

SAVUL

Sea Air Land
Abdul Aziz Savul & Co (Pvt) Ltd.
Third Generation Company
Since 1961



BUDGETARY MEASURES 2020 -21

VISION

To provide seamless shipping & logistic solutions

MISSION

Our mission is to provide an unsurpassed quality of operational services with complete business transparency.

With an in-depth industry knowledge we have been successfully able to provide door-to-door solutions tailored to our Client's individual needs.

ABOUT US

Established in the year 1961, SAVUL, headquartered in the commercial hub of Pakistan and the key port city of the region, Karachi; is one of the leading companies engaged in providing complete logistics solutions to leading national and multinational clients. We work continuously to find new avenues of enterprise and develop deeper level of knowledge in the field of Logistics for our valuable clients".

BUSINESS POLICY

Our policy is to respect and appreciate the customer's needs, which make the basis for working out the project movement and make the available machinery, equipment & accessories at their doorsteps within the best possible time frame.

We endeavor to provide our customers with the highest quality and cost effective services through constant innovations in the field, enabling us to accomplish successful, long run relationships.



OUR SERVICES

CUSTOM CLEARANCE

IMPORT - EXPORT - TRANSIT
AFGHAN - BULK

OCEAN FREIGHT

INBOUND / OUTBOUND

AIR FREIGHT

INBOUND / OUTBOUND
(IATA AGENTS)

LOGISTICS

WAREHOUSING
TRANSPORTATION

SHIPPING

NVOCC - AGENTS

BREAK BULK

CLEARANCE - DISTRIBUTION

PROJECTS





Abdul Aziz Savul



Aziz Jawed Savul

MESSAGE FROM SHOAIB SAVUL (CHIEF EXECUTIVE)



I don't believe any of us could have envisaged the monumental challenge now facing the world.

The Covid 19 virus has hit with such force it has caught many countries by surprise and has found them to be unprepared to tackle such an aggressive, invisible, and unpredictable foe.

The situation calls for the all of us to work together to face this situation and jointly with a mutual cause, we can find the strength and strategy to face this adversary together. As we slowly come out of this predicament, our future looks bright with full of possibilities.

Since its foundation, SAVUL has always aspired to make good environmental practices and sustainable development its concern. What makes us No. 1 for wide range of clients, business partners is our customer services along with our experienced professional team. Still we continue to strive, innovate, digitize along with providing exceptional supply chain solution tailored to specific needs.

Finally, we all at SAVUL, hope you will take care of yourselves, your colleagues, and loved ones and although now we may remain socially distant, we are always here for a call and a chat if you need to discuss anything regarding our work.

BUDGET BRIEF 2020

The content of this document is intended for informational purposes only and is not to be considered an exhaustive commentary on the issues. The tax laws are constantly changing and the application of the tax rules and regulations are dependent upon your specific circumstances and interpretations. This information is not intended to be legal or tax advice. Please contact Abdul Aziz Savul & Co (Pvt) Ltd in order to obtain further information with respect to your specific tax situation. This document is available for download on <http://www.aasavul.com>



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SALIENT FEATURES

Customs – Budget FY 2020-21

Industrial Relief Measures

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Miscellaneous

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SALIENT FEATURES

SALES TAX

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RELIEF MEASURES

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MEASURES FOR REMOVAL OF ANOMALIES

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STREAMLINING MEASURES

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SALIENT FEATURES

FEDERAL EXCISE DUTY

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SALIENT FEATURES

BUDGET 2020-21

INCOME TAX

RELIEF MEASURES

- Deletion of Withholding Taxes

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- **Enhancement of Threshold for Becoming Prescribed Person for Withholding of Tax on Supplies, Services and Contracts** from fifty to hundred million rupees and a similar threshold of hundred million rupees is being prescribed for a sales tax registered person to become a withholding agent.
- **Reduction in Holding Period and Tax Rates for Capital Gain on Immoveable Property**

- **Increase in Threshold of Section 21(l) per transaction delineated under section 21(l) is being increased from Rs. 10,000/- to Rs. 25,000/-. Similarly, the threshold of payments under a single from Rs.50,000/- to Rs.250,000/-.**
- **Increase in Threshold of Section 21(m) from Rs. 15,000/- per month to Rs. 25,000/- per month.**
- **Enabling Adjustability of Property Expenses for All Individuals/AOPs**
- **Exempting Withholding Tax on Cash Withdrawal to the extent of Foreign Remittances**
- **Promoting Investment in Government Debt Instruments through a foreign bank account, a non-resident rupee account repatriable or a foreign currency account.**
- **Issuance of Centralized Income Tax Refunds**
- **Hajj Operators to be Exempted from Withholding Tax on Payments to Non- Residents**

- **Strengthening Compliance Regime of Non-Profit / Welfare Organizations**
- **Electricity Expense to be Treated as an Inadmissible Business Deduction subject to non-disclosure of name of actual user from 01.01.2021**
- **Disallowance of Business Expenditure Proportionate to Sales Made to Sales Tax Unregistered Persons**
- **Rationalizing Depreciation Deduction based on the Half Year Rule**
- **Limiting Interest Deductibility to Foreign Affiliates TECHNICAL MEASURES**
- **Rationalization of Cost of Transport Vehicle for Claiming Deduction on Account of Lease Rentals**
- **Filing of Withholding Statements under section 165 on Quarterly Basis**
- **Incentivizing and Promoting the Construction Industry**
- **Tax Exemptions and Concessions for the Gwadar Port and the Gwadar Free Zone**
- **Incorporation of Relief measures provided through SROs during the COVID pandemic**

Amendments vide Finance Act 2020-2021

Amendments in Customs Act, 1969 (IV of 1969).

S/N	ACT	SECTION / CLAUSE	PRESENT TEXT (2019-2020)	AMENDED TEXT (2020-2021)	FINANCE ACT SECTION
1	CUSTOMS ACT	2 (a)(ai)	“ Advance ruling ” means classification determined by the Board or any officer, or committee authorized by the Board for the assessment of the goods intended to be imported or exported.	“ advance ruling ” means a written decision by the Board or any officer or a committee authorized by Board, on the request of an applicant for determination of classification, origin or applicability of a particular relief or exemption on goods prior to their importation or exportation, valid for a specified period of time;	3(1)(a)
		2 (s)	“ smuggle ” means to bring into or take out of Pakistan, in breach of any prohibition or restriction for the time being in force, or <i>en route</i> pilferage of transit goods or evading payment of customs-duties or taxes leviable thereon,- (i) gold bullion, silver bullion, platinum, palladium, radium, precious stones, antiques, currency, narcotics and narcotic and psychotropic substances; or (ii) manufactures of gold or silver or platinum or palladium or radium or precious stones, and any other goods notified by the Federal Government in the official Gazette, which, in each case, exceed one hundred and fifty thousand rupees in value; or (iii) any goods by any route other than a route declared under section 9 or 10 or from any place other than a customs-	“ smuggle ” means to bring into or take out of Pakistan, in breach of any prohibition or restriction for the time being in force or in any way being concerned in carrying, transporting, removing, depositing, harbouring, keeping, concealing , or <i>en route</i> pilferage of transit goods or evading payment of customs-duties or taxes leviable thereon,- (i) gold bullion, silver bullion, platinum, palladium, radium, precious stones, antiques, currency, narcotics and narcotic and psychotropic substances; or (ii) manufactures of gold or silver or platinum or palladium or radium or precious stones, and any other goods notified by the Federal Government in the official Gazette, which, in each case, exceed five hundred thousand in value; or (iii) any goods by any route other than a route declared under section 9 or 10 or from any place other than a customs-station and includes an attempt, abetment or connivance of so	3(1)(b)

- station and includes an attempt, abetment or connivance of so bringing in or taking out of such goods; and all cognate words and expressions shall be construed accordingly;
- 7 **Assistance to the officers of customs.-** All officers of Federal and Provincial Governments, including Inland Revenue, Police, National Highways and Pakistan Motorway Police, Civil Armed Forces, and officers engaged in the collection of land-revenue are hereby empowered and required to assist the officers of customs in the discharge of their functions under this Act. The provision of assistance so requested shall be binding.
- 17 **Detention, seizure and confiscation of goods imported in violation of section 15 (goods prohibited under Act) or section 16 (goods prohibited under any notification).-** Where any goods are imported into, or attempted to be exported out of, Pakistan in violation of the provisions of section 15 or of a notification under section 16, such goods shall, without prejudice to any other penalty to which the offender may be liable under this Act or the rules made there under or any other law, be liable to detention, for seizure or confiscation subject to approval of an officer not below the rank of an Assistant Collector of Customs, and seizure for confiscation through adjudication, if required.
- 19 **General power to exempt from customs-duties.-** (1) The Federal Government, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, , implementation of bilateral and multilateral agreements, and to any international financial institution or foreign government-owned financial institution operating under a memorandum of understanding an agreement or any other arrangement with the Government of Pakistan, subject to such conditions, limitations or restrictions, if any, as it deems fit to
- bringing in or taking out of such goods; and all cognate words and expressions shall be construed accordingly;
- 3(2) **Assistance to the officers of customs.-** All officers of Federal and Provincial Governments, including Inland Revenue, Police, National Highways and Pakistan Motorway Police, Civil Armed Forces **Border Military Police (BMP)**, and officers engaged in the collection of land-revenue are hereby empowered and required to assist the officers of customs in the discharge of their functions under this Act
- 3(3) **Detention, seizure and confiscation of goods imported in violation of section 15 (goods prohibited under Act) or section 16 (goods prohibited under any notification).-** Where any goods are imported into, or attempted to be exported out of, Pakistan in violation of the provisions of section 15 or of a notification under section 16, such goods shall, without prejudice to any other penalty to which the offender may be liable under this Act or the rules made there under or any other law, be liable to detention, for seizure or confiscation subject to approval of an officer not below the rank of an Assistant Collector of Customs, and seizure for confiscation through adjudication, if required: **“Provided that the period of detention shall not exceed fifteen days which may be extended by the Chief Collector or Director General for a period not exceeding fifteen days.”;**
- 3(4) **General power to exempt from customs-duties.-** (1) The Federal Government, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, , implementation of bilateral and multilateral agreements, and to any international financial institution or foreign government-owned financial institution operating under a memorandum of understanding an agreement or any other arrangement with the Government of Pakistan, subject to such conditions, limitations or restrictions, if any, as it deems fit to impose, may, by

impose, may, by notification in the official Gazette, exempt any goods imported into, or exported from, Pakistan or into or from any specified port or station or area therein, from the whole or any part of the customs-duties chargeable thereon and may remit fine, penalty, charge or any other amount recoverable under this Act.

- (2) A notification issued under sub-section (1) shall be effective from the day specified therein, notwithstanding the fact that the issue of the official Gazette in which such notification appears is published at any time after that day.
- (3) Notwithstanding anything contained in any other law for the time being in force, including but not limited to the Protection of Economic Reforms 1992 (XII of 1992), and notwithstanding any decision or judgment of any forum, authority or court, no person shall, in the absence of a notification by the Federal Government published in the official Gazette expressly granting and affirming exemption from customs duty, be entitled to or have any right to any such exemption from or refund of customs duty on the basis of the doctrine of promissory estoppel or on account of any correspondence or admission or promise or commitment or concessionary order made or understanding given whether in writing or otherwise, by any government department or authority.
- (4) The Federal Government shall place before the National Assembly all notifications issued under this section in a financial year.
- (5) Any notification issued under sub-section (1) after the commencement of the Finance Act, 2015 shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued

Provided that all such notifications, except those earlier rescinded, shall be deemed to have been in force with effect from first day of July, 2016 and shall continue to be in force till thirtieth day of June, 2018, if not earlier rescinded:

notification in the official Gazette, exempt any goods imported into, or exported from, Pakistan or into or from any specified port or station or area therein, from the whole or any part of the customs-duties chargeable thereon and may remit fine, penalty, charge or any other amount recoverable under this Act.

- (2) A notification issued under sub-section (1) shall be effective from the day specified therein, notwithstanding the fact that the issue of the official Gazette in which such notification appears is published at any time after that day.
- (3) Notwithstanding anything contained in any other law for the time being in force, including but not limited to the Protection of Economic Reforms 1992 (XII of 1992), and notwithstanding any decision or judgment of any forum, authority or court, no person shall, in the absence of a notification by the Federal Government published in the official Gazette expressly granting and affirming exemption from customs duty, be entitled to or have any right to any such exemption from or refund of customs duty on the basis of the doctrine of promissory estoppel or on account of any correspondence or admission or promise or commitment or concessionary order made or understanding given whether in writing or otherwise, by any government department or authority.
- (4) The Federal Government shall place before the National Assembly all notifications issued under this section in a financial year.
- (5) Any notification issued under sub-section (1) after the commencement of the Finance Act, 2015 shall, if not earlier rescinded, stand rescinded on the expiry of the financial year in which it was issued

Provided that all such notifications, except those earlier rescinded, shall be deemed to have been in force with effect from first day of July, 2016 and shall continue to be in force till thirtieth day of June, 2018, if not earlier rescinded:

Provided further that all notifications issued on or after the first day of July, 2016, and placed before the National Assembly as required under sub-section (4) shall continue to be in force till thirtieth day of June, 2020, if not earlier rescinded by the Federal Government or the National Assembly.

Provided further that all notifications issued on or after the first day of July, 2016, and placed before the National Assembly as required under sub-section (4) shall continue to be in force till thirtieth day of June, 2021, if not earlier rescinded by the Federal Government or the National Assembly

19C	Minimal duties not to be demanded.- Where the cumulative amount of all duties and taxes on a Goods Declaration is equal to, or less than, one hundred rupees, the same shall not be demanded.	Minimal duties not to be demanded.- Where the value of imported goods does not exceed five thousand rupees, no duties and taxes shall be demanded, subject to the conditions and restrictions as may be prescribed by the Board under the rules.	3(5)
21	Power to deliver certain goods with-out payment of duty and to repay duty on certain goods.- Subject to such conditions, limitations or restrictions as it thinks fit to impose, the Board may, in such general cases as may be prescribed by rules or in particular cases by special order, authorize- (a) the delivery without payment of the customs-duties chargeable thereon of goods which are imported only temporarily with a view to subsequent exportation; (b) Omitted. (c) the repayment in whole or in part of the customs-duties paid on the importation of any goods which have been used in the production, manufacture, processing, repair or refitting in Pakistan of goods meant for exportation, or for supplies against international tenders, or for supply to industrial units, projects, institutions, agencies and organizations, entitled to import the same at concessionary rates: Provided that no repayment may be granted in a case in which the amount involved is less than one hundred rupees; and	Power to deliver certain goods with-out payment of duty and to repay duty on certain goods.- Subject to such conditions, limitations or restrictions as it thinks fit to impose, the Board may, in such general cases as may be prescribed by rules or in particular cases by special order, authorize- (a) the delivery without payment of the duties as levied under section 18 or 18A and chargeable thereon of goods which are imported only temporarily with a view to subsequent exportation; (b) Omitted. (c) the repayment in whole or in part of the duties as levied under section 18 (goods dutiable) or 18A (special Customs Duty) and paid on the importation of any goods which have been used in the production, manufacture, processing, repair or refitting in Pakistan of goods meant for exportation, or for supplies against international tenders, or for supply to industrial units, projects, institutions, agencies and organizations, entitled to import the same at concessionary rates: Provided that no repayment may be granted in a case in which the amount involved is less than one hundred rupees; and	3(6)

(d) without prejudice to the provisions of clause (c), the Federal Government may, by notification in the Official Gazette, direct that drawback or repayment shall not be allowed in respect of any goods of specified description or may be allowed subject to such restrictions and conditions as may be specified in the notification.

(d) without prejudice to the provisions of clause (c), the Federal Government may, by notification in the Official Gazette, direct that drawback or repayment shall not be allowed in respect of any goods of specified description or may be allowed subject to such restrictions and conditions as may be specified in the notification.

27A **Allowing mutilation or scrapping of goods.-** At the request of the owner the mutilation or scrapping of goods as are notified by the Board, may be allowed, in the manner as prescribed by the rules and where such goods are so mutilated or scrapped they shall be chargeable to duty at such rates as may be applicable to the goods as if they had been imported in the mutilated form or as scrapped.

Allowing mutilation or scrapping of goods.- At the request of 3(7) the owner the mutilation or scrapping of goods as are notified by the Board, may be allowed, in the manner as prescribed by the rules and where such goods are so mutilated or scrapped they shall be chargeable to duty at such rates as may be applicable to the goods as if they had been imported in the mutilated form or as scrapped:

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

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

Fiscal fraud.- (1) If any person, in connection with any matter 3(8) related to customs-

- (a) causes to submit documents including those filed electronically, which are concocted, altered, mutilated, false, forged, tempered or counterfeit to a functionary of customs;
- (b) declares in the goods declaration electronically filed customs declaration, the name and address of any exporter or importer which is physically non-existent at the given address;
- (c) declares in the goods declaration electronically filed customs declaration, an untrue information regarding payment of duties and taxes through self-assessment, description, quantity, quality, origin and value of goods;

- (a) causes to submit documents including those filed electronically, which are concocted, altered, mutilated, false, forged, tempered or counterfeit to a functionary of customs;
- (b) declares in the goods declaration electronically filed customs declaration, the name and address of any exporter or importer which is physically non-existent at the given address;
- (c) declares in the goods declaration electronically filed customs declaration, an untrue information regarding payment of duties and taxes through self-assessment, description, quantity, quality, origin and value of goods;
- (ca) declares value which is significantly higher or lower than the actual value, that is, the price actually paid or payable for the goods when sold for export to Pakistan, proceedings may be initiated under this section subject**

- (d) alters, mutilates or suppresses any finding of the customs functionary on any document or in the computerized record; or
 - (e) attempts, abets or connives in any action mentioned in clauses (a), (b), (c) and (d) above, he shall be guilty of an offence under this section.
- (2) Where, by any reason as referred to in sub-section (1) as aforesaid, any duty or tax charged or fee or fine and penalty levied under any provision of law has not been levied or has been short levied or has been refunded, the person liable to pay any amount on that account shall be served with a notice within a period of 180 days of the date of detection of such custom duty and tax fraud, requiring him to show cause as to why he should not pay the amount specified in the notice along with any other amount imposed as fine or penalty under the provisions of this Act.

- (3) The appropriate Adjudicating Officer, after considering the written or verbal representation of such person, may determine the amount of duty or tax chargeable or fee payable by such person which shall in no case exceed the amount specified in the notice and such person shall pay the amount so determined besides the fine or penalty or both.

80

Checking of goods declaration by the Customs.- (1) On the receipt of goods declaration under section 79, an officer of Customs shall satisfy himself regarding the correctness of the particulars of imports, including declaration, assessment, and in case of the Customs Computerized System, payment of duty, taxes and other charges thereon.

- (2) An officer of Customs may examine any goods that he may

to conditions or limitations as may be prescribed by the Board under the rules;”

- (d) alters, mutilates or suppresses any finding of the customs functionary on any document or in the computerized record; or
 - (e) attempts, abets or connives in any action mentioned in clauses (a), (b), (c), (ca) and (d) above, he shall be guilty of an offence under this section.
- (2) Where, by any reason as referred to in sub-section (1) as aforesaid, any duty or tax charged or fee or fine and penalty levied under any provision of law has not been levied or has been short levied or has been refunded, the person liable to pay any amount on that account shall be served with a notice within a period of 180 days of the date of detection of such custom duty and tax fraud, requiring him to show cause as to why he should not pay the amount specified in the notice along with any other amount imposed as fine or penalty under the provisions of this Act:

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

- (3) The appropriate Adjudicating Officer, after considering the written or verbal representation of such person, may determine the amount of duty or tax chargeable or fee payable by such person which shall in no case exceed the amount specified in the notice and such person shall pay the amount so determined besides the fine or penalty or both.

Checking of goods declaration by the Customs.- (1) On the receipt of goods declaration under section 79, an officer of Customs shall satisfy himself regarding the correctness of the particulars of imports, including declaration, assessment, and in case of the Customs Computerized System, payment of duty, taxes and other charges thereon. 3(9)

- (2) An officer of Customs may examine any goods that he may

deem necessary at any time after the import of the goods into the country and may requisition relevant documents, as and when and in the manner deemed appropriate, during or after release of the goods by Customs;

deem necessary at any time after the import of the goods into the country and may requisition relevant documents, as and when and in the manner deemed appropriate, during or after release of the goods by Customs;

- (3) If during the checking of goods declaration, it is found that any statement in such declaration or document or any information so furnished is not correct in respect of any matter relating to the assessment, the goods shall, without prejudice to any other action which may be taken under this Act, be reassessed to duty, taxes and other charges levied thereon.

- (3) If during the checking of goods declaration, it is found that any statement in such declaration or document or any information so furnished is not correct in respect of any matter relating to the assessment, the goods shall, without prejudice to any other action which may be taken under this Act, be reassessed to duty, taxes and other charges levied thereon;

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

- (4) In case of the Customs Computerized System, goods may be examined and assessed only on the basis of computerized selectivity criteria.

- (4) In case of the Customs Computerized System, goods may be examined and assessed only on the basis of computerized selectivity criteria.

The Collector may, however, either condone the examination or defer the examination of imported goods or class of goods and cause it to be performed at a designated place as he deems fit and proper either on the request of the importer or otherwise.

The Collector may, however, either condone the examination or defer the examination of imported goods or class of goods and cause it to be performed at a designated place as he deems fit and proper either on the request of the importer or otherwise.

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Declaration by passenger or crew of baggage:- (1) The owner of any baggage whether a passenger or a member of the crew shall, for the purpose of clearing it, make a verbal or written declaration of its contents in such manner as may be prescribed by rules to the appropriate officer and shall answer such questions as the said officer may put to him with respect to his baggage and any article contained therein or carried with him and shall produce such baggage and any such article for examination.

Declaration by passenger or crew of baggage:- (1) The owner of any baggage whether a passenger or a member of the crew shall, for the purpose of clearing it, make a verbal or written declaration of its contents in such manner as may be prescribed by rules to the appropriate officer and shall answer such questions as the said officer may put to him with respect to his baggage and any article contained therein or carried with him and shall produce such baggage and any such article for examination. 3(!0)

Provided that where the Customs Computerized system is operational, all declarations and communications shall be

Provided that where the Customs Computerized system is operational, all declarations and communications shall be

electronic.

- (2) In case of recovery or seizure subsequent to false declaration of failure to declare under sub-section (1) of the items notified under clause(s) of section 2, offence shall be treated at par with clause(s) of section 2.

electronic.

- (2) Where any passenger or a member of the crew makes a false declaration or fails to make such declaration as required under sub-section (1), he shall be guilty of an offence under this Act.
- (3) Notwithstanding the provisions of sub-section (2), where any person attempts to bring into or takes out of Pakistan, currency, gold, precious metals or stones, in any form, through concealment in baggage or circumventing customs controls at airports, sea-ports and land border custom-stations, he shall be guilty of an offence of smuggling within the meaning of clause (s) of section 2.”

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Punishment for offences.- (1) Whoever commits any offence described in column 1 of the Table below shall, in addition to and not in derogation of any punishment to which he may be liable under any other law, be liable to the punishment mentioned against that offence in column 2 thereof:-

TABLE

S.No.	Offences	Penalties	Section of this Act to which offence has reference.
	(1)	(2)	(3)

- 8.(i) If any goods be smuggled into or out of Pakistan, such goods shall be liable to confiscation and any person concerned in the

Punishment for offences.- (1) Whoever commits any offence described in column 1 of the Table below shall, in addition to and not in derogation of any punishment to which he may be liable under any other law, be liable to the punishment mentioned against that offence in column 2 thereof:- 3(11)(a)

TABLE

S.No.	Offences	Penalties	Section of this Act to which offence has reference.
	(1)	(2)	(3)

- 8.(i) When any goods be smuggled into or out of Pakistan, such goods shall be liable to confiscation and any person concerned in the offence shall be liable to-

<p>offence shall be liable to a penalty not exceeding ten times the value of the goods; and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding fourteen years and to fine not exceeding ten times the value of such goods Provided that, in the case of such goods as may be notified by the Federal</p>	<p>(a) If the value of the goods is from PKR 500,001 to 3,000,000 (both inclusive) a penalty not exceeding the value of the goods; and upon conviction by a special judge he shall further be liable to imprisonment for a term not exceeding two years;</p>
	<p>(b) If the value of the goods is from PKR 3,000,001 to 5,000,000 (both inclusive) a penalty not exceeding two times the value of the goods; and upon conviction by a special judge he shall further be liable to imprisonment for a term not exceeding three years: Provided that the sentence of the imprisonment shall not be less than two years.</p>
	<p>(c) If the value of the goods is from PKR 5,000,001 to 7,500,000 (both inclusive) a penalty not exceeding three times the value of the goods; and upon conviction by a special judge he shall further be liable</p>

<p>Government in the official Gazette, the sentence of imprisonment shall not be less than five years, and the whole or any part of his property shall also be liable to confiscation in accordance with the provisions of the Prevention of Smuggling Act, 1977</p>	<p>to imprisonment for a term not exceeding five years: Provided that the sentence of the imprisonment shall not be less than two and half years.</p>
	<p>(d) If the value of the goods is from PKR 7,500,001 to 10,000,000 (both inclusive) a penalty not exceeding four times the value of the goods; and upon conviction by a special judge he shall further be liable to imprisonment for a term not exceeding ten years: Provided that the sentence of the imprisonment shall not be less than three years.</p>

-
- (e) If the value of goods exceeds PKR 10,000,000 a penalty not exceeding five times the value of the goods; and upon conviction by a special judge he shall further be liable to imprisonment for a term not exceeding fourteen years: Provided that the sentence of the imprisonment shall not be less than five years and the whole or any part of his moveable and immovable assets and property shall also be liable to forfeiture in accordance with the section 187 of the Customs Act, 1969: Provided further that, in the case of such goods as may be notified by the Federal Government in the official Gazette, the

sentence of the imprisonment shall not be less than five years and the whole or any part of his property shall also be liable to forfeiture.

3(11)(b)

S.No.	Offences	Penalties	Section of this Act to which offence has reference.
	(1)	(2)	(3)

8.(iii)	if the smuggled goods or prohibited goods comprise of currency of all types	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to;	General
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S.No.	Offences	Penalties	Section of this Act to which offence has reference.
	(1)	(2)	(3)

8.(iii)	if the smuggled goods or prohibited goods comprise of currency, gold, silver, platinum or precious stones in an form-	such currency or goods shall be liable to confiscation and any person concerned in the offence shall be	General
---------	---	---	---------

	liable to;
(a) if the such amount currency of the shall be currency liable to over and confiscatio above the n and any permissib person le limit is concerned up to US in the Dollars offence 10,000/- shall be or liable to a equivalen penalty not t in value exceeding (currency the value of other of the denomina excess tions) etc. amount of the currency	(a) if the value of a penalty the currency or not goods is up to exceeding US \$ 10,000/- the value or equivalent of the in value goods; (currency of and upon other conviction denominations) by a etc. Special Judge he shall further be liable to imprison ment for a term not exceeding two years.
(b) if the such amount currency of the shall be currency liable to over and confiscatio above the n and any permissib person le limit is concerned up to US in the Dollars offence 10,001/- shall be to liable to a 20,000/- penalty not or exceeding equivalen two times t in value the value	(b) if the value of a penalty the currency or not goods is from exceeding US \$ 10,001/- two times to US \$ the value 20,000/- (both of the inclusive) or goods; equivalent in and upon value conviction (currency of by a other Special denominations) Judge he etc. shall further be liable to imprison

<p>(currency of the of other excess denominaamount of tions) etc.the currency</p>	<p>ment for a term not exceeding three years. Provided that the sentence of the imprison ment shall not be less than two years.</p>
<p>(c) if the such amount currency of the shall be currency liable to over and confiscatio above the n and any permissib person le limit is concerned up to US in the Dollars offence 20,001/- shall be to liable to a 50,000/- penalty not or exceeding equivalen three times t in value the value (currency of the of other excess denominaamount of tions) etc.the currency; and upon conviction</p>	<p>(c) if the value of a penalty the currency or not goods is from exceeding US \$ 20,001/- three to US \$ times the 50,000/- (both value of inclusive) or the goods; equivalent in and upon value conviction (currency of by a other Special denominations)Judge he etc. shall further be liable to imprison ment for a term not exceeding five years. Provided that the sentence</p>

by a
Special
Judge he
shall
further be
liable to
imprisonm
ent for a
term not
exceeding
two years

of the
imprison
ment
shall not
be less
than two
and half
years.

(d) if the such
amount currency
of the shall be
currency liable to
over and confiscatio
above the n and any
permissib person
le limit is concerned
up to US in the
Dollars offence
50,001/- shall be
to liable to a
100,000/- penalty not
or exceeding
equivalen four times
t in value the value
(currency of the
of other excess
denomina amount of
tions) etc. the
currency;
and upon
conviction
by a
Special
Judge he

(d) if the value of a penalty
the currency or not
goods is from exceeding
US \$ 50,001/- four times
to US \$ the value
100,000/- (both of the
inclusive) or goods;
equivalent in and upon
value conviction
(currency of by a
other Special
denominations) Judge he
etc. shall
further be
liable to
imprison
ment for
a term not
exceeding
ten years.
Provided
that the
sentence
of the
imprison
ment

shall
further be
liable to
imprisonm
ent for a
term not
exceeding
seven
years

(e) if the such
amount currency
of the shall be
currency liable to
over and confiscatio
above the n and any
permissib person
le limit is concerned
up to US in the
Dollars offence
100,001/- shall be
to liable to a
200,000/- penalty not
or exceeding
equivalen five times
t in value the value
(currency of the
of other excess
denomina amount of
tions) etc. the
currency;
and upon
conviction
by a
Special
Judge he
shall
further be

shall not
be less
than three
years.

(e) if the value of a penalty
the currency or not
goods exceeds exceeding
US \$ 100,00/- five times
or equivalent the value
in value of the
(currency of goods;
other and upon
denominations) conviction
etc. by a
Special
Judge he
shall
further be
liable to
imprison
ment for
a term not
exceeding
fourteen
years.
Provided
that the
sentence
of the
imprison
ment
shall not

	liable to imprisonment for a term not exceeding ten years. Provided further that the sentence of the imprisonment shall not be less than three years	be less than five years and the whole or any part of his moveable and immoveable assets and property shall also be liable to forfeiture in accordance with section 187 of Customs Act, 1969.
(f) if the amount of the currency over and above the permissible limit exceeds US Dollars 200,000/- or equivalent in value (currency of other denominations) etc. amount of the	such currency shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the excess amount of the currency;	

and upon
conviction
by a
Special
Judge he
shall
further be
liable to
imprisonm
ent for a
term not
exceeding
fourteen
years.
Provided
further that
the
sentence of
the
imprisonm
ent shall
not be less
than five
years

S.No.	Offences	Penalties	Section of this Act to which offence has reference
	(1)	(2)	(3)

Omitted

3(11)(c)

8.(iv)	if the smuggled goods or prohibited goods comprise of gold, silver, platinum or precious stones in any form;	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to;	General
(a)	if the quantity of such goods is up to 15 tola to gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding the value of the goods;	
(b)	if the quantity of such goods is from 16 – 30 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding two times the	

	value of the goods;
(c) if the quantity of such goods is from 31 – 50 to tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable confiscation and any person concerned in the offence shall be liable to a penalty not exceeding three times the value of the goods and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding one year;
(d) if the quantity of such goods is from 51 – 100 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty

	not exceeding three times the value of the goods and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding three years;
(e) if the quantity of such goods is from 101 – 200 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding four times the value of the goods and upon conviction by a Special Judge he shall further be liable to imprisonment

	for a term not exceeding five years;
(f) if the quantity of such goods is from 201 – 500 tola gold or equivalent in value (silver or platinum) etc.	such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding five times the value of the goods and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding ten years; Provided further that the sentence of the imprisonment shall not be less than three years;

(g) if the quantity of such goods exceeds 500 tola gold or equivalent in value (silver or platinum) etc. such goods shall be liable to confiscation and any person concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods and upon conviction by a Special Judge he shall further be liable to imprisonment for a term not exceeding fourteen years; Provided further that the sentence of the imprisonment shall not be less than five years;

imposition of penalty or any other contravention under this Act or the rules made thereunder, the jurisdiction and powers of the officers of Customs in terms of amount of duties and other taxes involved, excluding the conveyance, shall be as follows, namely:-

- | | | |
|-------|----------------------|--|
| (i) | Collector | no limit |
| (ii) | Additional Collector | not exceeding three million rupees |
| (iii) | Deputy Collector | not exceeding one million rupees |
| (iv) | Omitted | |
| (v) | Superintendent | not exceeding one hundred thousand rupees. |
| (vi) | Principal Appraiser | not exceeding one hundred thousand rupees. |

Provided that in cases of goods to be exported, the above officers of Customs shall have their jurisdiction and powers in terms of FOB value and twice their respective monetary limit.

- (2) Notwithstanding the provisions of sub-section (1), the Board may, by notification in the official Gazette, fix or vary the jurisdiction and powers of any Officer of Customs or a class of officers, and may also assign or transfer by an order, any case to any Officer of Customs, irrespective of the territorial jurisdiction.
- (3) The cases shall be decided within ninety days of the issuance of show cause notice or within such period extended by the Collector for which reasons shall be recorded in writing, but such extended period shall in no case exceed sixty days:

Provided that any period during which the proceedings are

refunded, imposition of penalty or any other contravention under this Act or the rules made thereunder, the jurisdiction and powers of the officers of Customs in terms of amount of duties and other taxes involved, excluding the conveyance, shall be as follows, namely:-

- | | |
|------------------------|--|
| Collecto | no limit |
| Additio
nal | not exceeding three million rupees |
| Deputy
Collecto | not exceeding one million rupees |
| Omitted | |
| Superint
endent | not exceeding one hundred thousand rupees. |
| Principal
Appraiser | not exceeding one hundred thousand rupees. |

Provided that in cases of goods to be exported, the above officers of Customs shall have their jurisdiction and powers in terms of FOB value and twice their respective monetary limit.

- (2) Notwithstanding the provisions of sub-section (1), the Board may, by notification in the official Gazette, fix or vary the jurisdiction and powers of any Officer of Customs or a class of officers, and may also assign or transfer by an order, any case to any Officer of Customs, irrespective of the territorial jurisdiction.
- (3) The cases shall be decided within ninety days of the issuance of show cause notice or within such period extended by the Collector for which reasons shall be recorded in writing, but such extended period shall in no case exceed sixty days:

adjourned on account of a stay order or alternative dispute resolution proceedings or the time taken through adjournment by the petitioner not exceeding thirty days, shall be excluded for the computation of aforesaid periods.

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

Provided further that any period during which the proceedings are adjourned on account of a stay order or alternative dispute resolution proceedings or the time taken through adjournment by the petitioner not exceeding thirty days, shall be excluded for the computation of aforesaid periods.

187 **Burden of proof as to lawful authority etc.-** When any person is alleged to have committed an offence under this Act and any question arises whether he did any act or was in possession of anything with lawful authority or under a permit, license or other document prescribed by or under any law for the time being in force, the burden of proving that he had such authority, permit, license or other document shall lie on him.

Burden of proof as to lawful authority etc.- When any person is alleged to have committed an offence under this Act and any question arises whether he did any act or was in possession of anything with lawful authority or under a permit, license or other document prescribed by or under any law for the time being in force, the burden of proving that he had such authority, permit, license or other document shall lie on him: 3(13)

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

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

194B **Orders of Appellate Tribunal.-** (1) The Appellate Tribunal may after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit confirming, modifying or annulling the decision or order appealed against. The Appellate Tribunal may record additional evidence and decide the case but shall not remand the case for recording the additional evidence:

Orders of Appellate Tribunal.- (1) The Appellate Tribunal may after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit confirming, modifying or annulling the decision or order appealed against. The Appellate Tribunal may record additional evidence and decide the case but shall not remand the case for recording the additional evidence: 3(14)

Provided that the appeal shall be decided within sixty days

Provided that the appeal shall be decided within sixty days

of filing the appeal or within such extended period as the Tribunal may, for reasons to be recorded in writing, fix:

Provided further that the Appellate Tribunal may stay recovery of the duty and Sales Tax on filing of appeal which order shall remain operative for thirty days and during which period a notice shall be issued to the respondent and after hearing the parties, order may be confirmed or varied as the Tribunal deems fit but stay order shall in no case remain operative for more than one hundred and eighty days.

- (2) The Appellate Tribunal may, at any time within one years from the date of order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under-sub-section (1) and shall make such amendments if the mistake is brought to its notice by the Collector of Customs or the other party to the appeal:

Provided that an amendment which has the effect of enhancing the assessment or reducing a refund or otherwise increasing the liability of the other party shall not be made under this sub-section, unless the Appellate Tribunal has given notice to the party of its intention to do so and has allowed a reasonable opportunity of being heard.

- (3) The Appellate Tribunal shall send a copy of every order passed by it under this section, disposing of an appeal, to the officer of Customs and in valuation cases also to the Director Valuation, and the other party to the appeal.

- (4) Save as otherwise expressly provided in section 196, an

of filing the appeal or within such extended period as the Tribunal may, for reasons to be recorded in writing, fix:

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

Provided further that the Appellate Tribunal may stay recovery of the duty and Sales Tax on filing of appeal which order shall remain operative for thirty days and during which period a notice shall be issued to the respondent and after hearing the parties, order may be confirmed or varied as the Tribunal deems fit but stay order shall in no case remain operative for more than one hundred and eighty days.

- (2) The Appellate Tribunal may, at any time within one years from the date of order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under-sub-section (1) and shall make such amendments if the mistake is brought to its notice by the Collector of Customs or the other party to the appeal:

Provided that an amendment which has the effect of enhancing the assessment or reducing a refund or otherwise increasing the liability of the other party shall not be made under this sub-section, unless the Appellate Tribunal has given notice to the party of its intention to do so and has allowed a reasonable opportunity of being heard.

- (3) The Appellate Tribunal shall send a copy of every order passed by it under this section, disposing of an appeal, to the officer of Customs and in valuation cases also to the Director Valuation, and the other party to the appeal.

- (4) Save as otherwise expressly provided in section 196, an

order passed by the Appellate Tribunal in appeal shall be final.

195C

Alternative dispute resolution (ADR).- (1) Notwithstanding anything contained in this Act, or the rules made there under, any aggrieved person, in connection with any dispute pertaining to liability of customs-duty, admissibility of refund or rebate, waiver or fixation of penalty or fine, confiscation of goods, relaxation of any time period or procedural and technical condition which is under litigation in any court of law or an appellate authority, except in the cases where first information reports (FIRs) have been lodged or criminal proceedings have been initiated or where interpretation of question of law having larger revenue impact in the opinion of the Board is involved, may apply to the Board for the appointment of a committee for the resolution of dispute in appeal.

(2) The Board may, subject to the provisions of sub-section (1), after examination of the application of an aggrieved person, appoint a committee, within thirty days of receipt of such application, consisting of-

- (a) an officer of customs not below the rank of Chief Collector;
- (b) a person to be nominated by the applicant from a panel notified by the Board, comprising-
 - (i) chartered accountants and advocates having minimum ten years' experience in the field of taxation; and
 - (ii) 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

order passed by the Appellate Tribunal in appeal shall be final.

Alternative dispute resolution (ADR).- (1) 3(15) Notwithstanding anything contained in this Act, or the rules made there under, any aggrieved person, in connection with any dispute pertaining to liability of customs-duty, admissibility of refund or rebate, waiver or fixation of penalty or fine, confiscation of goods, relaxation of any time period or procedural and technical condition which is under litigation in any court of law or an appellate authority, except in the cases where first information reports (FIRs) have been lodged or criminal proceedings have been initiated or where interpretation of question of law having larger revenue impact in the opinion of the Board is involved, may apply to the Board for the appointment of a committee for the resolution of dispute in appeal.

(2) The Board may, subject to the provisions of sub-section (1), after examination of the application of an aggrieved person, appoint a committee, within thirty days of receipt of such application, consisting of-

- (a) an officer of customs not below the rank of Chief Collector;
- (b) a person to be nominated by the applicant from a panel notified by the Board, comprising-
 - (i) chartered accountants and advocates having minimum ten years' experience in the field of taxation; and
 - (ii) 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

- (c) a person to be nominated by the Board from a panel mentioned in clause (b).
- (3) The aggrieved person or the concerned Collector 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).
- (4) The committee shall not commence the proceedings under sub-section (5) unless the order of withdrawal by the appellate authority is communicated to the Board:
- Provided that if the order of withdrawal is not communicated within forty-five days of the appointment of the committee, the said committee shall be dissolved and provision of this section shall not apply
- (5) The committee constituted under sub-section (2) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of customs or any other person to conduct an audit and shall decide the dispute by majority, within ninety days of its constitution in respect of the resolution of dispute as it deems fit:
- Provided that in computing the aforesaid period of ninety days, the period, if any, for communicating the order of withdrawal under sub-section (4) shall be excluded.
- (6) The recovery of duties and taxes payable by the applicant 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.
- (7) The decision of the committee under sub-section (5) shall
- (3) The Board shall communicate the order of appointment of committee to the Court of Law or the appellate authority and the Collector.
- (4) Omitted
- (5) The committee constituted under sub-section (2) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of customs or any other person to conduct an audit and shall decide the dispute by majority, within ninety days of its constitution in respect of the resolution of dispute as it deems fit.
- Omitted
- (6) The recovery of duties and taxes payable by the applicant in connection with any dispute for which a committee has been appointed under sub-section (2) shall be deemed to have been stayed “from the date of appointment of the committee up to the date of decision of committee or its dissolution, as the case may be”.
- (7) The decision of the committee under sub-section (5)

be binding on the Collector and the aggrieved person.

shall be binding on the Collector when the aggrieved person, being satisfied with the decision, has withdrawn the appeal pending before the Court of Law or any appellate authority and has communicated the order of withdrawal to the Collector.

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

- | | |
|--|--|
| <p>(8) If the committee fails to make recommendations within a stipulated period of ninety days under sub-section (5), the Board shall dissolve the committee by an order in writing and the matter shall be decided by the appellate authority which issued the order of withdrawal under sub-section (4) and the appeal shall be treated to be pending before such appellate authority as if the appeal had never been withdrawn.</p> <p>(9) The Board shall communicate the order of dissolution to the court of law or the appellate authority and the Collector and the aggrieved person.</p> <p>(10) The aggrieved person, on receipt of the order of dissolution, shall communicate the order to the appellate authority, which shall decide the appeal within six months of the communication of the said order.</p> <p>(11) The aggrieved person may make payment of customs duty and other taxes as determined by the committee under sub-section (5) and all decisions, orders and judgments made or passed shall stand modified to that extent.</p> <p>(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 (a) of sub-section (2).</p> | <p>(8) If the committee fails to make recommendations within a stipulated period of ninety days under sub-section (5), the Board shall dissolve the committee by an order in writing and the matter shall be decided by the appellate where the dispute is pending.</p> <p>(9) The Board shall communicate the order of dissolution to the court of law or the appellate authority and the Collector and the aggrieved person.</p> <p>(10) The aggrieved person, on receipt of the order of dissolution, shall communicate the order to the appellate authority, which shall decide the appeal within six months of the communication of the said order.</p> <p>(11) The aggrieved person may make payment of customs duty and other taxes as determined by the committee under sub-section (5) and all decisions, orders and judgments made or passed shall stand modified to that extent.</p> <p>(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 (a) of sub-section (2).</p> |
|--|--|

(13) The Board may, by notification in the official Gazette make rules for carrying out the purposes of this section, including the procedures and manner of conducting of ADR committee meetings.

(13) The Board may, by notification in the official Gazette make rules for carrying out the purposes of this section, including the procedures and manner of conducting of ADR committee meetings.

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Procedure for sale of goods and application of sale proceeds.- (1) Where any goods, other than confiscated goods, are to be sold under any provision of this Act, they shall be sold after due notice to the owner or his agent or custodian of the goods by public auction or by tender or by private offer or, with the consent of the owner or his agent or custodian of the goods in writing, in any other manner.

Procedure for sale of goods and application of sale proceeds.- (1) Where any goods, other than confiscated goods, are to be sold under any provision of this Act, they shall be sold after due notice to the owner or his agent or custodian of the goods by public auction or by tender or by private offer or, with the consent of the owner or his agent or custodian of the goods in writing, in any other manner.

(1A) The goods may be sold under sub-section (1) through electronic means, as prescribed by the Board under the rules.

(1A) The goods may be sold under sub-section (1) through electronic means, as prescribed by the Board under the rules.

(2) The sale proceeds shall be applied to the following purposes in their respective order, namely:-

(2) The sale proceeds shall be applied to the following purposes in their respective order, namely:-

- (a) first to pay the expenses of the sale;
- (b) then to pay the freight or other charges, if any, payable in respect of the goods, if notice of such charges has been given to the person holding the goods in custody;
- (c) then to pay the customs-duty, other taxes and dues payable to the Federal Government in respect of such goods;
- (d) then to pay the charges due to the person holding such goods in custody.

- (a) first to pay the expenses of the sale;
- (b) then to pay the freight or other charges, if any, payable in respect of the goods, if notice of such charges has been given to the person holding the goods in custody;
- (c) then to pay the customs-duty, other taxes and dues payable to the Federal Government in respect of such goods;
- (d) then to pay the charges due to the person holding such goods in custody.

(3) The balance, if any, shall be paid to the owner of the goods, provided he applies for it within six months of the sale of the goods or shows sufficient cause for not doing so.

(3) The balance, if any, shall be paid to the owner of the goods, provided he applies for it within six months of the sale of the goods or shows sufficient cause for not doing so:

“Provided that, in case wherein goods declaration has been

212A

Authorized economic operator programme.- (1) The 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, prescribe rules on matters pertaining to authorized economic operator programme.

212B

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

Authorized economic operator programme.- (1) The 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, prescribe rules on matters pertaining to authorized economic operator programme.

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

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

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

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

Advance ruling.- (1) An applicant desirous of advance ruling shall make an application in such form and in such manner as may be prescribed under the rules, stating any of the questions as contained in sub-section (2), on which the advance ruling is sought. 3(18)

(2) The question on which advance ruling is sought shall be in respect of-

- (i) classification of goods under First Schedule to this Act;
 - (ii) determination of origin of the goods under the rules of origin notified for bilateral and multilateral agreements;
 - (iii) applicability of notifications issued in respect of duties under this Act or any tax or duty chargeable under any other law for the time being in force in the same manner as duty of customs leviable under this Act; or
 - (iv) any other matter as the Board may specify by notification in the official Gazette.
- (3) The proceedings for issuance of advance ruling shall be completed within ninety days.
- (4) The ruling issued under sub-section (1) shall be binding on the applicant.
- (5) The advance ruling issued under sub-section (1) shall be binding on the customs for the period of one year unless there is a change in law or facts or circumstances on the basis of which the advance ruling was pronounced.;
- (6) The appeal against the Ruling issued under sub-section (1) shall lie with the Member Customs (Policy) within thirty days of issuance of the Ruling:
Provided that during the appeal period of thirty days, the operation of the Ruling shall remain suspended unless the applicant accepts the Ruling.

3(19)(ii)

1st Schedule

(Customs
Tariff)

Chapters 1 to
97

THE FIRST SCHEDULE

PCT CODE	DESCRIPTION	CD %
2529.1000	- Feldspar	3
2530.9030	- - - Earth colours	11
2707.5000	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at	20

THE FIRST SCHEDULE

[see section 3(19(ii))]

PCT CODE	DESCRIPTION	CD %
“2529.1000	- Feldspar	0
2530.9030	- - - Earth colours	3

	250°C by the ISO 3405 method (equivalent to the ASTM D 86 method)	
2710.1991	- - - Mineral oil which has flash point at or above 200°F	3
2710.1997	- - - Transformer oil	16
2801.2000	- Iodine	11
2801.3000	- Fluorine; bromine	11
2803.0020	- - - Carbon black (other than rubber grade)	20
2803.0030	- - - Acetylene black	3
2811.1100	- - Hydrogen fluoride (hydrofluoride acid)	11
2811.1200	- - Hydrogen cyanide (hydrocyanic acid)	11
2811.1920	- - - Phosphorous acid hypo phosphoric acid	11
2811.1990	- - - Other	11
2812.1100	- - Carbonyl dichloride (phosgene)	11
2812.1200	- - Phosphorus oxychloride	11
2812.1300	- - Phosphorus trichloride;	11
2812.1400	- - Phosphorus pentachloride	11
2812.1500	- - Sulphur monochloride	11
2812.1600	- - Sulphur dichloride	11
2812.1700	- - Thionyl chloride	11
2812.1910	- - - Arsenic trichloride	11
2812.1990	- - - Other	11
2812.9000	- Other	11
2813.1000	- Carbon disulphide	11
2813.9000	- Other	11
2816.1010	- - - Magnesium hydroxide	11
2816.1090	- - - Other	11

2707.5000	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distills at 250°C by the ISO 3405 method (equivalent to the ASTM D 86 method)	16
2710.1991	- - - Mineral oil which has flash point at or above 200°F	3
2710.1997	- - - Transformer oil	11
2801.2000	- Iodine	3
2801.3000	- Fluorine; bromine	3
2803.0020	- - - Carbon black (other than rubber grade)	16
2803.0030	- - - Acetylene black	0
2811.1100	- - Hydrogen fluoride (hydrofluoride acid)	3
2811.1200	- - Hydrogen cyanide (hydrocyanic acid)	3
2811.1920	- - - Phosphorous acid hypo phosphoric acid	3
2811.1990	- - - Other	3
2812.1100	- - Carbonyl dichloride (phosgene)	3
2812.1200	- - Phosphorus oxychloride	3
2812.1300	- - Phosphorus trichloride;	3
2812.1400	- - Phosphorus pentachloride	3
2812.1500	- - Sulphur monochloride	3
2812.1600	- - Sulphur dichloride	3
2812.1700	- - Thionyl chloride	3
2812.1910	- - - Arsenic trichloride	3
2812.1990	- - - Other	3
2812.9000	- Other	3
2813.1000	- Carbon disulphide	3

2821.1020	- - - Iron hydroxides	11
2821.2000	- Earth colours	11
2827.1000	- Ammonium chloride	3
2835.3900	- - Other	11
836.9930	- - - Bicarbonate of ammonium	11
2837.1100	- - Of sodium	11
2902.1920	- - - Limonene(Dipentene)	11
2902.9010	- - - Naphthalene	11
2903.9200	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	11
2904.1010	- - - Benzene sulphonic acid	11
2915.1100	- - Formic acid	20
2915.2100	- - Acetic acid	11
2915.3200	- - Vinyl acetate	3
2915.7090	- - - Other	11
2917.1200	- - Adipic acid, its salts and esters	3
2929.9020	- - - N,N-Dialkyl(methyl, ethyl, n-propyl, or isopropyl) phosphoramidic dihalides	11
2929.9030	- - - Dialkyl(methyl, ethyl, n-propyl or isopropyl)N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)phosphoramidates	11
2929.9090	- - - Other	11
2933.7990	- - - Other	11

2813.9000	- Other	3
2816.1010	- - - Magnesium hydroxide	3
2816.1090	- - - Other	3
2821.1020	- - - Iron hydroxides	3
2821.2000	- Earth colours	3
2827.1000	- Ammonium chloride	0
2835.3900	- - Other	3
2836.9930	- - - Bicarbonate of ammonium	3
2837.1100	- - Of sodium	3
2902.1920	- - - Limonene(Dipentene)	3
2902.9010	- - - Naphthalene	3
2903.9200	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	3
2904.1010	- - - Benzene sulphonic acid	3
2915.1100	- - Formic acid	16
2915.2100	- - Acetic acid	3
2915.3200	- - Vinyl acetate	0
2915.7090	- - - Other	3
2917.1200	- - Adipic acid, its salts and esters	0
2929.9020	- - - N,N-Dialkyl(methyl, ethyl, n-propyl, or isopropyl) phosphoramidic dihalides	3
2929.9030	- - - Dialkyl(methyl, ethyl, n-propyl or isopropyl)N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)phosphoramidates	3
2929.9090	- - - Other	3
2933.7990	- - - Other	3

2933.9100	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN);salts thereof	11
2933.9200	- - Azinphos-methyl (ISO)	11
2934.1090	- - - Other	11
2935.1000	- N-Methylperfluorooctane sulphonamide	11
2935.2000	- N-Ethylperfluorooctane sulphonamide	11
2935.3000	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	11
2935.4000	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	11
2935.5000	- Other perfluorooctane sulphonamides	11
2939.6900	- - Other	11
2939.7900	- - Other	11
2939.8090	- - - Other	11

2933.9100	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN);salts thereof	3
2933.9200	- - Azinphos-methyl (ISO)	3
2934.1090	- - - Other	3
2935.1000	- N-Methylperfluorooctane sulphonamide	3
2935.2000	- N-Ethylperfluorooctane sulphonamide	3
2935.3000	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	3
2935.4000	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	3
2935.5000	- Other perfluorooctane sulphonamides	3
2939.6900	- - Other	3
2939.7900	- - Other	3
2939.8090	- - - Other	3

3002.3000	- Vaccines for veterinary medicine	11
3202.9010	- - - Tanning substances, tanning preparations based on chromium sulphate	20
3204.1100	- - Disperse dyes and preparations based thereon:	16
3204.1710	- - - Powdered	16
3204.1720	- - - Liquid	16
3204.1790	- - - Other	16
3204.1990	- - - Dyes, synthetic	16
3205.0000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	11
3207.2000	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	11
3207.3000	- Liquid lusters and similar preparations	11
3212.9010	- - - Aluminium paste and powder	16
3403.1910	- - - Greases	20
3506.9110	- - - Shoe adhesives	16
3802.1000	- Activated carbon	11
3802.9000	- Other	11
3806.1010	- - - Gum Rosin	3
3807.0000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	11

3002.3000	- Vaccines for veterinary medicine	3
3202.9010	- - - Tanning substances, tanning preparations based on chromium sulphate	16
	- - Disperse dyes and preparations based thereon:	
3204.1110	- - - Powdered	3
3204.1120	- - - Liquid	11
3204.1190	- - - Other	16
3204.1710	- - - Powdered	3
3204.1720	- - - Liquid	11
3204.1790	- - - Other	16
3204.1990	- - - Dyes, synthetic	11
3205.0000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	3
3207.2000	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	3
3207.3000	- Liquid lusters and similar preparations	3
3212.9010	- - - Aluminium paste and powder	11
3403.1910	- - - Greases	16
3506.9110	- - - Shoe adhesives	11
3802.1000	- Activated carbon	3
3802.9000	- Other	3
3806.1010	- - - Gum Rosin	0
3807.0000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	3

3810.1000	- Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials	3
3810.9010	--- Preparations of a kind used as cores or coatings for welding electrodes or rods	3
3824.8500	- - Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	11
3824.8600	- - Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	11
3824.8700	- - Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	11
3824.8800	- - Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	11
3824.9100	- - Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylphosphonate	11
3824.9920	- - - Ion exchangers	11
3824.9930	- - - Prepared binders	11
3824.9980	- - - Chloroparaffins liquid	11
3903.2000	- Styrene- acrylonitrile (SAN) copolymers	3
3903.9000	- Other:	11

3810.1000	- Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials	0
3810.9010	--- Preparations of a kind used as cores or coatings for welding electrodes or rods	0
3824.8500	- - Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	3
3824.8600	- - Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	3
3824.8700	- - Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	3
3824.8800	- - Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	3
3824.9100	- - Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylphosphonate	3
3824.9920	- - - Ion exchangers	3
3824.9930	- - - Prepared binders	3
3824.9980	- - - Chloroparaffins liquid	11
3903.2000	- Styrene- acrylonitrile (SAN) copolymers	0
	- Other:	
3903.9010	- - - Styrene acrylic emulsion	11
3903.9090	- - - Other	11

3909.3100	- - Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	20
3910.0000	Silicones in primary forms.	3
3911.1010	- - - Petroleum resins	20
3921.1300	- - Of polyurethanes	20
4005.1020	- - - Sheets	11
4005.9100	- - Plates, sheets and strip	11
4007.0010	- - - Single cord	20
4007.0090	- - - Other	20
4804.2100	- - Unbleached	16
4804.2900	- - Other	16
4805.3000	- Sulphite wrapping paper	11
4805.4000	- Filter paper and paperboard	11
4809.2000	- Self- copy paper	11
6903.1000	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	11
6903.2090	- - - Other	11
6903.9010	- - - Refractory products of a kind used in industrial ovens, kilns and furnaces	16
7326.1910	- - - Forgings of crank shaft:	20
7604.1010	- - - Bars and rods	11
7613.0010	- - - Aerosol cans without valves and covers	11
7616.9920	- - - Aluminium slugs	20
8007.0010	- - - Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	11

3909.3100	- - Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	3
3910.0000	Silicones in primary forms.	0
3911.1010	- - - Petroleum resins	16
3921.1300	- - Of polyurethanes	16
4005.1020	- - - Sheets	3
4005.9100	- - Plates, sheets and strip	3
4007.0010	- - - Single cord	16
4007.0090	- - - Other	16
4804.2100	- - Unbleached	3
4804.2900	- - Other	3
4805.3000	- Sulphite wrapping paper	3
4805.4000	- Filter paper and paperboard	3
4809.2000	- Self- copy paper	3
6903.1000	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	3
6903.2090	- - - Other	3
6903.9010	- - - Refractory products of a kind used in industrial ovens, kilns and furnaces	11
	- - - Forgings of crank shaft:	
7326.1911	- - - - Upto 10 Kg	11
7326.1919	- - - - Other	11
7604.1010	- - - Bars and rods	3
7613.0010	- - - Aerosol cans without valves and covers	11
7616.9920	- - - Aluminium slugs	16
8007.0010	- - - Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	3

8007.0020	- - - Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	11
8308.9020	- - - Buckle	20
8410.1100	- - Of a power not exceeding 1,000 kW	11
8410.9010	- - - For machines of heading 8410.1100	11
8412.8090	- - - Other	11
8412.9090	- - - Other	11
8413.8200	- - Liquid elevators	11
8413.9140	- - - Other parts for machines of heading 8413.1100	11
8414.2000	- Hand- or foot- operated air pumps	11
8419.9020	- - - Of machine of heading 8419.4000 and 8419.5000	16
8424.2020	- - - For industry	0
8425.4200	- - Other jacks and hoists, hydraulic	11
8481.1000	- Pressure- reducing valves	16
8501.5210	- - - Submersible motors of stainless steel	3
8504.3100	- - Having a power handling capacity not exceeding 1 kVA	20
8504.9040	- - - Toroidal cores and strips	3
8506.5000	- Lithium	3
8535.2110	- - - Up to 17.5 kV	3
8536.5010	- - - Pressure switches	3
8539.9030	- - - Base cap for tube light	3
8539.9090	- - - Other	3
8543.1000	- Particle accelerators	3

8007.0020	- - - Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	3
8308.9020	- - - Buckle	16
8410.1100	- - Of a power not exceeding 1,000 kW	3
8410.9010	- - - For machines of heading 8410.1100	3
8412.8090	- - - Other	3
8412.9090	- - - Other	3
8413.8200	- - Liquid elevators	3
8413.9140	- - - Other parts for machines of heading 8413.1100	3
8414.2000	- Hand- or foot- operated air pumps	3
8419.9020	- - - Of machine of heading 8419.4000 and 8419.5000	16
8424.2020	- - - For industry	3
8425.4200	- - Other jacks and hoists, hydraulic	3
8481.1000	- Pressure- reducing valves	11
8501.5210	- - - Submersible motors of stainless steel	11
8504.3100	- - Having a power handling capacity not exceeding 1 kVA	16
8504.9040	- - - Toroidal cores and strips	3
8506.5000	- Lithium	3
8535.2110	- - - Up to 17.5 kV	3
8536.5010	- - - Pressure switches	3
8539.9030	- - - Base cap for tube light	3
8539.9090	- - - Other	3
8543.1000	- Particle accelerators	3
8543.2000	- Signal generators	3

8543.2000	- Signal generators	3
	- Road Tractors for semi-trailers	
8701.2010	- - - Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of less than 280 HP	20
8701.2020	- - - Road tractors for semi-trailers (prime movers) less than 280 HP	20
8701.2030	- - - Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of 280 HP and above	20
8701.2040	- - - Road tractors for semi-trailers (prime movers) of 280 HP and above	20
8701.2090	- - - Other	11
	- Other Vehicles, with only electric motor for propulsion:	
8703.8010	- - - Components for the assembly / manufacture of vehicles, in any kit form.	50
8703.8090	- - - Other	50
	- Other	
8704.9010	- - - Components for the assembly / manufacture of vehicles, in any kit form.	30
8704.9090	- - - Other.	30
	- With electric motor for propulsion:	
8711.6010	- - - Components for the assembly / manufacture of vehicles, in any kit form.	50
8711.6090	- - - Other.	50
8901.3000	- Refrigerated vessels, other than those of subheading 8901.20	0
8902.0000	Fishing vessels; factory ships and	0

	- Road Tractors for semi-trailers	
8701.2010	- - - Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of less than 280 HP	20
8701.2020	- - - Road tractors for semi-trailers (prime movers) less than 280 HP	20
8701.2030	- - - Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of 280 HP and above	20
8701.2040	- - - Road tractors for semi-trailers (prime movers) of 280 HP and above	20
8701.2050	- - - Components for the assembly / manufacture of road tractors for semi-trailers (Electric Prime Movers), in any kit form	20
8701.2060	- - - Road Tractors for semi-trailers (Electric Prime Movers)	20
8701.2090	- - - Other	11
	- Other Vehicles, with only electric motor for propulsion:	
8703.8010	- - - Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.8030.	50
8703.8020	- - - Components for the assembly / manufacture of electric auto rickshaw, in any kit form.	50
8703.8030	- - - Electric auto rickshaw (CBU).	50
8703.8090	- - - Other	50
	- Other	
8704.9010	- - - Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8704.9030.	30

	other vessels for processing or preserving fishery products.	
9013.8000	- Other devices, appliances and instruments	0
9028.2000	- Liquid meters	0
9402.1010	- - - Dentists' chairs	3
9406.9050	- - - Modular clean room panels	20

8704.9020	- - - Components for the assembly / manufacture of Electric Trucks, in any kit.	30
8704.9030	- - - Electric Trucks (CBU)	30
8704.9090	- - - Other.	30
	- With electric motor for propulsion:	
8711.6010	- - - Components for the assembly / manufacture of vehicles, in any kit form excluding those of headings 8711.6040 and 8711.6060.	50
8711.6020	- - - Self-balancing, electrically-powered two wheeled transportation device (hoverboard, smart scooter, drift vehicles)	50
8711.6030	- - - Components for the assembly / manufacture of electric motorcycles, in any kit form.	
8711.6040	- - - Electric motorcycles (CBU)	50
8711.6050	- - - Components for the assembly / manufacture of 3-wheeler electric loader, in any kit form.	50
8711.6060	- - - 3-wheeler electric loader (CBU).	50
8711.6090	- - - Other.	50
8901.2000	- Tankers	3
8901.3000	- Refrigerated vessels, other than those of subheading 8901.20	0
8902.0000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	0
9013.8000	- Other devices, appliances and instruments	0
9028.2000	- Liquid meters	0
9402.1010	- - - Dentists' chairs	3
9406.9050	- - - Modular clean room panels	20
PCT CODE	DESCRIPTION	CD %

1st Schedule

PCT CODE	DESCRIPTION	CD %
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3(19)

(Customs
Tariff)

Chapter 99

9903	<u>Imports by Privileged personnel/organization:</u> Goods imported by privileged personnel or by organizations or by any person authorized by the contracting parties, under grant-in-aid agreements (including those agreements which cover off budget foreign contributions or funds brought by registered INGO's without any financial liabilities to the Government of Pakistan) signed by the Economic Affairs Division (EAD) and or by any Ministry authorized by the Government of Pakistan and duly concurred by the Federal Board of Revenue (FBR)	0
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PCT CODE	DESCRIPTION	CD %
9917	(1) Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.	0

9903	<u>Imports by Privileged personnel/organization:</u> (i) Goods imported by privileged personnel or by organizations or by any person authorized by the contracting parties, under grant-in-aid agreements (including those agreements which cover off budget foreign contributions or funds brought by registered INGO's without any financial liabilities to the Government of Pakistan) signed by the Economic Affairs Division (EAD) and or by any Ministry authorized by the Government of Pakistan and duly concurred by the Federal Board of Revenue (FBR). Goods imported by the foreign airlines under Air Services Agreement signed by the Aviation Division, Cabinet Secretariat, Government of Pakistan with other Countries on the basis of reciprocity and duly concurred by the Federal Board of Revenue.	0
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PCT CODE	DESCRIPTION	CD %
9917	(1) Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.	0

	<p>(2) Plant, machinery and firefighting equipment, except the items listed under Chapter 87 of the Pakistan Customs Tariff, imported for setting up of a Special Economic Zone (SEZ) by zone developers and for installation in that zone by Zone Enterprises, on one time basis as prescribed in the SEZ Act, 2012 and rules thereunder subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.</p>	
	<p>(3) Following imports for construction, development and operations of Gawadar port and Free Zone Area subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time:-</p>	

	<p>(2) Capital goods, as defined in the preamble of Part-I of the Fifth Schedule to the Customs Act, and firefighting equipment, except the items listed under Chapter 87 of the Pakistan Customs Tariff, imported for setting up of a Special Economic Zone (SEZ) by zone developers and for installation in that zone by Zone Enterprises, or, one-time basis as prescribed in the SEZ Act, 2012 and rules thereunder subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time. Co-developer as defined in Special Economic Zone Rules, 2013, shall also be entitled to avail the same incentives and exemptions for the same period as available to the Developer under the SEZ Act 2020. Subject to condition that the Developer of the SEZ relinquishes its rights to the incentives and exemptions in favour of the Co-developer; provided further that the respective Special Economic Zone Authority duly endorses such reassignment, and ensures that such reassignment shall not be misused.</p>	
	<p>(3) Following imports for construction, development and operations of Gwadar port and Free Zone Area subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time:-</p>	

	<p>(i) Equipment's and materials (plant, machinery, equipment, appliances and accessories), imported by the Concession holder, its operating companies and contractors/sub-contractors exclusively for construction and operation of the terminals and the Free Zone Area for a period of forty (40) years;</p> <p>(ii) Ship bunker oils imported by the Concession holder for the sole purposes of supplying fuels and lubricants to the ships used in the port and its terminals for a period of forty (40) years;</p> <p>(iii) Vehicles imported by the concession holder and its operating companies for a period of twenty three (23) years for construction, development and operations of Gwadar Port and Free Zone Area under the regulatory mechanism. The regulatory mechanism for such vehicles, including the number and types importable, shall be devised by the Ministry of Port & Shipping and FBR (in consultation with the Provincial Government if so required) and notified by the FBR;</p> <p>(iv) Imports for port-related businesses established in the Free</p>	
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	<p>(i) Equipment's and materials (plant, machinery, equipment, appliances and accessories), imported by the Concession holder, its operating companies including Gwader International Terminals Limited and Gwader Marine Services Limited and their contractors/sub-contractors exclusively for construction and operation of the terminals and the Free Zone Area for a period of forty (40) years;</p> <p>(ii) Ship bunker oils imported by the Concession holder for the sole purposes of supplying fuels and lubricants to the all visiting ships including foreign and local and fishing vessels at Gwader port for a period of forty (40) years;</p> <p>(iii) Vehicles imported by the concession holder and its operating companies for a period of twenty three (23) years for construction, development and operations of Gwadar Port and Free Zone Area under the regulatory mechanism. The regulatory mechanism for such vehicles, including the number and types importable, shall be devised by the Ministry of Port & Shipping and FBR (in consultation with the Provincial Government if so required) and notified by the FBR;</p> <p>(iv) Imports by the following businesses to be established in the</p>	
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	Zone Area for a period of 23 years.	
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PCT CODE	DESCRIPTION	CD %
9925	<p>(A) Artificial kidneys, hemodialysis machines, hemodialyzers, A .V. fistula needles, hemodialysis fluids and powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and cardiac catheters .</p> <p>(B) Following items and appliances for Ostomy use:-</p> <ol style="list-style-type: none"> 1. Baseplate/Stoma Wafer/Flange. 2. Ostomy (Colostomy / ileostomy / Urostomy) bags (All type) 3. Ostomy (Colostomy / ileostomy / Urostomy) Paste 4. Ostomy (Colostomy / ileostomy / Urostomy) Belt 5. Ostomy (Colostomy / ileostomy / Urostomy) Deodorizers 	0

	Gwadar Free Zone Area for a period of 23 years with effect from 1st July, 2016, packaging, distribution, stuffing and de-stuffing, CFS, container yard, warehousing including cool and cold rooms, transshipment, labelling, light end assembly and reassembly, imports and exports / value added exports, value adding of imports, other similar or related businesses activities and such commercial activities as are required to support the free zone.	
PCT CODE	DESCRIPTION	CD %
9925	<p>(A) Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids and powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and cardiac catheters.</p> <p>(B) Following items and appliances for Ostomy use:-</p> <ol style="list-style-type: none"> 1. Baseplate/Stoma Wafer/Flange. 2. Ostomy (Colostomy / Ileostomy/ Urostomy) bags (All type) 3. Ostomy (Colostomy / Ileostomy/ Urostomy) Paste 4. Ostomy {Colostomy / Ileostomy/ Urostomy) Belt 5. Ostomy {Colostomy / Ileostomy/ Urostomy) Deodorizers 	0

6.	Ostomy (Colostomy / ileostomy / Urostomy) Strip Paste	
7.	Stoma Powder / Ostomy Powder (Colostomy / Ileostomy / Urostomy Powder / Ileostomy / Urostomy Powder)	
8.	Ostomy (Colostomy / Ileostomy/ Urostomy) Skin Barrier Spray and Wipe	
9.	Ostomy (Colostomy / ileostomy/ Urostomy) Adhesive Remover Spray and Wipe	
10.	Ostomy (Colostomy / ileostomy/ Urostomy) Mouldable Ring	
11.	Ostomy (Colostomy / Ileostomy/ Urostomy) Elastic Tape	
12.	Ostomy (Colostomy / ileostomy/ Urostomy) Barrier Cream	
13.	Ostomy (Colostomy / ileostomy/ Urostomy) Protective Sheets	
14.	Ostomy (Colostomy / ileostomy/ Urostomy) Cap	
15.	Ostomy (Colostomy / Ileostomy/ Urostomy) Protective Seal	
16.	Plastic Clips for closing the Ostomy bags.	
17.	Liquid washers and wipes for cleaning and washing peristomal skin.	
18.	Night Drainage Bag	
19.	Cystoscope	
20.	Lithotripter	
21.	Colonoscope	
22.	Sigmoidoscope	
23.	Laparoscope	

6	Ostomy {Coilostomy / Ileostomy/ Urostomy) Strip Paste	
7.	Stoma Powder / Ostomy Powder {Colostomy/ Ileostomy / Urostomy Powder / Ileostomy / Urostomy Powder)	
8.	Ostomy (Colostomy / Ileostomy / Urostomy) Skin Barrier Spray and Wipe	
9.	Ostomy {Colostomy / Ileostomy / Urostomy) Adhesive Remover Spray and Wipe. Ostomy {Colostomy / Ileostomy / Urostomy) Adhesive Spray & Wipe.	
10.	Ostomy (Colostomy / Ileostomy / Urostomy) Mouldable Ring	
11.	Ostomy (Colostomy / Ileostomy / Urostomy) Elastic Tape	
12.	Ostomy (Colostomy / Ileostomy / Urostomy) Barrier Cream	
13	Ostomy (Colostomy / Ileostomy / Urostomy) Protective Sheets	
14.	Ostomy (Colostomy / Ileostomy / Urostomy) Cap	
15.	Ostomy (Colostomy / Ileostomy / Urostomy) Protective Seal	
16	Plastic Clips for closing the Ostomy bags.	
17.	Liquid washers and wipes for cleaning and washing peristomal skin	
18.	Night Drainage Bag	
19.	Cystoscope	
20.	Lithotripter	
21.	Colonoscope	
22.	Sigmoidoscope	
23.	Laparoscope	

	24. Suprapubic Cystostomy Set 25. Ryles Tube (Nasogastric Tube) 26. Foley's Catheter 27. Endoscope (Video Endoscopes) 28. Linear Cutter/Stapler 29. Circular Stapler 30. Right Angle Cutter/Stapler 31. Laparoscopic Hand Instruments: (a) Dissector; (b) Grasper; (c) Scissors; (d) Clipper; (e) Hook; (f) Retractors; (g) Needles Holders; (h) Knot Pusher; and (i) Telescope (0°, 30°). 32. Urological Endoscopic instruments:- (a) Resectoscope (Rotating and Fix); (b) Optical Urethrotome; (c) Telescope (0°, 30°, 75°); and (d) Turp Resecting Loops.	
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PCT CODE	DESCRIPTION	CD %
9939	Diagnostic kits for HIV and Hepatitis	

	24. Suprapubic Cystostomy Set 25. Ryles Tube (Nasogastric Tube) 26. Foley's Catheter 27. Endoscope (Video Endoscopes) 28. Linear Cutter / Stapler 29. Circular Stapler 30. Right Angle Cutter / Stapler 31. Laparoscopic Hand instruments: a) Dissector b) Grasper c) Scissors d) Clipper e) Hook f) Retractors g) Needles Holders h) Knot Pusher i) Telescope (0°, 30°) 32. Urological Endoscopic Instruments: (a) Resectoscope (Rotating and Fix) (b) Optical Urethrotome (c) Telescope (0°, 30°, 75°) (d) Turp Resecting Loops (e) Diathermy Cord (C) Dietetic foods for medicinal purposes, subject to submission of provisional enlistment certificate duly issued under the Drug Regulatory Authority Act, 2012 (XXI of 2012), and the rules made thereunder, by the Drug Regulatory Authority of Pakistan.	
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PCT CODE	DESCRIPTION	CD %
9939	Diagnostic kits for HIV, Hepatitis, Cancer and Corona Virus	

3(19)

Deemed to have been made from

the 1st June
2020.
3(20)

5th Schedule
of Customs
Act

Part-I

**Imports of Plant, Machinery, Equipment and Apparatus,
including Capital Goods for various industries/sectors**

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 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);

- (ii) except for S. Nos. 1(H), 14, 20,21 and 22 of the Table, the

Part-I

**Imports of Plant, Machinery, Equipment and Apparatus,
including Capital Goods for various industries/sectors**

For the purposes of this Part, the following conditions shall apply, besides the conditions as specified in column (5) of the Table below: -

- 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 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 Collect orates 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;

- (iii) in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings; and
 - (a) For "Respective Headings" entries in column (3) of the Table against which more than one rate of customs duty has been mentioned in column (4), the rate of 0%, 3% or 11% shall be applicable only for such goods which are chargeable to 3% or 11% duty under the First Schedule to Customs Act, 1969.
 - (b) Goods imported temporarily for projects under serial numbers 9, 10, 11 and 12, if not re-exported on the conclusion of the project, may be allowed retention or transfer after conclusion of the project, from one company or project to another entitled company or project, with prior approval of the Board, against payment of

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 Collect orates 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
 - (a) For "Respective Headings" entries in column (3) of the Table against which more than one rate of customs duty has been mentioned in column (4), the rate of 0%, 3% or 11% shall be applicable only for such goods which are chargeable to 3% or 11% duty under the First Schedule to Customs Act, 1969.
 - (b) Goods imported temporarily for projects under serial numbers 9, 10, 11 and 12, if not re-exported on the conclusion of the project, may be allowed retention or transfer after conclusion of the project, from one company or project to another entitled company or project, with prior approval of the Board, against payment of 0.25% surcharge on C&F value of the goods for each year of retention, besides payment of

0.25% surcharge on C&F value of the goods for each year of retention, besides payment of duties and taxes, chargeable, if any.

Explanation.-Capital Goods mean any plant, machinery, equipment, spares and accessories, classified in Chapters 84, 85 or any other chapter of the Pakistan Customs Tariff, required for-

- a. the manufacture or production of any goods, and includes refractory bricks and materials required for setting up a furnace, catalysts, machine tools, packaging machinery and equipment, refrigeration equipment, power generating sets and equipment, instruments for testing, research and development, quality control, pollution control and the like; and
- b. use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, cool chain, dairy and poultry industry;

duties and taxes, chargeable, if any.

Explanation.-Capital Goods mean any plant, machinery, equipment, spares and accessories, classified in Chapters 84, 85 or any other chapter of the Pakistan Customs Tariff, required for-

- a. the manufacture or production of any goods, and includes refractory bricks and materials required for setting up a furnace, catalysts, machine tools, packaging machinery and equipment, refrigeration equipment, power generating sets and equipment, instruments for testing, research and development, quality control, pollution control and the like; and
- b. use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, cool chain, dairy, 18 poultry industry, IT sector, storage, communication and infrastructure development of SEZs by Zone Developer.

S/N. 23 of Table to Part-1

23	Parts and Components for manufacturing LED lights:-			If imported by LED Light and Bulbs
	(i). Housing/Shell, shell cover and base cap for all kinds of LED Lights and Bulbs	Respective headings	0%	manufacturers registered under the Sales Tax Act, 1990 subject to annual quota
	(ii). Bare or Stuffed Metal Clad	8534.0000	0%	

S/N. 23 of Table to Part-1

23	Parts, Components and inputs for manufacturing LED lights:			If imported by LED Light and Bulbs
	(i) Housing/Shell, shell cover and base cap for all kinds of LED Lights and Bulbs	Respective headings	0%	manufacturers registered under the Sales Tax Act, 1990 subject to annual quota
	(ii) Pickling preparations for metal	3810.9090	0%	determination by the Input Output

Printed Circuit Board (MCPCB)			determination by the Input Output
(iii) Constant Current Power Supply for of LED Lights and Bulbs (1-300W)	8504.4090	0%	Co-efficient
(iv) Lenses for LED lights and Bulbs	9001.9000	0%	Organization (IOCO).

surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials			Coefficient Organization (IOCO).” ;
(iii) Poly Butylene Terephthalate	3907.7000	0%	
(iv) Bare or Stuffed Metal Clad Printed Circuit Board (MCPCB)	8534. 0000	0%	
(v) Constant Current Power Supply for of LED Lights and Bulbs (1-300W)	8504.4090	0%	
(vi) Lenses for LED lights and Bulbs	9001.9000	0%	

S/N. 26 of Table to Part-1

26	Plant, machinery and equipment imported during the period commencing on the 1 st July, 2014 and ending on the 30 th June, 2020 for setting up	Respective headings	0%	The plant, machinery and equipment under the said serial number shall be released on certification from Additional
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S/N. 26 of Table to Part-1

26	Plant, machinery and equipment imported during the period commencing on the 1 st July, 2014 and ending on the 30 th June, 2020	Respective headings	0%	The plant, machinery and equipment under the said serial number shall be released on certification from Additional Chief Secretary, FATA that the goods are <i>bona fide</i> project
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	Industries in FATA.			Chief Secretary, FATA that the goods are <i>bona fide</i> project requirement of the Unit as per Annex-B. The goods shall not be sold or otherwise disposed of without prior approval of the Board.
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	for setting up Industries in FATA.			requirement of the Unit as per Annex-B. The goods shall not be sold or otherwise disposed of without prior approval of the Board.
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S/N. 36 of Table to Part-1

36	Machinery, equipment and other project related items for setting up of Submarine Cable Landing stations			If imported by Internet Service providers registered under the Sales Tax Act 1990, duly certified by the Ministry of Information Technology and Telecommunication and Pakistan Telecommunication Authority (PTA), and subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(i) Tubes Pipes and hollow profiles of cast iron	7303.0000	0%	
	(ii) Articles of non-malleable cast iron	7325.1000	0%	
	(iii) Static Converters	8504.4090	0%	
	(iv) Machines	8517.6290	0%	

	for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus			
	(v) Optical fiber Cables	8544.7000	0%	
37	Other Electric Conductors exceeding 32000 V	8544.6090	11%	If imported by manufacturers of transformers, registered under the Sales Tax Act 1990.”;

S/N. 34 of Table-C to Part-II

34	Meglumine antimonite	3004.9099	0%
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S/N. 96 of Table to Part-III

S/N. 96 of Table to Part-III

96	(i) Coils of Aluminum Alloys	7606.9290	5%	If imported by registered local manufacturer of
	(ii) Aluminum Lids	8309.9010	0%	aluminum beverage cans subject to quota determination by IOCO

S/N. 105 of Table to Part-III

96	(i) Coils of Aluminum Alloys	7606.9290	0%	If imported by registered local manufacturer of
	(ii) Aluminum Lids	8309.9010	0%	aluminum beverage cans subject to quota determination by IOCO

S/N. 105 of Table to Part-III

105	Ships and other floating crafts including tugs, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistani entity and flying Pakistani flag.	8901.1000 8901.2000 8901.3000 8901.9000 8902.0000 8904.0000 8905.1000 8905.2000 8905.9000 8906.1000 8906.9000 8907.9000	0%	The exemption shall be available up to the year 2020, subject to the condition that the ships and crafts are used for the purpose for which they were procured, and in case such ships and crafts are used for demolition purposes, full customs duties and other charges applicable to ships and crafts purchased for demolition purposes shall be chargeable.
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S/N. 107 of Table to Part-III

105	Ships and other floating crafts including tugs, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistani entity and flying Pakistani flag.	8901.1000 8901.2000 8901.3000 8901.9000 8902.0000 8904.0000 8905.1000 8905.2000 8905.9000 8906.1000 8906.9000 8907.9000	0%	The exemption shall be available up to the year 2030 , subject to the condition that the ships and crafts are used for the purpose for which they were procured, and in case such ships and crafts are used for demolition purposes, full customs duties and other charges applicable to ships and crafts purchased for demolition purposes shall be chargeable.
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S/N. 107 of Table to Part-III

107	(i) Paper having specification 60 gm/m ² in 23X36 inches or 20X30 inches sheets (ii) Art paper having specification 20x30 inches,	4802.5510 4810.1310 4810.1990	0%	If imported by a Federal or Provincial Government Institution or a Nashir-e-Quran approved by respective Provincial Quran Board for
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"107	(i) Paper having specification 60 gm/m ² in 23X36 inches or 20X30 inches sheets (ii) Art paper having	4802.5510 4810.1310 4810.1990	0%	If imported by a Federal or Provincial Government Institution or a Nashir-e-Quran approved by respective Provincial Quran Board for printing
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	23x30 inches, 23x33 inches, 23x36 inches and 700x1000 mm		printing of Holy Quran; and In case of Nashir-e-Quran the quantity of paper to be imported would be determined by IOCO.
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	specification 20x30 inches, 23x30 inches, 23x33 inches, 23x36 inches and 700x1000 mm		of Holy Quran; In case of Nashir- e-Quran the quantity of paper to be imported would be determined by IOCO; and The Nashir-e- Quran may also get printing done from another printer (vendor), duly registered under Sales Tax Act,1990 and with relevant Provincial Quran Board, having suitable in- house facility, subject to approval of the IOCO. Imports made by Nashir-e-Quran availing the facility of printing through vendors will be cleared against submission of bank guarantee or pay order. In such case, - the vendor shall have a firm contract with the Nashir-e- Quran; the Nashir-e-
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			<p>Quran may provide the imported paper, to the vendor; vendor shall not be entitled to import the paper, under this scheme for printing of Quran to be supplied to the Nashir-e-Quran; vendor, after completing the printing, shall supply the printed Quran to that Nashir- e-Quran only with whom he held the firm contract; and the vendor shall also maintain proper record of the imported paper utilized, and printed Quran supplied to the Nashir- e-Quran; the security deposited by the Nashir- e-Quran at the time of clearance shall be released after NOC from IOCO regarding</p>
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S/N. 109 of Table to Part-III

109	(i) Multi-ply (clay coated paper and paper board (ii) Aluminum foil (rolled but not further worked)	4810.9200 7607.1100	15%	If imported by a Sales Tax registered manufacturer of Aseptic liquid food packaging material, subject to quota determination by IOCO.
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S/N. 116 of Table to Part-III

116	(i) Refrigerant gas R-290 (propane)	2711.1200	0%	If imported by manufacturers of Home Appliances, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient
	(ii) Refrigerant gas Isobutane R-600 gas	2901.1010		
	(iii) Refrigerant gas R-410	3824.7800		
	(iv) Silver solder 5%	7106.9290		
	(v) Stainless steel sheets	7220.2090		
	(vi) Copper welding rod	7407.2900		

				consumption of paper and supply of finished product as per the contract.”;
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S/N. 109 of Table to Part-III

“109	(i) Other craft paper (ii) Multi-ply (clay coated paper and paper board (iii) Aluminum foil (rolled but not further worked)	4804.3900 4810.9200 7607.1100	15%	If imported by a Sales Tax registered manufacturer of Aseptic liquid food packaging material, subject to quota determination by IOCO.”;
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S/N. 116 of Table to Part-III

116	(i) Refrigerant gas R-290 (propane)	2711.1200	0%	If imported by manufacturers of Home Appliances, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization
	(ii) Refrigerant gas Isobutane R-600 gas	2901.1010		
	(iii) Refrigerant gas R-410	3824.7800		
	(iv) Silver solder 5%	7106.9290		
	(v) Stainless steel sheets	7220.2090		
	(vi) Copper welding rod	7407.2900		

(vii) Copper capillary tube	7411.1010	10%	Tax department.	Organization (IOCO); and certification from Inland Revenue Department that all dealers of the manufacturing unit are registered with Sales department.
(viii) Copper tube inner grooved	7411.1020			
(ix) Aluminium sheet stucco	7606.9210			
(x) Filter driers (02 hole/3 hole)	8421.3910			
(xi) Magnetic strip	8505.1900			
(xii) Magnetrons	8540.7100			
(xiii) Glass board for manufacturing TV panels (LCD, LED, OLED, HDI etc.)	8529.9090			

(vii) Copper capillary tube	7411.1010	0%	Tax department.	(IOCO); and certification from Inland Revenue Department that all dealers of the manufacturing unit are registered with Sales Tax department.
(viii) Copper tube inner grooved	7411.1020			
(ix) Aluminium sheet stucco	7606.9210			
(x) Filter driers (02 hole/3 hole)	8421.3910			
(xi) Magnetic strip	8505.1900			
(xii) Magnetrons	8540.7100			
(xiii) Glass board for manufacturing TV panels (LCD, LED, OLED, HDI etc.)	8529.9090			

S/N. 119 – 124 of Table to Part-III

*119	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	3814.0000	5%	If imported by manufacturers of Butyl Acetate registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).
120	Plasticised (Poly Vinyl Chloride)	3904.2200	0%	If imported by manufacturers of disposable syringes and

				saline infusion sets, registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).
121	Other saturated Polyesters	3907.9900	5%	If imported by manufacturers of interlining/ buckram, registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).;
122	(i) Skimmed milk powder	0402.1000	0%	If imported by manufacturers of Ready to Use Supplementary Foods (RUSF), duly authorized by United Nations World Food Program (UNWFP) and subject to annual
	(ii) Chickpeas	0713.2010		
	(iii) Soyabean oil	1507.9000		
	(iv) Palm Olein	1511.9030		
	(v) Hydrogenated vegetable fats	1516.2010		
	(vi) Malto dextrins	1702.9030		
	(vii) Premixes of vitamins and minerals	2106.9090		

(viii) Emulsifier	3404.9090	quota determination by Input Output Co- efficient Organization (IOCO); and
(ix) Antioxidant	3824.9999	

Part-V(A)

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

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

S. NO	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1	Electric auto rickshaw	8703.8030	50% of the prevailing rate of customs duty as specified in the First Schedule to the customs Act 1969)	The concession shall be admissible for a period of 5 years with effect from 1 st July 2020, on import of 10 electric vehicles (CBU) of the same variant to be assembled/
2	3- wheeler electric loader	8711.6060		
3	Electric motorcycle	8711.6040		

				<p>manufactured as mentioned in column(2) of this table, to the extent of maximum 200 units, to 2-3 wheeler segment, duly approved certified by the Engineering Development Board (EDB) shall monitor compliance with the EV policy 2020 and intimate FBR immediately in case of violation by manufacturer to stop further clearance at the</p>
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				concession al rate, specified in column 4.
4	Electric buses		1%	Nil
5	Electric trucks		1%	Nil
6	Electric prime movers		1%	Nil

Table-II
[For CKD and EV specific Parts]

S. NO	Description of vehicles	Description of imported goods	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Electric auto rickshaw (PCT code 8703.8030)	(i) Followi ng EV specific compon ents for assembl y / manufac turing in any kit	1% (notwith standing the rate of customs duty on these items as specifie d in the First	The concession shall be admissible to manufactur es of electric auto rickshaws for a period of five

		<p>from (CKD):-</p> <p>(a) Batterie s other than lead acid (PCT code 85. 07),</p> <p>(b) Battery Charger (PCT code 8504.40 20),</p> <p>(c) Controll er (PCT code 8542.31 00),</p> <p>(d) Electric Motor (PCT code 8501.32 90),</p> <p>(e) Three connecti on terminal (PCT code 8504.90 90)</p>	<p>Schedul e to the Customs Act, 1969)</p>	<p>years from 1st July, 2020 subject to certificatio n and quota determinati on by the Engineerin g Developme nt Board (EDB)</p>
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		(f) Co nverter (PCT code 8502.40 00)		
		(g) Signal Hook (PCT code 8504.90 90)		
		(ii) Compon ents for assembl y/manuf acturing in any kit from (CKD)- Non- localize d parts.	15 %	The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006
		(iii) Compon ents for assembl y/manuf acturing in any kit from (CKD)- localize d parts.	15% plus addition al Customs Duty levied under SRO 693(I)/2 006	

			dated 01.07.20 06	
2	3-Wheeler electric loader (PCT code 8711.6060)	(i) Following EV specific components for assembly / manufacturing in any kit from (CKD):- (a) Batteries other than lead acid (PCT code 85.07), (b) Gear (PCT code 8483.40 19), (c) Electric Motor with axle (PCT code	1% (notwithstanding the rate of customs duty as specified in the First Schedule to the Customs Act, 1969)	The concession shall be admissible to manufacturers of 3- Wheeler electric loader for a period of five years from 1 st July, 2020 subject to certification and quota determination by the Engineering Developme nt Board (EDB)

		8501.32 90), (d) Controll er (PCT code 8542.31 00), (e) Power switch (PCT code 8536.50 29) (f) Electric auto cut (PCT code 8504.90 90) (g) Battery Connect ion (PCT code 8544.42 29) (h) Battery Charge (PCT code 8504.40 20) (i) Junction Box (PCT code		
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		8536.49 10)		
		(ii) Compon ents for assembl y/manuf acturing in any kit from (CKD)- Non localize d parts.	15 %	The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006
		(iii) Compon ents for assembl y/manuf acturing in any kit from (CKD)- localize d parts.	15% plus addition al Customs Duty levied under SRO 693(I)/2 006 dated 01.07.20 06	Subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006
3	Electric motorcycle (PCT code 8711.6040	(i) Fol lowing EV specific compon ents for assembl	1% (notwith standing the rate of customs duty as specifie	The concession shall be admissible to manufactur es of motorcycle

		<p>y/manuf acturing in any kit from (CKD):-</p> <p>(a) Electric Motor (PCT code 8501.32 90),</p> <p>(b) Battery Charger (PCT code 8504.40 20),</p> <p>(c) Sw itches (PCT code 8536.50 29),</p> <p>(d) Junction Box (PCT code 8536.49 10)</p> <p>(e) Controll er (PCT code 8542.31 00),</p>	<p>d in the First Schedul e to the Customs Act, 1969)</p>	<p>for a period of five years from 1st July, 2020 subject to certificatio n and quota determinati on by the Engineerin g Developme nt Board (EDB)</p>
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		(f) Co nverter (PCT code 8454.10 00)		
		(g) Batterie s other than lead acid (PCT code85. 07)		
		(ii) Compon ents for assembl y/manuf acturing in any kit from (CKD)- Non localize d parts.	15 %	The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006
		(iii) Compon ents for assembl y/manuf acturing in any kit from	15% plus addition al Customs Duty levied under	Subject to the conditions mentioned at Para-2 of SRO 656(I)/2006

		(CKD) - localize d parts.	SRO 693(I)/2 006 dated 01.07.20 06	dated 22.06.2006
4.	Electric Buses (PCT code 8702.4090)	Component s in any kit form (CKD) (PCT code 8702.4010)	1%	(i) The concessi on shall be admissi ble on import of CKD kits to manufac tures of electric buses for a period of five years with effect from 1 st July, 2020 subject to certifica tion and quota determi nation by Enginee

				ring Develop ment Board (EDB). (ii) The concessi on shall be admissi ble subject to the conditio ns mention ed at Para-2 of SRO 656(I)/2 006 dated 22.06/2 006.
5.	Electric Trucks (PCT code 8704.9030)	Component s in any kit form (CKD) (PCT code 8704.9020)	1%	(i) The concessi on shall be admissi ble on import of CKD kits to manufac turers of electric trucks

				<p>for a period of five years with effect from 1st July, 2020 subject to certification and quota determination by the Engineering development Board (EDB).</p> <p>(ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO</p>
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				656(I)/2 006 dated 22.06.20 06.
6.	Electric Prime Movers (PCT code 8701.2060)	Component s in any kit form (CKD) (PCT code 8701.2050)	1%	(i) The concessi on shall be admissi ble on import of CKD kits to manufac turers of electric prime movers for a period of five years with effect from 1 st July, 2020 subject to certifica tion and quota determi nation by Enginee

				ring Develop ment Board (EDB). (ii) The concessi on shall be admissi ble subject to the conditio ns mention ed at Para-2 of SRO 656(I)/2 006 dated 22.06.20 06.
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Table-III
[Miscellaneous]

S. NO	Description of vehicles	Customs Duty (%)	Conditions
(1)	(2)	(3)	(5)
1.	Plant and machinery specifically designed for use in	0%	(i) The concession shall be admissible on one-time basis for setting up the new assembly and

	manufacturing of electric vehicles		<p>or manufacturing facility of electric vehicles, and for expansion in the existing units duly approved / certified by the Engineering Development Board.</p> <p>(ii) The concession shall be admissible to manufacturers of the electric vehicles specified in column (2) of the Table-II above subject to certification by EDB that the plant and machinery is specifically designed for use in setting up of electric vehicle manufacturing only.</p>
2.	Import of inputs for manufacturing of EV specific parts, as mentioned against S. No. 1, 2 and 3, of Table-II above, by	0%	<p>(i) The concession shall be admissible to manufacturers and vendors of EV specific parts, subject to certification by EDB.</p> <p>(ii) The concession shall be admissible subject to the</p>

	vendors and OEMs of EV manufacturing		conditions mentioned under SRO 655(I)/2006 dated 22.06.2006
3.	Import of CBR chargers with CKD kits for electric vehicles as specified in column 2 of Table-II above	1% (notwithstanding the rate of Customs Duty as specified in the First Schedule to Customs Act, 1969)	The concession shall be admissible on the CBU chargers imported with CKD kits of 2-3 wheelers and HCV vehicles specified in Table-II above, subject to EDB certification.

S/N. 7 of Table to Part-VI

7	Aircraft engine	8407.1000	0%	For use in aircraft and trainer aircraft
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Amendments in Sales Tax Act 1990

2 SALES TAX ACT 5th Schedule of Sales Tax Act

**The
FIFTH SCHEDULE**
[See section 4]

Serial No.	Description
(1)	(2)

**The
FIFTH SCHEDULE**
[See section 4]

Serial No.	Description
(1)	(2)

5(18)

13.	Supplies of raw materials, components and goods for further manufacture of goods in the Gwadar Free Zone and export thereof, provided that in case of supply to tariff area of Pakistan, tax shall be charged on the value assessed on the Goods Declaration for import
14	Supplies of locally manufactured plant and machinery of the following specifications, to manufacturers in the Gwadar Free Zone, subject to the conditions, restrictions and procedure given below, namely:— (i) Plant and machinery, operated by power of any description, as is used for the manufacture or production of goods by that manufacturer. (ii) Apparatus, appliances and equipment specifically meant or adapted for use in conjunction with the machinery specified in clause (i). (iii) Mechanical and electrical control and transmission gear, meant or adapted for use in conjunction with machinery specified in clause (i).

	<p>(iv) Parts of machinery as specified in clauses (i), (ii) and (iii), identifiable for use in or with such machinery.</p> <p><u>Conditions, restrictions and procedures:—</u></p> <p>(a) the supplier of the machinery is registered under the Act;</p> <p>(b) proper bill of export is filed showing registration number;</p> <p>(c) the purchaser of the machinery is an established manufacturer located in the Gwadar Free Zone and holds a certificate from the Gwadar Port Authority to that effect;</p> <p>(d) the purchaser submits an indemnity bond in proper form to the satisfaction of the concerned Commissioner Inland Revenue that the machinery shall, without prior permission from the said Commissioner, not be sold, transferred or otherwise moved out of the Gwadar Free Zone before a period of five years from the date of entry into the Zone;</p> <p>(e) if the machinery is brought to tariff area of Pakistan outside Gwadar Free Zone, sales tax shall be charged on the value assessed on the Goods Declaration for import; and</p> <p>(f) breach of any of the conditions specified herein shall attract legal action under the relevant provisions of the Act, besides recovery of the amount of sales tax along with default surcharge and penalties involved</p>
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6th Schedule
of Sales Tax
Act

**The
SIXTH SCHEDULE**
[See section 13(1)]
Table-1 (Imports or Supplies)

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
100A	Materials and equipment (plant, machinery, equipment, appliances and accessories) for construction and operation of Gwadar Port and development of Free Zone for Gwadar Port as imported by or supplied to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely (i) China Overseas Ports Holding Company Pakistan (Private) Limited (ii) Gwadar International Terminal Limited, (iii) Gwadar Marin Services Limited and (iv) Gwadar Free Zone Company Limited, their contractors and sub-contractors; and Ship Bunker Oils bought and sold to the ships calling on/visiting Gwadar Port, having Concession Agreement with the Gwadar Port Authority, for a period of forty year, subject to the following conditions and procedure, namely,— (A) Conditions and procedure for	Respective Headings

**The
SIXTH SCHEDULE**
[See section 13(1)]
Table-1 (Imports or Supplies)

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
100A	Materials and equipment (plant, machinery, equipment, appliances and accessories) for construction and operation of Gwadar Port and development of Free Zone for Gwadar Port as imported by or supplied to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely (i) China Overseas Ports Holding Company Pakistan (Private) Limited (ii) Gwadar International Terminal Limited, (iii) Gwadar Marin Services Limited and (iv) Gwadar Free Zone Company Limited, their contractors and sub-contractors; and Ship Bunker Oils bought and sold to the ships calling on / visiting Gwadar Port by the aforesaid operating companies , having Concession Agreement with the Gwadar Port Authority, for a period of forty year, subject to the following conditions and procedure, namely,— (A) Conditions and procedure for	Respective Headings

5(19)

	<p>imports.–</p> <p>(i) This exemption shall be admissible only to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies, their contractors and sub-contractors which hold the Concession Agreement;</p> <p>(ii) Ministry of Ports and Shipping shall certify in the prescribed manner and format as per Annex-I that the imported materials and equipments are bonafide requirement for construction and operation of Gwadar Port and development of Free Zone for Gwadar Port. The authorized officer of that Ministry shall furnish all relevant information online to Pakistan Customs against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorate or Customs station, where the computerized system is not operational, the Project Director or any other person authorized by the Collector in this behalf</p>	
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	<p>imports.–</p> <p>(i) This exemption shall be admissible only to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies, their contractors and sub-contractors which hold the Concession Agreement;</p> <p>(ii) Ministry of Ports and Shipping shall certify in the prescribed manner and format as per Annex-I that the imported materials and equipments are bonafide requirement for construction and operation of Gwadar Port and development of Free Zone for Gwadar Port. The authorized officer of that Ministry shall furnish all relevant information online to Pakistan Customs against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorate or Customs station, where the computerized system is not operational, the Project Director or any other person authorized by the Collector in this behalf shall enter the requisite information in the Customs Computerized System on daily basis, whereas entry of the data</p>	
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	<p>shall enter the requisite information in the 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, provided that this condition shall not apply to ship bunker oils; and</p> <p>(iii) The goods so imported shall not be sold or disposed of without prior approval of the FBR and payment of sales tax leviable at the time of import, provided that this condition shall not apply to ship bunker oils.</p> <p>(B) Conditions and procedure for local supply.–</p> <p>(i) This exemption shall be admissible only to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies, their contractors and sub-contractors which hold Concession Agreement;</p> <p>(ii) for claiming exemption on goods which</p>	
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	<p>obtained from the customs stations which have not yet been computerized shall be made on weekly basis, provided that this condition shall not apply to ship bunker oils; and</p> <p>(iii) The goods so imported and also those already imported under Notification No. 115(I)/2008, dated the 6th February, 2008 shall not be sold or disposed of without prior approval of the FBR and payment of sales tax leviable at the applicable rate on residual value, provided that this condition shall not apply to ship bunker oils.</p> <p>(B) Conditions and procedure for local supply.–</p> <p>(i) This exemption shall be admissible only to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies, their contractors and sub-contractors which hold Concession Agreement;</p> <p>(ii) for claiming exemption on goods which are otherwise taxable in Pakistan, the</p>	
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	<p>are otherwise taxable in Pakistan, the operating companies will purchase the materials and equipment for the construction of Gwadar Port and development of Free Zone for Gwadar Port from the sales tax registered persons only;</p> <p>(iii) invoice of the exempt supply, containing the particulars required under section 23 of the aforesaid Act, shall for each supply be issued by the registered person to the operating company mentioning thereon that the said invoice is being issued under this notification;</p> <p>(iv) a monthly statement summarizing all the particulars of the supplies made in the month against invoices issued to the operating companies shall be prepared in triplicate by the registered persons making the exempt supplies and shall be signed by the authorized person of the registered person. All three copies of the said signed monthly statement shall be got verified by the registered</p>	
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	<p>operating companies will purchase the materials and equipment for the construction of Gwadar Port and development of Free Zone for Gwadar Port from the sales tax registered persons only;</p> <p>(iii) invoice of the exempt supply, containing the particulars required under section 23 of the aforesaid Act, shall for each supply be issued by the registered person to the operating company mentioning thereon that the said invoice is being issued under this notification;</p> <p>(iv) a monthly statement summarizing all the particulars of the supplies made in the month against invoices issued to the operating companies shall be prepared in triplicate by the registered persons making the exempt supplies and shall be signed by the authorized person of the registered person. All three copies of the said signed monthly statement shall be got verified by the registered person from the person authorized to receive the supplies in the office of operating company,</p>	
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	<p>person from the person authorized to receive the supplies in the office of operating company, confirming that supplies mentioned in the monthly statement have been duly received;</p> <p>(v) after verification from the operating company, original copy of the monthly statement will be retained by the registered person, duplicate by the operating company and the triplicate provided by the registered person to the Collector of Sales Tax having jurisdiction, by twentieth day of the month following the month in which exempt supplies to the operating companies were made; and</p> <p>(vi) the registered person making the exempt supplies shall keep the aforesaid record for presentation to the sales tax department as and when required to do so.</p>	
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	<p>confirming that supplies mentioned in the monthly statement have been duly received;</p> <p>(v) after verification from the operating company, original copy of the monthly statement will be retained by the registered person, duplicate by the operating company and the triplicate provided by the registered person to the Collector of Sales Tax having jurisdiction, by twentieth day of the month following the month in which exempt supplies to the operating companies were made; and</p> <p>(vi) the registered person making the exempt supplies shall keep the aforesaid record for presentation to the sales tax department as and when required to do so.</p>	
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100D	<p>Machinery, equipment, materials and goods imported either for exclusive use within the limits of Gwadar Free Zone, or for making exports therefrom, subject to the conditions that such machinery, equipment, materials and</p>	<p>Respective headings.</p>
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	goods, are imported by investors of Gwadar Free Zone, and all the procedures, limitations and restrictions as are applicable on such goods under the Customs Act, 1969 (Act IV of 1969) and rules made thereunder shall, <i>mutatis mutandis</i> , apply provided that if any of such goods is taken out of the Zone for purpose other than the export, the tax on the same shall be paid by the importer.	
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103.	Import and supply thereof, up to the year 2020, of ships and all floating crafts including tugs, dredgers, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistan entity and flying the Pakistan flag, except ships or crafts acquired for demolition purposes or are designed or adapted for use for recreation or pleasure purposes, subject to the condition that such ships or crafts are used only for the purpose for which they were procured and in case such ships or crafts are used only for the purpose for which they were procured, and in case such ships or crafts are used for demolition purposes within a period of five years of their acquisition, sales tax applicable to such ships purchased for demolition purposes shall be chargeable.	Respective headings
	the year 2020, of ships and all floating crafts including tugs, dredgers,	

103.	Import and supply thereof, up to the year 2030, of ships and all floating crafts including tugs, dredgers, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistan entity and flying the Pakistan flag, except ships or crafts acquired for demolition purposes or are designed or adapted for use for recreation or pleasure purposes, subject to the condition that such ships or crafts are used only for the purpose for which they were procured and in case such ships or crafts are used only for the purpose for which they were procured, and in case such ships or crafts are used for demolition purposes within a period of five years of their acquisition, sales tax applicable to such ships purchased for demolition purposes shall be chargeable.	Respective headings
	the year 2020, of ships and all floating crafts including tugs, dredgers,	

	survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistan entity and flying the Pakistan flag, except ships or crafts acquired for demolition purposes or are designed or adapted for use for recreation or pleasure purposes, subject to the condition that such ships or crafts are used only for the purpose for which they were procured and in case such ships or crafts are used only for the purpose for which they were procured, and in case such ships or crafts are used for demolition purposes within a period of five years of their acquisition, sales tax applicable to such ships purchased for demolition purposes shall be chargeable.	
153.	Steel billets, ingots, ship plates, bars and other long re-rolled profiles, on such imports and supplies by the manufacturer on which federal excise duty is payable in sales tax mode	Respective headings

	survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistan entity and flying the Pakistan flag, except ships or crafts acquired for demolition purposes or are designed or adapted for use for recreation or pleasure purposes, subject to the condition that such ships or crafts are used only for the purpose for which they were procured and in case such ships or crafts are used only for the purpose for which they were procured, and in case such ships or crafts are used for demolition purposes within a period of five years of their acquisition, sales tax applicable to such ships purchased for demolition purposes shall be chargeable.	
154	Dietetic foods intended for consumption by children suffering from inherent metabolic disorder subject to the conditions that the importer shall acquire approval and quota from Ministry of National Health Services, Regulations and Coordination.	Respective heading
155	Oil cake and other solid residues, whether or not ground or in the form of pellets	2306.1000
156	Import of CKD kits by local manufacturers of following electric vehicles:-	
	(a) Road Tractors for semi-trailers (Electric Prime Movers)	8701.2060
	(ii) Electric Buses	8702.4090
	(iii) Three Wheeler Electric Rickshaw	8703.8030

(iv) Three Wheeler Electric Loader	8704.9030
(v) Electric Trucks	8704.9059
(vi) Electric Motorcycle	8711.6090

TABLE-3

TABLE-3

ANNEXURE

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
5.	1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through oil, gas, coal, wind and wave energy including under construction projects, which entered into an implementation agreement with the Government of Pakistan.	Respective Headings	(b) This concession shall also be available to primary contractors of the project upon fulfilment of the following conditions, namely:- (a) the contractor shall submit a copy of the contract or agreement under which he intends to import the
	2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on		

ANNEXURE

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
5.	1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through oil, gas, coal, wind and wave energy including under construction projects, which entered into an implementation agreement with the Government of Pakistan.	Respective Headings	(i) This concession shall also be available to primary contractors of the project upon fulfilment 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
	2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on		

	temporary basis as required for the construction of project.		goods for the project; (b) the Chief Executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the projects bona fide requirement; and (c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on		temporary basis as required for the construction of project.		Executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the projects bona fide requirement; and (c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of sales tax leviable at the time of import; (ii) Temporarily
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			<p>payment of sales tax leviable at the time of import;</p> <p>(ii) Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of sales tax and the amount payable under this notification, along with an undertaking to pay the sales tax at the</p>				<p>imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of sales tax and the amount payable [omitted], along with an undertaking to pay the sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p>
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			statutory rates in case such goods are not re-exported on conclusion of the project.
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15A	Parts and Components for manufacturing LED lights and bulbs:-		If imported by LED light manufacturers
	(i). Aluminum Housing/ Shell for LED (LED Light Fixture)	9405.1090	registered under the Sales Tax Act, 1990 subject to annual quota
	(ii). Metal Clad Printed Circuit Boards (MCPCB) for LED	8534. 0000	determination by the Input Output Co-efficient Organization (IOCO).
	(iii). Constant Current Power Supply for of LED Lights and bulbs (1-300W)	8504.4090	
	(iv). Lenses for LED lights and bulbs	9001.9000	

15A	Parts and Components for manufacturing LED lights:-		
	(i) Housing /shell, Shell cover and base cap for all kinds of LED lights and bulbs	Respective heading	If imported by LED light manufacturers
	(ii) Bare and stuffed Metal Clad Printed Circuit Boards (MCPCB) for LED	8534. 0000	registered under the Sales Tax Act, 1990 subject to annual quota
	(iii) Constant Current Power Supply for of LED Lights and Bulbs (1-300W)	8504.4090	determination by the Input Output Co-efficient Organization (IOCO)";
	(iv) Lenses for LED lights and bulbs	9001.9000	
	(iv). Lenses for LED lights and bulbs	9001.9000	

20	Plant and machinery for the assembly / manufacturing of electric vehicle	Respective /Heading	The exemption shall be admissible on one time basis for setting up the new assembly and / or manufacturing facility of the vehicles and expansion in the existing units to the extent of electric vehicles specific plant and machinery, duly approved / certified and determined by Engineering Development Board (EDB).
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The EIGHTH SCEDULE

[See clause (aa) of sub-section (2) of section3]

Table-1

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)

The EIGHTH SCEDULE

[See clause (aa) of sub-section (2) of section3]

Table-1

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)

2.	Oil cake and other solid residues, whether or not ground or in the form of pellets	2306.1000	5%	
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2.	[omitted]			
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56.	Potassium Chlorate (KCLO3)	Respective headings	17% along with rupees 70 per kilogram	Import and supply thereof. Provided that rate of rupees 70 per kilogram shall not apply on imports made by and supplies made to organizations under the control of Ministry of Defence Production.
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56.	Potassium Chlorate (KCLO3)	Respective headings	17% along with rupees 80 per kilogram	Import and supply thereof. Provided that rate of rupees 80 per kilogram shall not apply on imports made by and supplies made to organizations under the control of Ministry of Defence Production.
70	Following locally manufactured electric vehicles			
	(i) Road Tractors for semi-trailers (Electric Prime Movers)	8701.2060	1%	Local supplied only
	(ii) Electric Buses	8702.4090	1%	
	(iii) Three	8703.8030	1%	

	Wheeler Electric Rickshaw		
	(iv) Three Wheeler Electric Loader	8704.9030	1%
	(v) Electric Trucks	8704.9059	1%
	(vi) Electric Motorcycle	8711.6090	1%

Table-2

Table-2

Annexure

Annexure

S. No.	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
4	1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) <i>i.e.</i> single or double cabin pickups, accessories, spares, chemicals and consumables meant for mineral exploration phase. 2. Construction machinery, equipment and specialized vehicles,	Respective Headings	1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial

S. No.	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
4	1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) <i>i.e.</i> 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	Respective Headings	1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial

	excluding passenger vehicles, imported on temporary basis as required for the exploration phase.		<p>Government.</p> <p>2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this notification, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs duties and taxes leviable at the time of import.</p>
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	temporary basis as required for the exploration phase.		<p>Government.</p> <p>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 [omitted], 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.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs duties and taxes leviable</p>
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			These shall however be allowed to be transferred to other entitled mining companies with prior approval of the Board.
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			at the time of import. These shall however be allowed to be transferred to other entitled mining companies with prior approval of the Board.
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The
NINTH SCHEDULE
[See sub-section (3B) of section 3]
TABLE

S. No.	Description / Specification of Goods	Sales tax on import or local supply	Sales tax chargeable at the time of registration (IMEI number by CMOs)	Sales tax on supply (payable at time of supply by CMOs)
(1)	(2)	(3)	(4)	(5)
1.	Subscriber Identification Module (SIM) Cards			Rs. 250
2.	Cellular mobile phones or satellite phones to be charged on the basis of import value per set, or equivalent value in rupees in case of supply			

The
NINTH SCHEDULE
[See sub-section (3B) of section 3]
TABLE-I

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

S. No.	Description / Specification of Goods	Sales Tax on supply (payable at the time of supply by CMOs)
(1)	(2)	(3)
1.	Subscriber Identification Module (SIM) Cards	Rs. 250

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S. No.	Description / Specification of Goods	Sales Tax on CBUs at the time of import or registration	Sales Tax on import in CKD / SKD condition	Sales Tax on supply of locally manufactured mobile
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	by the manufacturer, at the rate as indicated against each category:-			
	A. Not exceeding US\$ 30	Rs. 130	Rs. 130	
	B. Exceeding US\$ 30 but not exceeding US\$ 100	Rs. 200	Rs. 200	
	C. Exceeding US\$ 100 but not exceeding US\$ 200	Rs. 1,680	Rs. 1,680	
	D. Exceeding US\$ 200 but not exceeding US\$ 350	Rs. 1,740	Rs. 1,740	
	E. Exceeding US\$ 350 but not exceeding US\$ 500	Rs. 5,400	Rs. 5,400	
	F. Exceeding US\$ 500	Rs. 9,270	Rs. 9,270	

LIABILITY, PROCEDURE AND CONDITIONS

- (i) In case of the goods specified against S.No 1 of the Table, the liability to charge, collect and pay tax shall be on the Cellular Mobile Operator (CMO) at the time of supply. In case of the goods specified against S.No 2, the liability to pay sales tax at the time of import shall be on the importer, and the liability to charge, collect and pay sales tax payable on supplies shall be on the Cellular Mobile Operator at the time of registering International Mobile Equipment Identity (IMEI) number in his system.
- (ii) The Cellular Mobile Operators shall, if not already registered, obtain registration under the Sales Tax Act, 1990.
- (iii) No IMEI shall be registered in his system by a Cellular

		(IMEI number by CMOs)		phones in CBU condition in addition to tax under column (4)
(1)	(2)	(3)	(4)	(5)
1.	Cellular mobile phones or satellite phones to be charged on the basis of import value per set, or equivalent value in rupees in case of supply by the manufacturer, at the rate as indicated against each category:--			
	A. Not exceeding US\$ 30 (excluding smart phones)	Rs. 130	Rs. 10	Rs. 10
	B. Not exceeding US\$ 30 (smart phones)	Rs. 200	Rs. 10	Rs. 10
	C. Exceeding US\$ 30	Rs. 200	Rs. 10	Rs. 10

- mobile Operator without charging and collecting the sales tax as specified in the Table.
- (iv) The Cellular Mobile Operator shall deposit the sales tax so collected through his monthly tax return in the manner prescribed in section 26 of the Sales Tax Act, 1990, and rules made thereunder.
- (v) The Cellular Mobile Operator shall maintain proper records of all IMEI numbers registered for a period of six years, and such records shall be produced for inspection, audit or verification, as and when required, by an authorized officer of Inland Revenue.
- (vi) The Pakistan Telecommunication Authority shall provide data regarding IMEI numbers registered with other Cellular Mobile Operators to prevent double taxation on the same IMEI number in case of switching by a subscriber from one operator to another, and to provide data regarding registration of IMEI numbers to the Board on monthly basis.
- (via) The sales tax as indicated in column (3) of the Table above shall be paid by the importer, in case of imports and by the manufacturer, in case of locally manufactured cellular mobile phones.
- (vii) No adjustment of input tax shall be admissible to the Cellular Mobile Operator or any purchaser of cellular mobile phone against the sales tax charged and paid in terms of this Schedule.
- (viii) The tax specified in column (4) of the Table shall be charged, collected and paid with effect from such date as may be specified by the Board and the sales tax specified in column(3) shall stand withdrawn from the date so specified.

Note:- Notwithstanding anything contained in any other law for the time being in force, the levy, collection and payment of sales tax under Notification No. S.R.O. 460(I)/2013, dated the

but not exceeding US\$ 100			
D. Exceeding US\$ 200 but not exceeding US\$ 350	Rs. 1,680	Rs. 10	Rs. 10
E. Exceeding US\$ 200 but not exceeding US\$ 350	Rs. 1,740	Rs. 1,740	Rs. 10
F. Exceeding US\$ 350 but not exceeding US\$ 500	Rs. 5,400	Rs. 5,400	Rs. 10
G. Exceeding US\$ 500	Rs. 9,270	Rs. 9,270	Rs. 10

LIABILITY, PROCEDURE AND CONDITIONS

- (i) The liability to pay the tax on the goods specified in this schedule shall be –
- in case of the goods specified in Table-I, of the Cellular Mobile Operator (CMO);
 - in case of goods specified in columns (3) and (4) of Table-II, of the importer, and
 - in case of goods specified in column (5) of Table-II, of the local manufacturers of the goods.
- (ii) The time of payment of tax due under this schedule shall be the same as specified in section 6;
- (iii) The tax paid under this schedule shall not be deductible against the output tax payable by the purchaser or importer of the goods specified in this schedule;

30th May, 2013, shall be deemed to always have been lawfully and validly, levied, collected and paid.

- (iv) The input tax paid on the input goods attributable to the goods specified in this schedule shall not be deductible for the tax payable under this schedule; and
- (v) The Board may prescribe further mode and manner of payment of tax due under this schedule.

The Twelfth Schedule
(See subsection (2) of Section 7A
Table

S. No	Goods or class of goods	PCT Heading	Rate
(1)	(2)	(3)	(4)
1.	All imported goods subject to exclusions as in conditions and procedure given after the Table	Respective Heading	3% ad valorem

Procedure and conditions:—

- (1) The sales tax on account of minimum value addition as payable under this Schedule (hereinafter referred to as value addition tax), shall be levied and collected at import stage from the importer on all taxable goods as are chargeable to tax under section 3 of the Act or any notification issued thereunder at the rate specified in the Table in addition to the tax chargeable under section 3 of the Act or a notification issued thereunder;
- (2) The value addition tax under this Schedule shall not be charged on;
 - (i) Raw materials and intermediary goods meant for use in an industrial process which are subject to customs duty at a rate less than 16% ad valorem under First Schedule to the Customs Act, 1969;
 - (ii) The petroleum products falling in Chapter 27 of

The Twelfth Schedule
(See subsection (2) of Section 7A
Table

S. No	Goods or class of goods	PCT Heading	Rate
(1)	(2)	(3)	(4)
1.	All imported goods subject to exclusions as in conditions and procedure given after the Table	Respective Heading	3% ad valorem

Procedure and conditions:—

- (1) The sales tax on account of minimum value addition as payable under this Schedule (hereinafter referred to as value addition tax), shall be levied and collected at import stage from the importer on all taxable goods as are chargeable to tax under section 3 of the Act or any notification issued thereunder at the rate specified in the Table in addition to the tax chargeable under section 3 of the Act or a notification issued thereunder;
- (2) The value addition tax under this Schedule shall not be charged on;
 - (i) Raw materials and intermediary goods imported by a manufacturer for in house consumption;
 - (ii) The petroleum products falling in Chapter 27 of

Pakistan Customs Tariff as imported by a licensed Oil Marketing Company for sale in the country;

- (iii) Registered service providers importing goods for their in-house business use for furtherance of their taxable activity and not intended for further supply;
- (iv) Cellular mobile phones or satellite phones;
- (v) LNG / RLNG;
- (vi) second hand and worn clothing or footwear (PCT Heading 6309.000);166
- (vii) gold, in un-worked condition;
- (viii) silver, in un-worked condition;
- (ix) The goods specified in the Third Schedule on which tax is paid on retail price basis; and
- (x) Plant Machinery and Equipment falling in Chapter 84 and 85 of the First Schedule to the Customs Act, 1969 (IV of 1969), as are imported by a manufacturer for in-house use or installation.

Pakistan Customs Tariff as imported by a licensed Oil Marketing Company for sale in the country;

- (iii) Registered service providers importing goods for their in-house business use for furtherance of their taxable activity and not intended for further supply;
- (iv) Cellular mobile phones or satellite phones;
- (v) LNG / RLNG;
- (vi) second hand and worn clothing or footwear (PCT Heading 6309.000);166
- (vii) gold, in un-worked condition;
- (viii) silver, in un-worked condition;
- (ix) The goods specified in the Third Schedule on which tax is paid on retail price basis; and
- (x) Plant Machinery and Equipment falling in Chapter 84 and 85 of the First Schedule to the Customs Act, 1969 (IV of 1969), as are imported by a manufacturer for in-house use or installation.

- (3) The value addition tax paid at import stage shall form part of input tax, and the importer shall deduct the same from the output tax due for the tax period, subject to limitations and restrictions under the Act, for determining his net liability. The excess of input tax over output tax shall be carried forwarded to the next tax period as provided in section 10 of the Act.
- (4) The refund of excess input tax over output tax, which is attributable to tax paid under this Schedule, shall not be refunded to a registered person in any case, except that as used for making of Zero-rated supplies;
- (5) The registered person, if also dealing in goods other than imported goods, shall be entitled to file refund claim of excess carried forward input tax for a period as provided in section 10 or in a notification issued there under by the Board after deducting the amount attributable to the tax paid at import stage i.e. sum of amounts paid during the claim period and brought forward to claim period. Such deducted amount may be carried forward to subsequent

- (3) The value addition tax paid at import stage shall form part of input tax, and the importer shall deduct the same from the output tax due for the tax period, subject to limitations and restrictions under the Act, for determining his net liability. The excess of input tax over output tax shall be carried forwarded to the next tax period as provided in section 10 of the Act.
- (4) The refund of excess input tax over output tax, which is attributable to tax paid under this Schedule, shall not be refunded to a registered person in any case, except that as used for making of Zero-rated supplies;
- (5) The registered person, if also dealing in goods other than imported goods, shall be entitled to file refund claim of excess carried forward input tax for a period as provided in section 10 or in a notification issued there under by the Board after deducting the amount attributable to the tax paid at import stage i.e. sum of amounts paid during the claim period and brought forward to claim period. Such deducted amount may be carried forward to subsequent tax

tax period.

period.

Amendments in Income Tax Ordinance 2001

3 INCOME TAX 148
ORDINANCE

Division II
Advance Tax Paid to a Collection Agent

Division II
Advance Tax Paid to a Collection Agent

6

148. Imports.— (1) The Collector of Customs shall collect advance tax from every importer of goods on the value of the goods at the rate specified in Part II of the First Schedule.

148. Imports – (1) The Collector of Customs shall collect advance tax from every importer of goods on the value of the goods at the rate specified in Part II of the First Schedule in respect of goods classified in Parts I to III of the twelfth schedule:

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

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

(2) Omitted

(2) Omitted

(2A) Notwithstanding omission of sub-section (2), any notification issued under the said sub-section and for the time being in force, shall continue to remain in force, unless amended or rescinded by the Board through notification in the official Gazette.

(2A) Notwithstanding omission of sub-section (2), any notification issued under the said sub-section and for the time being in force, shall continue to remain in force, unless amended or rescinded by the Board through notification in the official Gazette.

(3) Omitted

(3) Omitted

(4) Omitted

(4) Omitted

- | | |
|---|--|
| <p>(5) Advance tax shall be collected in the same manner and at the same time as the customs-duty payable in respect of the import or, if the goods are exempt from customs-duty, at the time customs-duty would be payable if the goods were dutiable.</p> | <p>Advance tax shall be collected in the same manner and at the same time as the customs-duty payable in respect of the import or, if the goods are exempt from customs-duty, at the time customs-duty would be payable if the goods were dutiable.</p> |
| <p>(6) The provisions of the Customs Act, 1969 (IV of 1969), in so far as relevant, shall apply to the collection of tax under this section.</p> | <p>The provisions of the Customs Act, 1969 (IV of 1969), in so far as relevant, shall apply to the collection of tax under this section.</p> |
| <p>(7) The tax required to be collected under this section shall be minimum tax on the income of the importer arising from the imports subject to sub-section (1) and this sub-section shall not apply in the case of import of—</p> | <p>The tax required to be collected under this section shall be minimum tax on the income of the importer arising from the imports subject to sub-section (1) and this sub-section shall not apply in the case of import of goods on which tax is required to be collected under this section at the rate of 1% or 2% by an industrial undertaking for its own use. [Omitted]</p> |
| <p>(a) raw material, plant, machinery, equipment and parts by an industrial undertaking for its own use;</p> | <p>(a) Omitted</p> |
| <p>(b) Omitted</p> | <p>(b) Omitted</p> |
| <p>(c) motor vehicles in CBU condition by manufacturer of motor vehicles</p> | <p>(c) Omitted</p> |
| <p>(d) (d) large import houses, who,—</p> | <p>(d) Omitted</p> |
| <p>(i) have paid-up capital of exceeding Rs.[250 million];</p> | |
| <p>(ii) have imports exceeding Rs.500 million during the tax year;</p> | |
| <p>(iii) own total assets exceeding Rs.350 million at the close of the tax year;</p> | |
| <p>(iv) is single object company;</p> | |
| <p>(v) maintain computerized records of</p> | |

- imports and sale of goods;
 - (vi) maintain a system for issuance of 100% cash receipts on sales;
 - (vii) present accounts for tax audit every year;
 - (viii) is registered under the Sales Tax Act, 1990 and
 - (ix) make sales of industrial raw material of manufacturer registered Under the Sales Tax Act, 1990 ; and
- (e) a foreign produced film imported for the purposes of screening and viewing. (e) Omitted
- (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) omitted
 - (b) edible oil
 - (c) packing material; and
 - (d) plastic raw material imported by an industrial undertaking falling under PCT headings 39.01 to 39.12
- (8A) The tax collected under this section at the time of import of ships by ship-breakers shall be minimum tax
- (9) In this section –
 - “Collector of Customs” means the person appointed as Collector of Customs under section 3 of the Customs Act, 1969 (IV of 1969), and includes a Deputy Collector of Customs, an Additional Collector of Customs, or an officer of customs appointed as such under the aforesaid section;
 - value of goods” means the value of the goods as determined under the Customs Act, 1969 (IV of 1969), as if the goods were subject to *ad valorem* duty
- (9) In this section –
 - “Collector of Customs” means the person appointed as Collector of Customs under section 3 of the Customs Act, 1969 (IV of 1969), and includes a Deputy Collector of Customs, an Additional Collector of Customs, or an officer of customs appointed as such under the aforesaid section;
 - Value of goods means –
 - (a) in case of goods chargeable to tax at retail price under the Third Schedule of the Sales Tax Act, 1990, the retail price of such goods increased by sales tax payable in respect of the import and taxable supply

increased by the customs-duty, federal excise duty and sales tax, if any, payable in respect of the import of the goods.

Explanation.- For the purpose of this section the expression “edible oils” includes crude oil, imported as raw material for manufacture of ghee or cooking oil.

of the goods;
(b) in case of all other goods; the value of the goods as determined under the Custom Act, 1969 (IV of 1969), as if the goods were subject to ad valorem duty increased by the custom-duty, federal excise duty and sales tax, if any, payable in respect of the import of the goods.

Omitted

PART II
RATES OF ADVANCE TAX
[See Division II of Part V of Chapter X]

The rate of advance tax to be collected by the Collector of Customs under Section 148 shall be-

S. No.	Persons	Rate
(1)	(2)	(3)
1.	(i) Industrial undertaking importing remelttable steel (PCT Heading 72.04) and directly reduced iron for its own use; (ii) Persons importing potassic fertilizers in pursuance of Economic Coordination Committee of the cabinet’s decision No.ECC-155/12/2004 dated the 9th December, 2004; (iii) Persons importing urea; (iv) Manufacturers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011 and importing items	1% of the import value as increased by customs-duty, sales tax and federal excise duty

PART-II
RATES OF ADVANCE TAX
[See Division II of Part V of Chapter X]

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

S. No	Persons	Rate
(1)	(2)	(3)
1.	Persons importing goods classified in Part I of the Twelfth Schedule	1% of the import value as increased by customs-duty, sales tax and federal excise duty
2.	Persons importing goods classified in Part II of the Twelfth Schedule	2% of the import value as increased by customs-duty, sales tax and federal excise duty

	covered under S.R.O. 1125(I)/2011 dated the 31st December, 2011; (v) Persons importing Gold; (vi) Persons importing Cotton; and Persons importing LNG	
2.	Persons importing pulses	2% of the import value as increased by customs-duty, sales tax and federal excise duty
3.	Commercial importers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011 and importing items covered under S.R.O. 1125(I)/2011 dated the 31st December, 2011.	3% of the import value as increased by customs-duty, sales tax and federal excise duty
4.	Persons importing coal	4%
5.	Persons importing finished pharmaceutical products that are not manufactured otherwise in Pakistan, as certified by the Drug Regulatory Authority of Pakistan	4%
6.	Ship breakers on import of ships	4.5%
7.	Industrial undertakings not covered under S. Nos. 1 to 6	5.5%
8.	Companies not covered under S. Nos. 1 to 7	5.5%
9.	Persons not covered under S. Nos. 1 to 8	6%"; and

3.	Persons importing goods classified in Part III of the Twelfth Schedule	5.5% of the import value as increased by customs-duty, sales tax and federal excise duty";
----	--	--

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

- (a) in case of manufacturers covered under rescinded Notification No.S.R.O. 1125(I)/2011 dated the 31st December, 2011 as it stood on the 28th June, 2019 on import of items covered under the aforementioned S.R.O. shall be 1%;
- (b) in case of persons importing finished pharmaceutical products that are not manufactured otherwise in Pakistan, as certified by the Drug Regulatory Authority of Pakistan shall be 4%:

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

Table

S. No.	C & F Value of mobile phone (in US Dollar)	Tax (in Rs.)	
		In CBU condition PCT Heading 8517.1219	In CKD/SKD Condition under PCT Heading 8517.1211
(1)	(2)	(3)	(4)
1	Up to 30 except smart	70	0

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

- (a) in the case of industrial undertaking, importing plastic raw material falling under PCT Heading 39.01 to 39.12 for its own use shall be 1.75% of the import value as increased by customs duty, sales tax and Federal excise duty; and
- (b) in the case of a commercial importer, importing plastic raw material falling under PCT Heading 39.01 to 39.12 shall be 4.5% of the import value as increased by customs duty, sales tax and Federal excise duty:

	phones		
2	Exceeding 30 and up to 100 and smart phones up to 100	100	0
3	Exceeding 100 and up to 200	930	0
4	Exceeding 200 and up to 350	970	0
5	Exceeding 350 and up to 500	3,000	5,000
6	Exceeding 500	5,200	11,500”;

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

Table

S.No.	C & F Value of mobile phone (in US Dollar)	Tax (in Rs.)
(1)	(2)	(3)
1	Up to 30	70
2	Exceeding 30 and up to 100	730
3	Exceeding 100 and up to 200	930
4	Exceeding 200 and up to 350	970
5	Exceeding 350 and up to 500	3,000
6	Exceeding 500	5,200

PART-IV

- 12B) The provisions of section 148 shall not apply to the import of following goods for a period commencing from 20th day of March, 2020 and ending on 30th day of September, 2020.

S.N	Description	PCT
(1)	(2)	(3)
1.	Real-time PCR system (standard 96-well plate and 0.2ml tubes format, 5 channel)	Respective Headings.
2.	Biosafety Cabinet	
3.	Auto Clave 50 Liter Capacity	
4.	Multi channel pipette (0.5-10 µl)	
5.	Single channel pipette a) 2 µl b) 10 µl c) 200 µl d) 1000 µl	
6.	Muti channel pipette 20-200 ml	
7.	Vacuum fold	
8.	Micro Centrifuge (Non-refrigerated, Rotor capacity: 12 x 1.5 / 2.0 ml vessels, 2 x PCR strip, Max. speed: 12,100 x g (13,400 rpm))	
9.	PCR Cabinet (HEPA filter system, UV and white light)	
10	Real-time PCR kit for the detection of Coronavirus (SARS-CoV-2)	
11	Viral RNA Extraction Kit and machine(Automatic Extractors)	
12	VTM (Viral Transport Medium)	
13	Dr Oligo Synthesizer	
14	Refrigerator/freezer (-20 °C)	
15	Vortex Machine	
16	Refrigerated Centrifuge Machine (Rotor capacity 1.5ml x 24, max. speed 14000 rpm)	
17	UPS (6 KVA)	
18	Tyvek Suits	
19	N-95	
20	Biohazard Bags (18 Liters)	
21	PAPR (Powdered Air Purifying	

	respirators)
22	Multimode ventilator with air compressor
23	Vital sign monitor with 2IBP and ETco2 two Temp.
24	ICU motorized patient bed with side cabinet and over bed table
25	Syringe infusion pump
26	Infusion pump
27	Electric suction machine
28	Defibrillator
29	X-Ray Mobile Machine
30	Simple Nebulizer
31	Ultrasound machine
32	Noninvasive BIPAP
33	ECG Machine
34	Pulse Oximeters
35	Ripple mattress
36	Blood gas analyzer
37	AMBU Bag
38	Nitrile Gloves
39	Latex Gloves
40	Goggles
41	Face Shields
42	Gum Boots
43	Mackintosh bed sheets
44	Surgical Masks
45	Air Ways
46	Diaflow
47	Disposable Nebulizer Mask Kit
48	ECG Electrodes
49	ETT Tube (Endotracheal Tubes) All sizes
50	Humidifier Disposable Flexible
51	IV Cannula all sizes

52	IV Chambers
53	Oxygen Recovery Kit
54	Padded Sheets
55	Stomach Tube
56	Stylet for Endotracheal Tube
57	Suction Tube control valve
58	Tracheostomy Tube 7, 7.5, 8
59	Ventilator Circuit
60	Ventury Masks
61	Disposable shoes cover (water proof)

- (12C) The provision of section 148 shall not apply to persons importing pulses for a period commencing from the 7TH day of April, 2020 and ending on 30th September, 2020.
- (12D) The provisions of section 148 shall not apply on the import of finished drug Remdesivir 100 mg injection and injectable solution 100 mg vial for the period starting from the 22nd day of June, 2020 and ending on the date as may be notified by the Board in the official Gazette on recommendation of the National Health Services, Regulation and Coordination Division.
- (12E) The provisions of section 148 shall not apply to persons on import of medicines for treatment of life threatening rare diseases not manufactured in Pakistan, subject to the following conditions, namely:-
- the import is approved by the Board, through notification in the official Gazette;
 - the specification and quantity of medicine is recommended by the National Health Services, Regulation and Coordination Division in a prescribed format on a case to case basis; and
 - such medicine is required for the personal use of the importing person or his immediate family member:

Provided that where circumstances exist to take immediate action in emergency situations, the Board may, on recommendation of a Provincial health department or a tertiary care hospital of the Federal or Provincial Government provisionally allow import of such quantity of medicine under clause which does not exceed sixty days usage.

PART-IV EXEMPTION FROM SPECIFIC PROVISION

56. The provisions of section 148, regarding withholding tax on imports shall not apply in respect of—

- (i) goods classified under Pakistan Customs Tariff falling under Chapter 86 and 99 except PCT Heading 9918;
- (ia) Petroleum oils and oils obtained from bituminous minerals crude (PCT Code 2709.0000), Furnace-oil (PCT Code 2710.1941), High speed diesel oil (PCT Code 2710.1931), Motor spirit (PCT Code 2710.1210), J.P.1 (PCT Code 2710.1912), base oil for lubricating oil (PCT Code 2710.1993), Light diesel oil (PCT Code 2710.1921) and Super Kerosene Oil imported by Pakistan State Oil Company Limited, Shell Pakistan Limited, Attock Petroleum Limited, Byco Petroleum Pakistan Limited, Admore Gas Private Limited, Chevron Pakistan Limited, Total-PARCO Pakistan(Private) Limited, Hascol Petroleum Limited, Barki Energy (Private) Limited, Gas and Oil Pakistan (Pvt) Ltd or any other oil marketing company licensed by Oil and Gas Regulatory Authority (OGRA) and oil refineries.
- (ii) goods imported by direct and indirect exporters covered under sub-chapter 7 of Chapter XII of SRO 450(I)/2001 dated June 18, 2001;

PART-IV EXEMPTION FROM SPECIFIC PROVISION

56. The provisions of section 148, regarding withholding tax on imports shall not apply in respect of—

- (i) goods classified under Pakistan Customs Tariff falling under Chapter 86 and 99 except PCT Heading 9918;
- (ia) Petroleum oils and oils obtained from bituminous minerals crude (PCT Code 2709.0000), Furnace-oil (PCT Code 2710.1941), High speed diesel oil (PCT Code 2710.1931), Motor spirit (PCT Code 2710.1210), J.P.1 (PCT Code 2710.1912), base oil for lubricating oil (PCT Code 2710.1993), Light diesel oil (PCT Code 2710.1921) and Super Kerosene Oil imported by Pakistan State Oil Company Limited, Shell Pakistan Limited, Attock Petroleum Limited, Byco Petroleum Pakistan Limited, Admore Gas Private Limited, Chevron Pakistan Limited, Total-PARCO Pakistan(Private) Limited, Hascol Petroleum Limited, Barki Energy (Private) Limited, Gas and Oil Pakistan (Pvt) Ltd or any other oil marketing company licensed by Oil and Gas Regulatory Authority (OGRA) and oil refineries.
- (ii) goods imported by direct and indirect exporters covered under sub-chapter 7 of Chapter XII of SRO 450(I)/2001 dated June 18, 2001;

- (iii) goods temporarily imported into Pakistan for subsequent exportation and which are exempt from customs duty and sales tax under Notification No.492(I)/2009, dated the 13th June, 2009;
- (iv) Manufacturing Bond as prescribed under Chapter XV of Customs Rules, 2001 notified *vide* S.R.O. 450(I)/2001, dated June 18, 2001; and
- (v) mineral oil imported by a manufacturer or formulator of pesticides which is exempt from customs-duties under the customs Notification No. S.R.O. 857(I)/2008, dated the 16th August, 2008.

- (iii) goods temporarily imported into Pakistan for subsequent exportation and which are exempt from customs duty and sales tax under Notification No.492(I)/2009, dated the 13th June, 2009;
- (iv) Manufacturing Bond as prescribed under Chapter XV of Customs Rules, 2001 notified *vide* S.R.O. 450(I)/2001, dated June 18, 2001; and
- (v) mineral oil imported by a manufacturer or formulator of pesticides which is exempt from customs-duties under the customs Notification No. S.R.O. 857(I)/2008, dated the 16th August, 2008.

- (vi) the Federal Government;
- (vii) a Provincial Government;
- (vii) a Local Government;
- (ix) a foreign company and its associations whose majority Share capital is held by a foreign government;
- (x) a person who imports plant and machinery for execution of a contract with the Federal Government or a provincial government or a local government and produces a certificate from that government;
- (xi) companies importing high speed diesel oil, light diesel oil, high octane blending component or kerosene oil, crude oil for refining and chemical used in refining thereof in respect of such imports; and
- (xii) Petroleum (E&P) companies covered under the Customs and Sales Tax Notification No. S.R.O.678 (I)/2004, dated the 7th August, 2004, except motor vehicles imported by such companies.

TWELFTH SCHEDULE

[See Section 148]

PART I

PCT	DESCRIPTION
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CODE	
(1)	(2)
2711.1100	- - Natural Gas
3102.1000	- Urea, Whether Or Not In Aqueous Solution
31.04	Mineral or chemical fertilisers, potassic.
52.01	Cotton, not carded or combed.
52.02	Cotton waste (including yarn waste and garnetted stock).
5203.0000	Cotton, carded or combed.
71.08	Gold (including gold plated with platinum) unwrought or in semi- manufactured forms, or in powder form.
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.
84.03	Central heating boilers other than those of heading 84.02.
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super- heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.
84.06	Steam turbines and other vapour turbines.
84.10	Hydraulic turbines, water wheels, and regulators therefor.
84.11	Turbo- jets, turbo- propellers and other gas

	turbines.
84.12	Other engines and motors.
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non- electric.
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.
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.
8422.3000	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages
8422.4000	- Other packing or wrapping machinery (including heat- shrink wrapping machinery)
84.23 (Except 8423.1000)	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.
84.26	Ships' derricks; cranes, including cable cranes;

	mobile lifting frames, straddle carriers and works trucks fitted with a crane.
84.27	Fork- lift trucks; other works trucks fitted with lifting or handling equipment.
84.28 (Except 8428.1010 and 8428.4000)	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).
84.29	Self- propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile- drivers and pile- extractors; snow- ploughs and snow- blowers.
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports- ground rollers.
84.33 (Except 8433.1100 and 8433.1900)	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.
84.34	Milking machines and dairy machinery.
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.
84.36	Other agricultural, horticultural, forestry, poultry- keeping or bee- keeping machinery,

	including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm- type machinery.
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.
84.40	Book- binding machinery, including book- sewing machines.
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.
84.42	Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).
8443.1100	Offset printing machinery, reel-fed
8443.1200	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)
8443.1300	Other offset printing machinery
8443.1400	Letterpress printing machinery, reel fed,

	excluding flexographic printing
8443.1500	Letterpress printing machinery, other than reel fed, excluding flexographic printing
8443.1600	- Flexographic printing machinery
8443.1700	Gravure printing machinery
8443.1910	Hot stamping machines
8443.1920	Label printing/embossing machines
8443.1930	Flat bed printing presses
8443.1940	Proof presses
8443.1951	On cotton textile
8443.1959	Other
8443.1990	Other
8444.0000	Machines for extruding, drawing, texturing or cutting man- made textile materials.
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft- winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.
84.46	Weaving machines (looms).
84.47	Knitting machines, stitch- bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles,

	healds and heald- frames, hosiery needles).
8449.0000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.
84.55	Metal- rolling mills and rolls therefor.
84.56	Machine- tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro- discharge, electro-chemical, electron beam, ionic- beam or plasma arc processes; water- jet cutting machines.
84.57	Machining centres, unit construction machines (single station) and multi- station transfer

	machines, for working metal.
84.58	Lathes (including turning centres) for removing metal.
84.59	Machine- tools (including way- type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.
84.60	Machine- tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.
84.61	Machine- tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting- off and other machine- tools working by removing metal or cermets, not elsewhere specified or included.
84.62	Machine- tools (including presses) for working metal by forging, hammering or die- stamping; machine- tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.
84.63	Other machine- tools for working metal or cermets, without removing material.
84.64	Machine- tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass.
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas- operated surface tempering machines and appliances.
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading

	earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.
84.79 (Except 8479.8960 and 8479.8990)	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (c) to this Chapter; parts and accessories.
8501.3300	Of an output exceeding 75 kW but not exceeding 375 kW

8501.3400	Of an output exceeding 375 kW
8502.1190	Other
8502.1200	Of an output exceeding 75 kVA but not exceeding 375 kVA
8502.3100	Wind-powered
8502.3900	Other
8503.0090	Other
8504.2100	Having a power handling capacity not exceeding 650 kVA
8504.2200	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA
8504.2300	Having a power handling capacity exceeding 10,000 kVA
8504.3400	Having a power handling capacity exceeding 500 kVA
8504.5000	Other inductors
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.
8543.3000	- Machines and apparatus for electroplating, electrolysis or electrophoresis
85.45 (Except 8545.1100 and 8545.9020)	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.

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85.46	Electrical insulators of any material.
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.
8905.2000	- Floating Or Submersible Drilling Or Production Platforms

PART II

PCT CODE	DESCRIPTION
(1)	(2)
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.
05.06	Bones and horn- cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.
05.07	Ivory, tortoise- shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of

	molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.
0510.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
07.01	Potatoes, fresh or chilled.
0702.0000	Tomatoes, fresh or chilled.
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
0707.0000	Cucumbers and gherkins fresh or chilled.
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.
10.02	Rye.
10.03	Barley.
10.04	Oats.

10.05	Maize (corn).
1006.1010	Seed for sowing
11.08	Starches; inulin.
12.01	Soya beans, whether or not broken.
12.05	Rape or colza seeds, whether or not broken.
1206.0000	Sunflower seeds, whether or not broken.
12.07	Other oil seeds and oleaginous fruits, whether or not broken.
12.09	Seeds, fruit and spores, of a kind used for sowing.
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.
15.07	Soya- bean oil and its fractions, whether or not refined, but not chemically modified.
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.
1518.0000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
18.03	Cocoa paste, whether or not defatted.
23.06	Oil- cake and other solid residues, whether or not ground or in the form of pellets, resulting

	from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.
2502.0000	Unroasted iron pyrites.
2503.0000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.
25.04	Natural graphite.
25.05	Natural sands of all kinds, whether or not coloured, other than metal bearing sands of chapter 26.
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
2507.0000	Kaolin and other kaolinic clays, whether or not calcined.
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.
2509.0000	Chalk.
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.
2512.0000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.
2514.0000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs

	of a rectangular (including square) shape.
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead- burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.
2521.0000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.
25.25	Mica, including splittings; mica waste.
2528.0000	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight.
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar.
25.30	Mineral substances not elsewhere specified or included.
26.01	Iron ores and concentrates, including roasted iron pyrites.
2602.0000	Manganese ores and concentrates, Including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.
2603.0000	Copper ores and concentrates.
2604.0000	Nickel ores and concentrates.

2605.0000	Cobalt ores and concentrates.
2606.0000	Aluminium ores and concentrates.
2607.0000	Lead ores and concentrates.
2608.0000	Zinc ores and concentrates.
2609.0000	Tin ores and concentrates.
2610.0000	Chromium ores and concentrates.
2611.0000	Tungsten ores and concentrates.
26.12	Uranium or thorium ores and concentrates.
26.13	Molybdenum ores and concentrates.
2614.0000	Titanium ores and concentrates.
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.
26.16	Precious metal ores and concentrates.
26.17	Other ores and concentrates.
2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel.
2619.0000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.
26.20	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.
27.02	Lignite, whether or not agglomerated, excluding jet.
2703.0000	Peat (including peat litter), whether or not agglomerated.
27.04	Coke and semi- coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.
2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds

	that of the non- aromatic constituents.
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.
2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude
28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).
28.04	Hydrogen, rare gases and other non- metals.
28.05	Alkali or alkaline- earth metals; rare- earth metals, scandium and yttrium, whether or not intermixed or inter- alloyed; mercury.
28.08	Nitric acid; sulphonitric acids.
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.
28.11	Other inorganic acids and other inorganic oxygen compounds of non- metals.
28.14	Ammonia, anhydrous or in aqueous solution.
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.
2817.0000	Zinc oxide; zinc peroxide.
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.
28.19	Chromium oxides and hydroxides.
28.20	Manganese oxides.
28.21	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe ₂ O ₃ .
2822.0000	Cobalt oxides and hydroxides; commercial cobalt oxides.
28.23	Titanium oxides.
28.24	Lead oxides; red lead and orange lead.
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other

	metal oxides, hydroxides and peroxides.
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.
28.30	Sulphides; polysulphides, whether or not chemically defined.
28.31	Dithionites and sulfoxylates.
28.32	Sulphites; thiosulphates.
28.33	Sulphates; alums; peroxosulphates (persulphates).
28.34	Nitrites; nitrates.
28.35	Phosphinates(hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.
28.36	Carbonates;peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.
28.39	Silicates; commercial alkali metal silicates.
28.40	Borates; peroxoborates (perborates).
28.41	Salts of oxometallic or peroxometallic acids.
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds;

	mixtures and residues containing these products.
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.
28.46	Compounds, inorganic or organic, of rare- earth metals, of yttrium or of scandium or of mixtures of these metals.
28.49	Carbides, whether or not chemically defined.
2850.0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.
28.53	Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.
29.01	Acyclic hydrocarbons.
29.02	Cyclic hydrocarbons.
29.03	Halogenated derivatives of hydrocarbons.
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.07	Phenols; phenol- alcohols.
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol- alcohols.
29.09	Ethers, ether- alcohols, ether- phenols, ether- alcohol- phenols, alcohol peroxides, ether

	peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three- membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated,

	nitrated or nitrosated derivatives.
29.20	Esters of other inorganic acids of non- metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.21	Amine- function compounds.
29.22	Oxygen- function amino- compounds.
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.
29.24	Carboxamide- function compounds; amide- function compounds of carbonic acid.
29.25	Carboxyimide- function compounds (including saccharin and its salts) and imine- function compounds.
29.26	Nitrile- function compounds.
29.27	Diazo- , azo- or azoxy- compounds.
29.28	Organic derivatives of hydrazine or of hydroxylamine.
29.29	Compounds with other nitrogen function.
29.30	Organo- sulphur compounds.
29.31	Other organo- inorganic compounds.
29.32	Heterocyclic compounds with oxygen hetero- atom(s) only.
29.33	Heterocyclic compounds with nitrogen hetero- atom(s) only.
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.
29.35	Sulphonamides.
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.
29.37	Hormones, prostaglandins, thromboxanes and

	leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
29.39	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
29.41	Antibiotics.
2942.0000	Other organic compounds.
30.01	Glands and other organs for organo- therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo- therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.
31.02 (except 3102.1000)	Mineral or chemical fertilisers, nitrogenous.
31.03	Mineral or chemical fertilisers, phosphatic.
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-

	tanning.
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.
34.03	Lubricating preparations (including cutting- oil preparations, bolt or nut release preparations, anti- rust or anti- corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.
3504.0000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.
35.05	Dextrins and other modified starches (for example, pre- gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.

3704.0000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.
3705.0000	Photographic plates and film, exposed and developed, other than cinematographic film.
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.
38.01	Artificial graphite; colloidal or semi- colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi- manufactures.
3803.0000	Tall oil, whether or not refined.
3804.0000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere

	specified or included; anti- oxidising preparations and other compound stabilisers for rubber or plastics.
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.
3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.
3817.0000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27. 07 or 29. 02.
3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.
3821.0000	Prepared culture media for the development or maintenance of micro- organisms (including viruses and the like) or of plant, human or animal cells
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.
39.01	Polymers of ethylene, in primary forms.
39.02	Polymers of propylene or of other olefins, in primary forms.
39.03	Polymers of styrene, in primary forms.
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary

	forms.
39.08	Polyamides in primary forms.
3910.0000	Silicones in primary forms.
39.14	Ion- exchangers based on polymers of headings 39.01 to 39.13, in primary forms.
40.01	Natural rubber, balata, gutta- percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.
4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip.
40.04	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not dehaired or split.
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.

41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.
41.07	Leather further prepared after tanning or crusting, including parchment- dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41. 14.
4112.0000	Leather further prepared after tanning or crusting, including parchment- dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.
41.13	Leather further prepared after tanning or crusting, including parchment- dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41. 14.
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.
42.05 (Except 4205.0090	Other articles of leather or of composition leather.

)	
43.01	Raw furskins (including heads,tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking- sticks, umbrellas, tool handles or the like;chipwood and the like.
4405.0000	Wood wool; wood flour.
44.06	Railway or tramway sleepers (cross- ties) of wood.
4701.0000	Mechanical wood pulp.
4702.0000	Chemical wood pulp, dissolving grades.
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.
47.04	Chemical wood pulp, sulphite, other than dissolving grades.
4705.0000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.

47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.
47.07	Recovered (waste and scrap) paper or paperboard.
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface- coloured, surface- decorated or printed, in rolls or rectangular (including square) sheets, of any size.
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).
4823.9040	- - Double Side Adhesive Tapes
5001.0000	Silk- worm cocoons suitable for reeling.
5002.0000	Raw silk (not thrown).
5003.0000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).
5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.
5005.0000	Yarn spun from silk waste, not put up for retail sale.
51.01	Wool, not carded or combed.
51.02	Fine or coarse animal hair, not carded or combed.
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.
5104.0000	Garnetted stock of wool or of fine or coarse animal hair.

51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).
51.06	Yarn of carded wool, not put up for retail sale.
51.07	Yarn of combed wool, not put up for retail sale.
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.
52.05	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.
52.06	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).
53.02	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and wastes of these fibres (including yarn waste and garnetted stock).
53.05	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).
53.06	Flax yarn.
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.
55.01	Synthetic filament tow.

55.02	Artificial filament tow.
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.
55.05	Waste (including noils, yarn waste and garnetted stock) of man- made fibres.
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.
5507.0000	Artificial staple fibres, carded, combed or otherwise processed for spinning.
55.08	Sewing thread of man- made staple fibres, whether or not put up for retail sale.
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.
55.11	Yarn (other than sewing thread) of man- made staple fibres, put up for retail sale.
55.12	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.
55.13	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .
55.14	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .
55.15	Other woven fabrics of synthetic staple fibres.
55.16	Woven fabrics of artificial staple fibres.
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.

56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.
71.05	Dust and powder of natural or synthetic precious or semi- precious stones.
72.01	Pig iron and, spiegeleisen in pigs, blocks or other primary form.
72.02	Ferro- alloys.
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, In lumps, pellets or similar forms.
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.
72.06	Iron and non- alloy steel in ingots or other primary forms (excluding iron of heading 72.03).
72.08	Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, hot- rolled, not clad, plated or coated.
72.09	Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, cold- rolled (cold- reduced), not clad, plated or coated.
72.10	Flat- rolled products of iron or non- alloy steel,

	of a width of 600 mm or more, clad, plated or coated.
72.11	Flat- rolled products of iron or non- alloy steel, of a width of less than 600 mm, not clad, plated or coated.
72.12	Flat- rolled products of iron or non- alloy steel, of a width of less than 600 mm, clad, plated or coated.
72173010	Of A Kind Used In Manufacture Of Pneumatic Tyres(Bead Wire)
72.18	Stainless steel in ingots or other primary forms; semi- finished products of stainless steel.
72.19	Flat- rolled products of stainless steel, of a width of 600 mm or more.
72.20	Flat- rolled products of stainless steel, of a width of less than 600 mm.
72.25	Flat- rolled products of other alloy steel, of a width of 600 mm or more.
72.26	Flat- rolled products of other alloy steel, of a width of less than 600 mm.
72.27	Bars and rods, hot- rolled, in irregularly wound coils, of other alloy steel.
7315.1920	Other For Motor Cars And Vehicles
7401.0000	Copper mattes; cement copper (precipitated copper).
7402.0000	Unrefined copper; copper anodes for electrolytic refining.
74.03	Refined copper and copper alloys, unwrought.
74.04	Copper waste and scrap.
7405.0000	Master alloys of copper.
74.06	Copper powders and flakes.
74.07	Copper bars, rods and profiles.
74.08	Copper wire.
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.
74.10	Copper foil (whether or not printed or backed

	with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.
74.11	Copper tubes and pipes.
7413.0000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.
75.02	Unwrought nickel.
7503.0000	Nickel waste and scrap.
7504.0000	Nickel powders and flakes.
75.05	Nickel bars, rods, profiles and wire.
75.06	Nickel plates, sheets, strip and foil.
76.01	Unwrought aluminium.
76.02	Aluminium waste or scrap.
76.03	Aluminium powders and flakes.
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.
76071100	Rolled But Not Further Worked
76.08	Aluminium tubes and pipes.
78.01	Unwrought lead.
7802.0000	Lead waste and scrap.
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.
79.01	Unwrought zinc.
7902.0000	Zinc waste and scrap.
79.03	Zinc dust, powders and flakes.
79.04	Zinc bars, rods, profiles and wire.
79.07	Other articles of zinc.
80.01	Unwrought tin.
8002.0000	Tin waste and scrap.
8003.0000	Tin bars, rods, profiles and wire
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.
81.02	Molybdenum and articles thereof, including waste and scrap.

81.03	Tantalum and articles thereof, including waste and scrap.
81.04	Magnesium and articles thereof, including waste and scrap.
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.
8106.0000	Bismuth and articles thereof, including waste and scrap.
81.07	Cadmium and articles thereof, including waste and scrap.
81.08	Titanium and articles thereof, including waste and scrap.
81.09	Zirconium and articles thereof, including waste and scrap.
81.10	Antimony and articles thereof, including waste and scrap.
8111.0000	Manganese and articles thereof, including waste and scrap.
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.
8113.0000	Cermets and articles thereof, including waste and scrap.
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.

84.07	Spark- ignition reciprocating or rotary internal combustion piston engines.
84.08	Compression- ignition internal combustion piston engines (diesel or semi- diesel engines).
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.
8414.1000	Vacuum pumps
8414.3010	Used with HCFC and non-CFC gases
8414.9010	Of machines of heading 8414.1000 and 8414.3010
84.65	Machine- tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.
84.67	Tools for working in the hand, pneumatic, hydraulic or with self- contained electric or non- electric motor.
8479.8990	Other
84.82	Ball or roller bearings.
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.
8501.1000	Motors of an output not exceeding 37.5 W
8501.2000	Universal AC/DC motors of an output exceeding 37.5 W
8501.3110	Photovoltaic generators consisting of panels

	of photocells combined with other apparatus
8501.4010	Of an output not exceeding 60 watts
8501.4090	Other
8501.5120	AC clutch motors for industrial sewing machine
8501.5310	Of an output exceeding 75 kW but not exceeding 375 kW (500 HP)
85.03 (except 8503.0090)	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.
8504.9010	On load-tape changer for power transformers
8504.9020	Bushings for power transformers
8504.9030	Of machines of heading 8504.4090
8504.9040	Toroidal cores and strips
8504.9090	Other
85.05	Electro- magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro- magnetic or permanent magnet chucks, clamps and similar holding devices; electro- magnetic couplings, clutches and brakes; electro- magnetic lifting heads.
85.11	Electrical ignition or starting equipment of a kind used for spark- ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto- dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut- outs of a kind used in conjunction with such engines.
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.
8528.7213	In CKD/SKD condition
85.29	Parts suitable for use solely or principally with

	the apparatus of headings 85.25 to 85.28.
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.
8534.0000	Printed circuits.
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.
85.40	Thermionic, cold cathode or photo- cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode- ray tubes, television camera tubes).
85.41	Diodes, transistors and similar semi- conductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes(LED); mounted piezo- electric crystals.
85.42	Electronic integrated circuits.
8545.1100	Of A Kind Used For Furnaces
8545.9020	For dry battery cells
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent

	primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.
8701.2010	Components For The Assembly / Manufacture Of Road Tractors For Semi-Trailers (Prime Movers), In Any Kit Form, Of Less Than 280 Hp
8701.2030	Components For The Assembly / Manufacture Of Road Tractors For Semi-Trailers (Prime Movers), In Any Kit Form, Of 280 Hp And Above
8702.1010	Components For Assembly / Manufacture Of Vehicles, In Any Kit Form
8703.2111	Components For The Assembly/ Manufacture Of Vehicles, In Any Kit Form Excluding Those Of Headings 8703.2113 And 8703.2115
8703.2112	Components For The Assembly / Manufacture Of Mini Van Type Vehicles, In Any Kit Form
8703.2114	Components For The Assembly/ Manufacture Of Auto Rickshaws, In Any Kit Form
8703.2191	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form Excluding Those Of Heading 8703.2193 And 8703.2195
8703.2194	Components For The Assembly / Manufacture Of Mini Van, In Any Kit Form
8703.2210	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form Excluding Those Of Heading 8703.2240
8703.2311	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form
8703.2321	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form Excluding Of Heading 8703.2323
8703.2322	Components For The Assembly / Manufacture Of Sport Utility Vehicles 4X4, In Any Kit Form

8703.3310	Components For The Industrial Assembly/ Manufacture Of Vehicles, In Any Kit Form
8704.1010	Components For Assembly/ Manufacture Of Dump Trucks Designed For Off-Highway Use
8704.2110	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form
8704.2211	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form
8704.2291	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form
8704.2310	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form
8704.3110	Components For The Assembly / Manufacture, In Any Kit Form Excluding Those Of Heading 8704.3130 And 8704.3150
8704.3120	Components For The Assembly / Manufacture Of Mini Cargo Van, In Any Kit Form
8704.3140	Components For The Assembly / Manufacture Of 3-Wheeler Cargo Loader, In Any Kit Form
8711.2010	Components For The Assembly / Manufacture Of Vehicles, In Any Kit Form
8908.0000	Vessels and other floating structures for breaking up.
90.32	Automatic regulating or controlling instruments and apparatus.
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.
9107.0000	Time switches with clock or watch movement or with synchronous motor.
9401.9010	Seat Parts Made Of Foam, Head/Arm Rests And Seat Frames For Motor Cars Of Heading 87.03 And Vehicles Of Sub-Headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240,
9401.9030	Other For Motor Cars And Vehicles
96.06	Buttons, press- fasteners, snap- fasteners and press- studs, button moulds and other parts of

	these articles; button blanks.
96.07	Slide fasteners and parts thereof.

PART III

PCT CODE	DESCRIPTION
(1)	(2)
Respective headings	Goods not specifically mentioned in Part I or II.

Amendments in Federal Excise Act 2005

4 FEDERAL FIRST
EXCISE ACT SCHEDULE

S.NO	DESCRIPTION OF GOODS	HEADING / SUB- HEADING NUMBER	RATE OF DDUTY
8	Cigars , cheroots, cigarillos and cigarettes, of tobacco substitutes	24.02	65% of retail price

7

S.NO	DESCRIPTION OF GOODS	HEADING / SUB- HEADING NUMBER	RATE OF DDUTY
8	Cigarettes of Tobacco or Tobacco substitutes excluding locally produced cigarettes	24.02	Sixty five percent of Retail price or the rate of duty as prescribed against S. No. 9 whichever is higher.

S.NO	DESCRIPTION OF GOODS	HEADING / SUB-HEADING NUMBER	RATE OF DDUTY
8a	E-liquids by whatsoever name called, for electric cigarette kits	Respective Heading	Rupees 10 per ml
8b	Cigars, cheroots and cigarillos of tobacco and tobacco substitute	Respective Heading	Sixty five percent of retail price or rupees ten thousand per kg whichever is higher

S.NO	DESCRIPTION OF GOODS	HEADING / SUB-HEADING NUMBER	RATE OF DDUTY
13	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not colored or in the form of clinkers	25.23	Two Rupees per Kilogram

S.NO	DESCRIPTION OF GOODS	HEADING / SUB-HEADING NUMBER	RATE OF DDUTY
13	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not colored or in the form of clinkers	25.23	One Rupee Seventy Five Paisa per Kilogram

S.NO	DESCRIPTION OF GOODS	HEADING / SUB-HEADING NUMBER	RATE OF DDUTY
55C	Imported double cabin (4x4) pick-up vehicles	8704.2190 8704.3190	25% ad val.
55D	Locally manufactured double cabin (4x4) pick-up vehicles except the vehicles booked on or before the 30 th June, 2020 subject to the restriction or conditions specified by the Board	8704.2190 8704.3190	7.5% ad val.

S.NO	DESCRIPTION OF GOODS	HEADING / SUB-HEADING NUMBER	RATE OF DDUTY
56	Filter rod for cigarettes	5502.0090	Rupee 0.75 per filter rod

S.NO	DESCRIPTION OF GOODS	HEADING / SUB-HEADING NUMBER	RATE OF DDUTY
56	Filter rod for cigarettes	5502.0090	Rupee One per filter rod

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS, STATISTICS AND REVENUE
(REVENUE DIVISION)

Islamabad, the 30th June, 2020.

NOTIFICATION
(CUSTOMS)

S.R.O.572(I)/2020.- In exercise of the powers conferred by sub-section (5) of section 18 of the Customs Act, 1969 (IV of 1969), and in supersession of its Notification No. S.R.O. 670(I)/2019, dated the 28th June, 2019, the Federal Government is pleased to levy additional customs duty on import of goods specified in the First Schedule to the said Act, at the rate of-

- (i) two *per cent* on goods falling under tariff slabs of 0%, 3% and 11%;
- (ii) four *per cent* on goods falling under tariff slab of 16%; and
- (iii) seven *per cent* on goods falling under tariff slab of 20% and higher slabs as well as slabs of specific rates, except goods falling under PCT codes 1507.1000, 1507.9000, 1511.1000, 1511.9010, 1511.9020, 1511.9030, 1512.1100, 1512.1900, 1512.2100, 1512.2900, 1514.1100, 1514.1900, 1514.9100 and 1514.9900, which shall be charged at the rate of two *per cent* on import.

2. The value of goods for purpose of this levy shall be the value as determined under section 25 or, as the case may be, section 25A of the said Act.

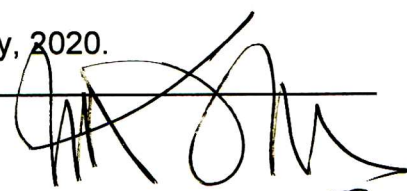
3. The additional customs duty shall not be levied on the following, namely: -

- (i) Goods falling under tariff slabs of 0% except PCT code 72.04;
- (ii) import of seeds and spores for sowing (PCT 0904.2120, 1006.1010, 1209.0000);
- (iii) import under Chapter 31 of First Schedule of the Customs Act, 1969 (IV of 1969);
- (iv) import of goods classifiable under PCT codes, 52.01, 52.03, 5501.3000, 5503.1100, 5503.1900, 5503.3000, 5503.4000, 5503.9000, 5504.1000, 5504.9000, 5506.1000, 5506.3000, 5506.4000, 5506.9000 and 5507.0000;
- (v) import of goods classifiable under PCT codes 2902.3000, 2914.1200, 2915.1290, 2915.2100, 2933.9990, 3202.1000, 3202.9010, 3202.9090, 3204.1110, 3204.1120, 3204.1190, 3204.1300, 3207.1090, 3208.1090, 3208.9090, 3403.9910, 3506.9110, 3506.9190, 3812.3900, 3906.9020, 4005.1090, 4005.9900, 8453.2000, 9606.2920 and 9606.2990;
- (vi) plant and machinery used in manufacturing or production of goods as is classifiable under Chapter 84 and 85 of the First Schedule to the Customs Act, 1969 (IV of 1969);
- (vii) import under PCTs 8517.1211 and 8517.1219;

- (viii) import under Chapter 99 of First Schedule of the Customs Act, 1969 (IV of 1969);
- (ix) import under Fifth Schedule to the Customs Act, 1969 (IV of 1969) excluding;
 - (a) serial numbers 30, 32, 33 and 35 of table of Part-I,
 - (b) serial numbers 20 to 28, 30, 60, 102, 108, 110 to 115, 116(i) to (xii), 117 and 118 of Table of Part III; and
 - (c) Serial numbers 29 to 51, 66 to 85, 109 to 115, 117 to 126, 129 to 131, 133, 135 to 155 and 157 to 169 of Table-A, Sr. No. 4 to 9, 11 to 14, 19 to 21 of Table-B and Sr. No.1 to 47 of Table-C of Part VII
- (x) import under the Baggage Rules, 2006;
- (xi) import under sub-chapters 3 and 7 of chapter XII and chapter XV of Customs Rules, 2001;
- (xii) import under Notification No.SRO.577(I)/2005 dated 6th June,2005;
- (xiii) import under Notification No.SRO.565(I)/2006 dated 5th June, 2006;
- (xiv) import under Notification No.SRO.693(I)/2006 dated 1th July, 2006;
- (xv) import under Small and Medium Enterprises and Export Oriented Units Rules, 2008;
- (xvi) import under temporary importation scheme vide S.R.O. 492(I)/2009, dated the 13th June, 2009;
- (xvii) imports under condition (vii) of SRO 678(I)/2004, dated the 7th August, 2004, by the Exploration and Production Companies, their contractors and service companies for offshore projects only made with effect from the 18th August, 2018; and
- (xviii) Import of oil seeds and edible oils falling under PCT codes 1201.1000, 1205.1000, 1206.0000, 1507.1000, 1507.9000, 1511.1000, 1511.9020, 1511.9030, 1512.1100, 1512.1900, 1514.1100 and 1514.1900, till 30th September, 2020.

4. This notification shall take effect from the 1st July, 2020.

[C. No. 1(1)/2015-CB]



(S.M. Tariq Huda)
Additional Secretary

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS, REVENUE AND STATISTICS
(REVENUE DIVISION)

Islamabad, the 30th June, 2020.

NOTIFICATION
(CUSTOMS)

S.R.O.573 (I)/2020.- In exercise of the powers conferred by sub-section (3) of section 18 of the Customs Act, 1969 (IV of 1969), the Federal Government is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O. 680(I)/2019, dated the 28th June, 2019, namely: -

In the aforesaid Notification, -

(i) in the Table, in column (1), -

(a) after serial number 82 and entries relating thereto in columns (2), (3) and (4), the following new serial number and corresponding entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

"82A.	1601.0000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	20";
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(b) after serial number 120 and entries relating thereto in columns (2), (3) and (4), the following new serial numbers and corresponding entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

"120A	2804.2100	Argon	10
120B	2804.3000	Nitrogen	10";

(c) after serial number 130 and entries relating thereto in columns (2), (3) and (4), the following new serial numbers and corresponding entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

"130A	2915.3930	sec-Butyl acetate	10
130B	2915.3940	Methyl acetate	10
130C	2915.3990	Other	10
130D	3206.2010	Chrome yellow	15";

- (d) after serial number 156 and entries relating thereto in columns (2), (3) and (4), the following new serial number and corresponding entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

"156A.	3903.9010	Styrene acrylic emulsion	10";
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- (e) after serial number 169 and entries relating thereto in columns (2), (3) and (4), the following new serial numbers and corresponding entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

"169A	4016.9210	Tip Eraser	10
169B	4016.9290	Other	10";

- (f) after serial number 172 and entries relating thereto in columns (2), (3) and (4), the following new serial numbers and corresponding entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

"172A	4411.1200	Of a thickness not exceeding 5 mm	5
172B	4411.1300	Of a thickness exceeding 5 mm but not exceeding 9 mm	5
172C	4411.1400	Of a thickness exceeding 9 mm	5";

- (g) for serial number 185 and entries relating thereto in columns (2), (3) and (4), the following new serial numbers and corresponding entries relating thereto in columns (2), (3) and (4) shall be substituted, namely: -

"185	5402.3300	Of polyesters	2.5
185A	5402.4600	Other, of polyesters, partially oriented	2.5
185B	5402.4700	Other, of polyesters	2.5
185C	5402.5200	Of polyesters	2.5
185D	5402.6200	Of polyesters	2.5";

- (h) against serial numbers 186 and 187, in column (4), for the figure "8", the figure "4", shall be substituted;
- (i) against serial numbers 191,192,193,194 and 195, in column (4), for the figure "5", the figure "2.5", shall be substituted;

- (j) against serial number 230, in column (4), for the figure "10", the figure "5", shall be substituted;
- (k) serial number 253 and the entries relating thereto in columns (2), (3) and (4) shall be omitted;
- (l) against serial number 259, 262, 264 and 267, in column (4), for the figure "40", the figure "20", shall be substituted;
- (m) against serial number 266, in column (4), for the figure "20, the figure "10", shall be substituted;
- (n) against serial number 286, in column (4), for the figure "12.5", the figure "6", shall be substituted;
- (o) for serial number 302 and entries relating thereto in columns (2), (3) and (4), the following new serial numbers and corresponding entries relating thereto in columns (2), (3) and (4) shall be substituted, namely: -

"302	72.25	Flat rolled products of other alloy steel, of a width of 600 mm or more (excluding 7225.5000, 7225.9100, 7225.9200 and 7225.9900)	11
302A	7225.5000	Other, not further worked than cold- rolled (cold- reduced)	17.5
302B	7225.9100	Electrolytic ally plated or coated with zinc	17.5
302C	7225.9200	Otherwise plated or coated with zinc	17.5
302D	7225.9900	Other	17.5";

- (p) for serial number 303 and entries relating thereto in columns (2), (3) and (4), the following new serial numbers and corresponding entries relating thereto in columns (2), (3) and (4) shall be substituted, namely: -

"303	72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm (excluding 7226.9200 and 7226.9900)	11
303A	7226.9200	Not further worked than cold-rolled (cold-reduced)	17.5
303B	7226.9900	Other	17.5";

- (q) after serial number 330 and entries relating thereto in columns (2), (3) and (4), the following new serial number and corresponding entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

"330A	7326.1911	Upto 10 Kg	20";
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- (r) against serial number 334, in column (4), for the figure "5", the figure "10", shall be substituted;
- (s) for serial number 337 and corresponding entries relating thereto in columns (2), (3) and (4), the following shall respectively be substituted, namely: -

337	76.16	Other articles of aluminium (excluding 7616.9920)	5";
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- (t) serial numbers 343,344 and 345 and the entries relating thereto in columns (2), (3) and (4) shall be omitted;
- (u) for serial number 348 and entries relating thereto in columns (2), (3) and (4), the following new serial numbers and corresponding entries relating thereto in columns (2), (3) and (4) shall be substituted, namely: -

"348	8311.1000	Coated electrodes of base metal, for electric arc- welding	10
348A	8311.2000	Cored wired of base metal, for electric arc- welding	15
348B	8311.3000	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15
348C	8311.9000	Other	30";

- (v) for serial number 349 and entries relating thereto in columns (2), (3) and (4), the following new serial numbers and corresponding entries relating thereto in columns (2), (3) and (4) shall be substituted, namely: -

"349	8402.1190	Other	5
349A	8402.1990	Other	5";

- (w) for serial numbers 430 and 431 and corresponding entries relating thereto in columns (2), (3) and (4), the following shall respectively be substituted, namely:-

"430	8517.1219	Other having C&F Value up to US\$ 30 per set excluding Smart Phones	Rs.165/set
431	8517.1219	Other (having C&F Value above US\$ 30 per set but not exceeding US\$	Rs.1,620/set";

		100 per set, including Smart Phones having C&F value up to US\$ 30 per set)	
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- (x) against serial number 442 and 444, in column (4), for the figure "20", the figure "10", shall be substituted;
- (y) serial numbers 443 and the entries relating thereto in columns (2), (3) and (4) shall be omitted;
- (z) against serial number 445 and 446, in column (4), for the figure "15", the figure "10", shall be substituted; and
- (aa) after serial number 529 and entries relating thereto in columns (2), (3) and (4), the following new serial number and corresponding entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

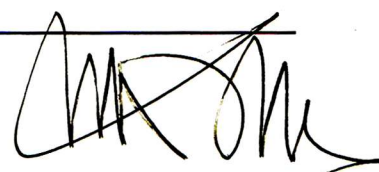
"529A	9017.2000	Other drawing, marking- out or mathematical calculating instruments	5";
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(ii) in paragraph 2, in clause (c), the figure "101" shall be omitted; and

(iii) for paragraph 5, the following shall be substituted, namely: -

"5. This Notification shall take effect from the 1st July, 2020 and if not rescinded earlier, shall remain in force till the 30th June, 2021."

[C. NO. 6(1)/2019-CB-PT]



(S.M. Tariq Huda)
Additional Secretary



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