handling 1
vehicles and machines

- Other:

4011.9010 --- Of a kind used on rickshaw 20

4011.9090 --- Other 11

4411.1200 - Of a thickness not exceeding 5 mm 1

4411.1300 - Of a thickness exceeding 5 mm but not exceeding 9 mm 1

4411.1400 - Of a thickness exceeding 9 mm 1

4818.9000 - Other 20

5204.1100 -- Containing 85 % or more by weight of cotton 16

5204.1900 -- Other 16

§204.2010 - - - For sewing 16

5204.2090 --- Other 16

5309.1100 - - Unbleached or bleached 16

5309.1900 -- Other 16

5309.2100 - - Unbleached or bleached 16

5309.2900 -- Other 16

§901.1000 - Textile fabrics coated with gum or amylaceous substances, of a 16
kind used for the outer covers of books or the like

5901.9090 --- Other 16

5904.9000 - Other 16

5906.9100 - - Knitted or crocheted 16

5906.9900 -- Other 16

§907.0000 Textile fabrics otherwise impregnated, coated or covered; painted 16
canvas being theatrical scenery, studio back- cloths or the like.

6006.1000 - Of wool or fine animal hair 16

6006.2110 --- Unbleached 16

6006.2120 --- Bleached 16

6006.2200 -- Dyed 16

6006.2300 - - Of yarns of different colours 16

6006.2400 -- Printed 16

6006.3110 - - Unbleached 16

6006.3120 - - Bleached 16

6006.3200 -- Dyed 16

6006.3300 - - Of yarns of different colours 16

6006.3400 -- Printed 16

6006.4110 - - Unbleached 16

6006.4120 - - Bleached 16

6006.4200 -- Dyed 16

6006.4300 - - Of yarns of different colours 16

6006.4400 -- Printed 16

6006.9090 --- Other 16

72.11 Flat- rolled products of iron or non- alloy steel, of a width of

less than 600 mm, not clad, plated or coated.

- Not further worked than hot- rolled:

-- Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4 mm, not in coils and without patterns in relief :

7211.1310 --- Of secondary quality 20

7211.1390 --- Other 11

-- Other, of a thickness of 4.75 mm or more:

7211.1410 --- Of secondary quality 20

7211.1490 --- Other 11

-- Other:

7211.1920 --- Of secondary quality 20

7211.1990 --- Other 11

- Not further worked than cold- rolled (cold- reduced):

-- Containing by weight less than 0.25 % of carbon:

7211.2310 --- Of secondary quality 20

7211.2390 --- Other 11

-- Other:

7211.2910 --- Of secondary quality 20

7211.2920 - - - Cold rolled steel strips of thickness below 0.5 mm and upto 3

100 mm wide

7211.2990 --- Other 11

- Other:

7211.9010 --- Of secondary quality 20

7211.9090 --- Other 11

72.13 Bars and rods, hot- rolled, in irregularly wound coils, of iron or non- alloy steel.

- Containing indentations, ribs, grooves or other deformations

produced during the rolling process:

7213.1010 --- Of secondary quali 20

7213.1090 --- Other 11

- Other, of free- cutting steel:

7213.2010 --- Of secondary qual 20

7213.2090 --- Other 11

- Other:

-- Of circular cross-section measuring less than 14 mm in diameter:

7213.9110 --- Of secondary quali 20

-- Other:

7213.9191 - - - Of circular cross-section measuring less than 7 mm in 1 diameter

7213.9199 ---- Other 11

-- Other:

7213.9910 --- Of secondary quality 20

7213.9990 --- Other 11

72.27 Bars and rods, hot- rolled, in irregularly wound coils, of other alloy steel.

7227.1000 - Of high speed steel 1

7227.2000 - Of silico-manganese steel 1

- Other:

7227.9010 - - - Of circular cross-section measuring less than 7 mm in diameter 1

7227.9090 --- Other 11

73.21 Stoves, ranges, grates, cookers (including those with

subsidiary boilers for central heating), barbecues, braziers, gas- rings, plate warmers and similar non- electric domestic appliances, and parts thereof, of iron or steel.

- Cooking appliances and plate warmers:

- - For gas fuel or for both gas and other fuels:

- - - Cooking ranges:

7321.1111 ----In CKD/SKD condition 20

7321.1119 ---- Other 20

7321.1190 --- Other 20

7321.1200 - - For liquid fuel 20

7321.1900 -- Other, including appliances for solid fuel 20

- Other appliances:

7321.8100 - - For gas fuel or for both gas and other fuels 20

7321.8200 - - For liquid fuel 20

7321.8900 -- Other, including appliances for solid fuel 20

7321.9000 - Parts 20

7602.0010 --- Of auto parts 30

76.12 Aluminium casks, drums, cans, boxes and similar containers

(including rigid or collapsible tubular containers), for any

material (other than compressed or liquefied gas), of a capacity

not exceeding 300 l, whether or not lined or heat- insulated, but

not fitted with mechanical or thermal equipment.

7612.1000 - Collapsible tubular containers 20

- Other:

7612.9020 - - - Oval cans of all sizes 20

7612.9030 --- Round cans of a capacity upto 300 mL 20

7612.9040 --- Other round cans 20

7612.9090 --- Other 20

84.13 Pumps for liquids, whether or not fitted with a measuring

device; liquid elevators.

- Pumps fitted or designed to be fitted with a measuring device:

8413.1100 - - Pumps for dispensing fuel or lubricants, of the type used in filling- 1

stations or in garages

- - Other:

8413.1910 --- Pumps for dispensing chemicals, fitted with sensor 3

8413.1990 --- Other 20

8413.2000 - Hand pumps, other than those of subheading 8413.11 or 8413.19 16

- Fuel, lubricating or cooling medium pumps for internal combustion

piston engines:

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

8413.3020 - - - Following parts for Vehicles of sub - headings 8701.9220 and 35

8701.9320:

(1) Oil pump assembly (2) Water pump for internal combustion piston engines

8413.3030 - - Following parts of vehicles of Chapter 87; 35

(1) Oil pump assembly for motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190 (2) Water pump for internal combustion piston engines for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190

8413.3040 - - - Oil pump for vehicles of heading 87.11 35

8413.3050 - - - Other for the vehicles of chapter 87 35

8413.3090 - - - Other 20

8413.4000 - Concrete pumps 3

8413.5000 - Other reciprocating positive displacement pumps 20

- Other rotary positive displacement pumps:

--- Geared pumps:

8413.6011 - - For motor cars and vehicles 35

8413.6019 ---- Other 3

8413.6090 - - - Other 20

- Other centrifugal pumps:

8413.7010 - - Submersible pumps 3

8413.7090 - - - Other 20

- Other pumps; liquid elevators:

8413.8100 -- Pumps 20

8413.8200 - - Liquid elevators 1

- Parts:

-- Of pumps:

8413.9110 - - - Stainless steel impellers 3

8413.9120 - - - Stainless steel fabricated laser welded chamber for pump bowl 3 assembly

8413.9130 - - - Other parts for machines of headings 8413.1910, 8413.4000, 3 8413.7010 and 8413.6010

8413.9140 - - - Other parts for machines of heading 8413.1100 1

8413.9150 - - Plunger and other pumps parts for the vehicles of chapter 87 35

8413.9190 - - - Other 20

8413.9200 - - Of liquid elevators 1

84.14 Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.

8414.1000 - Vacuum pumps 3

8414.2000 - Hand- or foot- operated air pumps 1

- Compressors of a kind used in refrigerating equipment:

8414.3010 ---Used with HCFC and non-CFC gases 3

8414.3020 --- For vehicles of chapter 87 35

8414.3090 --- Other 11

8414.4000 - Air compressors mounted on a wheeled chassis for towing 3

- Fans:

-- Table, floor, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:

8414.5110 --- Ceiling fan 20

8414.5120 --- Pedestal fan 20

8414.5130 --- Table fan 20

8414.5140 --- Exhaust fan 20

8414.5190 --- Other 20

-- Other:

8414.5910 --- Blowers including portable type with self contained electric 20 motor

8414.5990 --- Other 20

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

- Other:

8414.8010 --- Piston type air compressors 16

8414.8020 --- Screw compressors 16

8414.8030 --- CNG compressors 16

8414.8040 --- Air curtains 16

-- Turbo chargers:

8414.8051 --- For motor cars and vehicles 35

8414.8059 --- Other 16

8414.8090 --- Other 16

- Parts:

8414.9010 --- Of machines of heading 8414.1000 and 8414.3010 3

8414.9020 --- Of machines of heading 8414.3090 3

8414.9090 -- Other 16

84.15 Air conditioning machines, comprising a motor- driven fan and

elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.

- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system™":

- - - Window or wall type:

8415.1011 ----In CKD/SKD condition 20

8415.1019 ---- Other 20

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

8415.1021 ----In CKD/SKD condition 20

8415.1029 -- Other 20

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

8415.1031 ----In CKD/SKD condition 20

8415.1039 ---- Other 20

-- - Other:

8415.1091 ----In CKD/SKD condition 20

8415.1099 ---- Other 20

- Of a kind used for persons, in motor vehicles:

8415.2010 For motor cars of heading 87.03 and vehicles of sub-headings 35

8703. 2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130

8415.2090 -- Other 35

- Other:

- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):

8415.8110 ---|In CKD/SKD condition 20

8415.8190 --- Other 20

-- Other, incorporating a refrigerating unit:

8415.8210 ---|In CKD/SKD condition 20

8415.8290 --- Other 20

-- Not incorporating a refrigerating unit:

8415.8310 ---|In CKD/SKD condition 20

8415.8390 --- Other 20

- Parts:

- - - Evaporators:

8415.9011 ----Enamelled and coated for antirust purposes 16

8415.9012 ---- For vehicles of chapter 87 35

8415.9019 ---- Other 16

- - - Condensors:

8415.9021 ---- For vehicles of chapter 87 35

8415.9029 ---- Other 16

8415.9030 --- Covers for inner body. 16

--- Other:

8415.9091 - - - - For use with air conditioning machines of PCT headings 35

8415.2010 and 8415.2090

8415.9099 ---- Other 20

84.18 Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.

- Combined refrigerator- freezers, fitted with separate external doors:

8418.1010 ---|In CKD/SKD condition 20

8418.1090 --- Other 20

- Refrigerators, household type:

-- Compression-type:

8418.2110 ---|In CKD/SKD condition 20

8418.2190 --- Other 20

-- Other:

8418.2910 ---|In CKD/SKD condition 20

8418.2990 --- Other 20

- Freezers of the chest type, not exceeding 800 | capacity:

8418.3010 ---|In CKD/SKD condition 20

8418.3090 --- Other 20

- Freezers of the upright type, not exceeding 900 | capacity:

8418.4010 ---|In CKD/SKD condition 20

8418.4090 --- Other 20

8418.5000 - Other furniture (chests, cabinets, display counters, show- cases 20

and the like) for storage and display, incorporating refrigerating or freezing equipment.

- Other refrigerating or freezing equipment; heat pumps:

8418.6100 - - Heat pumps other than air conditioning machines of heading 20

84.15.

- - Other:

8418.6910 --- Milk chillers above 3000 litre capacity 1

8418.6920 - - - Refrigerating machines with engine fitted on a common base for 1 refrigerator containers

- - - Water dispenser:

8418.6931 ----In CKD/SKD condition 20

8418.6939 ---- Other 20

8418.6940 - - - Refrigerated out door cabinet designed for insertion of electric 20 and electronic apparatus

8418.6990 --- Other 20

- Parts:

8418.9100 - - Furniture designed to receive refrigerating or freezing equipment 20

- - Other:

8418.9910 - - - Evaporators (roll bond / fin / tube on plate types) 3

8418.9920 - - - Wire condensers 11

8418.9930 --- Of machine of heading 8418.6910 11

8418.9990 --- Other 20

84.19 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, roasting, 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.

- Instantaneous or storage water heaters, non- electric:

- - Instantaneous gas water heaters:

8419.1110 --- In CKD/SKD condition 16

8419.1190 --- Other 20

- - Other:

8419.1910 --- In CKD/SKD condition 16

8419.1990 --- Other 20

8419.2000 - Medical, surgical or laboratory sterilisers 3

- Dryers:

8419.3100 - - For agricultural products 3

8419.3200 - - For wood, paper pulp, paper or paperboard 3

8419.3900 -- Other 3

8419.4000 - Distilling or rectifying plant 20

8419.5000 - Heat exchange units 20

- Machinery for liquifying air or other gases:

8419.6010 --- Mist eliminator 3

8419.6090 --- Other 3

- Other machinery, plant and equipment:

8419.8100 - - For making hot drinks or for cooking or heating food 20

-- Other:

8419.8910 --- Cooling tower 20

8419.8990 --- Other 20

- Parts:

8419.9010 --- Of machines of heading 8419.2000, 8419.3100, 8419.3200, 3

8419.3900 & 8419.6000

8419.9020 --- Of machine of heading 8419.4000 16

8419.9090 --- Other 20

84.50 Household or laundry- type washing machines, including machines which both wash and dry.

- Machines, each of a dry linen capacity not exceeding 10 kg:

-- Fully-automatic machines:

8450.1110 ---|In CKD/SKD condition 20

8450.1190 --- Other 20

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

8450.1210 ---|In CKD/SKD condition 20

8450.1290 --- Other 20

-- Other:

-- - Semi-automatic machines:

8450.1911 ----In CKD/SKD condition 20

8450.1919 ---- Other 20

-- - Other:

8450.1991 ----In CKD/SKD condition 20

8450.1999 -- Other 20

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

8450.2010 --- In CKD/SKD condition 20

8450.2090 --- Other 20

8450.9000 - Parts 20

85.02 Electric generating sets and rotary converters.

- Generating sets with compression- ignition internal combustion piston engines (diesel or semi- diesel engines):

- - Of an output not exceeding 75 kVA:

8502.1110 - - - Of an output not exceeding 5 kVA 3

8502.1120 - - - Exceeding 5 KVA but not exceeding 20 KVA 20

8502.1130 --- Exceeding 20 KVA but not exceeding 50 KVA 20

8502.1190 --- Other 20

8502.1200 - - Of an output exceeding 75 kVA but not exceeding 375 kVA 16

- - Of an output exceeding 375 kVA:

8502.1310 - - - Of an output exceeding 375 kVA but not exceeding 1100 kVA 16

8502.1390 --- Other 3

- Generating sets with spark- ignition internal combustion piston engines:

8502.2010 - - - Of an output not exceeding 5 kVA 1

8502.2020 - - - Of an output exceeding 5 KVA but not exceeding 1250 KVA 1

8502.2090 --- Other 11

- Other generating sets:

8502.3100 - - Wind-powered 3

8502.3900 -- Other 3

8502.4000 - Electric rotary converters 20

85.04 Electrical transformers, static converters (for example, rectifiers) and inductors.

8504.1000 - Ballasts for discharge lamps or tubes 20

- Liquid dielectric transformers:

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

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

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

- Other transformers:

8504.3100 - - Having a power handling capacity not exceeding 1 kVA 20

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

exceeding 16 kVA

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

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

- Static converters:

8504.4010 - - Un-interrupted power supply (UPS) of power rating upto 16 1.5 kVA

8504.4020 - - - Battery chargers 1

8504.4030 --- Charging station for electric vehicle 16

8504.4090 --- Other 16

8504.5000 - Other inductors 20

- Parts:

8504.9010 --- On load-tape changer for power transformers 3

8504.9020 --- Bushings for power transformers. 3

8504.9030 - - Of machines of heading 8504.4090 3

8504.9040 --- Toroidal cores and strips 1

8504.9090 --- Other 16

85.08 Vacuum cleaners.

- With self- contained electric motor :

- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 |:

8508.1110 --- In CKD/SKD condition 16

8508.1190 --- Other 20

-- Other:

8508.1910 --- In CKD/SKD condition 16

8508.1990 --- Other 20

- Other vacuum cleaners:

- - Industrial vacuum cleaner:

8508.6011 -- In CKD/SKD condition 3

8508.6019 ---- Other 3

-- - Other:

8508.6091 ----In CKD/SKD condition 16

8508.6099 ---- Other 20

8508.7000 - Parts 11

85.16 Electric instantaneous or storage water heaters and immersion

heaters; electric space heating apparatus and soil heating apparatus; electro- thermic hair- dressing apparatus (for

example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro- thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.

- Electric instantaneous or storage water heaters and immersion heaters:

8516.1010 --- In CKD/SKD condition 16

8516.1090 --- Other 20

- Electric space heating apparatus and electric soil heating apparatus:

8516.2100 - - Storage heating radiators 20

8516.2900 -- Other 20

- Electro- thermic hair- dressing or hand- drying apparatus:

8516.3100 - - Hair dryers 20

8516.3200 - - Other hair-dressing apparatus 20

8516.3300 - - Hand-drying apparatus 20

8516.4000 - Electric smoothing irons 20

- Microwave ovens:

8516.5010 --- In CKD/SKD condition 20

8516.5090 --- Other 20

- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:

8516.6010 --- Electric oven 20

8516.6020 -- - Electric ranges 20

8516.6030 - - - Electric roasters/grillers 20

8516.6090 --- Other 20

- Other electro- thermic appliances:

8516.7100 - - Coffee or tea makers 20

8516.7200 -- Toasters 20

-- Other:

8516.7910 --- Insect killers 20

8516.7990 --- Other 20

- Electric heating resistors:

8516.8010 - - - Electric Heating Element for Refrigerators/Power condensation 1
heater for motors

8516.8090 --- Other 20

8516.9000 - Parts 3

85.17 Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.

- Telephone sets, including telephones for cellular networks or for other wireless networks:

8517.1100 -- Line telephone sets with cordless handsets 20

-- Telephones for cellular networks or for other wireless networks:

--- Cellular mobile phone:

8517.1211 ---In CKD/SKD condition Rs.250/set

8517.1219 ---- Other Rs.250/set

8517.1220 --- Fixed wireless terminal and CDMA 16

8517.1230 - Satellite mobile phone, whether or not functional on cellular 11 networks

8517.1290 --- Other 20

-- Other:

8517.1810 --- Video phones 1

8517.1890 --- Other 11

- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :

8517.6100 -- Base stations 11

Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus

8517.6210 --- Voice frequency telegraphy 1

8517.6220 --- Modems 11

8517.6230 --- High bit rate digital hierarchy system (SDH) 1

8517.6240 --- Digital loop carrier system (DLC) 1

8517.6250 --- Synchronous digital hierarchy system (SDH) 1

8517.6260 --- Multiplexers, statistical multiplexers 1

8517.6270 --- Routers 3

8517.6290 --- Other 16

-- Other:

8517.6910 --- ISDN system 11

8517.6920 --- ISDN terminal adapters 1

8517.6940 --- Subscriber end equipment 1

8517.6950 - - - Set top boxes for gaining access to internet 1

8517.6960 - - - Attachments for telephones 1

8517.6970 - - Networking equipments like LAN bridges, hubs, switches and 3

repeaters

8517.6980 --- Multi-station access units 3

8517.6990 --- Other 16

8517.7000 - Parts 11

85.28 Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus.

- Cathode-ray tube monitors :

8528.4200 -- Capable of directly connecting to and designed for use with an 3 automatic data processing machine of heading 84.71

8528.4900 -- Other 20

- Other monitors :

8528.5200 - - Capable of directly connecting to and designed for use with an 3 automatic data processing machine of heading 84.71

8528.5900 -- Other 20

- Projectors :

- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71:

8528.6210 - - - Multimedia projector 3

8528.6290 --- Other 3

8528.6900 -- Other 20

- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:

- Not designed to incorporate a video display or screen:

8528.7110 - - - Reception apparatus for receiving satellite signals of a kind 20 used with TV (satellite dish receivers)

8528.7190 --- Other 20

-- Other, colour:

--- Television set:

8528.7211 ---LCD, LED and OLED 20

8528.7213 ---In CKD/SKD condition 20

8528.7219 ---- Other 20

8528.7290 --- Other 20

8528.7300 -- Other, monochrome 20

85.36 Electrical apparatus for switching or protecting electrical

circuits, or for making connections to or in electrical circuits
(for example, switches, relays, fuses, surge suppressors,
plugs, sockets, lamp- holders and other connectors, junction
boxes), for a voltage not exceeding 1,000 volts; connectors for
optical fibres, optical fibre bundles or cables.

- Fuses:

8536.1010 --- For motor cars and vehicles 35

8536.1090 --- Other 20

- Automatic circuit breakers:

8536.2010 --- Circuit breakers above 10 amp 3

8536.2020 -- - Air Circuit breakers, multi phase 3

8536.2090 --- Other 20

8536.3000 - Other apparatus for protecting electrical circuits 20

- Relays:

-- For a voltage not exceeding 60 V:

8536.4110 - - - For motor cars and vehicles 35

8536.4190 --- Other 3

-- Other:

8536.4910 - - - For motor cars and vehicles 35

8536.4990 --- Other 3

- Other switches:

8536.5010 --- Pressure switches 11

-- - Switches for vehicles of chapter 87:

8536.5021 - - - (1) Ignition switches without combination steering lock for 35

motor cars of heading 8703 (not exceeding 800 cc) (2) Ignition

switches (with or without combination lock) and handle switch

assembly for vehicles of heading 87.11 (3) Switch assembly

combination and ignition switch assembly for vehicles of heading

8703.2113, 8703.2195, 8703.2240, 8704.3130, 8704.3190 (4) Door

switches for interior lamp for motor cars of heading 8703, (not

exceeding 1200cc) and vehicles of sub - heading 8704.2190

8536.5022 ---- Neutral safety switch, push button, ignition switch, light switch, 35

stop light switch, and horn switch for vehicles of sub - headings

8701.9220 and 8701.9320

8536.5029 ----Other 35

-- - Other:

8536.5091 ----Other for motor cars and vehicles 35

8536.5099 ----Other 20

- Lamp- holders, plugs and sockets:

8536.6100 - - Lamp-holders 20

-- Other:

8536.6910 --- Plugs and Sockets with pins 16 and above 3

8536.6990 --- Other 20

8536.7000 - Connectors for optical fibres, optical fibre bundles or cables 20

- Other apparatus:

8536.9010 - - - Wafer probers 3

8536.9030 - - - Magnetic contactors/thermal protectors for motors 1

8536.9090 --- Other 20

85.44 Insulated (including enamelled or anodised) wire, cable

(including co- axial cable) and other insulated electric

conductors, whether or not fitted with connectors; optical fibre

cables, made up of individually sheathed fibres, whether or not

assembled with electric conductors or fitted with connectors.

- Winding wire:

- - Of copper:

8544.1110 - - - Enamelled wire with nylon cover 1

8544.1190 --- Other 20

8544.1900 -- Other 20

8544.2000 - Co- axial cable and other co- axial electric conductors 20

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

--- Of a kind used in vehicles of chapter 87:

8544.3011 - - - - Wiring sets and cable sets for motor cars of heading 87.03, 35

and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193,

8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190,

8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of

heading 87.11

8544.3012 ---- Wiring sets and cable sets for vehicles of heading 87.02 and 35

sub-headings 8701.2020, 8701.2090, 8701.2040, 8701.9220,

8701.9320, 8704.2219, 8704.2299 and 8704.2390

8544.3019 35

8544.3090 20

- Other electric conductors, for a voltage not exceeding 1,000 V :

Fitted with connectors:

8544.4210 - - - Computer leads 3

--- Of a kind used in vehicles of chapter 87:

8544.4221 - - - Wiring sets and cable sets for motor cars of heading 87.03, 35 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11

8544.4222 ---- Wiring sets and cable sets for vehicles of heading 87.02 and 35 sub-headings 8701.2020, 8701.2090, 8701.2040, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390

8544.4229 ---- Other 35

8544.4290 --- Other 20

-- Other:

8544.4910 --- Telephone cables 20

8544.4920 - - - Multi core, flexible, flat type copper, insulated (all features 1 together)

8544.4990 --- Other 20

- Other electric conductors, for a voltage exceeding 1,000 V:

8544.6010 --- Fora voltage exceeding 1,000 V but not exceeding 32,000 V 20

8544.6090 --- Other 20

8544.7000 - Optical fibre cables 20

9004.9000 - Other 3

94.05 Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name- plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.

- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:

9405.1010 --- Chandeliers 20

9405.1020 - - - Fitting of base metal for flourescent tubes 20

9405.1030 --- Light fittings with fixed/fitted LED or SMD or COB 20

9405.1090 --- Other 20

9405.2000 - Electric table, desk, bedside or floor- standing lamps 20

9405.3000 - Lighting sets of a kind used for Christmas trees 20

- Other electric lamps and lighting fittings:

9405.4010 --- Lighting system of a kind used for film shootings 3

9405.4020 --- Light fittings with fixed/fitted LED or SMD or COB 20

9405.4090 --- Other 20

- Non- electric lamps and lighting fittings:

9405.5010 --- Tubular day lighting device 3

9405.5090 --- Other 20

9405.6000 - Illuminated signs, illuminated name- plates and the like 20

- Parts:

-- Of glass:

9405.9110 --- Of chandelier 11

9405.9190 --- Other 20

9405.9200 -- Of plastics 20

9405.9900 -- Other 20

9606.1000 - Press- fasteners, snap- fasteners and press- studs and parts 16

therefor

9606.2200 -- Of base metal, not covered with textile material 16

9606.2920 --- Buttons 16

9606.2990 --- Other 16

9606.3010 --- Button moulds and other parts of buttons 16

9607.2000 - Parts 16

9905 Imports by Dignitaries of UAE, Qatar and Bahrain: 0

Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE, Qatar and Bahrain subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:-

Dignitaries of UAE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15. H.H. Sheikha Fatima Bint Mubarak Ali Kittbi.

16. H.E. Sheikh Dr. Sultan Bin Khalifa Al-Nahyan.

17. Maj General Sheikh Al Mur Bin Muktoom Al Maktoum.

Dignitaries of Bahrain:

1. H.E King Hamad Bin Isa Al-Khalifa.

2. Lt. Gen. Sheikh Mohamed Bin Isa Bin Salman Al-Khalifa.

Dignitaries of Qatar:

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

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

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

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

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

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

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

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

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

10. H.E. Shaikh Faisal Bin Nasser Bin Hamad Al-Thani

11. H.E. Shaikh Hamad Bin Jassim Bin Jabr Al-Thani

12. H.H. Shaikh Mohammad Bin Khalifa Al-Thani, Former

Deputy Prime Minister of the State of Qatar

Dignitaries of Kingdom of Saudi Arabia:

1. His Royal Highness Prince Fahad Bin Sultan Bin Abdul Aziz Al-Saud, Governor of Tabuk of Kingdom of Saudi Arabia

1. His Royal Highness Prince Mansour Bin Mohammad Bin S. Bin
Abdul Rahman Al-Saud

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(i) A complete list of all vehicles showing name of the owner,
details of imports and present custodian etc shall be

THE GAZETI

[TE OF PAKISTAN, EXTRA., MAY 24, 2018

[Part I

(ii)

(ii

The
and
1st

provided by
Ambassador.

ist shall be updated every six months i.e. on 31st July

UAE,

UAE/Qatar/ — Bahrain/Saudi

31st January to show status as on 'st July
january.

Arabia

&

/Qatar/Bahrain/Saudi Arabia Rulers must make and

disclose alternate arra

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certi

which this concession is avai

In order

by their employees and not

heir agents or authorized representatives.

UAE/Qatar/Bahrain/Saudi Arabia
undertake that no Pakistani will be allowed use of their duty

vehicles and that they wil

rain Rulers.

ificate

is for maintenance of their
by any Pakistani posing as
Embassy should

abide by the true spirit in
lable to the UAE/ Qatar/

to avail the duty concession, an exemption
to this effect shall be issued by the Ministry of
Foreign Affairs, Government of Pakistan

On the recommendations of Ministry of Foreign Affairs,

FBR may issue exemption certificate to any dignitary, not
isted above under this PCT Code.

9914

Imports by Charitable Institutions and Hospitals:

(1)

Machinery, equipment, apparatus, appliances, instruments
spares thereof classifiable under Chapter 84, 85 or 90,
luding such items as are notified through a Customs
General Order issued by the Federal Board of Revenue

and
excl

from time to time;

Oxygen cylinders, wheelchairs, medical, surgical, dental

furn

iture and spares thereof;

Re-agents, disposables; imported by,—

(i)

(ii)

(ii)

(a)

(b)

hospitals run
Government; or

meant for hospitals run by
Government:—

Subject to the following conditions:—

beds or more shall furnish

urnish an undertaking in
Collector of Customs to the
are bona fide requirement of

he Federal or a Provincial Government exclusive!

he importing institution operating a hospital of fifty

satisfaction of respective Collector of Customs.

he head of the importing institution or hospital shall

use and these shall not be sold, utilized or disposed of
otherwise than for the purpose for which the same

charitable non-profit making institutions operating
hospitals of fifty beds or more; or

by the Federal

or a Provincial

R=

he Federal or a Provincial

h a proof thereof to the

writing to the respective
effect that imported goods
the project or for in house

have been imported and binds itself to pay the leviable

le

duty and taxes in the event of breach of the

undertaking.

(c) undertaking so furnished by the hospital or institution is certified:

(i) in case of Federal Government hospitals or institutions or charitable non-profit making institutions by the Ministry of National Health Services Regulations and Coordination (NHSRC).

(ii) in case of Provincial Government hospitals or institutions or charitable non-profit making institutions by the Secretary of the Health Department of the province where such hospital or institution is situated.

(iii) in case of the Federal Government or a Provincial Government by the Ministry of National Health Services Regulations and Coordination (NHSRC) or Secretary of the Health Department of the Province where such hospital is situated, respectively.

(iv) in case of hospitals/institutions of Armed Forces, respective Surgeon Generals (Director General Medical Services) or equivalent rank/authority.

(v) in case of Fauji Foundation hospitals, M.D Fauji Foundation.

(vi) in case of Pakistan Atomic Energy Commission hospitals/institutions, Director General Procurement PAEC.

(d) In case of private sector institutions or hospitals, account of the goods shall be ensured by the Board of Trustees/ Governors and proof thereof shall be furnished to the satisfaction of respective Collector of Customs on demand.

(iv) Exemption under this PCT code will also be available to the hospitals being set up or constructed subject to the above conditions.

(4) The goods imported under this PCT shall not be sold or otherwise disposed of before 7 years of import date. After 7 years, the goods may be disposed of on payment of customs duties and taxes at statutory rates leviable at the time of import and taking into consideration the physical condition of goods as determined by respective Customs Collectorate

Government, Government of Azad Jammu and Kashmir,
Government of Gilgit-Baltistan, National Disaster Management
Authority (NDMA), Provincial Disaster Management Authority
(PDMA) and Government Emergency/Rescue services, excluding
contractors thereof, subject to the condition that the goods shall not
be sold or otherwise disposed off within a period 10 years of imports
without prior approval of the FBR and payment of customs duties
and taxes leviable at the time of import.

1. Ambulances (Respective heading)

Fire fighting vehicles (PCT 8705.3000)

Waste disposal trucks (PCT 8704.2200, 8704.2300)

Incinerators for disposal waste management (8417.8000)

Motorized sweepers (PCT 8479.8990)

Brake down lorries (PCT 8705.9000)

Special purpose vehicles for the maintenance of street
lights and overhead cables (8705.9000)

Snow ploughs (PCT 8430.2000)

9. Mobile health units and their equipment, apparatus,
appliances and instruments, trailer chassis and prime
movers designed for mobile health units.

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THE SECOND SCHEDULE

[See section3(21)]

In the Customs Act, 1969 (IV of 1969), for the Fifth Schedule, the
following shall be substituted, namely:—

“THE FIFTH SCHEDULE

[see section 18(1A)]

PART-I

Imports of Plant, Machinery, Equipment and Apparatus,
including Capital Goods for various industries/sectors

Note:—For the purposes of this Part, the following conditions shall
apply, besides the conditions as specified in column (5) of the Table below:—

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

Provided that the condition of “local manufacturing” shall not
be applicable on import of machinery, equipment and other capital
goods imported as plant for setting up of a new power unit of
25 MW and above duly certified by Ministry of Water and Power in
respect of those power projects which are on IPP mode meant for
supply of electricity to national grid:

Provided further that condition of local manufacturing shall
not be applicable for a period of three years, commencing on 1st
July, 2018 and ending on 30th June, 2021, against Sr.No.12 of

(ii)

(iii)

(iv)

Table under Part-I of Fifth Schedule to the Customs Act, 1969, on import of machinery, equipment and other capital goods imported for new private transmission lines projects under the valid contract (s) or letter (s) of credit and the total C&F value of such imports for the project is US \$ 50 million or above duly certified by the Ministry of Energy (Power Division);

except for S. Nos. 1(H), 14, 20,21 and 22 of the Table, the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company's bona fide requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;

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

For "Respective Headings" entries in column (3) of the Table against which more than one rate of customs duty has been mentioned in column (4), the rate of 3% or 11% shall be applicable only for such goods which are chargeable to 3% or 11% duty under the First Schedule to Customs Act, 1969.

Explanation.—Capital Goods mean any plant, machinery, equipment, spares and accessories, classified in Chapters 84, 85 or any other chapter of the Pakistan Customs Tariff, required for—

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

[Part I

development, quality control, pollution control and the like;

and

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

TABLE

Ss. Description PCT Code | Customs Conditions

No. Duty (%)

(1) (2) (3) (4) (5)

1 | Agricultural Machinery

A) Tillage and seed bed preparation equipment.

Rotavator.

8432.8010 2%

Border disc.

8432.2990 2%

Disc harrow.

2). Cultivator. 8432.2910 2%

3). Ridger. 8432.8090 2%

4). Sub soiler. 8432.3900 2%

5). Rotary slasher. 8432.8090 2%

6). _ Chisel plough 8432.1010 2%

7). _ Ditcher. 8432.1090 2%

).

).

8432.2100 2%

Bar harrow.

8432.2990 2%

Mould board plow.

8432.1090 2%

Tractor mounted trencher

8701.9220

8701.9320

(19). — Land leveler.

8430.6900 2%

(20). Laser land leveler.

8432.8090 2%

If used for agriculture sector.

B) Seeding or Planting Equipment.

If used for agriculture sector.

(1). Seed-cum-fertilizer drill (wheat, rice barley, etc).

8432.3100

(2).

Cotton or maize planter with fertilizer attachment

(3). Potato planter.

(4). Fertilizer or manure spreader or broadcaster.

8432.3900 0%

8432.3900

8432.4100

8432.4200

0%

(1) (2) (3) (4)

(5). Rice transplanter. 8432.3900

(6). Canola or sunflower drill. 8432.3100

(7). Sugar cane planter 8432.3900

C) Irrigation, Drainage and Agro-Chemical Application Equipment

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

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

(3). Air release valves, pressure gauges, water meters, back flow preventers and automatic controllers. 9032.8990

(4). | Tubewells filters or strainers. 8421.2100

(5). Knapsack sprayers. 8424.2010

(6). Granular applicator. 8424.2010

(7)

7). Boom or field sprayers. 8424.2010 2%

(8). Self-propelled sprayers. 8424.2010 2%

(9). Orchard sprayers. 8424.2010 2%

(D) Harvesting, Threshing and Storage Equipment.

(1). Wheat thresher 8433.5200 2%

If used for agriculture sector.

8413.7010

If used for agriculture sector.

(2). Maize or groundnut thresher or 8433.5200 Sheller.

(3). Groundnut digger. 8433.5900

(4). Potato digger or harvester. 8433.5300

(5). Sunflower thrasher. 8433.5200

(6). Post hole digger. 8433.5900 2%

(7). Straw balers. 8433.4000 2%

(8). | Fodder rake. 8201.3000 2%

8433.5900

Sugar harvester. 8433.5200

Reaping machines. 8433.5900

Combined harvesters (Up to five | 8433.5100
years old).

Pruner/sheers. 8433.5900

Fodder/forage wagon. 8716.8090

(1) (2) (3) (4) (5)

E) Fertilizer and Plant Protection If used for agriculture sector Equipment.

(1). Spray pumps (diaphragm type). 8413.8100 5%

(2). All types of mist blowers. 8414.5990

F) Dairy, Livestock and _ poultry, If used for Agriculture, Dairy, machinery Livestock and Poultry sector

(1). Milk chillers. 8418.6910

8418.6990

(2). Tubular heat exchanger (for | 8419.5000 2% pasteurization).

Milk processing plant, milk spray 8419.8100

drying plant, Milk UHT plant. 8419.3900

Grain storage silos for poultry. Respective headings

Insulated sand witch panels Respective headings

Dairy, livestock and poultry sheds. | 9406.1020
9406.9020

Milk filters. 8421.2900

Incubators, brooders and other | 8436.2100
poultry equipment 8436.2900

(9). Machinery for animal feed stuff 8436.1000 2%

(10). Any other machinery and Ch. 84 3% If imported by manufacturers equipment for manufacturing of & which are members of dairy products 85 Pakistan Dairy Association.

(11). Fans for use in dairy sheds 8414.5990 3% If imported by members of

Corporate Dairy Farmers Association

(G) Post-harvest Handling and If used for agriculture sector.

Processing and Miscellaneous

Machinery.

(1). Vegetable and fruits cleaning and | 8437.1000 2% sorting or grading equipment.

(2). Fodder and feed cube maker | 8433.4000 2% equipment.

(3). Milking machines. 8434.1000 2%

(4). Pre-fabricated CO₂ Controlled | 9406.1090 2% In respect of goods Stores. 9406.9090 mentioned in Column (2)

read with PCT mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona _ fide requirement for use in the Agriculture sector. The

(1). Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns).

Greenhouses (prefabricated).

(2).

9406.1010

9406.9010

Eat
Green House Equipment.

3921.9010

3921.9090

3%

5%

0%

(3).

Tunnel farming equipment
consisting of the following:-

(a) Plastic covering and mulch film
(b) Anti-insect net.

(c) Shade net.

3920.1000

3926.9099

5608.1900

5608.9000

0%

0%

0%

(1) (5)

Authorized Officer of the

Ministry shall furnish all

relevant information online to

Pakistan Cust

Computerized

and password obtai
under section 155D of
Customs Act, 1969.

1. In respec

mentioned in Column

read with PCTs mentioned in
the Ministry

Column (3),
National Food Security
Research shall certify in
prescribed — manner

format as per Annex-B to
imported

effect that the
goods are bona
requirement for use in
Agriculture sector.

Authorized Officer o'
Ministry shall furnish

relevant information online to
Customs
System
against a specific user ID

Pakistan

Computerized

and password obtai
under section 155D of
Customs Act, 1969.

2. The goods shall not be
sold or otherwise disposed

of within
years of

a period o

with the prior approval of

FBR.

System
against a specific user ID

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(II) Machinery, Equipment and Other
Capital Goods for Miscellaneous Agro-
Based Industries like Milk Processing,
Fruit, Vegetable or Flowers Grading,
Picking or Processing etc.

1. In respect of goods

mentioned in Column

read with PCTs mentioned in
Column (3), the Ministry

National Food Security
Research shall certify in
prescribed — manner
format as per Annex-B
effect that the

goods are bona
requirement for use in
Agriculture sector.
Authorized Officer o'
Ministry shall furnish

relevant information online to
Customs
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[Part I

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Evaporators for juice concentrate.

8419.8990

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

2. Condition (iv)
preamble.

of the

(2). Machinery used for dehydration

and freezing.

8419.3100

8418.6990

(3). Heat exchange unit. 8419.5000 5%

8421.2200 5%

(4). Machinery used for filtering and
refining of pulps/juices.

(5). Complete Rice Par Boiling Plant.

ear 8990

othe
Respective
Headings

5%

3%, 5%

(J) Horticulture and Floriculture P|

Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding

PU panels (Insulation).

(2).

8441.3000

Respective
headings

(3). Generator sets 10 to 25 KVA.

(4). Refrigerating machines — with engine fitted on common base for refrigerated containers.

Other refrigerating or freezing chests, cabinets.

(9).

8502.1120

8502.1130

8418.6920 5%

8418.5000

(6).

Tubes, pipes and hollow profiles of iron and steel.

Hand tools.

(7).

7304.3100

7304.3900

Respective
Headings

3%, 5%

1. If used for agriculture sector.

2. Condition
preamble.

(iv) of the

(K) Fish or shrimp farming and seafood processing machinery and equipment.

(1).

Compressor

8414.8090

Generator

(2).

8502.1130

8502.1190

(3). Condenser 8502.1200 5%

8418.9990

5%

8418.3000

5%

)

(4). Flat freezer

)

)

If used for agriculture or
aquaculture/Fish farming
sector.

(1) (2) (3) (4) (5)

(10). Feed pellet (Floating Type) 8438.8020 2%

machine

2 | Machinery and equipment for | Respective | 3%,5% | Condition (iv) of the development of grain handling and | Headings preamble.

storage facilities including silos.

materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes: -

3 | Cool chain machinery, equipment | Respective | 3%,5% | 1. If imported by Cool Chain including Capital goods. Headings Industry including such sectors engaged in establishing or providing cool chain activities or part thereof.

2. Condition (iv) of the preamble.

4 | Machinery and equipment for initial | Respective | 3%,5% | Condition (iv) of the installation, balancing, modernization, | Headings preamble.

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

5 | Following machinery, equipment, 1. The project requirement apparatus, and medical, surgical, shall be approved by the dental and veterinary furniture, Board of Investment (BOI).

The Authorized Officer of BOI shall certify the item wise requirement of the project in the prescribed format and manner as per Annex-B and shall furnish all relevant information Online

to Pakistan Customs Computerized System against a specific user ID and password obtained

under Section 155D of the Customs Act, 1969 (IV o 1969);

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

this condition shall be construed as a_ crima offence under the Customs Act, 1969 (IV of 1969).

3. For sub-entry at serial A (6) and sub-entry at serial D (2) Condition (iv) of the preamble.

(1) (2) (3) (4) (5)

A. Medical Equipment.

1) Dentist chairs. 9402.1010 5%

2) — Medical surgical dental or 9402.9090 5%
veterinary furniture.

3) Operating Table. 9402.9010 5%

4) — Emergency Operating Lights. 9405.4090 5%

5) — Hospital Beds with mechanical 9402.9020 5%
fittings.

6) Gymnasium equipment. Respective | 3%,5%

Headings

7) Cooling Cabinet. 9506.9100 5%

8) Refrigerated Liquid Bath. 8418.5000 5%

9) Contrast Media Injections (for use 3824.9999 5%

in Angiography & MRI etc). 3822.0000 5%

B. Cardiology/Cardiac Surgery -do-

Equipment

1) Cannulas. 9018.3940 5%

2) Manifolds. 8481 .8090 5%

3) Intra venous cannula i.v. catheter. 9018.3940 5%

C. Disposable Medical Devices -do-

1) Self-disabling safety sterile 9018.3110 5%
syringes.

2) Insulin syringes. 9018.3110 5%

D. Other Related Equipment -do-

1) — Fire extinguisher. 8424.1000 5%

2) — Fixtures & fittings for hospitals Respective | 3%,5%

Headings

6. | 1. Machinery, equipment, materials, | Respective 0% 1. This concession shall be
capital goods, specialized vehicles (4x4 | Headings available to those Mineral

non luxury) i.e. single or double cabin
pickups, accessories, Spares,
chemicals and consumables meant for
mineral exploration phase.

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

Exploration and Extraction

Companies or their
authorized operators or
contractors who hold

permits, licenses, leases and
who enter into agreements
with the Government of

Pakistan or a Provincial
Government.

2. Temporarily imported goods shall be cleared

against a security in the form of a post-dated cheque for the differential © amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay

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1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e. single or double cabin pickups, accessories, Spares, chemicals and consumables meant for mine construction phase or extraction phase. Imports made for mine construction phase shall also be entitled to deferred payment of duty for a period of five years. However a surcharge @ 6% per annum shall be charged on the deferred amount.

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

Respective
Headings

3%,5%

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of without prior approval of

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companies

customs duty and sales
at the statutory rates in
e such goods are not re-

exported on conclusion of

project.

goods shall not be
otherwise disposed

FBR and the payment of

customs duties and taxes

jable at the time of import.
shall however be
to be transferred to

entitled mining
with prior

approval of the Board.

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his concession shall be

available to those Mineral
Exploration and Extraction

Companies or their
authorized operators or
contractors who hold

permits, licenses, leases and
who enter into agreements

with
Pakistan or

he Government of
a_Provincial

Government.

2.

goods
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temporarily imported
shall be cleared
a security in the form
a post-dated cheque for
differential @ amount
between the statutory rate of

customs duty and sales tax
and the amount payable

under

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these
allowed
other
companies

his Schedule, along

having an undertaking to pay

the customs duty and sales

at the statutory rates in

case such goods are not re-exported on conclusion of
the project.

The goods shall not be
sold or otherwise disposed
without prior approval of

the FBR and the payment of
customs duties and taxes

liable at the time of import.
shall however be

to be transferred to

entitled mining
with prior

approval of the Board.

(5)

4. Condition (iv) of the preamble.

Coal mining machinery, equipment, | Respective 1. This concession shall be spares, including vehicles for site use | Headings available to those Mining i.e. single or double cabin pickups Companies or their imported for Thar Coal Field. authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.

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

1. Machinery, equipment and spares | Respective | 3%,5% | 1. This concession shall also meant for initial installation, balancing, | Headings be available to primary modernization, replacement or contractors of the project

expansion of projects for power upon — fulfill of the generation through oil, gas, coal, wind following conditions, and wave energy including under namely:- construction projects, which entered (a) the contractor shall submit into an implementation agreement with a copy of the contract or the Government of Pakistan. agreement under which he

2. Construction machinery, equipment intends to import the goods and specialized vehicles, excluding for the project; passenger vehicles, imported on (b) the chief executive or temporary basis as required for the head of the contracting construction of project. company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and (c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of

customs-duties and taxes
leviable at the time of import;
2. Temporarily imported
goods shall be cleared
against a security in the form
of a post-dated cheque for
the differential amount

(1) (2) (3) (4) (5)

between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

3. Condition (iv) of the preamble.

10 | 1. Machinery, equipment and spares | Respective | 3%,5% -do- meant for initial installation, balancing, | Headings modernization, replacement or expansion of projects for power generation through gas, coal, hydel and oil including under construction projects.

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

11. | 1. Machinery, equipment and spares | Respective 0% 1.This concession shall also meant for initial installation, balancing, | Headings be available to primary

modernization, replacement or expansion of projects for power generation through nuclear and renewable energy sources like solar, wind, micro-hydel, bio-energy, ocean, waste-to-energy and hydrogen cell etc.

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

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

contractors of the project upon — fulfillment of the following conditions, namely:

(a)the contractor shall submit

a copy of the contract or agreement under which he intends to import the goods for the project;

(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and

(c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import;

2. Temporarily imported goods shall be cleared against a security in the form

[Part I

(1)

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(5)

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

Explanation.- For the purpose of this concession “machinery and equipment” shall mean:-

(a) machinery and equipment operated by

power of any description, such as used in the generation of power;

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

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

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

Respective

Headings

3%, 5%

of a post-dated cheque for the differential © amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

1. This concession shall a be available to primary contractors of the project upon — fulfillment of the following conditions, namely:-

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

(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and

(c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import;

2. temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential © amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along - with an undertaking to pay

the customs duty and sales tax at the statutory rates in case such goods are not exported on conclusion of the project.

3. Condition (iv) of

preamble.

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

1) Quartz reactor tubes and holders. 7017.1010 0% designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.

2) Other dryers. 8419.3900 0%
3

4) — Other filtering or purifying

5) — Personal weighing machines, 8423.1000 including baby scales; household scales.

)
) Filtering or purifying machinery 8421.2100 0% and apparatus for water.
) 8421.2900 0% machinery and apparatus for liquids.

Scales for continuous weighing of 8423.2000 goods on conveyors.

Constant weighing scales and 8423.3000 scales for discharging a predetermined weight of material into a bag or container, including hopper scales.

Other weighing machinery having 8423.8100 a maximum weighing capacity not

exceeding 30 kg.

9) Other weighing machinery having 8423.8200 a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg.

10) Other weighing machinery. 8423.8900

11) | Weighing machine weights of all 8423.9000 kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.

12) Other weighing machine weights 8423.9000
of all kinds; parts of weighing
machinery of machines of heading
8423.2000 & 8423.3000.

13) Networking equipment like routers, | 8517.6970
LAN bridges, hubs excluding
switches and repeaters.

14) Other furnaces and ovens.

15) — Electronic balances of a sensitivity | 9016.0010
of 5 cg or better, with or without

8514.3000 0%

0%

weights.

[Part I

(1)

(2)

(3)

(4)

16) | Other balances of a sensitivity of 5

fer, with or without

9016.0090

21) Other instruments and apparatus. 9032.8990

17) Thermos fats of a kind used in 9032.1010 0%
refrigerators and air-conditioners.

Other thermostats. 9032.1090 0%

Manostats 9032.2000 0%

Other instruments and apparatus 9032.8100 0%
hydraulic or pneumatic.

0%

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

9032.9000

components and other capital goods
for use in buildings, fittings, repairing
or refitting of ships, boats or floating
structures imported by Karachi
Shipyard and Engineering Works
Limited.

Headings

23) Spares, accessories and reagents | Respective 0%
for scientific equipment. Headings

14 | Machinery, equipment, raw materials, | Respective 0%

Condition (iv) of the
preamble.

15

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

Respective
Headings

3%, 10%

Condition (iv) of the
preamble.

16

17

Machinery and equipment imported by
an industrial concern.

Respective
Headings

3%,
11%,

Following machinery and equipment for
marble, granite and gem_stone
extraction and processing industries.

1)Polishing cream or material. 3405.4000 3%
3405.9000 5%

2)Fiber glass mesh 7019.5190 5%

3)Chain saw/diamond wire saw in | 8202.4000 5%

all sizes and dimensions and | g202.9100 5%

spares thereof, diamond wire

joints all types and dimensions,

chain for chain saw and diamond

wires for wire saw and spare

widia.

4)Gin saw blades. 8202.9910 5%

1. For the projects of Gem
Stone & Jewelry Industry,
CEO/COO, Pakistan Gem

and Jewelry Company s|

hall

certify in the prescribed

format and manner as

per

Annex-B that the imported

goods are bona fide proj

ject

requirement. The authorized

person of the Company s|

hall

furnish all relevant

information online

to

Pakistan Customs

Computerized Syst
against a specific user

lem

ID

and password obtained

(1)

(2) (3) (4)

(5)

under section 155D of the
Customs Act, 1969.

2. For the projects of Marble
& Granite Industry,
CEO/COO, Pakistan Stone

Development Company shall
certify in the prescribed
format and manner as per

5)Gang saw blades/ diamond | 8202.9990 5%
saw blades/ multiple blades or all

types and dimensions.

6)Air compressor (27cft and | 8414.8010 5%
above).

7)Machine and tool for stone | 8464.9000 3%

work; sand blasting machines;
tungsten carbide tools; diamond

&

tools & segments (all type & | Respective | 3%,5%
dimensions), hydraulic jacking | headings
machines, hydraulic manual

press machines, air/hydro pillows,
compressed air rubber pipes,
hydraulic drilling == machines,
manual and power drilling
machines, steel drill rods and
spring (all sizes and dimensions),
whole finding system with
accessories, manual portable
rock drills, cross cutter and bridge
cutters.

8)Integral drilling steel for
horizontal and vertical drilling,
extension thread rods for

pneumatic super long drills, tools and accessories for rock drills.

8466.9100

Annex-B that the imported goods are bona fide project requirement. The authorized persons of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the

Customs Act, 1969.

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

4. Condition (iv) of the preamble.

18

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

Respective
Headings

2. Machinery, equipment and other project related items for setting up of hotels located in an area of 30 km around the zero point in Gwadar.

Respective
Headings

3%, 5%

1. Ministry of Industries, Production & Special initiatives, shall certify in the

prescribed manner and format as per Annex-B that the imported goods are bona

fide project requirement. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID

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

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

3. Condition (iv) of the preamble.

(1) (2) (3) (4) (5)

19 | Effluent treatment plants. Respective | 3%,5% Condition (iv) of the headings preamble.

Following items for use with solar energy:- Nil

Solar Power Systems. 8501.3110

8501.3210

(1) Off-grid/On-grid solar power system

(with or without provision for USB/charging

port) comprising of :

i. PV Module. 8541.4000

ii. Charge controller. 9032.8990

ii. Batteries for specific utilization with | 8507.2090

he system (not exceeding 50 Ah 8507.3000

in case of portable system). 8507.6000

iv. Essential connecting wires (with or | 8544.4990

without switches).

v. _ Inverters (off-grid/ on-grid/ hybrid 8504.4090

with provision for direct

connection/ input renewable

energy source and with Maximum

Power Point Tracking (MPPT).

vi. Bulb holder 8536.6100

(2) Water purification plants operating on | 8421.2100

solar energy.

Following systems and items for
dedicated use with renewable source
of energy like solar, wind, geothermal
etc.

1. (a) Solar Parabolic Trough Power | 8502.3900
Plants.

(b) Parts for Solar Parabolic Power
Plants.

Parabolic Trough collectors 8503.0010
modules.

Absorbers/Receivers tubes. 8503.0090

Steam turbine of an output 8406.8100
exceeding 40MW.

Steam turbine of an output not 8406.8200
exceeding 40MW.

Sun tracking control system. 8543.7090

Control panel with other 8537.1090
accessories.

2. (a) Solar Dish Stirling Engine. 8412.8090
(b) Parts for Solar Dish Stirling

ing dish. 8543.7000

Sterling engine. 8543.7000

Sun tracking control system. 8543.7090

Control panel with accessories. 8406.8200

Stirling Engine Generator 8501.6100

(1)

(2)

(3) (4)

3. (a) Solar Air Conditioning Plant
(b) Parts for Solar Air Conditioning

Absorption chillers.

). Cooling towers.
(iii). | Pumps.
(iv). Air handling units.
(v). Fan coils units.
i). Charging & testing equipment.

4. (a) Solar Desalination System

(b) Parts for Solar Desalination

System

Solar photo voltaic panels.

Solar water pumps.

Deep Cycle Solar Storage
batteries.

Charge controllers.

Inverters (off grid/on grid/ hybrid)

with provision for direct

connection/input from renewable

energy source and with Maximum
Power Point Tracking (MPPT)

8415.1090

8418.6990

8419.8910

8413.3090

8415.8200

8415.9099

9031.8000

8421.2100

8541.4000

8413.3090

8507.2090

9032.8990

8504.4090

5. Solar Thermal Power Plants with accessories.

6. (a) Solar Water Heaters with accessories.

(b) Parts for Solar Water Heaters

8502.3900

8419.1900

Insulated tank

(ii). | Vacuum tubes (Glass)

(iii). | Mounting stand

7309.0000

7310.0000

7020.0090

Respective
headings

(iv). Copper and Aluminum tubes

(c) Accessories:
Electronic controller

Assistant/ Feeding tank
Circulation Pump

Electric Heater/ Immersion Rod
(one piece with one solar water
heater)

Solenoid valve (one piece with one
solar water heater)

Selective coating for absorber
plates

Respective
heading

Respective
headings

[Part I

(1) (2) (3) (4)

7. (a) PV Modules. 8541.4000

(b) Parts for PV Modules

(i). Solar cells. 8541.4000

(ii). Tempered Glass. 7007.2900

(iii). | Aluminum frames. 7610.9000

iv). O-Ring. 4016.9990

Flux. 3810.1000 0%

A

Junction box & Cover.

Sheet mix

pl

lure of Paper and

lastic

dhesive labels.

ix). Ribbon for PV Modules (made.

of silver &Lead).

(x). Bypass diodes.

xi). EVA (Ethyl Vinyl Acetate)

Sheet (Chemical).

8. Solar Cell Manufacturing Equipment.

rystal (Grower) Puller

(if machine).

Diffusion furnace.

Oven.

Wafering machine.

Cutting and shaping machines
for silicon ingot.Solar grade polysilicon
material.

Phosphene Gas.

Aluminum and silver paste.

(vi).

(vii).

(viii).

3919.9090

8538.9090

3920.9900

Respective
headings

8541.1000

3920.9900

8479.8990

8514.3000

8514.3000

8486.1000

8461.9000

3824.9999

2853.9000

Respective
headings

9. Pyranometers and accessories for
solar data collection.

11. Remote control for solar charge
controller.

9030.8900

8543.7010

12. Wind Turbines.

(a) Wind Turbines for grid connected
solution above 200 KW (complete
system).

(b) Wind Turbines upto 200 KW for off-
grid solutions comprising of:

(i). Turbine with Generator/
Alternator.

(ii). Nacelle with rotor with or
without tail.

(iii). Blades.

(iv). _ Pole/ Tower.

8412.8090

8412.8090

Respective

headings 0%

batteries.

(1) (2) (3) (5)

(v). Inverter for use with Wind
Turbine.

(vi). Deep Cycle Cell/ Battery (for 8507.2090
use with wind turbine).

14. Geothermal energy equipment.

(i). | Geothermal Heat Pumps. 8418.6100

(ii). Geothermal Reversible | 8418.6990
Chillers.

(iii). Air handlers for indoor quality | 8418.6990
control equipments.

iv). _ Hydronic heat pumps. 8415.8300

(v). Slim Jim heat exchangers. 8418.6100

vi). | HDPE fusion tools. 8419.5000

(vii). | Geothermal energy Installation | 8515.8000
tools and Equipment. 8419.8990

(viii). | Dehumidification equipment. 8479.6000

ix). Thermostats and IntelliZone. 9032.1090

15. Any other item approved by the Respective 0%
Alternative Energy Development Board headings
(AEDB) and concurred to by the FBR.

22 | Following items for promotion of Nil

renewable energy technologies or for

conservation of energy:-

(i). | SMD/LED/LVD lights with or 9405.1090
without ballast, fittings and fixtures. | g539 3090 0%

8539.5010

8539.5020

(ii). | SMD/LED/LVD lights, with or 9405.4090

without ballast, PV module, fitting 8539.3290
and fixtures 8539.5010 0%

8539.5020

(iii). | Tubular Day lighting Device. 9405.5010 0%

(iv). Wind turbines including alternators | 8502.3100 0%
and mast.

(v). — Solar torches. 8513.1040 0%

(vi). Lanterns and related instruments. 8513.1090 0%

(vii). LVD induction lamps. 8539.3290 0%

(viii). | LED Bulb/Tube lights. 8539.5010 0%

8539.5020

(ix). PV module, with or without, the 8541.4000 0%

related components including ; 8504.4090 0%

invertors (off-grid/on grid/ hybrid) 9032.8990 0%

with provision for direct :

connection/input from renewable 8507.0000 0%

energy source and with Maximum Power Point Tracking (MPPT), charge controllers and solar

[Part I

(1) (2)

(3)

(4)

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

(xi). Water pumps operating on solar energy along with solar pump controllers

(xii). Energy saver lamps of varying voltages

(xiii). Energy Saving Tube Lights.

(xiv). Sun Tracking Control System

8541.5000

8413.7010

8413.7090

8504.4090

8539.3110

8539.3210

8539.3120

8539.3220

8543.7090

(xv). Invertors (off-grid/on grid/hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT).

Charge controller' Current controller.

(xvi).

8504.4090

9032.8990

0%

0%

0%
0%
0%
0%
0%
0%
0%

23 =| Parts and Components for manufacturing LED lights:-

(i). Aluminum Housing/ Shell for LED (LED Light Fixture)
(ii). Metal Clad Printed Circuit Boards (MCPCB) for LED

(iii). | Constant Current Power for of LED Lights(1-300W)

Supply

9405.1090

8534. 0000

8504.4090

If imported by LED light manufacturers —_ registered under the Sales Tax Act, 1990 subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).

0%

0%

0%

(iv). Lenses for LED lights 9001.9000 0%

24 | Plant, machinery and equipment used | Respective 0% he Alternative Energy in production of bio-diesel. headings Development Board (AEDB),

slamabad shall certify in the prescribed manner and format as per Annex-B tha he imported goods are bona fide project requirement. he goods shall not be sold or otherwise disposed o within a period of five years of their import except with he prior approval of the FBR and payment of customs

duties and taxes leviable a' he time of import.

25 | Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan and Malakand Division.

Respective
headings

0%

he plant, machinery and equipment released under he said serial number shall not be used in any other area which is not eligible for he said concession. In case of violation, duty and taxes

(1) (2) (3) (4) (5)

shall be recovered beside
initiation of penal action
under the Customs Act,
1969.

26 | Plant, machinery and equipment | Respective 0% The plant, machinery and imported during the period | headings equipment under the said

commencing on the 1% July, 2014 and
ending on the 30t June, 2019 for
setting up Industries in FATA.

serial

number shall be

released on certification from
Additional Chief Secretary,

FATA
bona
requir

per Annex-B.

shall

otherwise

that the goods are

fide project
ement of the Unit as
The goods
not be sold or
disposed off

without prior approval of the
Board.

Gilgit-Baltistan, AJK, and Coastal Areas of
Baluchistan (excluding Hub)

shall
project.

(e)

department sha

In

and manner as_ per
Annex-B thai he

imported goods are bona
fide project requiremen

27 | Following motor vehicles for the This concession shall be
transport of goods and special purpose available to motor vehicles
motor vehicles imported by the for the transport of goods
Construction Companies:- and special purpose motor

1. Dumpers designed for off highway } 8704.1090 | 20% | vehicles imported —_ by
use. Construction Companies
. registered with Security and
2. Super swinger truck conveyors. 8705.9000 20% Exchange Commission of
3. Mobile canal lining equipment. 8705.9000 20% Pakistan (SECP) and
4. Transit mixers. 8705.4000 | 20% | Pakistan Engineering
- 5, Concrete Placing trucks. 8705.9000 | 20% | Council
6. Crane lorries. 8705.1000 20%

28 | Plant, machinery and production line | Respective 0% This exemption is available
equipment used for the manufacturing | headings to local manufacturers of
of mobile phones. mobile phones duly certified

by Pakistan Telecommunica-
tion Authority.

29 | Charging station for electric vehicle 8504.4030 0% Nil

30 | Pre-fabricated room/structures for setting | 9406.1090 11% (i) The — concerned
up of new hotels /motelsin Hill Stations, | 9406.9090 Ministry or departmen

approve he
The Authorized
fficer of the Ministry or
certify
he prescribed format

and shall furnish al
relevant information
online to Pakistan
Customs Computerized
System against a
specific user ID and

THE GAZETTE OF PAKISTAN, EXTRA., MAY 24, 2018 [PART I

(1) (2) (3) (4) (5)
password obtained
under section 155D of
the Customs Act, 1969.

(ii) | 10CO shall verify
and determine the
requirement of such Pre-
fabricated structures in
the form of finished
rooms for setting up new
hotels/motels in the
specified areas.

31 | Micro feeder equipment for food | 8437.8000 0% Nil
fortification

32. | Cinematographic equipment imported i. The Ministry of Information,
during the period commencing on the 1% Culture and Broadcasting
July, 2018 and ending on the 30 June, shall certify in the prescribed
2023. manner and format as per

z 9 Annex-B to the effect that

1 Projector 9007.2000 3% the imported goods are bona
2) Parts and accessories for projector | 9007.9200 3% fide requirement. The
3) Other instruments and apparatus } 9032.8990 3% Authorized Officer of Ministry
for cinema shall furnish all relevant

information online to

(4) Screen 9010.6000 3% Pakistan Customs

5) — Cinematographic parts and | 9010.9000 3% Computerized System
accessories against specific user ID and
password obtained under

6) 3D Glasses 9004.9000 3% section 155D of the Customs

7) _ Digital Loud Speakers 8518.2200 3% pot ds shall not b
— ii. The goods shall not be

8) — Digital Processor 8519.8190 3% sold or otherwise disposed

9) Sub-woofer and Surround | 8518.2990 3% of within a period of five
Speakers years of their import except

(10) Amplifiers 85185000 3% roe prior approval of the

(11) Audio rack and termination board 7326.9090 3% (ii) 1OCO shall verify and
8537.1090 determine quota requirement

(12) Music Distribution System 8519.8990 3% of such equipment.

(13) Seats 9401.7100 3%

(14) — Recliners 9401.7900 3%

(15) — Wall Panels and metal profiles 7308.9090 3%

(16) Step Lights 9405.4090 3%

(17) Illuminated Signs 9405.6000 3%

(18) Dry Walls 6809.1100 3%

(19) Ready Gips 3214.9090 3%

(1) (2) (3) (4) (5)

33. | New Fire-fighting vehicles manufactured | 8705.3000 10% The goods shall not be sold

as such by OEMs or otherwise disposed-off
within a period of five years
of its import without prior
approval of the FBR and
payment of customs duties
and taxes leviable at the

time of import.

Annex-A

Header Information

NTN/FTN of Importer Regulatory authority no. Name of Regulatory authority

(1) (2) 3

Details of Input goods (to be filled by the chief executive of the importing | Goods imported (Collectorate of company) import)

2

3 2 Custom Sales Tax 2 . g GD date

8 Description 3 Duty rate rate z § 3 Quantity 3 ep. &

2 ® | (applicable) | (applicable) 6 P 3 "| Mach.No.

oO

(4) (5) (6) (7) (8) (9) | (40) | (14) | (12) (13) | (14) (15)

CERTIFICATE BY THE CHIEF EXECUTIVE, OR THE PERSON

NEXT IN HIERARCHY DULY AUTHORIZED BY THE CHIEF

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

Signature

Name

C.N.LC. No.

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

Explanation.—

Chief Executive means.—

1. owner of the firm, in case of sole proprietorship; or
2. partner of firm having major share, in case of partnership firm; or

3. Chief Executive Officer or the Managing Director in case of limited company or multinational organization; or
4. Principal Officer in case of a foreign company.

Annex-B

Header Information

NTN/FTN of Importer Approval No.

(1) @

Details of Input goods (to be filled by the authorized officer of the Regulatory Goods imported (Collectorate of Authority) import

o| 2

a | Custom Sales Tax 2 = s

oe Description 3 Duty rate rate z 5 3 5 3 3 eo. Pann

® | (applicable) | (applicable) 6 GE| s , ,

oO

(3) (4) (5) (6) (7) (8) | (9) | (10) | (41) | (12) | (13) (14)

CERTIFICATE BY THE AUTHORIZED OFFICER OF THE

REGULATORY AUTHORITY: It is hereby certified that the imported goods are genuine and bona fide requirement of the project and the same are not manufactured locally.

Signature& Seal of the Authorized Officer

Designation

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

Part-II

Import of Active Pharmaceutical Ingredients, Excipients/Chemicals, Drugs, Packing Material/ Raw Materials for Packing and Diagnostic Kits and Equipment, Components and other Goods

The Imports under this part shall be subject to following conditions, namely.—

(i). The active pharmaceutical ingredients, Excipients /chemicals, packing material and raw material for packing shall be imported only for in-house use in the manufacture of specified pharmaceutical substances, as approved by the Drug Regulatory Agency of Pakistan.

(ii). The requirement for active pharmaceutical ingredients and Excipients/chemicals, drugs as specified in Table A, B & C, shall be determined by the Drug Regulatory Agency of Pakistan;

(iii). The requirement for packing materials/raw materials for packing, as specified in Table-D, shall be determined by Input Output Coefficient Organization;

(iv). The designated/authorized representative person of Drug Regulatory Agency of Pakistan shall furnish all relevant information, as set out in this part, online to the Customs computerized system, accessed through the unique user identifier obtained under section 155 d of the Customs Act 1969, along with the password thereof.

(v). For “Respective Headings” entries in column (3) of the Table against which two rates of customs duty 3% and 5% have been mentioned in Column (4), the rate of 3% shall be applicable only for such goods which are chargeable to 3% duty under the First Schedule to the Customs Act 1969.

Table A
(Active Pharmaceutical Ingredients)

Ss. Description HS Code Customs

No. duty (%)

a) Q) @) 4)

1	Flurbiprofen	2916.3990	5%
2	Aspirin	2918.2210	5%
3	Amlodipine	2933.3990	5%
5	Deferiprone	2933.3990	5%
6	Lamivudine	2933.3990	5%
7	Loratadine	2933.3990	5%
8	Pantoprazole Sodium (Injec Grade)	2933.3990	5%
9	Risedronate Sodium	2933.3990	5%
0	Fexofenadine	2933.3990	5%
1	Ebastine	2933.3990	5%
2	Isoniazid	2933.3990	5%
3	Omeprazole Pellets	2933.3990	5%
4	Moxifloxacin	2933.4990	3%
5	Protacine (Proglumet, Dimaleate)	2933.5990	5%
6	Sparfloxacin	2933.5990	5%
7	Atorvastatin	2933.9990	5%
8	Amiloride HCL	2933.9990	5%
9	Candesartan Cilexite	2933.9990	5%
20	Pheneramine Maleate	2933.9990	5%
21	Pioglitazone HCL	2934.1090	5%

d) (2) (3) (4)

22 | Sulphanilamide 2935.9050 5%

23__| Gliclazide 2935.9090 5%

24 | Piperazine Anhydrous (Pharmaceutical 2935.9090 5%

grade).

25 | Celecoxib 2935.9090 5%

26 | Glibenclamide 2935.9090 5%

27 | Thiocolchicoside 2935.9090 5%

28 | Hydrochlorothiazide 2935.9090 5%

29 | Alfacalcidole 2936.9000 3%

30 | G) Amoxicillin sodium sterile BP 2941.1000 5%

(ii) Ampicillin sodium sterile USP/BP

(Pharmaceutical grade)

(iii) Bacampicillin HCL

(iv) Carbenicillin and its salts

(v) Carfecillin

(vi) Cloxacillin and its salts excluding

sodium

(compacted/ powder form for oral use)

(vii) Flucloxacillin sodium

(viii) PencillinV.Potassium

(ix) Benzyl pencillin sodium/potassium

(x) Cloxacillin sodium sterile USP/BP

(xi) Pencillinbenzathin

(xii) Procaine pencillinG. fortified,

sodium/potassium

(xiii) Sultamicilliatosylate

(xiv) Sultamicillin (Pharmaceutical grade)

(xv) Ticarcillin disodium

(xvi) Piperacillin Sodium

31__| Clarithromycin Powder 2941.5000 5%

32 | Roxithromycin 2941.5000 5%

33__| Clarithromycine Granules 2941.5000 5%

34 | Azithromycin 2941.9090 5%

35__| Fusidic Acid 2941.9090 5%
36 | Gentamyein 2941.9090 5%
37_| Rifampicin 2941.9090 5%
38 | Ceftriaxonesodium 2941.9090 5%
39 | Cefotaximesodium 2941.9090 5%
40 | D-Cycloserine 2941.9090 5%
41 | Acrinol Pad 3005.9010 5%
42 | Benzalkonium Chloride Pad (BKC) 3005.9090 5%
43 | Sodium Casinate 3501.9000 5%

qd) (2) (3) (4)

44 | Activated Glucuronate 3824.9999 5%

45 | Losartan Potassium 3824.9999 5%

46 | ChondrotnSulphate 3913.9090 5%

47 | Polyethylene Film 3920.9900 5%

48 | Acid Hypophosphorous: Respective 3%,5%

heading

Acid PipmideTrydae 5%

Acid Citric Anhydrous 5%

Propylparaben (Aseptoform-P) 5%

MethylparabenAseptoform-M) 5%

Carbinoxamine Maleate 5%

EuflavineBp (Acriflavine) 5%

VancomycinHcl 5%

Dextro-MethorphHbr 3%

Acyclovir Usp 5%

Sodium Benzoate 3%

Sodium Sulfate 5%

Cupric Chloride 5%

EnoxacinSesquihfrtae 5%

Mama Copolymer 5%

Sodium Valproate 3%

Sodium Cyclamate 5%

Magnesium Hydroxide Paste 5%

Diphenhydramine 3%

Alprazolam 3%

Bacitracin Usp Powder Microniz 5%

ChloromycetinPalmitate 5%

Chlorpheniramine Maleate 5%

Esmomeprazole Magnesium Ec 5%

Fluconazole 3%

Glipizide 5%

Neomycin Sulphate 5%

Polymyxin B Sulphate USP Micro 5%

Lorazepam 5%

NystatinUsp Powder 5%

Ferric Pyrophosphate Nf 5%

Alprazolam 5%

Pyritinol Base Fine Powder 5%

Pyritinol Di-Hcl Mono Hydrate 5%

Bisacodyl 5%

Sodium Picosulphate 5%

Carbamazepine 5%

d) (2) (3) (4)

Co-DergocrineMs (Gram) A 01 5%

Clemastine Hydrogen Fumarate 5%

Calcium Lactobionate Oral 5%

ClamipramineHclEp 5%

Imipramine Hydrochlor/Ds 01 5%

Oxcarbazepine Fine/Ds 05 5%

Calcium Lactobionate Special Grade 5%

TemazepamUsp 28/Ep 4th Ed 5%

LevocetirizineDihydrochloride 5%

BromocriptineMs(G) Msa/Ds 01 5%

Pindolol Base/Ds Pur 5%

Clopamide Base/Ds 01 5%

Pindolol Base 5%

Nimesulide 5%

Enalapril Maleate Usp 23 5%

Cetirizine Dihydrochloride Ep 5%

Famotidine 3%

Fluoxetine Hcl 5%

Doxycycline Hydrochloride Bp 5%

Captopril 5%

Simvastatin Ep 5%

Cefaclor Monohydrate 5%

Lactulose 3%

Albendazole - Human Grade 5%

Clobetasol Propionate 5%

Betamethasone Base 5%

Betamethasone 17-Valerate 5%

Bacitracin Zinc Bp (69 Mcg/Mg) 5%

Hydrocortisone Acetate Micronised 3%

Hydrocortisone Usp Micro 5%

Clotrimazole 3%

Clindamycin Phosphate 5%

Cetirizine Dihydrochloride 5%

Fluconazole 5%

Minocycline Hydrochloride 5%

Neomycin SulphBp 700 U/Mg Mic 5%

Nystatin (Mycostatin Micropul) 5%

Triprolidine Hcl B.P (94%) 5%

Ferrous Sulphate 3%

Polymyxin B SulphBp 8000 U/Mg 5%

ProcyclidineHcl 5%

Mupirocin 5%

d) (2) (3) (4)

Artemether 3%
Lumefantrine 3%
Desmoder H/Hexamethylen Di-Iso 5%
Erythrocin J 5%
Furosemide (Imp) 5%
Glimepiride Granules 0.606% (W/W 5%
(i Mg)

Ketoprofen 5%

Table B
(Excipients/Chemicals)

S. No. Description HS Code Customs

oo Duty (%)

(1) (2) (3) (4)

- 1 Worked grains of other cereals. (Pharmaceutical grade) 1104.2900 5%
- 2 Sterillisable maize (corn) starch (Pharmaceutical grade) 1108.1200 5%
- 3 Gum Benjamin BP (Pharmaceutical grade) 1301.2000 5%
- 4 (i).Balsam, Tolu BP/USP. 1301.9090 5%
(ii).Gum acacia powder BP
(iii). Gumbenzoin, Styrax,
Tragacanth,Xanthan(Pharmaceutical grades)
- 5 Other vegetable saps and extracts (Pharmaceutical grade) | 1302.1900 5%
- 6 Other mucilages and thickeners (Pharmaceutical grade) 1302.3900 5%
- 7 (i).Rhubarb leaves or roots. 1404.9090 5%
(ii).Valerine roots (Pharmaceutical grade)
- 8 Refined palm kernel or babassu oil (Pharmaceutical grade) | _1513.2900 5%
- 9 Other fixed vegetable fats and oils (Pharmaceutical grade) | 1515.1900 5%
- 10 Castor oil (Pharmaceutical grade) 1515.3000 5%
- Vegetable fats and oils (Pharmaceutical grade) 1516.2010 5%
1516.2020
- 12 Sugar (pharmaceutical grade) if imported by manufacturer | 1701.9910 5%
of pharmaceutical Products on the quantity to be
determined by Ministry of Health
- 13 (i).Dextrose(Pharmaceutical grade). 1702.3000 5%
(ii).Dextrose (injectable grade and pharmaceutical
grade)
- 14 Malt extract (Pharmaceutical grade) 1901.9010 5%
- 15 Ethyl alcohol 2207.1000 5%
- 16 (i).Sodium chloride (NaCl). 2501.0090 5%
(ii).Sodium chloride (injectable grade)
(Pharmaceutical grades)
- 17 Oils and other products of the distillation of high 2707.9990 5%
temperature coal tar (Pharmaceutical grade)
- 18 Liquid paraffin (Pharmaceutical grade). 2710.1995 5%

(1) (2) (3) (4)

19 Plastibase (Pharmaceutical grade) 2710.9900 5%

20 Microcrystalline petroleum wax, ozokerite, lignite wax, peat | 2712.9090 5%

wax and other mineral waxes (Pharmaceutical grade)

21 Iodine (Pharmaceutical grade) 2801.2000 5%

22 Boric acid (Pharmaceutical grade) 2810.0020 5%

23 Phosphorous pentachloride (Pharmaceutical grade) 2812.9000 5%

24 (i).Sodium hydroxide 2815.1100 5%

(ii).Sodium hydroxide solid or aqueous solution

(Pharmaceutical grade)

25 Disodium sulphate (Pharmaceutical grade) 2833.1100 5%

26 Sodium sulphate anhydrous (Pharmaceutical grade) 2833.1900 5%

27 Sodium hydrogen carbonate (sodium bicarbonate) 2836.3000 5%

(Pharmaceutical grade)

28 _| Dglucitol (Sorbitol) (Pharmaceutical grade). 2905.4400 5%

29 Acetone (Pharmaceutical grade) 2914.1100 5%

30 Formic acid (Pharmaceutical grade) 2915.1100 5%

31 Acetic acid 2915.2100 5%

32__| Acetic anhydride (Pharmaceutical grade) 2915.2400 5%

33 Ethyl acetate (Pharmaceutical grade) 2915.3100 5%

34 Stearic acid (Pharmaceutical grade) 2915.7010 5%

35 (i).Butyl phthalate 2917.3410 5%

(ii).Dibutylphthalate (Pharmaceutical grade)

36 Hydroxy benzoic acid (Pharmaceutical grade) 2918.2900 5%

37 Propyl Paraben Sodium Salt 2918.2900 5%

38 {{(4-ethyl-2,3-dioxo-1-piperazinyl)Carbonyl amino}-4 2933.5990 5%

hydroxy-benzene acetic acid (HO-EPCP) (Pharma grade)

39 N-Methyl morpholine (Pharmaceutical grade) 2933.9100 5%

40 Methanone 2933.9100 5%

4 1-H-tetrazole-1-acetic acid[TAA](Pharmaceutical grade) 2933.9990 5%

42 (i).2-Methyl-5-mercepto 1 ,3,4- hiazole[MMTD]; 2934.1090 5%

(ii).(Z)-2(2-aminothiazole-4-yl)-2-Tert- 5%

Butoxycarbonyl) methoxyimnno Acetic acid

(ATMA);

(iii).(Z)-2-(2-aminothaizole -4-yl)2-2(tert- 5%

Butoxycarbonyl)- isopropoxyimino Acetic

Acid[ATIBAA or ATBA;

(iv).Sin-methoxyiminoFuranyl Acetic acid Ammonium 5%

Salt(SIMA);

(v).7-{{2-Furany(sin- methoxyimino)acetyl]Jamino}-3- 5%

hydroxymethyl ceph-3-em-4- carboxyclic

acid(Pharma grade);

43 Mica Ester 2934.1090 5%

44 (+)-(S,2S)-2-methylamino-1- phenylpropan-1-ol base 2939.4900 5%

45 Chlorophyll (Pharmaceutical grade) 3203.0090 5%

46 Edible ink (Pharmaceutical grade) 3215.1990 5%

47 Non-ionic surface-active agents 3402.1300 5%

48 Other surface-active agents (Pharma grade) 3402.1990 5%

(1) (2) (3) (4)

49 (i).Alkyl aryl sulfonate. 3402.9000 5%

(ii).Ampnocrin "K" or "KS" (Pharma grade)

50 _| Casein 3501.1000 5%

51 (i)Modified starches (Pharmaceutical grade). 3505.1090 5%

(ii)Rich starch

52 Pencillin G. Amidase enzyme 3507.9000 5%

53 Activated carbon (Pharmaceutical grade). 3802.1000 5%

54 Other activated natural mineral products (Pharmaceutical 3802.9000 5% grade).

55 Stearic acid (Pharmaceutical grade) 3823.1100 5%

56 Industrial fatty alcohols (Pharmaceutical grade) 3823.7000 5%

57 Polyglycerylricinoleates (Pharmaceutical grade) 3907.9900 5%

58 Cellulose nitrates non-plasticised 3912.2010 5%

Table C

(Drugs)

Ss. a Customs duty

No. Description HS Code (°%)

(1) (2) (3) (4)

1 | Dextrose (injectable grade and pharma grade) 1702.3000 10%

2 | Sodium chloride (injectable grade) (Pharmaceutical 2501.0090 5% grade).

3 | Oseltamivir 2922.4990 0%

4 | Zanamivir 2924.2990 0%

5 | All types of vaccines, Interferon and medicines for Respective 0%

Hepatitis. headings

6 | All vaccines and antisera Respective headings 0%

7 | Antihemophilic factor ix (Human) 3002.2090 0%

8 | Blood fraction & immunological products (biological 3002.2090 0% products) including rabies immunological (150 IU per ml) (Human)

9 | Factor viii & plasma derived fibrin sealant. (Human) 3002.2090 0%

10 | Hepatitis B immunoglobuline (Human) 3002.2090 0%

11) Human albumin (Human) 3002.2090 0%

12 | Intravenous immunoglobuline (Human) 3002.2090 0%

13 | Intramuscular immunoglobuline (Human) 3002.2090 0%

14 | Tatanusimmunoglobuline (250 IU/ml) (Human) 3002.2090 0%

15 | Injection Anti-Dimmunoglobulin (human) 3002.9010 0%

300mcg/vial

(1) (2) (3) (4)

16 | Medicinal eye Drops 3004.9050 10%

17 | Ointments, medicinal 3004.9060 10%

18 | Alfacalcidole Injection 3004.9099 0%

19 | All medicines of cancer. An illustrative list is given 3004.9099 0%

below, namely:-

(i). | Aminoglutethimide

(ii). Anastrazole

ii). | Asparaginase

iv). Azathioprine

(v). BCG strain 2-8x108 CFU per vial

vi). Belomycin

(vii). | Bevacizumab

(viii). — Bicalutamide

ix). Bortezomib

(x). Busulfan

xi). Capecitabine

(xii). | Carboplatin

(xiii). Cetuximab

(xiv). Chlorambucil

(xv). Chlormethine

(xvi). Cisplatin

(xvii). Cladribine

(xviii). | Cyclophosphamide

(xix). Cyproterone acetate

(xx). Cytarabine

(xxi). Dacarbazine

(xxii). Dactinomycin

(xxiii). | Danunorubicin

(xxiv). Docetaxel Trihydrate

(xxv). Diethylstilbestrol-Diphosphate Sodium

(xxvi). Disodium Clodronatetetrahydrate

(xxvii). Disodium Pamidronate

(xxviii). | Doxorubicin

(xxix). Epirubicin

(xxx). Erlotinib

- (1) (2) (3) (4)
- (xxxi). Etoposide
- (xxxii). Filgrastim
- (xxiii). Fludarabine
- (xxxiv). 5-Fluorouracil
- (xxv). Flutamide
- (xxxvi). _ Folinic Acid, calcium salt
- (xxxvii). Gemcitabine
- (xxxviii). Goserelin
- (xxxix). Granisetron
- xl). Hydroxyurea
- (xli). — Ibandronic acid
- (xlii). Ifosfamide
- (xlvi). _ Imatinibmisilate
- (xlv). — Irinotecan
- (xlv). Lenograstim
- (xlvii). Letrozole
- (xlviii). Leuprorelin
- (xviii). | Lomustine
- (xlix). Medroxyprogesterone
- (I). | Megestrol
- (li). | Melphalan
- li). | Mercaptopurine
- iii). | Methotrexate
- iv). Mitomycine
- lv). Mitoxantrone
- vi). Octreotide
- (vii). | Ondansetron
- (lviii). Oxaliplatin
- ix). Paclitaxel
- ix). | Pemetrexed
- xi). Procarbazine
- (lxii). Rituximab
- (lxiii). | Sorafenib (as tosylate)
- (xiv). Tamoxifen
- (lxv). 6-Thioguanine

(1) (2) (3) (4)

xvi). Topotecan

xvii). Trastuzumab

(xviii). Tretinoin

Ixix). _ Triptorelin Acetate

(lxx). Tropisetron

Ixxi). Vinblastine

(lxxii). — Vincristine

(lxxiii). Vinorelbine

(xxiv). Zoledronic Acid

(lxxv). Tasigna(Nilotinib) 0%

(lxxvi). | Temozolomide 0%

20 | All medicines of Cardiac. An illustrative list is given 3004.9099 0%

below, namely:—

(i). Abeiximab

(ii). | Adenosine

ii). | Contrast Media for angiography MRI

(lopamidol and lohexol Inj. and etc.)

iv). Dopamine/Dobutamiune

(v). Glyceryltrinitrate infusion or tablets

vi). Isosorbid Injection 8(Mono/dinitrate)]

(vii). | Heparin

(viii). Lopromide (Ultravist)

ix). Nitroglycerine spray

(x). Nitroglycerin tablets

xi). Streptokinase

(xii). | Sodium Amidotrizoate Meglumine

Amidotrizoate (Urograffin)

(xiii). | Reteplase (Thrombolytic treatment of

suspected myocardial infarction)

(xiv). Urokinase

21 | All medicines for HIV/AIDS. An illustrative list is 3004.9099 0%

given below, namely:-

(i). Atazanavir

(ii). Darunavir

(iii). | Diadanosine

(iv). Efavirenz

(1) (2) (3) (4)

(v). Indinavir

(vi). Lamivudine

(vii). Lopinavir

(viii). | Navirapine

(ix). Nelfinavir

(x). Ritonavir

(xi). Saquinavir

(xii). Stavudine

(xiii). | Zaduvidine

(xiv). Zalcitabine

22 | All medicines for thalassaemia. An illustrative list is 3004.9099 0%

given below, namely:-

(i). | Deferasirox

(ii). Defripnone

(iii). | DesferrioxamineMesylate

23. | Drug used for kidney dialysis and kidney transplant, 3004.9099 0%

Hemodialysis solution/ concentrate and Peritoneal

dialysis solution/concentrate, List of drugs is given

below, namely:-

(i). Azathioprin

ii). Basilliximab

(iii). | Cyclosporine

(iv). Daclizumab

v). Everolimus

(vi). | Muromonab-CB3

(vii). | Mycophenolic acid

(viii). | Mycophenolic acid and its salts

24 | Beclomethasone Aerosol/Vials 3004.9099 0%

25 | Cyclosporine Injection 3004.9099 0%

26 | Cyclosporine Microemulsion Cap/Solution and etc 3004.9099 0%

27 | Erythropoietin Injection, Epoetinbeta Erythropotin 3004.9099 0%

alpha

28 | Ipratropium Bromide Aerosol/Vials 3004.9099 0%

29 | Salbutamol Aerosol/Vials 3004.9099 0%

30 | Sodium Fusidate Injection 3004.9099 0%

31 | Vancomycin Chromatographically Purified Injection 3004.9099 0%

32 | Analgesic Medicated Plaster 3005.9090 0%

Table D

(Packing Materials/Raw Materials for Packing/Bandages)

ha Description HS Code oe) duty

(1) (2) (3) (4)

1 Blood Bags CPDA-1: With blood transfusion set pack in Respective 0%

Aluminum foil with set. Heading

2 Surgical tape in jumbo rolls 3005.1010 5%

3 Cetylpyridinium chloride pad 3005.9090 5%

4 Polyacrylate (Acrylic Copolymers) 3906.9090 5%

5 PVC non-toxic tubing (Pharmaceutical grade) 3917.2390 5%

6 PVC lay flat tube material grade (Pharmaceutical grade) 3917.3100 5%

7 Pre-printed polypropylene tubes with tamper proof closures 3917.3910 3%

(with or without dessicant) indicating particulars of registered

drug and manufacturer (Pharmaceutical grade)

8 Other self-adhesive plates, sheets, film, foils, strip and other 3919.1090 5%

lat shapes of plastic (Pharmaceutical grade)

9 Rigid PVC Film (Pharmaceutical grade) 3920.4910 10%

10 PVC/PVDC (Pharmaceutical grade) 3920.4990 5%

11 (i). Plastic eye baths. 3923.1000 5%

(ii). Printed viskerings (Pharmaceutical grade)

12 Printed poly bags for infusion sets (Pharma grade) 3923.2100 5%

13 | Non-toxic plastic bags for I.V. solutions and other infusions 3923.2900 5%

(Pharmaceutical grade)

14 Plastic nebulizer or dropper bottles (Pharma grade). 3923.3090 5%

15 | Stopper for J.V. Solutions (Pharmaceutical grade). 3923.5000 5%

16 Piston caps 3926.9099 5%

17 (i) 13 mm Rubber stoppers for injections. 4016.9990 5%

(ii) 20 mm and 32 mm Rubber stopper for injections

(Pharmaceutical grade)

18 | Collagen strip (catgut) (Pharmaceutical grade) 4206.0000 5%

19 | Medical bleached craft paper with heat seal coating 4810.3900 5%

(Pharmaceutical grade)

20 (i) Self-adhesive paper and paper board. 4811.4100 5%

(ii) Cold seal coated paper (Pharmaceutical grade)

21 Paper and paper board coated, impregnated or covered with 4811.5990 5%
plastic (Pharmaceutical grade)

22 | Paper Core for Surgical Tape (Pharmaceutical Grade) 4822.9000 5%

23 (i) Other packing containers, including record sleeves 4819.5000 5%

(ii) | Glassine sleeve (Pharmaceutical grade)

(1) (2) (3) (4)

24 | Laminated heat sealable paper 4811.4900 5%

25 | Kraft paper (wax coated) 4811.6010 5%

26 | Non-woven paper 4811.9000 5%

27 | Non-woven fabric 5603.9200 5%

5603.9300

28 | Coated Fabric 5903.9000 5%

29 | Empty glass infusion bottle with and without graduation USP 7010.9000 5%

II (Pharmaceutical grade)

30 (i) Neutral glass cartridges with rubber dices and 7010.9000 5% plungers and aluminium seals.

(ii) Neutral glass vials 1-2 ml U.S.P-1.

(iii) | Moulded glass vials U.S.P. Type III (for antibiotics

Inj-powder).

(iv) Glass bottle USP type I.

(v) Neutral, clear glass, USP type | (pre- sterilized) close mouth.

(vi) Moulded glass vials (Pharmaceutical grade)

31 (i) Aluminum foil, "printed" coated with mylar polyester 7607.1990 5%

or surlyn monomer resin on one side and vinyl 7607.2000

coating on the other side indicating particulars of drugs and manufacturers (Pharmaceutical grade).

(ii) Aluminum foil printed, indicating particulars of drugs and manufacturers in rolls for wrapping.

(iii) Printed Aluminium Foil for Sachet/I.V. Infusion Bag]

(iv) — Printed Alu+Alu-Cold forming Aluminium Foil bearing the particulars of drugs and manufacturers Pharmaceutical grade].

(v) Aluminium Foil coated with nucryl resin Top and bottom

(vi) Printed Aluminium Bag for I.V. Solutions/Infusion

32 (i). Anodized aluminum bottle. 7612.9090 5%

(ii). | Rubber plug tear off seal.

(iii). Closing lid (aluminium A¹, High density polyethylene/polypropylene) (Pharmaceutical Grade)

33 (i) Stoppers for I.V. solutions. 8309.9000 5%

(ii) Tear off aluminium seals for injectables.

(iii) Flip off seals for injectable vials.

(iv) | Rubber plug with Tear off seal.

(v) — Closing lid (Aluminium A1. High density polyethylene/polypropylene) (Pharmaceutical grade)

34 | Eyeless sutures needles (Pharmaceutical grade) 9018.3200 5%

35 | Non-toxic plastic bags for I.V. solutions of dextrose and other 9018.3910 5% infusions (Pharmaceutical grade)

Table E

(Diagnostic Kits/Equipment)

S.No. Description HS Code oe) duty

(1) (2) (3) (4)

1 4C EsTrionyx 3822.0000 5%

2 5C Cell control Lnormal 3822.0000 5%

3 Albumin beg 3822.0000 5%

4 Alkaline phosphatase (Alb) 3822.0000 5%

5 Ammonia Modular 3822.0000 5%

6 Aslo tin 3822.0000 5%

7 Bilirubin kit 3822.0000 5%

8 Blood cancer ki 3822.0000 5%

9 Blood glucose test strips 3822.0000 5%

10 Bovine precision multi sera 3822.0000 5%

11 Breast cancer kit 3822.0000 5%

12 CBC Reagent (For hematology analyzer) Complete blood 3822.0000 0%
count reagent

13 Cervical cancer/HPV kit 3822.0000 5%

14 Ckcreatinin kinase (mb) 3822.0000 5%

15 | Cknac 3822.0000 5%

16 __| Control 3822.0000 5%

17 Control Sera 3822.0000 5%

18 Cratininsysi 3822.0000 5%

19 Crp control 3822.0000 5%

20 Detektiion cups 3822.0000 5%

21 DNA SSP DRB GenriclC 3822.0000 5%

22 __| Elisa Eclia Kit 3822.0000 0%

23 __| Ferritin kit 3822.0000 5%

24 __| Glulcose kit 3822.0000 5%

25 | HCV 3822.0000 5%

26 __| HCV amp 3822.0000 5%

27 __| Hey 3822.0000 5%

28 __| HdI Cholesterol 3822.0000 5%

29 __| HdI/ldichol 3822.0000 5%

30 __| HEV (Hepatitis E virus) 3822.0000 5%

31 HIV Kits 3822.0000 5%

32 __| Hla B27 3822.0000 5%

33 .C.T. (Immunochemical kit) 3822.0000 0%

34 D-DA Cel 3822.0000 5%

35 ge 3822.0000 5%

36 mmunoblast (western blot test). 3822.0000 0%

37 Inorganic Phosphorus kit 3822.0000 5%

38 SE Standard 3822.0000 5%

39 __| Kit amplicon kit (for PCR) 3822.0000 5%

40 Kit for vitamin B12 estimation 3822.0000 5%

41 Kits for automatic cell separator for collection of platelets 3822.0000 0%

42 Lac 3822.0000 5%

43 Lchsv 3822.0000 5%

44 Ldh kit (lactate dehydrogenase kit) 3822.0000 5%

(1) (2) (3) (4)

45 Lipids 3822.0000 5%

46 Liss Coombs 3822.0000 5%

47 |_NAVKICL 3822.0000 5%

48 | Oligo 3822.0000 5%

49 Pac 3822.0000 5%

50 PCR kits 3822.0000 0%

51 Pregnancy test 3822.0000 5%

2 Protein kit 3822.0000 5%

53 Proteins 3822.0000 5%

54 Reticulocyte count (control) Retic C Control 3822.0000 5%

55 Ring 3822.0000 5%

56 Standard or calibrator 3822.0000 5%

57 Strips for sugar test 3822.0000 5%

58 |_ Tina quani 3822.0000 5%

59 | Typhoid ki 3822.0000 5%

60 U 3822.0000 5%

61 U/CSF 3822.0000 5%

62 Ua plus 3822.0000 5%

63 UIBC (Unsaturated iron binding capacity) 3822.0000 5%

64 Urea uv ki 3822.0000 5%

65 Urine Analysis Strips 3822.0000 5%

66 Urine test strips 3822.0000 5%

67 |_ Vitros Diagnostic kit 3822.0000 5%

Part-II

Raw Materials/Inputs for Poultry and Textile Sector; Other Goods

The imports under this part shall be subject to following conditions,

besides the conditions specified in the Table given below namely:—

(i) the designated/authorized person of the following Ministries, or as the case may be, companies shall furnish all relevant information as detailed in the table below on line to the Customs Computerized System, accessed through the unique users identifier obtained under section 155D of the Customs Act, 1969, along with the password thereof, namely:—

(a) Ministry of Industries, Production and Special Initiatives, in case of imported goods specified against serial numbers 2400 of Table;

(b) M/s Lotte Chemical Pakistan Ltd, in case of imported goods specified against serial number 26 of Table;

(c) Ministry of Live Stock and Dairy Development, in case of goods, specified against serial number 15 and 20 of Table;

(ii)

(iii)

the importer shall file the Goods Declaration online through Pakistan Customs Computerized System where operational, and through a normal hard copy in the Collectorates/Custom-stations, in which the Pakistan Customs Computerized System is not operational as yet.

in already computerized Collectorates and Custom-stations where the Customs Computerized System is not yet operational, the Director Reforms and Automation or any other authorized officer shall feed the requisite information about clearance/release of goods under this notification in the Customs Computerized System on daily basis, and the data obtained from the Custom-stations, which have not yet been computerized, on weekly basis.

Table

Sr. Description PCT Code | Customs Condition

No. duty (%)

(1) (2) (3) (4) (5)

1 Breeding bulls 0102.2910 0% Nil

2 | Hatching (Fertilized) egg | 0407.1100 3% Nil

for grandparent and parent

stock of Gallus domesticus

(chicken)

3 Bovine semen 0511.1000 0% Nil

4 Fresh and Dry Fruits from 08.00 10% Of Afghanistan origin and

Afghanistan imported from Afghanistan

i) Spices (Mixtures referred to | 0910.9100 11% If imported by units certified by in Note 1(b) to Chapter 9) Ministry of National Food

Security and Research to be

vertically integrated — poultry

processing units engaged in

production of value added

chicken products

6 | Wheat 10.01 0% Nil

7 | Sunflower seeds 1206.0000 0% For sowing purpose only as

certified by Ministry allocated

with the business of national

food security and research.

8 | Mustard seeds 1207.5000 0% -do-

9 | Canola seeds 1205.9000 0% -do-

(1) (2) (3) (4) (5)

10 | Carrageenan Food Gel 1302.3900 11% If imported by units certified by
Ministry of National Food
Security and Research to be
vertically integrated — poultry
processing units engaged in
production of value added
chicken products.

11 | Cane Sugar 1701.1390 0% If imported by private sector
1701.1400

12 | Beet Sugar 1701.1200 0% If imported by private sector
13 | White crystalline cane 1701.9910 0% Nil
sugar

14 | White crystalline beet sugar | 1701.9920 0% Nil

15 | Mixes and doughs for the | 1901.2000 11% If imported by units certified by
preparation of bakers' Ministry of National Food
wares of heading 19.05 Security and Research to be
vertically integrated — poultry
processing units engaged in
production of value added
chicken products.

16 | Food preparations 1901.9020 16% -ditto-
1901.9090

17 | Bread crumbs 1905.9000 16% -ditto-

18 | Sauces and preparation | 2103.9000 16% -ditto-
therefor, mixed condiments
and mixed seasonings

19 | Sodium Iron (Na Fe EDTA), | Respective 0% Nil
and other premixes of | headings
Vitamins, Minerals and
Micro- nutrients — (food
grade)

20 | Growth promoter premix 2309.9000 10% Nil

21 | Vitamin premix 2309.9000 10% Nil

22 | Choline Chloride 2309.9000 10% Nil

23 | Mineral premix 2309.9000 10% Nil

24 | Cattle Feed Premix 2309.9000 5% This facility shall be available for

dairy sector, subject to
certification by the Ministry of
Livestock and Dairy
Development.

(1) (2) (3) (4) (5)

25 | Vitamin B12 (feed grade) 2309.9000 10% Ni

26 | Vitamin H2 (feed grade) 2309.9000 10% Ni

27 | Fish and Shrimp Feed 2309.9000 0% Ni

28 | Poultry feed preparation 2309.9000 10% Ni

(coccidiostats)

29 | Calf Milk 2309.9000 10% This facility shall be available for
Replacer(CMR)(color dyed) dairy sector, subject to
certification by the Ministry of
Livestock and Dairy
Development.

30 | Growth promoter premix 2309.9000 5% If imported by Sales Tax
Vitami : registered manufacturers of
itamin premix poultry feed
Vitamin B12 (feed grade)
Vitamin H2(feed grade)

31 | Unground 2510.1000 0% If imported by the Phosphatic
Fertilizer Industry, notified by the
Ministry of Industries.

32 | Chrysotile Asbestos 2524.9000 15% If imported by the manufacturers
of Powder Coatings subject to
annual quota determination by
the Input Output Co-efficient
Organization (IOCO).

33 | Phosphoric acid 2809.2010 0% If imported by the Phosphatic
Fertilizer Industry, notified by the
Ministry of Industries.

34 | Ethylene 2901.2100 3% If imported by _ industrial
consumers for self-consumption

35 i) Para xylene 2902.4300 0% If imported by Mls. Lotte

ii) Acetic acid 2915.2100 Chemical Pakistan Ltd.
iii) Hydrogen 2811.1990

Bromide 3815.1200

iv) Palladium on

carbon

36 | Ethylene Dichloride 2903.1500 3% If imported by _ industrial
consumers for self-consumption

37 | Ethylene glycol (ethanediol) | 2905.3100 0% Nil

(MEG)

(1) (2) (3) (4) (5)

38 | PTA 2917.3610 5% Nil

39 | Furazolidone (feed grade) 2934.9910 10% Nil

40 | Paprika Liquid 3203.0090 11% If imported by units certified by
Ministry of National Food
Security and Research to be
vertically integrated — poultry
processing units engaged in
production of value added
chicken products.

41 | Stamping Foils 3212.1000 0% Nil

42 | Chilli Extract 3302.1090 3% If imported by units certified by
Ministry of National Food
Security and Research to be
vertically integrated — poultry
processing units engaged in
production of value added
chicken products.

43 | Fatty Alcohol Ethoxylate 3402.1300 5% If imported by manufacturers of
Sodium Lauryl Ether Sulphate,
registered under the Sales Tax
Act, 1990.

44 (i). Adhesives based | 3506.9190 11% If imported by the manufacturers

on polymers or rubbers of Diapers registered under the
(ii. Hot melt Sales Tax Act, 1990 subject to
adhesives annual quota determination by
the IOCO and certification by the
Engineering Development Board
that the imported goods are not

manufactured locally.

45 | Products registered under 3808.9170 0% Ni

the Agriculture Pesticides
Ordinance, 1971

46 | Other pesticides 3808.9199 0% Ni

47 | Herbicides, anti-sprouting 3808.9310 0% Ni

products and plant growth
regulators

48 | Herbicides, anti-sprouting | 3808.9390 0% Ni

products and plant growth

regulators

49 | Other 3808.9990 0% Ni

50 | Linear Alkyl Benzene 3817.0000 0% Ni

(1) (2) (3) (4) (5)

51 | Pet Resin Bottle Grade 3907.6120 | 8.5% Nil

3907.6920

52 | Polyester Resin 3907.9900 | 15% | !fimported by the manufacturers of Powder Coatings registered under the Sales Tax Act, 1990 and subject to annual quota determination by the |OCO.

53 | Polyamide-6, -11, -12, -6, 3908.1000 3% Nil
6, -6, 9, -6, 10 or -6, 12

54 | Other polyamides in 3908.9000 3% Nil
primary form

55 | Poly (methylene phenyl 3909.3100 5% Nil
isocyanate) (crude MDI,
polymeric MDI)

56 | Pre-laminated Tape 3919.1090 16% | If imported by the manufacturers
9 of Diapers registered under the
3920.9900 16% Sales Tax Act, 1990 subject to
annual quota determination by
the IOCO and certification by the
Engineering Development Board
that the imported goods are not
manufactured locally.

57 | Frontal Tape 3919.9090 16% -do-
3920.9900 16%

58 | PE + NW laminate sheet 3920.1000 16% -do-

59 | Poly back sheet 3920.1000 16% -do-
3920.9900

60 | Film of ethylene 3920.1000 | 16% | If imported by a Sales Tax
registered manufacturer of
aseptic plastic packages meant
for liquid foods, subject to quota
determination by IOCO

61 | Plastic Film (Medical 3920.2040 | 10% | !fimported by the manufacturers
grade) 3921.9090 of Disposable/Auto disable
, syringes registered under the
Sales Tax Act, 1990 and subject
to annual quota determination by
the IOCO.

62 | Uncoated Film of Poly 3920.6200 | 11% | !fimported by the manufacturers
(ethylene terephthalate) of Metalized Yarn registered
under the Sales Tax Act, 1990
subject to annual quota
determination by the |OCO.

(1) (2) (3) (4) (5)

63 | Perforated Poly Film 3920.9900 16% If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally.

64 | Waist Band Barrier 3921.9090 16% -do-

65 | Raw Hides & Skins 41.01 0% Ni

66 | Raw Skins 41.02 0% Ni

67 | Other Raw Hides and Skins 41.03 0% Ni

(excluding

4103.3000)

68 | In the wet state (including | 4105.1000 0% Ni

wet- blue) 4106.2100

69 | Blister Paper 4802.6990 10% If imported by the manufacturers

of J.V. Canola registered under

the Sales Tax Act, 1990 and

subject to annual quota

determination by the JOCO.

70 | Uncoated paper and 4805.9290 15% If imported by the Liquid food

paperboard packaging industry for dairy and

juices registered under the Sales

Tax Act, 1990, and subject to

annual quota determination by

the IOCO.

71 | Yarn of nylon or other 5402.4500 7% Ni

polyamides

72 | Yarn of viscose rayon, 5403.3100 5% Ni

untwisted or with a twist not

exceeding 120 turns per

meter

73 | Of polyesters 5501.2000 6.5% Ni

74 | Acrylic or modacrylic 5501.3000 6.5% Ni

75 | Of polypropylene 5501.4000 6.5% Ni

(1) (2) (3) (4) (5)

76 | Filament tow of other 5501.9000 6.5% Ni

polymers

77 | Artificial filament tow 5502.9090 6.5% Ni

78 | Of polyesters not 5503.2010 7% Ni

exceeding 2.22 decitex

79 | Of other polyester 5503.2090 6% Ni

80 | Acrylic or modacrylic 5503.3000 6.5% Ni

81 | Of polypropylene 5503.4000 6.5% Ni

82 | Other synthetic staple fibre | 5503.9000 6.5% Ni

83 | Of synthetic fibers 5505.1000 6.5% Ni

84 | Of artificial fibers 5505.2000 6.5% Ni

85 | Of polyesters 5506.2000 6.5% Ni

86 | Acrylic or modacrylic 5506.3000 6.5% Ni

87 | Other synthetic staple fibre | 5506.9000 6.5% Ni

88 | Non-wovens, whether or 5603.1100 11% If imported by the manufacturers

not impregnated, coated, 5603.1200 of Diapers registered under the

covered or laminated for Sales Tax Act, 1990 subject to

man-made filaments. annual quota determination by
the IOCO and certification by the
Engineering Development Board
that the imported goods are not
manufactured locally.

89 | Acquisition layer 5603.9200 16% -do-

90 | Loop pile fabric 6001.2210 16% -do-

6001.2290

91 | Silver 71.06 0% Nil

92 | Gold 71.08 0% Nil

93 | Carbon Steel Strips of | 7226.9200 11% If imported by safety blades

thickness 0.09 to 0.1 mm manufacturers registered under and width 22.2 to 22.4 mm the Sales Tax Act, 1990, as per quota determined by IOCO.

94 | Bicycle Chain Parts 7315.1990 15% If imported by Bicycle chain manufacturers registered under the Sales Tax Act, 1990 as per quota determined by IOCO.

(1) (2) (3) (4) (5)

95 | Aluminium Wire not alloyed | 7605.1900 11% If imported by the manufacturers of Metalized Yarn registered under the Sales Tax Act, 1990 subject to annual quota determination by the |OCO.

96 | Coils of aluminium alloys 7606.9220 8% If imported by registered local manufacturer of aluminum beverage cans subject to Quota determined by |OCO.

97 | CKD kits for compression- | 8408.9000 3% This concession is only available ignition internal combustion to those parts of CKD kits as are piston engines (diesel not manufactured locally if engines of 3 HP to 36 HP) imported by local manufacturers

/ assemblers of these engines.

98 | Permanent magnets of | 8505.1100 0% If imported by local metal manufacturers of DC Fans

subject to annual quota

determine by IOCO.

99 | Lead Acid Batteries for | 8507.2010 11% If imported by Telecom Telephone Exchanges companies registered —_with

Pakistan Telecommunication

Authority

100 | Cellular Mobile Phone 8517.1210 0% Nil

101 | Cellular mobile phones in | 8517.1211 0% i. If imported by local CKD/SKD condition assemblers/ manufacturers

duly certified by Pakistan Telecommunication Authority (PTA) subject to quota determination by the Input Output Co-efficient Organization (IOCO).

ii, Imports shall be subject to production of type approval certificate from PTA.

iii. Local assemblers/ manufacturers shall furnish consignment wise NOC from

PTA.

102 | Machines for the reception, | 8517.6210 0% Nil
conversion and | 8517.6220
transmission or | 8517.6230
regeneration of voice, | 8517.6240
images or other data, | 8517.6250
including switching and | 8517.6260
routing apparatus 8517.6290

8418.6940

(1) (2) (3) (4) (5)

103 (i) Set top boxes for | 8517.6950 11% Subject to type approval by gaining access to PEMRA. This concession will be internet available till 30-06-2018.

(ii) TV broadcast | 8525.5020

transmitter

(iii) Reception 8528.7110

apparatus for

receiving — satellite

signals of a kind

used with TV

(satellite dish

receivers)

(iv) Other set top | 8528.7190

boxes 8528.7290

104 (i). Electronic 8542.3900 0% If imported by SIM and Smart integrated circuits Card manufacturers registered

(SIM Chip) under Sales Tax Act, 1990, as

per quota determined by IOCO

as per procedure prescribed in

(ii). Magneticsheets | 85198190 | 5% — | SRO 565(I) /2006.

(iii). Glue Tape 5807.1030 5%

Lamination for dye

bonding of chip

(iv). Polyvinyl Chloride | 3920.4910 5%

(PVC) Rigid Film

(v). Biaxially Oriented | 3920.2040 5%

Polypropylene

(BOPP) film,

laminated

105 | Ships and other floating | 8901.1000 0% The exemption shall be available

crafts including — tugs, | 8901.2000 up to the year 2020, subject to

survey vessels and other | 9994 3999 the condition that the ships and

specialized crafts 8901.9000 crafts are used for the purpose

purchased or bare-boat . for which they were procured,

chartered by a Pakistani 8902.0000 and in case such ships and

entity and flying Pakistani | 8904.0000 crafts are used for demolition

flag. 8905.1000 purposes, full customs duties

8905.2000 and other charges applicable to

8905.9000 ships and crafts purchased for

8906.1000 demolition purposes shall be

chargeable.

8906.9000

8907.9000

(1) (2) (3) (4) (5)

106 | Defence stores, excluding | 93.00 & 15% If imported by the Federal
those of the National | Respective Government for the use of
Logistic Cell headings Defence Services whether the

goods have been imported
against foreign exchange
allocation or otherwise.

107 | Paper for printing of Holy | 4802.5510 0% (i) If imported by a
Quran Federal or — Provincial

Government Institution or a
Nashir-e-Quran approved
by respective Provincial
Quran Board for printing of
Holy Quran and having
specification 60 gm/m² in
20X36 inches or 20X30
inches sheets

(ii) In case of Nashir-e-
Quran the quantity of paper
to be imported would be
determined by |OCO

108 | (i) Cable filling/flooding 3824.9999 5% If imported by a Sales Tax

compound registered person engaged in
manufacturing of Optical Fiber
ti) rovbuiyiene 3907-7000 Cable subject to quota
erepninataate determination by IOCO
(iii) Fiber reinforced 3916.9000
plastic/glass
reinforced
polypropylene
(iv) Water 5604.9000
blocking/swelling tape
(v) Multimode Optical 9001.1000
Fiber

109 (i) Multi-ply (clay 4810.9200 18% If imported by a Sales Tax
coated paper and registered manufacturer of
paper board Aseptic cartons liquid food

. . . packaging material, subject to
Gi) Aluminum foil 7607.1100 18% are
(rolled but not further quota determination by |OCO
worked)

110 | Lithium iron phosphate 8506.5000 8% Nil

battery (Li-Fe-PO4)

(1) (2) (3) (4)

Machinery and equipment, not manufactured

1. 8443.1951 0% locally, If imported by Textile industrial units

registered with Ministry of Textile Industry

2. 8444.0000 0% -do-

3. 8445.1100 0% -do-

4. 8445.1200 0% -do-

5. 8445.1300 0% -do-

6. 8445.1910 0% -do-

7. 8445.1990 0% -do-

8. 8445.2000 0% -do-

9. 8445.3000 0% -do-

10. 8445.4010 0% -do-

11. 8445.4020 0% -do-

12. 8445.4030 0% -do-

13. 8445.4090 0% -do-

14. 8445.9000 0% -do-

15. 8446.1000 0% -do-

16. 8446.2100 0% -do-

17. 8446.2900 0% -do-

18. 8446.3000 0% -do-

19. 8447.1100 0% -do-

20. 8447.1200 0% -do-

21. 8447.2000 0% -do-

22. 8447.9010 0% -do-

23. 8447.9090 0% -do-

24. 8448.1100 0% -do-

25. 8448.1900 0% -do-

26. 8449.0000 0% -do-

27. 8451.1000 0% -do-

(1) (2) (3) (4)
28. 8451.2900 0% -do-
29. 8451.3000 0% -do-
30. 8451.4010 0% -do-
31. 8451.4020 0% -do-
32. 8451.4030 0% -do-
33. 8451.5000 0% -do-
34. 8451.8010 0% -do-
36. 8451.8020 0% -do-
36. 8451.8030 0% -do-
37. 8451.8040 0% -do-
38. 8451.8050 0% -do-
39. 8451.8060 0% -do-
40. 8451.8070 0% -do-
41. 8451.8090 0% -do-
42. 8452.2100 0% -do-
43. 8452.2900 0% -do-

Explanation:—For the purpose of this Part the expression “excluding those manufactured locally” means the goods which are not included in the list of locally manufactured goods specified in General Order issued by the Federal Board of Revenue or as the case may be, certified as such by the Engineering Development Board.

Part-V

Import of Automotive Vehicles (CBUs)
Under Automotive Development Policy (ADP) 2016-21

TABLE
S.No. Description PCT Code Customs Duty

(1) (2) (3) (4)

1. Agricultural Tractors, having an engine capacity exceeding 8701.9220 15%
26 kW but not exceeding 75kW 8701.9320
2. Agricultural Tractors (other than mentioned at S. No. 1 8701.9100 10%
above) 8701.9400
8701.9500

(1) (2) (3) (4)

- 3. Fully dedicated LNG buses (CBU) 8702.9030 1%
- 4. Fully dedicated LPG buses (CBU) 8702.9040 1%
- 5. Fully dedicated CNG buses (CBU) 8702.9050 1%
- 6. Hybrid Electric Vehicle (HEV) (CBU: 8702.2090 1%
Hybrid Electric Vehicle (HEV) (CBU) 8702.3090 1%
- 7. Hybrid Electric Vehicle (HEV) (CBU) 8704.2214 1%
8704.2294
- 8704.2340
- 8704.3240
- 8. Trailers 87.16 15%

Part-VI

Imports of Aviation Related Goods

i.e. Aircrafts and Parts etc. by Airline Companies/Industry

under National Aviation Policy 2015

Note:—For the purposes of this Part, the following conditions shall apply besides the conditions as specified in column (5) of the Table below:—

@

(ii)

the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify that the imported goods/items are the company's bona fide requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;

the exemption shall be admissible on production of certificate by the Aviation Division, Government of Pakistan to the effect that the intending importer is operating in the country or intends to operate in the country in the airline sector;

(iii) the list of imported items is duly approved by the Aviation Division, Government of Pakistan in line with Policy Framework approved by the Government of Pakistan;

(iv) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall furnish an undertaking to the customs authority at the time of import that the goods imported shall be used for the purpose as defined/notified by the Aviation Division, Government of Pakistan under the Aviation Policy; and

(v) in case of deviation from the above stipulations, the Collector of Customs shall initiate proceedings for recovery of duty and taxes under the relevant laws.

TABLE

he Description of goods PCT Code Customs-duty Special Condition

(1) (2) (3) (4) (5)

1. | Aircraft 8802.4000 0% Whether imported or acquired on wet or dry lease. In case of Mis Pakistan International Airlines Corporation — this exemption shall be admissible on and from the 19 March, 2015.

2. | Spare parts Respective 0% For use in aircraft, trainer headings aircraft and simulators.

3. Maintenance Kits Respective 0% For use in trainer aircraft headings (8802.2000 & 8802.3000).

4. Machinery, equipment | Respective 0% For setting up & tools headings Maintenance, Repair & Overall (MRO) workshop by MRO company recognized by Aviation Division.

5. Machinery, Respective 0% On one time basis for equipment, headings exclusive use of New/ operational tools, Greenfield airports by furniture & fixture company authorized by Aviation Division.

6. | Aviation simulators Respective 0% On one time basis for
headings aircrafts by airline company
recognized by Aviation
Division.

(1) (2) (3) (4)

1 Ostriches 0106.3300 0

0301.9100

0301.9200

2 . . . 0301.9300

Live (baby) Fish for breeding in commercial fish farms 0

0301.9400

0301.9500

0301.9900

3 Potatoes 0701.9000 0

4 Tomatoes, fresh or chilled. 0702.0000 0

5 Onions and shallots 0703.1000 0

6 Garlic 0703.2000 0

7 Cauliflowers and headed broccoli 0704.1000 0

8 Peas (*Pisum sativum*) 0713.1000 0

9 Grams (dry whole) 0713.2010 0

10 Grams split 0713.2020 0

11 Other 0713.2090 0

42 Vignaradada Cywieek Vignamungo (L.)Hepper or 0713.3100 0

13 Small red (Adzuki) beans (*Phaseolus* or *vignaangularis*) 0713.3200 0

44 vulgar) beans, including white pea beans (*Phaseolus* 0713.3300 0

15 | Veandzcasubteranea) nn (t3. 9400] 0

16 Cow peas (*Vignaunguiculata*) 0713.3500 0

17 Green beans (dry whole) 0713.3910 0

18 Green beans (split) 0713.3920 0

19 Other 0713.3990 0

20 Dry whole 0713.4010 0

21 Split 0713.4020 0

(1) (2) (3) (4)

22 | \Veitaba vr eauina, Viietabaverminas) | 97188000] 0

23 Pigeon peas (Cajanuscajan) 0713.6000 0

24 Black matpe (dry whole) 0713.9010 0

25 Mash dry whole 0713.9020 0

26 Mash split or washed 0713.9030 0

27 Other 0713.9090 0

28 Pepper seeds for sowing 0904.1130 0

29 Other 0904.1190 0

30 Cinnamon (Cinnamomumzeylanicum Blume) 0906.1100 0

31 Other 0906.1900 0

32 Neither crushed nor ground 0908.1100 0

33 Neither crushed nor ground 0908.2100 0

34 In powder or in flakes 2504.1000 0

35 Silica sands and quartz sands 2505.1000 0

36 Quartz 2506.1000 0

37 Quarizite 2506.2000 0

38 Kaolin and other kaolinicclays,whether or not calcined. 2507.0000 0

39 Fire-clay 2508.3000 0

40 Other clays 2508.4000 0

4 Andalusite, kyanite and sillimanite 2508.5000 0

42 Mullite 2508.6000 0

43 Chamotte or dinas earths 2508.7000 0

44 Natural barium sulphate (barytes) 2511.1000 0

45 Natural barium carbonate (witherite) 2511.2000 0

Siliceous fossil meals (for example, kieselguhr, tripolite and

46 diatomite) and similar siliceous earths, whether or not | 2512.0000 0
calcined, of an apparent specific gravity of 1 or less.

47 Pumice stone 2513.1000 0

48 Emery 2513.2010 0

49 Garnet natural 2513.2020 0

50 Other 2513.2090 0

Slate, whether or not roughly trimmed or merely cut, by

51 sawing or otherwise, into blocks or slabs of a rectangular | 2514.0000 0
(including square) shape.

52 Aviation spirit 2710.1220 0

(1) (2) (3) (4)

53 Spirit type jet fuel 2710.1230 0

54 Kerosene 2710.1911 0

55 J.P.1 2710.1912 0

56 J.P.4 2710.1913 0

57 Other jet fuels 2710.1914 0

58 Light diesel oil 2710.1921 0

59 Spin finish oil 2710.1998 0

60 Natural gas 2711.1100 0

61 Propane 2711.1200 0

62 Butanes 2711.1300 0

63 Ethylene, propylene, butylene and butadiene 2711.1400 0

64 L.P.G. 2711.1910 0

65 Natural gas 2711.2100 0

66 Potassium chlorates 2829.1910 0

67 Sodium hydrogen sulphide 2830.1010 0

68 Other 2830.1090 0

69 Sodium hydrogen sulphite 2832.1010 0

70 Thiosulphates 2832.3000 0

71 Sulphates of ferrous 2833.2910 0

72 Sulphates of lead 2833.2920 0

73 | Alums 2833.3000 0

74 Peroxosulphates (persulphates) 2833.4000 0

5 iphostines) (hypophosphites) and phosphonates 2835.1000 0

76 Of mono sodium 2835.2210 0

77 Other 2835.2290 0

78 Of potassium 2835.2400 0

79 Calcium hydrogen orthophosphate ("dicalcium phosphate") 2835.2500 0

80 Other phosphates of calcium 2835.2600 0

81 Of aluminium 2835.2910 0

82 Of sodium 2835.2920 0

83 Of trisodium 2835.2930 0

84 Other 2835.2990 0

85 Peroxoborates (perborates) 2840.3000 0

86 Urea, whether or not in aqueous solution 3102.1000 0

(1) (2) (3) (4)

87 Ammonium sulphate 3102.2100 0

88 Other 3102.2900 0

89 Ammonium nitrate, whether or not in aqueous solution 3102.3000 0

90 Mixtures of ammonium nitrate with calcium carbonate or 3102.4000 0

other inorganic non fertilising substances

91 Crude 3102.5010 0

92 Other 3102.5090 0

93 Double salts and mixtures of calcium nitrate and ammonium 3102.6000 0
nitrate

94 Mixtures of urea and ammonium nitrate in aqueous or 3102.8000 0
ammoniacal solution

95 Other, including mixtures not specified in the foregoing 3102.9000 0
subheadings

3103.1100

96 Superphosphates 3103.1900 0

97 Other 3103.9000 0

98 Potassium chloride 3104.2000 0

99 Potassium sulphate 3104.3000 0

00 | Other 3104.9000 0

ot Goods of this Chapter in tablets or similar forms or in 305.1000 0

packages of a gross weight not exceeding 10 kg

02 Mineral or chemical fertilisers containing the three fertilising 3105.2000 0
elements nitrogen, phosphorus and potassium

03 Diammonium hydrogen orthophosphate (diammonium 3105.3000 0
phosphate)

Ammonium dihydrogen orthophosphate (monoammonium

04 | phosphate) and mixtures thereof with diammonium hydrogen | 3105.4000 0
orthophosphate (diammonium phosphate)

05 Containing nitrates and phosphates 3105.5100 0

06 Other 3105.5900 0

07 Mineral or chemical fertilisers containing the two fertilising 3105.6000 0
elements phosphorus and potassium

08 Other 3105.9000 0

09 | Quebracho extract 3201.1000 0

10 | Wattle extract 3201.2000 0

11 | Acacia catechu (cutch) 3201.9010 0

12 | Oak or chestnut extract 3201.9020 0

13 | Gambier 3201.9030 0

(1) (2) (3) (4)

14 | Other 3201.9090 0

15 | For leather industry 3808.9220 0

16 | Water quality testing kits 3822.0000 0

17 | Ion exchangers of condensation type 3914.0010 0

18 | Ionexchangers of the polymerization type 3914.0020 0

19 Natural rubber latex, whether or not pre-vulcanized 4001.1000 0

20 | Smoked sheets 4001.2100 0

21 | Technically specified natural rubber (TSNR) 4001.2200 0

22 | Other 4001.2900 0

23 nme gutta-percha, guayule, chicle and similar natural 4001.3000 0

24 | Latex 4002.1100 0

25 | Latex 4002.5100 0

26 | Latex 4002.9100 0

Whole hides and skins,unsplit, of a weight per skin not | 4101.2000

27 | exceeding 8 kg when simply dried, 10 kg when dry salted, or 0

16 kg when fresh, wet salted or otherwise preserved

28 | Full grains, unsplit; grain splits 4104.1100 0

29 | Other 4104.1900 0

30 | Full grains, unsplit; grain splits 4104.4100 0

31 | Other 4104.4900 0

32 n the wet state (including wet- blue) 4105.1000 0

33 n the dry state (crust) 4105.3000 0

34 n the wet state (including wet-blue) 4106.2100 0

35 n the dry state (crust) 4106.2200 0

36 | Of reptiles 4106.4000 0

37 _| In the wet state (including wet blue) 4106.9100 0

38 n the dry state (crust) 4106.9200 0

39 | Full grains, unsplit 4107.1100 0

40 | Grain splits 4107.1200 0

41 | Other 4107.1900 0

42 | Full grains, unsplit 4107.9100 0

(1) (2) (3) (4)

43 | Grain splits 4107.9200 0

44 | Other 4107.9900 0

Leather further prepared after tanning or crusting, including

45 parchment dressed leather, of sheep or lamb, without wool | 4112.0000 0

on, whether or not split, other than leather of heading 41.14.

46 | Of goats or kids 4113.1000 0

47 | Of reptiles 4113.3000 0

48 | Other 4113.9000 0

49 | Chamois (including combination chamois) leather 4114.1000 0

50 haent leather and patent laminated leather; metallised 4114.2000 0

51 | Chemical wood pulp, dissolving grades. 4702.0000 0

52 | Coniferous 4704.1100 0

53 | Non-coniferous 4704.1900 0

54 | Coniferous 4704.2100 0

55 | Nonconiferous 4704.2900 0

56 | Holy Quran(Arabic text with or without translation) 4901.9910 0

57 Flax, raw or retted 5301.1000 0

58 | Broken or scutched 5301.2100 0

59 | Other 5301.2900 0

60 | Flax tow and waste 5301.3000 0

61 True hemp, raw or retted 5302.1000 0

62 | Other 5302.9000 0

63 | Jute, cutting 5303.1010 0

64 | Jute, waste 5303.1020 0

65 | Other 5303.1090 0

66 | Other 5303.9000 0

67 | Sisal and other textile fibres of the genus Agave, raw §305.0010 0

68 | Abaca raw 5305.0020 0

69 | Other 5305.0090 0

70 | Digital Quran 8523.8050 0

Table-B

wae Customs -

Sr. No. Description PCT Code duty % Condition

1 Cotton yarn 62.05 5 Ni

52.06

2 Cocoa powder, not containing added | 1805.0000 5 Ni
sugar or other sweetening matter.

3 Unmanufactured tobacco; tobacco | 2401.0000 5 Ni

refuse

4 Quicklime 2522.1000 5 Ni

5 Slaked lime 2522.2000 5 Ni

6 Hydraulic lime 2522.3000 5 Ni

7 Talc 2526.1010 5 Ni

8 Other 2526.1090 5 Ni

9 Crushed or powdered 2526.2000 5 Ni

0 Furnace-oil 2710.1941 7 Ni

1 Chlorosulphuric acid 2806.2000 5 Ni

2 Oxides of boron 2810.0010 5 Ni

3 Hydrogen fluoride (hydrofluoride acid) 2811.1100 5 Ni

4 Hydrogen cyanide (hydrocyanic acid) 2811.1200 5 Ni

i) Polymers of ethylene, in primary forms 3901.0000 5 Ni

6 Polymers of propylene or of other | 3902.0000 5 Ni

olefins, in primary forms

7 Yarn and film grades 3907.6110 5 Ni

3907.6910

18 Newsprint in rolls or sheets 4801.0000 5 If imported by

newspaper or

periodica

publishers

certified by the

All Pakistan

Newspaper

Society (APNS).

19 Coir yarn 5308.1000 8 Nil

20 True hemp yarn §308.2000 8 Nil

a Customs -

Sr. No. Description PCT Code duty % Condition

21 Other 5308.9000 8 Nil

22 Of a kind used in motor cars of heading | 5703.2020 15 Nil

87.03 and vehicles of sub-headings

8703.2113, 8703.2193, 8703.2195,

8703.2240, 8703.2323, 8703.3223,

8704.2190, 8704.3130, 8704.3190 (cut

to size and shaped)

23 Other for motor cars and vehicles 5703.2030 15 Nil

24 Other 5703.2090 15 Nil

25 Of a kind used in vehicles of heading | 5703.3020 15 Nil

87.03 and vehicles of sub-headings

8703.2113, 8703.2193, 8703.2195,

8703.2240, 8703.2323, 8703.3223,

8704.2190, 8704.3130, 8704.3190 (cut

to size and shaped)

26 Other for motor cars and vehicles 5703.3030 15 Ni

27 Other 5703.3090 15 Ni

28 Tiles, having a maximum surface area of | 5704.1000 15 Ni

0.3 m²

29 Semi-finished products of iron or non- | 7207.0000 5 Ni

alloy steel

30 U sections of a height exceeding 150 | 7216.3110 5 Ni

mm

31 | sections of a height exceeding 200 | 7216.3210 5 Ni

mm

32 H sections of a height exceeding 250 | 7216.3310 5 Ni

mm

33 L or T sections (of a height exceeding | 7216.4010 5 Ni

150 mm

34 Wire of stainless steel 7223.0000 5 Ni

35 Other alloy steel in ingots or other | 7224.0000 5 Ni

primary forms; semi- finished products of

other alloy steel

36 Of high speed steel 7227.1000 5 Ni

37 Bars and rods, of high speed steel 7228.1000 5 Ni

38 Other 7228.2090 5 Ni

a Customs -

Sr. No. Description PCT Code duty % Condition

39 Other 7228.3090 5 Nil

40 Other bars rods, not further worked than | 7228.4000 5 Nil
forged

4 Other bars and rods, not further worked | 7228.5000 5 Nil
than cold- formed or cold- finished

42 Other bars and rods 7228.6000 5 Nil'."

TAHIR HUSSAIN,

Secretary.

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