

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

CUSTOMS ACT

S/N	ACT	SECTION / CLAUSE	PRESENT TEXT (2021-2022)	AMENDED TEXT (2022-2023)	BUDGET SECTION
1	CUSTOMS ACT	2 (s)	<p>Definitions. - In this Act, unless there is anything repugnant in the subject or context:-</p> <p>“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, retailing, or en route pilferage of transit goods or evading payment of customs-duties or taxes leviable thereon-</p> <p>(i) gold bullion, silver bullion, platinum, palladium, radium, precious stones, antiques, currency, narcotics and narcotic and psychotropic substances; or</p> <p>(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 rupees in value; or</p> <p>(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 bringing in or taking out of such goods; and all cognate words and expressions shall be construed accordingly; or</p> <p>(iv) essential commodities, as notified by the Board;</p>	<p>Definitions. - In this Act, unless there is anything repugnant in the subject or context:-</p> <p>“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, retailing, or en route pilferage of transit goods anywhere within the territorial jurisdiction of Pakistan or evading payment of customs-duties or taxes leviable thereon-</p> <p>(i) gold bullion, silver bullion, platinum, palladium, radium, precious stones, antiques, currency, narcotics and narcotic and psychotropic substances; or</p> <p>(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 rupees in value; or</p> <p>(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 bringing in or taking out of such goods; and all cognate words and expressions shall be construed accordingly; or</p> <p>(iv) essential commodities, as notified by the Board;</p>	3(1)
		3 (c)	<p>Pakistan Customs Academy (PCA).- The Directorate General of Training and Research shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.</p>	<p>Customs Academy of Pakistan (CAP).- The Directorate General of Training and Research shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.</p>	3(2)

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		7	<p>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. The provision of assistance so requested shall be binding.</p>	<p>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) , Provincial Levies, Khasadar Force 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.</p>	3(3)
		19 (1)	<p>General power to exempt from customs-duties.-</p> <p>(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 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.</p>	<p>General power to exempt from customs-duties.-</p> <p>(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 or to implement an agreement of the Government of Pakistan with any entity, subject to such conditions, limitations or restrictions, if any, as it deems fit to 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.</p>	3(4)(a)
		19 (5)	<p>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 115:</p> <p>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:</p>	<p>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 115:</p> <p>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:</p>	3(4)(b)

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			<p>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, 2023, if not earlier rescinded by the Federal Government or the National Assembly.</p>	<p>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, 2024, if not earlier rescinded by the Federal Government or the National Assembly.</p>	
		25A (1)	<p>Power to determine the customs value.-</p> <p>(1) Notwithstanding the provisions contained in section 25, the Director of Customs Valuation on his own motion or on a reference made to him by any person or an officer of Customs, may determine the customs value of any goods or category of goods imported into or exported out of Pakistan, after following the methods laid down in section 25, whichever is applicable:</p> <p>Provided that notwithstanding anything contained in any provision of this Act and any decision or judgment of any forum, authority or court, while determining the customs value under this section, the Director may incorporate values from internationally acclaimed publications, periodicals, bulletins or official websites of manufacturers or indenters of such goods.</p>	<p>Power to determine the customs value.-</p> <p>(1) Notwithstanding the provisions contained in section 25, the Director of Customs Valuation on his own motion or on a reference made to him by any person or an officer of Customs, may determine the customs value of any goods or category of goods imported into or exported out of Pakistan, after following the methods laid down in section 25, whichever is applicable:</p> <p>Provided that notwithstanding anything contained in any provision of this Act and any decision or judgment of any forum, authority or court, while determining the customs value under this section, the Director may consult prices of goods available in internationally acclaimed publications, periodicals, bulletins or official websites of manufacturers or indenters of such goods.</p>	3(5)
		79(1)	<p>Declaration and assessment for home consumption or warehousing or transshipment.-</p> <p>(1) The owner of any imported goods shall make entry of such goods for home consumption or warehousing or transshipment or for any other approved purposes, within ten days of the arrival of the goods, by,-</p> <p>(a) filing a true declaration of goods, giving therein complete and correct particulars of such goods, duly supported by commercial invoice, bill of lading or airway bill, packing list or any other document required for clearance of such goods in such form and manner as the Board may prescribe;</p>	<p>Declaration and assessment for home consumption or warehousing or transshipment.-</p> <p>(1) The owner of any imported goods shall make entry of such goods for home consumption or warehousing or transshipment or for any other approved purposes, within ten days of the arrival of the goods, by,-</p> <p>(a) filing a true declaration of goods, giving therein complete and correct particulars of such goods, duly supported by commercial invoice, bill of lading or airway bill, packing list or any other document required for clearance of such goods in such form and manner as the Board may prescribe;</p>	3(6)

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			<p>(aa) the documents mandatory for assessment of the goods, shall be uploaded by the importer or his agent with the goods declaration, as may be prescribed by the Board; and</p> <p>(b) assessing and paying his liability of duty, taxes and other charges thereon, in case of a registered user of the Customs Computerized System:</p> <p>Provided that if, in case of used goods, before filing of goods declaration, the owner makes a request to an officer of customs not below the rank of an Additional Collector that he is unable, for want of full information, to make a correct and complete declaration of the goods, then such officer subject to such conditions as he may deem fit, may permit the owner to examine the goods and thereafter make entry of such goods by filing a goods declaration after having assessed and paid his liabilities of duties, taxes and other charges:</p> <p>Provided further that no goods declaration shall be filed prior to ten days of the expected time of arrival of the vessel.</p> <p>Explanation.- For the purposes of this clause, the assessment and paying of duty, taxes and other charges in respect of transshipment shall be at the port of destination.</p>	<p>(aa) the documents mandatory for assessment of the goods, shall be uploaded by the importer or his agent with the goods declaration, as may be prescribed by the Board; and</p> <p>(b) assessing and paying his liability of duty, taxes and other charges thereon, in case of a registered user of the Customs Computerized System:</p> <p>Provided that if, in case of used goods, before filing of goods declaration, the owner makes a request to an officer of customs not below the rank of an Additional Collector that he is unable, for want of full information, to make a correct and complete declaration of the goods, then such officer subject to such conditions as he may deem fit, may permit the owner to examine the goods and thereafter make entry of such goods by filing a goods declaration after having assessed and paid his liabilities of duties, taxes and other charges:</p> <p>Provided further that no goods declaration shall be filed prior to ten days of the expected time of arrival of the vessel.</p> <p style="color: red;">Provided further also that in case of land customs station at border, the owner of any imported goods shall file Goods Declaration (GD) for home consumption or warehousing or transshipment or any other approved purpose, within three days of arrival of goods at the border Customs station.</p> <p>Explanation.- For the purposes of this clause, the assessment and paying of duty, taxes and other charges in respect of transshipment shall be at the port of destination.</p>	
		98	<p>Period for which goods may remain warehoused.-</p> <p>(1) Warehoused goods, other than perishable goods notified by the Board, may remain in the warehouse for a period of six months following the date of their admission into the warehouse and perishable goods so notified may remain in the warehouse for a period of one month, following the said date:</p>	<p>Period for which goods may remain warehoused.-</p> <p>(1) Warehoused goods, other than perishable goods notified by the Board, may remain in the warehouse for a period of six months following the date of their admission into the warehouse and perishable goods so notified may remain in the warehouse for a period of three month, following the said date:</p>	3(7)

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			<p>Provided that the said period may, in case of non-perishable goods, be extended, on sufficient cause being shown by the owner of the warehoused goods and subject to the condition that he pays in advance surcharge on the duty and taxes involved at one per cent per month for the extended period-</p> <p>(a) by the Additional Collector of Customs, for a period not exceeding one month;</p> <p>(aa) by the Collector of Customs, for a period not exceeding six months; and</p> <p>(b) by the Chief Collector of Customs for such period as he may deem fit;</p> <p>(c) Omitted .</p> <p>subject to the condition that the extension in case of perishable goods shall be granted only if the goods are fit for human consumption.</p> <p>(2) The Federal Government may, subject to such conditions, or restrictions as it may deem fit to impose, by notification in the official gazette, remit the whole or a part of the surcharge in case of any goods or category of goods and the Board, in circumstances of exceptional nature, may, subject to such conditions, limitations or restrictions, if any, as it may think fit to impose, by a special order in each case recording such circumstances remit the whole or a part of the surcharge.</p> <p>(3) Notwithstanding anything contained in sub-section (1), the Federal Government or Board may, by notification in the official Gazette, regulate the period for which goods or class of goods may remain in the warehouse:</p> <p>Provided that such period shall not be less than one month.</p> <p>(4) When the license of any warehouse is cancelled, the owner of any goods warehoused therein shall, within ten days of the date on which notice of such cancellation is given, or within such</p>	<p>Provided that the said period may, in case of non-perishable goods, be extended, on sufficient cause being shown by the owner of the warehoused goods and subject to the condition that he pays in advance surcharge on the duty and taxes involved at one per cent per month for the extended period-</p> <p>(a) by the Additional Collector of Customs, for a period not exceeding one month;</p> <p>(aa) by the Collector of Customs, for a period not exceeding six months; and</p> <p>(b) by the Chief Collector of Customs for such period as he may deem fit;</p> <p>(c) Omitted .</p> <p>subject to the condition that the extension in case of perishable goods shall be granted only if the goods are fit for human consumption.</p> <p>(2) The Federal Government may, subject to such conditions, or restrictions as it may deem fit to impose, by notification in the official gazette, remit the whole or a part of the surcharge in case of any goods or category of goods and the Board, in circumstances of exceptional nature, may, subject to such conditions, limitations or restrictions, if any, as it may think fit to impose, by a special order in each case recording such circumstances remit the whole or a part of the surcharge.</p> <p>(3) Notwithstanding anything contained in sub-section (1), the Federal Government or Board may, by notification in the official Gazette, regulate the period for which goods or class of goods may remain in the warehouse:</p> <p>Provided that such period shall not be less than one month.</p> <p>(4) When the license of any warehouse is cancelled, the owner of any goods warehoused therein shall, within ten days of the date on which notice of such cancellation is given, or within such</p>	

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			extended period as the appropriate officer may allow, remove the goods from that warehouse to another warehouse or clear them for home-consumption or exportation.	extended period as the appropriate officer may allow, remove the goods from that warehouse to another warehouse or clear them for home-consumption or exportation.																	
		139	<p>Declaration by passenger or crew of baggage.-</p> <p>(1) The owner of any baggage whether a passenger or a member of the crew shall, for the purposes 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 articles for examination:</p> <p>Provided that where the Customs Computerized System is operational, all declarations and communications shall be electronic.</p>	<p>Declaration by passenger or crew of baggage.-</p> <p>(1) The owner of any baggage whether a passenger or a member of the crew or a representative on behalf of a group of passengers shall, for the purposes 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 articles for examination:</p> <p>Provided that where the Customs Computerized System is operational, all declarations and communications shall be electronic.</p>	3(8)																
		156	<p>Punishment for offences.-</p> <p>(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:-</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 10%;">S.N</th> <th style="width: 10%;">Offences</th> <th style="width: 15%;">Penalties</th> <th style="width: 15%;">Section of this Act to which offence has reference.</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">i.</td> <td>If any person contravenes any provision of this Act or any rule made thereunder, or abets any such</td> <td>such person shall be liable to a penalty not exceeding fifty thousand rupees.</td> </tr> </tbody> </table>	S.N	Offences	Penalties	Section of this Act to which offence has reference.	1	i.	If any person contravenes any provision of this Act or any rule made thereunder, or abets any such	such person shall be liable to a penalty not exceeding fifty thousand rupees.	<p>Punishment for offences.-</p> <p>(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:-</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 10%;">S.N</th> <th style="width: 10%;">Offences</th> <th style="width: 15%;">Penalties</th> <th style="width: 15%;">Section of this Act to which offence has reference.</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">i.</td> <td>If any person contravenes any provision of this Act or any rule made thereunder, or abets any such</td> <td>such person shall be liable to a penalty not exceeding fifty thousand rupees.</td> </tr> </tbody> </table>	S.N	Offences	Penalties	Section of this Act to which offence has reference.	1	i.	If any person contravenes any provision of this Act or any rule made thereunder, or abets any such	such person shall be liable to a penalty not exceeding fifty thousand rupees.	3(9)(a)
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					contravention or fails to comply with any provision of this Act or any such rule with which it was his duty to comply where no express penalty has been provided elsewhere for such contravention or failure,					contravention or fails to comply with any provision of this Act or any such rule with which it was his duty to comply where no express penalty has been provided elsewhere for such contravention or failure,			
			ii.	If any person, as specified in the rules, contravenes the requirement of placement of invoice and packing list inside the import container or consignment.	such person shall be liable to a penalty as under:- 1 st time Rs.50,000/- 2 nd time Rs. 250,000/- 3 rd time and onward for every recurring violation Rs. 500,000/-		General		ii.	Omitted			
			iii.	If any person fails to attach or electronically upload mandatory documents required under section 79 or 131 of the Customs Act, 1969-,	such person shall be liable to a penalty as under:- 1st time Rs.50,000/- 2nd time Rs.100,000/-		General		iii.	If any person fails to attach or electronically upload mandatory documents required under section 79 or 131 of the Customs Act, 1969-,	Such person shall be liable to a penalty not exceeding Rs.50,000/-.	General	

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			i(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.		i(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 but not less than 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.	
			i(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 to imprisonment for a term not exceeding five years: Provided that the sentence of		i(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 but not less than 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:	

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					the imprisonment shall not be less than two and half years.				Provided that the sentence of the imprisonment shall not be less than two and half years.	
			i(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.		i(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 but not less than 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.	
			i(e)	if the value of the 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		i(e)	if the value of the goods exceeds PKR 10,000,000	a penalty not exceeding five times but not less than the value of the goods; and upon conviction by a Special Judge he shall further	

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					<p>exceeding fourteen years:</p> <p>Provided that the sentence of the imprisonment shall not be less than five years and the whole or any part of his moveable and immoveable assets and property shall also be liable to forfeiture in accordance with section 187 of the Customs Act, 1969:</p> <p>Provided further that, in the case of such goods as may be notified by the Federal Government in the official Gazette, the sentence of imprisonment shall not be less than five years and the whole or any part of his property shall</p>					<p>be liable to imprisonment for a term not exceeding fourteen years:</p> <p>Provided that the sentence of the imprisonment shall not be less than five years and the whole or any part of his moveable and immoveable assets and property shall also be liable to forfeiture in accordance with section 187 of the Customs Act, 1969:</p> <p>Provided further that, in the case of such goods as may be notified by the Federal Government in the official Gazette, the sentence of imprisonment shall not be less than five years</p>	

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S/N	ACT	SECTION / CLAUSE	PRESENT TEXT (2021-2022)				AMENDED TEXT (2022-2023)				BUDGET SECTION	
					also be liable to forfeiture.				and the whole or any part of his property shall also be liable to forfeiture.			
		156	S.N	Offences	Penalties	Section of this Act to which offence has reference.	S.N	Offences	Penalties	Section of this Act to which offence has reference.	3(9)(c)	
			9	i.	If any goods, not being goods referred to in clause 8, are imported into or exported from Pakistan evading payment of leviable customs-duties or in violation of any prohibition or restriction on the importation or exportation of such goods imposed by or under this Act or any other law; or	Such goods shall be liable to confiscation; and any person concerned in the offence shall also be liable to a penalty not exceeding two times the value of the goods.	15 & 16	9	i.	If any goods, not being goods referred to in clause 8, are imported into or exported from Pakistan evading payment of leviable customs-duties or in violation of any prohibition or restriction on the importation or exportation of such goods imposed by or under this Act or any other law; or	Such goods shall be liable to confiscation; and any person concerned in the offence shall also be liable to a penalty not exceeding two times but not less than the value of the goods.	15 & 16
		156	S.N	Offences	Penalties	Section of this Act to which offence has reference.	S.N	Offences	Penalties	Section of this Act to which offence has reference.	3(9)(d)	
			89	i.	If any person without lawful excuse, the proof of which shall be on	such goods shall be liable to confiscation and any person	General	89	i.	If any person without lawful excuse, the proof of which shall be on	such goods shall be liable to confiscation and any person	General

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

S/N	ACT	SECTION / CLAUSE	PRESENT TEXT (2021-2022)				AMENDED TEXT (2022-2023)				BUDGET SECTION	
				such person, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing, retailing, or in any manner dealing with smuggled goods or any goods in respect to which there may be reasonable suspicion that they are smuggled goods;	concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods; and, where the value of such goods exceeds three hundred thousand rupees, he shall further be liable, upon conviction by a Special Judge, to imprisonment for a term not exceeding six years and to a fine not exceeding ten times the value of such goods			such person, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing, retailing, or in any manner dealing with smuggled goods or any goods in respect to which there may be reasonable suspicion that they are smuggled goods;	concerned in the offence shall be liable to a penalty not exceeding ten times the value of the goods; and, where the value of such goods exceeds three hundred thousand rupees, he shall further be liable, upon conviction by a Special Judge, to imprisonment for a term not exceeding six years and to a fine not exceeding ten times but not less than the value of such goods			
		156	S.N	Offences	Penalties	Section of this Act to which offence has reference.	S.N	Offences	Penalties	Section of this Act to which offence has reference.	3(9)(e)	
			90	If any person, without lawful excuse the proof of which shall be on	such goods shall be liable to confiscation, and any person	General	90	If any person, without lawful excuse the proof of which shall be on	such goods shall be liable to confiscation, and any person	General		

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

S/N	ACT	SECTION / CLAUSE	PRESENT TEXT (2021-2022)				AMENDED TEXT (2022-2023)				BUDGET SECTION
				<p>such person, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing, retailing or in any manner dealing with any goods, not being goods referred to in clause 89, which have been unlawfully removed from a warehouse, or which are chargeable with a duty which has not been paid, or with respect to the importation or exportation of which there is a reasonable suspicion that any prohibition or restriction for the time being in force under or by virtue of this Act has been contravened, or if any person is in relation to any such goods in any way, without lawful</p>	<p>concerned shall also be liable to a penalty not exceeding ten times the value of the goods.</p>			<p>such person, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing, retailing or in any manner dealing with any goods, not being goods referred to in clause 89, which have been unlawfully removed from a warehouse, or which are chargeable with a duty which has not been paid, or with respect to the importation or exportation of which there is a reasonable suspicion that any prohibition or restriction for the time being in force under or by virtue of this Act has been contravened, or if any person is in relation to any such goods in any way, without lawful</p>	<p>concerned shall also be liable to a penalty not exceeding ten times but not less than the value of the goods.</p>		

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

S/N	ACT	SECTION / CLAUSE	PRESENT TEXT (2021-2022)	AMENDED TEXT (2022-2023)	BUDGET SECTION																																				
			excuse, the proof of which shall be on such person, concerned in any fraudulent evasion or attempt at evasion of any duty chargeable thereon, or of any such prohibition or restriction as aforesaid or of any provision of this Act applicable to those goods,	excuse, the proof of which shall be on such person, concerned in any fraudulent evasion or attempt at evasion of any duty chargeable thereon, or of any such prohibition or restriction as aforesaid or of any provision of this Act applicable to those goods,																																					
		179	<p>Power of adjudication.-</p> <p>(1) Subject to sub-section (2), in cases involving confiscation of goods or recovery of duty and other taxes not levied, short levied or erroneously 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:-</p> <table style="margin-left: 40px; border: none;"> <tr> <td style="padding-right: 20px;">(i)</td> <td style="padding-right: 20px;">Collector</td> <td>No limit</td> </tr> <tr> <td>(ii)</td> <td>Additional Collector</td> <td>not exceeding five million rupees</td> </tr> <tr> <td>(iii)</td> <td>Deputy Collector</td> <td>not exceeding two million rupees</td> </tr> <tr> <td>(iv)</td> <td>Omitted</td> <td></td> </tr> <tr> <td>(v)</td> <td>Superintendent</td> <td>not exceeding one hundred rupees</td> </tr> <tr> <td>(v)</td> <td>Principal Appraiser</td> <td>not exceeding one hundred rupees</td> </tr> </table>	(i)	Collector	No limit	(ii)	Additional Collector	not exceeding five million rupees	(iii)	Deputy Collector	not exceeding two million rupees	(iv)	Omitted		(v)	Superintendent	not exceeding one hundred rupees	(v)	Principal Appraiser	not exceeding one hundred rupees	<p>Power of adjudication.-</p> <p>(1) Subject to sub-section (2), in cases involving confiscation of goods or recovery of duty and other taxes not levied, short levied or erroneously 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:-</p> <table style="margin-left: 40px; border: none;"> <tr> <td style="padding-right: 20px;">(i)</td> <td style="padding-right: 20px;">Collector</td> <td>No limit</td> </tr> <tr> <td>(ii)</td> <td>Additional Collector</td> <td>not exceeding five million rupees</td> </tr> <tr> <td>(iii)</td> <td>Deputy Collector</td> <td>not exceeding two million rupees</td> </tr> <tr> <td>(iv)</td> <td>Omitted</td> <td></td> </tr> <tr> <td>(v)</td> <td>Superintendent</td> <td>not exceeding one hundred rupees</td> </tr> <tr> <td>(v)</td> <td>Principal Appraiser</td> <td>not exceeding one hundred rupees</td> </tr> </table>	(i)	Collector	No limit	(ii)	Additional Collector	not exceeding five million rupees	(iii)	Deputy Collector	not exceeding two million rupees	(iv)	Omitted		(v)	Superintendent	not exceeding one hundred rupees	(v)	Principal Appraiser	not exceeding one hundred rupees	3(10)
(i)	Collector	No limit																																							
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

S/N	ACT	SECTION / CLAUSE	PRESENT TEXT (2021-2022)	AMENDED TEXT (2022-2023)	BUDGET SECTION
			<p>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</p> <p>(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.</p>	<p>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</p> <p>(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:</p> <p style="color: red;">Provided that the respondent may opt for adjudication through the customs computerized system for such goods or offences as notified by the Board.</p>	
		182	<p>Vesting of confiscated property in the Federal Government.- When any goods are confiscated under this Act, they shall forthwith vest in the Federal Government, and the officer or person authorized by the Collector or Director shall take and hold possession of the confiscated goods:</p> <p>Provided that the Board may authorize the use of confiscated vehicles for operational purposes by the Board or, with approval of the Board, its subordinate offices.</p>	<p>Vesting of confiscated property in the Federal Government.- When any goods are confiscated under this Act, they shall forthwith vest in the Federal Government, and the officer or person authorized by the Collector or Director shall take and hold possession of the confiscated goods:</p> <p>Provided that the Board may authorize the use of confiscated vehicles, conveyance and any other equipment for operational purposes by the Board or, with approval of the Board, its subordinate offices.</p>	3(11)
		185D	<p>Transfer of cases.-</p> <p>(1) Where more than one Special Judge are appointed within the territorial jurisdiction of a Special Appellate Court, the Special Appellate Court, and where not more than one Special Judge is so appointed, the Federal Government, may, by order in writing direct the transfer, at any stage of the trial, of any case from the court of one Special Judge to the Court of another Special Judge for disposal, whenever it appears to the Special Appellate Court or, as the case may be, the Federal Government, that such transfer will promote the ends of justice or tend to the general convenience of the parties or witnesses.</p> <p>(2) In respect of a case transferred to a Special Judge under sub-section (1), such Special Judge shall not by reason of the said</p>	<p>Transfer of cases.-</p> <p>(1) Where more than one Special Judge are appointed within the territorial jurisdiction of a Special Appellate Court, the Special Appellate Court, and where not more than one Special Judge is so appointed, the Federal Government, may, by order in writing direct the transfer, at any stage of the trial, of any case from the court of one Special Judge to the Court of another Special Judge for disposal, whenever it appears to the Special Appellate Court or, as the case may be, the Federal Government, that such transfer will promote the ends of justice or tend to the general convenience of the parties or witnesses.</p> <p>(2) In respect of a case transferred to a Special Judge under sub-section (1), such Special Judge shall not by reason of the said</p>	3(12)

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

S/N	ACT	SECTION / CLAUSE	PRESENT TEXT (2021-2022)	AMENDED TEXT (2022-2023)	BUDGET SECTION
			transfer, be bound to recall and rehear any witness whose evidence has been recorded in the case before the transfer and may act upon the evidence already recorded or produced before the court which tried the case before the transfer.	transfer, be bound to recall and rehear any witness whose evidence has been recorded in the case before the transfer and may act upon the evidence already recorded or produced before the court which tried the case before the transfer. (3) The Board may at any stage of investigation direct transfer of investigation of criminal case from one field formation to other formation.	
		194A	<p>Appeals to the Appellate Tribunal.-</p> <p>(1) Any person or an officer of Customs aggrieved by any of the following orders may appeal to the Appellate Tribunal against such orders:-</p> <p>(a) Omitted.</p> <p>(a) a decision or order passed by an officer of Customs not below the rank of Additional Collector under section 179.</p> <p>ab) an order passed by the Collector (Appeals) under section 193;</p> <p>(b) Omitted.</p> <p>(c) an order passed under section 193, as it stood immediately before the appointed day;</p> <p>(d) an order passed under section 195 by the Board or an officer of Customs not below the rank of an Additional Collector;</p> <p>(e) omitted;</p> <p>(f) an order passed in revision by the Director-General Customs Valuation under section 25D, provided that such appeal shall be heard by a special bench consisting of one technical member and one judicial member:</p> <p>Provided that the Appellate Tribunal may, in its discretion, refuse to admit an appeal in respect of an order referred to in sub-section (1) where-</p>	<p>Appeals to the Appellate Tribunal.-</p> <p>(1) Any person or an officer of Customs aggrieved by any of the following orders may appeal to the Appellate Tribunal against such orders:-</p> <p>(a) Omitted.</p> <p>(a) a decision or order passed by an officer of Customs not below the rank of Additional Collector under section 179.</p> <p>ab) an order passed by the Collector (Appeals) under section 193;</p> <p>(b) Omitted.</p> <p>(c) an order passed under section 193, as it stood immediately before the appointed day;</p> <p>(d) an order passed under section 195 by the Board or an officer of Customs not below the rank of an Additional Collector;</p> <p>(e) omitted;</p> <p>(f) an order passed in revision by the Director-General Customs Valuation under section 25D, provided that such appeal shall be heard by a special bench consisting of one technical member and one judicial member; and</p> <p>(g) an appellate order or a quasi-judicial order passed by the Chief Collector of Customs under provisions of this Act and the rules made thereunder provided that such appeal shall be heard by a special bench consisting of one technical member and one judicial member.</p>	3(13)

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

S/N	ACT	SECTION / CLAUSE	PRESENT TEXT (2021-2022)	AMENDED TEXT (2022-2023)	BUDGET SECTION
			<p>(i) the value of the goods confiscated without option having been given to the owner of the goods to pay a fine in lieu of confiscation under section 181; or</p> <p>(ii) in any disputed case other than a case where the determination of any question having a relation to rate of duty of customs or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or</p> <p>(iii) the amount of fine or penalty determined by such order; does not exceed fifty thousand rupees.</p> <p>(2) Where the Board or the Collector of Customs is aggrieved by an order passed by the Collector (Appeals), it, or as the case may be, he may prefer an appeal to the Appellate Tribunal. Such appeal shall be preferred by an officer, not below the rank of Assistant Collector or Assistant Director so authorized in writing by the Board or the Collector or the Director, as the case may be.</p> <p>(3) Every appeal under this section shall be filed within sixty days from the date on which the decision or order sought to be appealed against is communicated to the Board or the Collector of Customs, or as the case may be, the other party preferring the appeal.</p> <p>(4) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within thirty days of the receipt of the notice, a memorandum of cross-objections verified in such manner as may be specified by rules made in this behalf against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (3).</p> <p>(5) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (3) or sub-section (4),</p>	<p>Provided that the Appellate Tribunal may, in its discretion, refuse to admit an appeal in respect of an order referred to in sub-section (1) where-</p> <p>(i) the value of the goods confiscated without option having been given to the owner of the goods to pay a fine in lieu of confiscation under section 181; or</p> <p>(ii) in any disputed case other than a case where the determination of any question having a relation to rate of duty of customs or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved; or</p> <p>(iii) the amount of fine or penalty determined by such order; does not exceed fifty thousand rupees.</p> <p>(2) Where the Board or the Collector of Customs is aggrieved by an order passed by the Collector (Appeals), it, or as the case may be, he may prefer an appeal to the Appellate Tribunal. Such appeal shall be preferred by an officer, not below the rank of Assistant Collector or Assistant Director so authorized in writing by the Board or the Collector or the Director, as the case may be.</p> <p>(3) Every appeal under this section shall be filed within sixty days from the date on which the decision or order sought to be appealed against is communicated to the Board or the Collector of Customs, or as the case may be, the other party preferring the appeal.</p> <p>(4) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within thirty days of the receipt of the notice, a memorandum of cross-objections verified in such manner as may be specified by rules made in this behalf against any part of the order appealed against and such memorandum shall be disposed of by the Appellate</p>	

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

S/N	ACT	SECTION / CLAUSE	PRESENT TEXT (2021-2022)	AMENDED TEXT (2022-2023)	BUDGET SECTION
			<p>if it is satisfied that there was sufficient cause for not presenting it within that period.</p> <p>(6) An appeal to the Appellate Tribunal shall be in such form and shall be verified in such manner as may be specified by the rules made in this behalf and shall, except in the case of a memorandum of cross-objections referred to in sub-section (4), be accompanied by a fee of one thousand rupees.</p> <p>(7) All cases pending, immediately before the commencement of the Finance Ordinance, with the Collector(Appeals) shall stand transferred to the Appellate Tribunal for disposal in accordance with law.</p> <p>(8) Notwithstanding anything in this Act where any reference or appeal was preferred with the approval of Collector of Customs by the officer of lower rank than that of the Collector and the reference or appeal is pending before an appellate forum or the Court, such reference or appeal shall be deemed to have been so filed by the Collector and for removal of doubt it is hereby declared the pending appeals shall not abate solely on this ground.</p>	<p>Tribunal as if it were an appeal presented within the time specified in sub-section (3).</p> <p>(5) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (3) or sub-section (4), if it is satisfied that there was sufficient cause for not presenting it within that period.</p> <p>(6) An appeal to the Appellate Tribunal shall be in such form and shall be verified in such manner as may be specified by the rules made in this behalf and shall, except in the case of a memorandum of cross-objections referred to in sub-section (4), be accompanied by a fee of one thousand rupees.</p> <p>(7) All cases pending, immediately before the commencement of the Finance Ordinance, with the Collector(Appeals) shall stand transferred to the Appellate Tribunal for disposal in accordance with law.</p> <p>(8) Notwithstanding anything in this Act where any reference or appeal was preferred with the approval of Collector of Customs by the officer of lower rank than that of the Collector and the reference or appeal is pending before an appellate forum or the Court, such reference or appeal shall be deemed to have been so filed by the Collector and for removal of doubt it is hereby declared the pending appeals shall not abate solely on this ground.</p>	
		208	<p>Person to produce authority if required.-</p> <p>(1) When any person licensed under section 207 applies to any officer of Customs for permission to transact any specified business with him on behalf of any principal, such officer may require the applicant to produce a written authority from the principal on whose behalf such business is to be transacted, and in default of the production of such authority refuse such permission.</p> <p>(2) Where the principal chooses to transact business directly without using an agent licensed under section 207, he may do so himself or may authorize an employee or representative that</p>	<p>Person to produce authority if required.-</p> <p>(1) When any person licensed under section 207 applies to any officer of Customs for permission to transact any specified business with him on behalf of any principal, such officer may require the applicant to produce a written authority from the principal on whose behalf such business is to be transacted, and in default of the production of such authority refuse such permission.</p> <p>(2) Where the principal chooses to transact business directly without using an agent licensed under section 207, he may do so himself or may authorize an employee or representative that</p>	3(14)

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

S/N	ACT	SECTION / CLAUSE	PRESENT TEXT (2021-2022)	AMENDED TEXT (2022-2023)	BUDGET SECTION
			<p>may transact business generally at the customs-port, airport or land customs-station or custom-house for such principal:</p> <p>Provided that the appropriate officer may refuse to recognize such an employee or representative unless such a person produces an authority in writing duly signed by the principal.</p>	<p>may transact business generally at the customs-port, airport or land customs-station or custom-house for such principal:</p> <p>Provided that the appropriate officer may refuse to recognize such an employee or representative unless such a person produces an authority in writing duly signed by the principal;</p> <p style="color: red;">Provided further that the Board may make rules regarding eligibility of a person for self-filing of goods declaration as provided under sub-section (2) read with section 155C of this Act.</p>	
		212B	<p>Advance Ruling. –</p> <p>(1) An applicant desirous of Advance Ruling may make an application in such form and in such manner as may be prescribed under the rules, stating any of the questions as contained in sub-section (2) hereinafter on which the Advance Ruling is sought.</p> <p>(2) The question on which advance ruling is sought shall be in respect of, -</p> <p style="padding-left: 20px;">(i) classification of goods under the first schedule to this Act;</p> <p style="padding-left: 20px;">(ii) determination of origin of the goods under the rules of origin notified for bilateral and multilateral agreements;</p> <p style="padding-left: 20px;">(iii) applicability of notifications issued in respect of duties under this Act or any tax or duty chargeable under any of the law for the time being in force in the same manner as duty of customs leviable under this Act; or</p> <p style="padding-left: 20px;">(iv) any other matter as the Board may specify by notification in the official Gazette.</p> <p>(3) The proceedings for issuance of advance ruling shall be completed within ninety days.</p> <p>(4) The Ruling issued under sub-section (1) shall be binding on the applicant.</p> <p>(5) The Ruling issued under sub-section (1) shall be binding on the Customs for a period of three years unless there is a change in</p>	<p>Advance Ruling. –</p> <p>(1) An applicant desirous of Advance Ruling may make an application in such form and in such manner as may be prescribed under the rules, stating any of the questions as contained in sub-section (2) hereinafter on which the Advance Ruling is sought.</p> <p>(2) The question on which advance ruling is sought shall be in respect of, -</p> <p style="padding-left: 20px;">(i) classification of goods under the first schedule to this Act;</p> <p style="padding-left: 20px;">(ii) determination of origin of the goods under the rules of origin notified for bilateral and multilateral agreements; or</p> <p style="padding-left: 20px;">(iii) Omitted</p> <p style="padding-left: 20px;">(iv) any other matter as the Board may specify by notification in the official Gazette.</p> <p>(3) The proceedings for issuance of advance ruling shall be completed within ninety days.</p> <p>(4) The Ruling issued under sub-section (1) shall be binding on the applicant.</p> <p>(5) The Ruling issued under sub-section (1) shall be binding on the Customs for a period of three years unless there is a change in law or facts or circumstances on the basis of which the advance ruling was pronounced.</p>	3(15)

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S/N	ACT	SECTION / CLAUSE	PRESENT TEXT (2021-2022)	AMENDED TEXT (2022-2023)	BUDGET SECTION
			<p>law or facts or circumstances on the basis of which the advance ruling was pronounced.</p> <p>(6) The appeal against the Ruling issued under sub-section (1) shall lie with the Member Customs (Policy) within thirty days of issuance of Ruling:</p> <p>Provided that during the appeal period of thirty days, the operation of Ruling shall remain suspended unless the applicant accepts the Ruling.</p>	<p>(6) The appeal against the Ruling issued under sub-section (1) shall lie with the Member Customs (Policy) within thirty days of issuance of Ruling:</p> <p>Provided that during the appeal period of thirty days, the operation of Ruling shall remain suspended unless the applicant accepts the Ruling.</p>	

CUSTOMS TARIFF

S/N	ACT	SECTION / CLAUSE	PRESENT TEXT (2021-2022)	AMENDED TEXT (2022-2023)	BUDGET SECTION
		1 st Schedule	2501.0021 - - - - Himalayan rock salt	2501.0021 - - - - Pink rock salt	20
			2710.1995 - - - - Liquid paraffin	2710.1995 - - - - Liquid paraffin	3
			2815.1200 - - In aqueous solution (soda lye or liquid soda)	2815.1200 - - In aqueous solution (soda lye or liquid soda)	Rs. 4000 / MT
			2849.1000 - Of calcium	2849.1000 - Of calcium	3
				2933.4950 - - - Moxifloxacin HCL	20
				2933.5960 - - - Sitagliptin Phosphate Monohydrate	20
				2933.5970 - - - Trimethoprim	20
			3206.4100 - - Ultramarine and preparations based thereon	3206.4100 - - Ultramarine and preparations based thereon	16
			3823.7000 - Industrial fatty alcohols	3823.7000 - Industrial fatty alcohols	16
			3920.4910 - - - Polyvinyl Chloride (PVC) Rigid film	3920.4910 - - - Polyvinyl Chloride (PVC) Rigid film	20
			3920.9900 - - Of other plastics	3920.9900 - - Of other plastics	20

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	4008.1110	<p>--- Following components for vehicles of chapter 87:- (1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub – heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather strip moulding (inner / outer) for glass (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190 (3) Weather strips for doors for vehicles of sub - heading 8704.3190</p>	35		4008.1110	<p>--- Following components for vehicles of chapter 87:- (1) Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub - heading 8704.3130, 8704.2190 and 8704.3190 except weather strip moulding (inner or outer) for glass (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190 (3) Weather strips for doors for vehicles of sub - heading 8704.3190</p>	35	
	4008.1910	<p>--- Following component for vehicles of chapter 87:- (1) Weather strip for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather strip moulding (inner / outer) for glass (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190 (3) Weather strips for doors for vehicles of sub - heading 8704.3190</p>	35		4008.1910	<p>--- Following component for vehicles of chapter 87:- (1) Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub-heading 8704.3130, 8704.2190 and 8704.3190 except weather strip moulding (inner or outer) for glass (2) Weather strips for doors and glass for vehicles of sub-heading 8704.2190 (3) Weather strips for doors for vehicles of sub- heading 8704.3190</p>	35	
	4008.2110	<p>--- Following component for vehicles of chapter 87:- (1) Weather strip for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except</p>	35		4008.2110	<p>--- Following component for vehicles of chapter 87:- (1) Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub-heading 8704.3130, 8704.2190 and 8704.3190 except</p>	35	

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			weather strip moulding (inner / outer) for glass (2) Weather strips for doors and glass for vehicles of sub-heading 8704.2190 (3) Weather strips for doors for vehicles of sub-heading 8704.3190			weatherstrip moulding (inner or outer) for glass (2) Weather strips for doors and glass for vehicles of sub-heading 8704.2190 (3) Weather strips for doors for vehicles of sub-heading 8704.3190		
	4008.2910		--- Following component for vehicles of chapter 87:- (1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 except weather strip moulding (inner / outer) for glass (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190 (3) Weather strips for doors for vehicles of sub-heading 8704.3190	35		4008.2910	--- Following component for vehicles of chapter 87:- (1) Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub-heading 8704.3130, 8704.2190 and 8704.3190 except weather strip moulding (inner or outer) for glass (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190 (3) Weather strips for doors for vehicles of sub - heading 8704.3190	35
	4009.1120		--- Following components for vehicles of chapter 87:- (1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub-heading 8703.2323 and 8703.3223 (2) Hose side demister for motor cars (not exceeding 800cc) (3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub-heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130 (4) Water hoses of a kind used for engine cooling system / heater for	35		4009.1120	--- Following components for vehicles of chapter 87:- (1) Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil reservoir hose for vehicles of heading 87.03 and vehicles of sub - heading 8704.2190, 8704.3130 and 8704.3190 (2) Hose side demister for vehicles of heading 87.03 (3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195,	35

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			<p>vehicles of sub - heading 8704.2190</p> <p>(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190</p> <p>(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub-headings 8703.2115 and 8704.3150</p> <p>(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub-heading 8703.3225</p>			<p>8703.2240 and 8704.3130</p> <p>(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190</p> <p>(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190</p> <p>(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - headings 8703.2115 and 8704.3150</p> <p>(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225</p>	
	4009.2120	<p>- - - Following components for vehicles of chapter 87:-</p> <p>(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub-heading 8703.2323 and 8703.3223 35</p> <p>(2) Hose side demister for motor cars of heading 87.03 (not exceeding 800cc)</p> <p>(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub-heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130</p> <p>(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub-heading 8704.2190</p> <p>(5) Water hoses for engine cooling system, air cleaner hoses and brake</p>	35		4009.2120	<p>- - - Following components for vehicles of chapter 87:-</p> <p>(1) Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil reservoir hose for vehicles of heading 87.03 and vehicles of sub - heading 8704.2190, 8704.3130 and 8704.3190</p> <p>(2) Hose side demister for vehicles of heading 87.03</p> <p>(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub-heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130</p> <p>(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub-heading 8704.2190</p> <p>(5) Water hoses for engine cooling system, air cleaner hoses and brake</p>	35

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		oil reservoir hose for vehicles of sub-heading 8704.3190 (6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub-heading 8703.2115 and 8704.3150 (7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub-heading 8703.3225			oil reservoir hose for vehicles of sub-heading 8704.3190 (6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub-heading 8703.2115 and 8704.3150 (7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub-heading 8703.3225		
	4009.3120	- - - Following components for vehicles of chapter 87:- (1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub- heading 8703.2323 and 8703.3223 (2) Hose side demister for motor cars of heading 87.03 (not exceeding 800cc) (3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub-heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130 (4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub-heading 8704.2190 (5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub-heading 8704.3190 (6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub-heading 8703.2115	35	4009.3120	- - - - - Following components for vehicles of chapter 87:- Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil reservoir hose for vehicles of heading 87.03 and vehicles of sub-heading 8704.2190, 8704.3130 and 8704.3190 (2) Hose side demister for vehicles of heading 87.03 (3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130 (4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub-heading 8704.2190 (5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading	35	

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			and 8704.3150 (7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub-heading 8703.3225				8704.3190 (6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115 and 8704.3150 (7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub-heading 8703.3225		
	4009.4120		<p>--- Following components for vehicles of chapter 87:-</p> <p>(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub-heading 8703.2323 and 8703.3223</p> <p>(2) Hose side demister for motor cars (not exceeding 800cc)</p> <p>(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub-heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130</p> <p>(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub-heading 8704.2190</p> <p>(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub-heading 8704.3190</p> <p>(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub-heading 8703.2115 and 8704.3150</p> <p>(7) Air intake hoses, radiator hoses,</p>	35		4009.4120	<p>--- Following components for vehicles of chapter 87:-</p> <p>(1) Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil reservoir hose for vehicles of heading 87.03 and vehicles of sub-heading 8704.2190, 8704.3130 and 8704.3190</p> <p>(2) Hose side demister for vehicles of heading 87.03</p> <p>(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub-heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130</p> <p>(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub – heading 8704.2190</p> <p>(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190</p> <p>(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading</p>	35	

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		intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub-heading 8703.3225				8703.2115 and 8704.3150 (7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
	4016.9930	<p>--- Following component for vehicles of chapter 87:-</p> <p>(1) Articles for mounting silencers, exhaust pipes and mufflers for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130 and 8704.3190</p> <p>(2) Floor mats, grommets for transfer box lever, exhaust pipe mountings, covers for pedals, bump stop and front cover for center tunnel, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225</p> <p>(3) Rubber cover for kick starter lever, foundation rubber for engine mounting, rubber bushings, rubber plugs, rubber insulators, packing rubber for wind screen, rubber mountings for silencer pipes bushes, boots, and mud flappers, meant for industrial assembly / manufacture of vehicles of sub - headings 8703.2115 and 8704.3150</p> <p>(4) Rubber cushions for bonnet for vehicles of heading 8704.2190</p> <p>(5) Rubber cushions for bonnet, rubber drain plug, hole covers and pads / cushions for absorbing shock / noise in struts / suspensions, for vehicles of heading 8703.2323 and</p>	35		4016.9930	<p>--- Following component for vehicles of chapter 87:-</p> <p>(1) Articles for mounting silencers, exhaust pipes and mufflers for vehicles of heading 87.03 and vehicles of sub – headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130 and 8704.3190</p> <p>(2) Floor mats, grommets for transfer box lever, exhaust pipe mountings, covers for pedals, bump stop and front cover for center tunnel, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225</p> <p>(3) Rubber cover for kick starter lever, foundation rubber for engine mounting, rubber bushings, rubber plugs, rubber insulators, packing rubber for wind screen, rubber mountings for silencer pipes bushes, boots, and mud flappers, meant for industrial assembly / manufacture of vehicles of sub - headings 8703.2115 and 8704.3150</p> <p>(4) Rubber cushions for bonnet for vehicles of heading 8704.2190 and</p>	35

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			<p>8703.3223 (6) Rubber for bottom channel for holding window glass for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130 (7) Runs for glasses for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2193, 8704.2190 and 8704.3190 (8) Trim door opening and door moulding for door opening for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130</p>				<p>8704.3190 (5) Rubber cushions for bonnet, rubber drain plug, hole covers and pads / cushions for absorbing shock / noise in struts / suspensions, for vehicles of heading 8703.2323 and 8703.3223 (6) Rubber for bottom channel for holding window glass for motor cars of heading 87.03 and vehicles of sub -headings 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130 (7) Runs for glasses for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub -headings 8703.2193, 8704.2190 and 8704.3190 (8) Trim door opening and door moulding for door opening for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130</p>		
					4421.9950	- - - Wooden splints for matches	20		
		4805.2500	- - Weighing more than 150 g/ m ²	20	4805.2500	- - Weighing more than 150 g/ m ²	16		
		4805.9190	- - - Other	20	4805.9190	- - - Other	16		

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		4806.2000	- Greaseproof papers	20	4806.2000	- Greaseproof papers	16
		4821.1010	- - - Paper graphics of a kind used for decoration for vehicles of heading 87.11	20	4821.1010	- - - Paper graphics of a kind used for decoration for vehicles of heading 8703. and 87.11	20
		5703.2910	- - - Of a kind used in motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	16	5703.2910	- - - Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	16
		5703.3910	- - - Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	16	5703.3910	- - - Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	16
		7007.1111	- - - - (1) Rear and window glasses for vehicles of sub - heading 8704.3190 (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub-heading 8703.3225	35	7007.1111	- - - - (1) Wind Screen, Rear and window glasses for vehicles of sub -heading 8704.2190 and 8704.3190. (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of heading 87.03	35
		7007.2111	- - - - (i) Rear and window glasses for vehicles of sub - heading 8704.3190; (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225	35	7007.2111	- - - - (1) Wind Screen, Rear and window glasses for vehicles of sub-heading 8704.2190 and 8704.3190. (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of heading 87.03	35
		7009.1010	- - - Rear view mirrors for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113,	35	7009.1010	- - - Rear view mirrors for vehicles of heading 87.03, and vehicles of sub-headings 8704.3130,	35

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			8703.2115, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11				8704.3150, 8704.2190, 8704.3190, and vehicles of heading 87.11	
		8206.0010	- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35		8206.0010	- - - For vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35
		8302.1010	<p>--- (1) Of a kind used in vehicles for doors, luggage compartment lid, seats and bonnet for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 (except die casting type, sliding door hinges and quarter window hinges)</p> <p>(2) Of a kind used in vehicles for doors and seats for vehicles of sub-headings 8703.2193, 8703.2323, 8703.3223</p> <p>(3)Of a kind used in vehicles for rear deck for vehicles of sub- heading 8704.2190</p> <p>(4)Of a kind used for doors and rear deck for vehicles of sub - heading 8704.3190</p>	35		8302.1010	<p>--- (1) Of a kind used in vehicles for doors, luggage compartment, luggage compartment lid, seats, bonnet, rear deck for vehicles of 87.03 and vehicles of sub-heading 8704.2190, 8704.3130 and 8704.3190 (except sliding door hinges)</p> <p>(2) Of a kind used in vehicles for doors and seats for vehicles of sub-headings 8703.2193, 8703.2323, 8703.3223</p> <p>(3)Of a kind used in vehicles for rear deck for vehicles of sub- heading 8704.2190</p> <p>(4) Of a kind used for doors and rear deck for vehicles of sub - heading 8704.3190</p>	35
		8302.3010	- - - (1) Latch assembly for hood/doors (manual type) of a kind used in vehicles for doors, luggage compartment lid and bonnet, for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 (except back door latches), 8704.2190, 8704.3130 and 8704.3190	35		8302.3010	- - - (1) Latch assembly for hood/doors (manual type) of a kind used in vehicles for doors, luggage compartment lid and bonnet, for vehicles of heading 87.03 (not exceeding 1200cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 (except back door latches), 8704.2190, 8704.3130 and 8704.3190	35

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			<p>(2) Grip bars/ assistants, grab rails and parts thereof for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 (except foamed type), 8703.2323, 8703.3223, 8704.2190 and 8704.3190</p> <p>(3) Strikers for latches for motor cars of heading 87.03 and vehicles of sub-heading 8703.2323, 8703.3223 and 8704.2190</p> <p>(4) Window opening mechanism, rack and pinion type for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.2190, 8704.3130 and 8704.3190</p> <p>(5) Tail board fittings for vehicles of heading 87.11</p>			<p>(2) Grip bars/ assistants, grab rails and parts thereof for vehicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 (except foamed type), 8703.2323, 8703.3223, 8704.2190 and 8704.3190</p> <p>(3) Strikers for latches for vehicles of heading 87.03 and vehicles of sub-heading 8703.2323, 8703.3223 and 8704.2190</p> <p>(4) Window opening mechanism, rack and pinion type for vehicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.2190, 8704.3130 and 8704.3190</p> <p>(5) Tail board fittings for vehicles of heading 87.11</p>		
		8421.3110	<p>--- For motor cars of heading 87.03 (not exceeding 800cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11 (other than foam type)</p>	35	8421.3110	<p>--- For vehicles of heading 87.03 (excluding wet type), vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11 (other than foam type)</p>	35	
		8421.9990	<p>--- Other</p>	20	8421.9990	<p>--- Other</p>	20	
		8503.0020	<p>--- Of machine of heading 8501.5340, 8501.5390, 8502.1110, 8502.1390 & 8502.2000</p>	11	8503.0020	<p>--- Of machine of heading 8501.5340, 8501.5390, 8502.1110, 8502.1390 & 8502.2000</p>	3	
					8517.6280	<p>--- Smart Watches</p>	16	
		8507.1010	<p>--- Meant for motor cars of heading 87.03, vehicles of sub-headings</p>	35	8507.1010	<p>--- Meant for vehicles of heading 87.03, vehicles of</p>	35	

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		8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11					subheadings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	
	8512.2010	<p>- - - Following parts of motorvehicles;</p> <p>(1) Head light for vehicles of sub-headings 8703.2115, 8703.2323, 8703.3223, 8703.3225, 8704.3150 and vehicles of heading 87.11</p> <p>(2) Lamp assembly, front turn signal for motor cars of heading 87.03 (not exceeding 1200cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11</p> <p>(3) Lamp assembly for luggage compartment for vehicles of heading 87.03.</p> <p>(4) Lamp assembly for illuminating license plate for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130 and 8704.3190</p> <p>(5) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for motor cars of heading 87.03 (not exceeding 800cc), vehicles of subheadings 8703.2113, 8703.2115, 8703.2195, 8703.2240, 8703.3225, 8703.3130, 8704.3150, 8704.3190 and 87.11</p> <p>(6) Lamp assembly, side body</p>	35		8512.2010	<p>- - - Following parts of motorvehicles;</p> <p>(1) Head light for vehicles of sub-headings 8703.2115, 8703.2323, 8703.3225, 8704.3150 and vehicles of heading 87.11</p> <p>(2) Lamp assembly, front turn signal for motor cars of heading 87.03 (not exceeding 1200cc), vehicles of subheadings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8703.8030, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11</p> <p>(3) Lamp assembly for luggage compartment for vehicles of heading 87.03</p> <p>(4) Lamp assembly for illuminating license plate for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130 and 8704.3190;</p> <p>(5) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for motor cars of heading 87.03, vehicles of subheadings 8703.2113, 8703.2115, 8703.2195, 8703.2240, 8703.3225, 8703.8030, 8704.3130,</p>	35	

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		<p>turning indicator for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.3130, 8704.3150 and 8704.3190</p> <p>(7) Turn flasher assembly for motor cars of heading 87.03 (not exceeding 1200 cc) and vehicles of sub-heading 8703.2115 and 8704.3150 winking devices for vehicles of heading 87.11</p> <p>(8) Car ceiling lamp/room lamp for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 and 8703.3225</p>			<p>8704.3150, 8704.3190 and 87.11;</p> <p>(6) Lamp assembly, side body turning indicator for vehicles of heading 87.03 and vehicles of sub-headings 8704.3130, 8704.3150 and 8704.3190;</p> <p>(7) Turn flasher assembly for motor cars of heading 87.03 and vehicles of sub-heading 8703.2115, 8703.8030 and 8704.3150 winking devices for vehicles of heading 87.11</p> <p>(8) Car ceiling lamp/room lamp for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130 and 8704.3190</p>	
	8512.4010	<p>- - - (1) Wiper arm and blade assembly for motor cars of heading 87.03 and vehicles of sub-heading 8703.2323, 8703.3223, 8703.3225 and 8704.2190</p> <p>(2) Link assembly for wiper arm and blade for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.3130 and 8704.3190</p>	35	8512.4010	<p>- - - (1) Wiper arm and blade assembly for vehicles of heading 87.03 and vehicles of sub-heading 8704.2190 and 8704.3190;</p> <p>(2) Link assembly for wiper arm and blade for vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130 and 8704.3190</p>	35
	8536.5021	<p>- - - - (1) Ignition switches without combination steering lock for motor cars of heading 8703 (not exceeding 800 cc)</p> <p>(2) Ignition switches (with or without combination lock) and</p>	35	8536.5021	<p>- - - - (1) Ignition switches without combination steering lock for motor cars of heading 87.03 (not exceeding 800 cc)</p> <p>Ignition switches (with or without combination lock) and handle</p>	35

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		handle switch assembly for vehicles of heading 87.11 (3) Switch assembly combination and ignition switch assembly for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130, 8704.3190 (4) Door switches for interior lamp for motor cars of heading 8703, (not exceeding 1200cc) and vehicles of sub-heading 8704.2190				switch assembly for vehicles of heading 87.11 (3) Switch assembly combination and ignition switch assembly for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; (4) (4) Door switches for interior lamp for motor cars of heading 87.03 and vehicles of sub - heading 8704.2190 and 8704.3190		
	8544.3011	- - - - Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of subheadings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11	35		8544.3011	- - - - Wiring sets and cable sets for vehicles of heading 87.03 and vehicles of sub- headings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	35	
	8544.4221	- - - - Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of subheadings 8703.2113,8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11	35		8544.4221	- - - - Wiring sets and cable sets for vehicles of heading 87.03 and vehicles of sub- headings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	35	
	8544.6010	- - - For a voltage exceeding 1,000 V but not exceeding 32,000 V	20		8544.6010	- - - For a voltage exceeding 1,000 V but not exceeding 72,000 V	20	

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	8708.1020	<p>--- (1) Following components for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130</p> <p>(i) Front and Rear Bumper (cover)</p> <p>(ii) Member/ reinforcement for bumpers</p> <p>(iii) Side supports for bumpers</p> <p>(2) Following components for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130</p> <p>(i) Front and rear bumper (covers)</p> <p>(ii) Stays/ bracket for covers</p> <p>(3) Front bumper (sheet metal part) for vehicles of sub-heading 8703.2323 and 8703.3223</p> <p>(4)Front bumper and parts thereof for vehicles of sub - headings 8704.2190 and 8704.3190</p> <p>(5) Bumpers and parts thereof for vehicles of sub-heading 8703.2115 and 8704.3150</p> <p>(6) Front bumpers for vehicles of sub-heading 8703.3225</p>	35	8708.1020	<p>--- (1) Following components for vehicles of heading 87.03</p> <p>(i) Front and Rear Bumper and parts thereof</p> <p>(ii) Member/reinforcement for bumpers</p> <p>(iii) Side supports / stay/ bracket for bumpers</p> <p>(2) Front bumper and parts thereof for vehicles of sub – headings 8704.2190, 8704.3130, 8704.3150 and 8704.3190</p> <p>(3) Front bumper (sheet metal part) for vehicles of sub-heading 8703.2323 and 8703.3223</p> <p>(4)Front bumper and parts thereof for vehicles of sub - headings 8704.2190 and 8704.3190</p> <p>(5) Bumpers and parts thereof for vehicles of sub -heading 8703.2115 and 8704.3150</p> <p>(6) Front bumpers for vehicles of sub -heading 8703.3225</p>	35
	8708.2110	<p>--- For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130 and 8704.3190</p>	35	8708.2110	<p>--- For vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130 and 8704.3190</p>	35

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	8708.2931	<p>---- (A) Following components for motor cars of heading 87.03</p> <ol style="list-style-type: none"> (1) Air outlet assembly (2) Anchor for spare tyre and parts thereof (3) Apron assembly for front fender and parts thereof (4) Arm rest for door trims (5) Ash trays and parts thereof (6) Battery trays, clamps, bands and parts thereof (7) Bezels for inside door handles (8) Bottom channel for holding window glass (9) Bracket rear suspension (10) Compartments for floor, rear floor sides, plates side sills for floor, side lockers for floor (11) Console box assembly and parts thereof (12) Cover assembly for spare wheel and parts thereof (hard board type) (13) Cover Fuel pipe (for vehicles upto 1200cc) (14) Cross member assemblies for floors and parts thereof (15) Cross member for roof (16) Cross member/ member front lower (for vehicles up to 1200cc) (front hood) (17) Door assemblies (for vehicles not exceeding 800cc) (complete) (18) Door checker/ stopper assemblies and parts thereof (19) Door gussets (for vehicles upto 800cc) (20) Door handles inside and parts thereof 	35	8708.2931	<p>---- (A) Following components for motor cars of heading 87.03</p> <ol style="list-style-type: none"> (1) Air outlet assembly (2) Anchor for spare tyre and parts thereof (3) Apron assembly for front fender and parts thereof (4) Arm rest for door trims (5) Ash trays and parts thereof (6) Battery trays, clamps, bands and parts thereof (7) Bezels for inside door handles (8) Bottom channel for holding window glass (9) Bracket rear suspension (10) Compartments for floor, rear floor sides, plates side sills for floor, side lockers for floor (11) Console box assembly and parts thereof (12) Cover assembly for spare wheel and parts thereof (hard board type) (13) Cover Fuel pipe (for vehicles upto 1200cc) (14) Cross member assemblies for floors and parts thereof (15) Cross member for roof (16) Cross member/ member front lower (for vehicles up to 1200cc) (front hood) (17) Door assemblies (for vehicles not exceeding 800cc) (complete) (18) Door checker/ stopper assemblies and parts thereof (19) Door gussets (20) Door handles inside and parts thereof (21) Door handles outside and parts thereof 	
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		<p>(21) Door handles outside and parts thereof</p> <p>(22) Door seals for service holes (PE Sheet type)</p> <p>(23) Engine compartment assembly (complete)</p> <p>(24) Engine under covers (dust/ mud/ splash protectors)</p> <p>(25) Extensions for rear floor cross members</p> <p>(26) Floor assemblies (complete)</p> <p>(27) Fresh air control assembly (for vehicles not exceeding 800cc)</p> <p>(28) Front floor panels (for vehicles not exceeding 1200cc)</p> <p>(29) Front hood assembly (complete)</p> <p>(30) Front radiator grill (non plated) and parts thereof</p> <p>(31) Garnishes and trims (inner/ outer) other than chrome plated</p> <p>(32) Handles window regulator and parts thereof</p> <p>(33) Heat insulators/ baffles for floor insulation from exhaust pipe</p> <p>(34) Heating/demisting/ventilation/ defrosting air ducts and nozzels</p> <p>(35) Housing/ box fuel Inlet</p> <p>(36) Inner panel for windshield header/ rail roof / frame roof assembly (front/ rear) and parts thereof</p> <p>(37) Inner Panels for quarter window (for vehicles exceeding 800cc but not exceeding 1200cc)</p> <p>(38) Inner pillars/ reinforcements for side body</p> <p>(39) Instrument panel complete excluding foamed</p>				<p>thereof</p> <p>(22) Door seals for service holes (PE Sheet type)</p> <p>(23) Engine compartment assembly (complete)</p> <p>(24) Engine under covers (dust/ mud/ splash protectors)</p> <p>(25) Extensions for rear floor cross members</p> <p>(26) Floor assemblies (complete)</p> <p>(27) Fresh air control assembly (for vehicles not exceeding 800cc)</p> <p>(28) Front floor panels (for vehicles not exceeding 1200cc)</p> <p>(29) Front hood assembly (complete)</p> <p>(30) Front radiator grill (non-plated) and parts thereof</p> <p>(31) Garnishes and trims (inner/ outer) other than chrome plated</p> <p>(32) Handles window regulator and parts thereof</p> <p>(33) Heat insulators / baffles for floor insulation from exhaust pipe</p> <p>(34) Heating/demisting/ventilation/ defrosting air ducts and nozzels</p> <p>(35) Housing/ box fuel Inlet</p> <p>(36) Inner panel for windshield header/ rail roof / frame roof assembly (front/ rear) and parts thereof</p> <p>(37) Inner Panels for quarter window</p> <p>(38) Inner pillars/ reinforcements for side body</p> <p>(39) Instrument panel complete excluding foamed</p> <p>(40) Linings/ guards for fender and</p>	
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		<p>(40) Linings/ guards for fender and wheel housing</p> <p>(41) Link rods for activating door latches</p> <p>(42) Lower cross member for dash panel and parts thereof (for vehicles not exceeding 1200cc)</p> <p>(43) Luggage door and parts thereof (hatch back type) (for vehicles not exceeding 800cc)</p> <p>(44) Member assembly front side with or without apron and parts thereof (for vehicles not exceeding 800cc)</p> <p>(45) Member cowl and parts thereof</p> <p>(46) Member for engine mounting (for vehicles not exceeding 800cc)</p> <p>(47) Member steering support and parts thereof</p> <p>(48) Member tail end (for vehicles not exceeding 800cc)</p> <p>(49) Package tray trim/ trim partition</p> <p>(50) Pan rear floor and parts thereof (for vehicles not exceeding 1200cc)</p> <p>(51) Panel assembly for head lamp support/ mounting and parts thereof</p> <p>(52) Panel assembly for rear combination lamp mounting and parts thereof</p> <p>(53) Panel complete rear skirt and parts thereof</p> <p>(54) Panel dash (sheet metal) (for vehicles not exceeding 1200cc)</p> <p>(55) Panel dash side (for vehicles not exceeding 1200cc)</p> <p>(56) Panel front fenders (for vehicles not exceeding 1200cc)</p> <p>(57) Panel grill lower (for vehicles</p>			<p>wheel housing</p> <p>(41) Link rods for activating door latches</p> <p>(42) Lower cross member for dash panel and parts thereof (for vehicles not exceeding 1200cc)</p> <p>(43) Luggage door and parts thereof (hatch back type) (for vehicles not exceeding 800cc)</p> <p>(44) Member assembly front side with or without apron and parts thereof (for vehicles not exceeding 800cc)</p> <p>(45) Member cowl and parts thereof</p> <p>(46) Member for engine mounting (for vehicles not exceeding 800cc)</p> <p>(47) Member steering support and parts thereof</p> <p>(48) Member tail end (for vehicles not exceeding 800cc)</p> <p>(49) Package tray trim/ trim partition</p> <p>(50) Pan rear floor and parts thereof (for vehicles not exceeding 1200cc)</p> <p>(51) Panel assembly for head lamp support/ mounting and parts thereof</p> <p>(52) Panel assembly for rear combination lamp mounting and parts thereof</p> <p>(53) Panel complete rear skirt and parts thereof</p> <p>(54) Panel dash (sheet metal) (for vehicles not exceeding 1200cc)</p> <p>(55) Panel dash side (for vehicles not exceeding 1200cc)</p> <p>(56) Panel front fenders (for vehicles not exceeding 1200cc)</p> <p>(57) Panel grill lower (for</p>	
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

		<p>not exceeding 800cc)</p> <p>(58) Panel hood assembly and parts thereof (for vehicles not exceeding 1200cc)</p> <p>(59) Panel/ Trim assembly for doors and parts thereof except retainers/ clips</p> <p>(60) Panels rear wheel housing inner) and parts thereof (for vehicles not exceeding 1200cc)</p> <p>(61) Panels door Inner and outer (sheet Metal) front, rear and back (for vehicles not exceeding 800cc)</p> <p>(62) Panels for cowl and parts thereof, (for vehicles not exceeding 1200cc)</p> <p>(63) Panels for partition and support to package tray trim / and parts thereof</p> <p>(64) Panels rear wheel housing inner and outer) and parts thereof (for vehicles not exceeding 800cc)</p> <p>(65) Panels side body (for vehicles not exceeding 800cc)</p> <p>(66) Parts of instrument panel other than those classifiable under chapter 90 (excluding foamed parts and registers/ louvers)</p> <p>(67) Protective moldings for doors</p> <p>(68) Rails for center roof and reinforcements, assemblies and parts thereof</p> <p>(69) Rails for roof side and reinforcements, assemblies and parts thereof (for vehicles upto 1200cc)</p> <p>(70) Reinforcement radiator grill (for vehicles not exceeding 1200cc)</p> <p>(71) Reinforcements for center</p>				<p>vehicles not exceeding 800cc)</p> <p>(58) Panel hood assembly and parts thereof (for vehicles not exceeding 1200cc)</p> <p>(59) Panel/ Trim assembly for doors and parts thereof except retainers/ clips</p> <p>(60) Panels rear wheel housing inner) and parts thereof (for vehicles not exceeding 1200cc)</p> <p>(61) Panels door Inner and outer (sheet Metal) front, rear and back (for vehicles not exceeding 800cc)</p> <p>(62) Panels for cowl and parts thereof, (for vehicles not exceeding 1200cc)</p> <p>(63) Panels for partition and support to package tray trim / and parts thereof</p> <p>(64) Panels rear wheel housing inner and outer) and parts thereof (for vehicles not exceeding 800cc)</p> <p>(65) Panels side body (for vehicles not exceeding 800cc)</p> <p>(66) Parts of instrument panel other than those classifiable under chapter 90 (excluding foamed parts and registers/ louvers)</p> <p>(67) Protective moldings for doors</p> <p>(68) Rails for center roof and reinforcements, assemblies and parts thereof</p> <p>(69) Rails for roof side and reinforcements, assemblies and parts thereof (for vehicles upto 1200cc)</p> <p>(70) Reinforcement radiator grill (for vehicles not exceeding 1200cc)</p> <p>(71) Reinforcements for center</p>	
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

		<p>floor cross members (72) Reinforcements for strikers and hinges (73) Rod/stay/prop for hood support assembly and parts thereof (74) Roof head lining (except those meant for sunroof) (75) Roof panel (for vehicles not exceeding 800cc) (complete) (76) Shroud for fan (77) Side body assembly (complete) (78) Side member assemblies for rear floors and parts thereof (79) Side members/ reinforcement for main floor and parts thereof (80) Side sill panel assemblies for main floor, and parts thereof (81) Silencer/ insulation sheets inner) for dash panel (82) Sound deadening/ insulation/ silencer sheets for floor (83) Strikers for rear seat holding (84) Sun Visor (85) Torsion bars for hinges of luggage compartment (86) Trim door opening (87) Upper front member for hood latch (for vehicles not exceeding 1200cc) (88) Upper rail/member/frame for back window assembly and parts thereof (89) Wheel housing mudguards/ mud flaps (B)Following components for vehicles of subheading 8703.2113, 8703.2195, 8703.2240 (1) Anchor for spare tyre and parts</p>			<p>floor cross members (72) Reinforcements for strikers and hinges (73) Rod/stay/prop for hood support assembly and parts thereof (74) Roof head lining (except those meant for sunroof) (75) Roof panel (for vehicles not exceeding 800cc) (complete) (76) Shroud for fan (77) Side body assembly (complete) (78) Side member assemblies for rear floors and parts thereof (79) Side members/ reinforcement for main floor and parts thereof (80) Side sill panel assemblies for main floor, and parts thereof (81) Silencer / insulation sheets inner) for dash panel (82) Sound deadening/ insulation/ silencer sheets for floor (83) Strikers for rear seat holding (84) Sun Visor (85) Torsion bars for hinges of luggage compartment (86) Trim door opening (87) Upper front member for hood latch (for vehicles not exceeding 1200cc) (88) Upper rail/member/frame for back window assembly and parts thereof (89) Wheel housing mudguards/ mud flaps (B)Following components for vehicles of sub- heading 8703.2113, 8703.2195, 8703.2240 (1) Anchor for spare tyre and parts thereof</p>	
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		<p>thereof</p> <p>(2) Ash trays and parts thereof</p> <p>(3) Battery trays, clamps, bands, box and parts thereof</p> <p>(4) Bottom channel for holding window glass</p> <p>(5) Bracket/ reinforcement/ hangers for suspension</p> <p>(6) Brackets for seat belts</p> <p>(7) Case/ bazel for inside door handles</p> <p>(8) Chassis and parts thereof</p> <p>(9) Cross member assemblies for floor and parts thereof</p> <p>(10) Door assemblies (except front door)</p> <p>(11) Door seals for service holes(PE sheet type)</p> <p>(12) Emblems</p> <p>(13) Engine under cover(dust, mud, splash protectors)</p> <p>(14) Floor assemblies</p> <p>(15) Floor mats</p> <p>(16) Frame floor side</p> <p>(17) Frame for front suspension</p> <p>(18) Frame roof front/ plate side and parts thereof</p> <p>(19) Front body</p> <p>(20) Front floor panels and parts thereof</p> <p>(21) Garnish head lamp and centre</p> <p>(22) Garnish, side defroster cover, Control lever</p> <p>(23) Handles, inside pull and parts thereof, except sliding door handles</p> <p>(24) Handles, outside and parts thereof, except sliding door handles</p> <p>(25) Handles, window regulator and parts thereof</p>			<p>(2) Ash trays and parts thereof</p> <p>(3) Battery trays, clamps, bands, box and parts thereof</p> <p>(4) Bottom channel for holding window glass</p> <p>(5)Bracket/ reinforcement/ hangers for suspension</p> <p>(6) Brackets for seat belts</p> <p>(7) Case/ bazel for inside door handles</p> <p>(8) Chassis and parts thereof</p> <p>(9) Cross member assemblies for floor and parts thereof</p> <p>(10) Door assemblies (except front door)</p> <p>(11) Door seals for service holes(PE sheet type)</p> <p>(12) Emblems</p> <p>(13) Engine under cover(dust, mud, splash protectors)</p> <p>(14) Floor assemblies</p> <p>(15) Floor mats</p> <p>(16) Frame floor side</p> <p>(17) Frame for front suspension</p> <p>(18) Frame roof front/ plate side and parts thereof</p> <p>(19) Front body</p> <p>(20) Front floor panels and parts thereof</p> <p>(21) Garnish head lamp and centre</p> <p>(22) Garnish, side defroster cover, Control lever</p> <p>(23) Handles, inside pull and parts thereof, except sliding door handles</p> <p>(24) Handles, outside and parts thereof, except sliding door handles</p> <p>(25) Handles, window regulator and parts thereof</p> <p>(26) Inner pillars/ reinforcements</p>	
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

		<ul style="list-style-type: none"> (26) Inner pillars/ reinforcements for side body (27) Inner/ outer panel for rear quarter (28) Instrument panel complete, excluding foamed (29) Knob door inside lock (30) Link rods for activating door latches (31) Member floor side (32) Member for engine room (33) Pan rear floor and parts thereof (34) Panel engine room (35) Panel/ trim assembly for doors and parts thereof except retainers/ clips (36) Panels for rear wheel housing (inner) and parts thereof (37) Parts of instrument panel other than those classifiable under Chapter 90 (excluding foamed parts and lid glove box) (38) Pillar front outer (39) Reinforcements floor side (40) Retainer licence plate (41) Service lid, rear floor (42) Shroud for fan (43) Shut stop for center door (44) Side body assembly (45) Side member assemblies for floor and parts thereof (46) Side sills, front and centre (inner) (47) Sill rear side inner (48) Splash plate for radiator (49) Sun visor (50) Trim rail roof (51) Wheel housing mud guards/ mud flaps 			<ul style="list-style-type: none"> for side body (27) Inner/ outer panel for rear quarter (28) Instrument panel complete, excluding foamed (29) Knob door inside lock (30) Link rods for activating door latches (31) Member floor side (32) Member for engine room (33) Pan rear floor and parts thereof (34) Panel engine room (35) Panel/ trim assembly for doors and parts thereof except retainers/ clips (36) Panels for rear wheel housing (inner) and parts thereof (37) Parts of instrument panel other than those classifiable under Chapter 90(excluding foamed parts and lid glove box) (38) Pillar front outer (39) Reinforcements floor side (40) Retainer licence plate (41) Service lid, rear floor (42) Shroud for fan (43) Shut stop for center door (44) Side body assembly (45) Side member assemblies for floor and parts thereof (46) Side sills, front and centre (inner) (47) Sill rear side inner (48) Splash plate for radiator (49) Sun visor (50) Trim rail roof (51) Wheel housing mud guards/ mud flaps (C) Following components for 	
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

		<p>(C) Following components for vehicles of subheading 8703.2193</p> <ol style="list-style-type: none"> (1) Bar for side window (2) Battery trays, clamps, bands and parts thereof (3) Bezels for inside door handles (4) Bracket rear licence plate (5) Carrier for spare tyre and parts thereof (6) Cover assembly for spare wheel (7) Door handles inside/pull and parts thereof (8) Door handles outside and parts thereof (9) Door seals for service holes (PE Sheet type) (10) Duct ventilator/hose defroster (11) Emblems/Stickers (12) Floor mat (plastic) (13) Garnish head lamp (14) Handles window regulator and parts thereof (15) Head lamp support (16) Knob for door lock (17) Mud flaps (18) Panel/ Trim assembly for doors and parts thereof except retainers/ clips (19) Rod/stay/prop hood support assembly and parts thereof (20) Service lid rear floor (21) Sound deadning/ insulation/ silencer sheets for floor (22) Stay for radiator support (23) Stay hood lock opener (24) Sun Visor <p>(D) Following components for vehicles of subheading 8703.2323, 8703.3223</p>			<p>vehicles of sub- heading 8703.2193</p> <ol style="list-style-type: none"> (1) Bar for side window (2) Battery trays, clamps, bands and parts thereof (3) Bezels for inside door handles (4) Bracket rear licence plate (5) Carrier for spare tyre and parts thereof (6) Cover assembly for spare wheel (7) Door handles inside/pull and parts thereof (8) Door handles outside and parts thereof (9) Door seals for service holes (PE Sheet type) (10) Duct ventilator/hose defroster (11) Emblems/Stickers (12) Floor mat (plastic) (13) Garnish head lamp (14) Handles window regulator and parts thereof (15) Head lamp support (16) Knob for door lock (17) Mud flaps (18) Panel/ Trim assembly for doors and parts thereof except retainers/ clips (19) Rod/stay/prop hood support assembly and parts thereof (20) Service lid rear floor (21) Sound deadning/ insulation/ silencer sheets for floor (22) Stay for radiator support (23) Stay hood lock opener (24) Sun Visor <p>(D) Following components for SUV vehicles of heading 87.03:</p> <ol style="list-style-type: none"> (1) Battery tray assembly and parts thereof
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

		<ul style="list-style-type: none"> (1) Battery tray assembly and parts thereof (2) Cross member (rear) (3) Door checkers (4) Door handle outside (5) Door handles (inner / outer) (6) Door seals (PE sheet type) (7) Dust cover assembly and parts thereof, for gear change / control lever (8) End plate (9) Filler neck assembly (10) Floor mat assemblies (11) Front grill / radiator grill (12) Gear box cover assembly for dust / mud protection (13) Gusset plates for engine compartment (14) Heat insulators (15) Heat protector for exhaust manifold (16) Hood cover / soft top (17) Hood sticks (18) Lining for roof (19) Mud covers for engine (20) Mudguard / mud flaps (21) Opener filler lid (22) Pad for Roof Headlining (23) Plastic linings for wheel housing / fender (24) Plate assembly for hand brake mounting (25) Plate holder set for mounting cable for hood opening (26) Reinforcement for bumpers (27) Reinforcements for front floor (28) Reinforcements for roof (sheet metal) (29) Reinforcements for seat belts 				<ul style="list-style-type: none"> (2) Cross member (rear) (3) Door checkers (4) Door handle outside (5) Door handles (inner / outer) (6) Door seals (PE sheet type) (7) Dust cover assembly and parts thereof, for gear change / control lever (8) End plate (9) Filler neck assembly (10) Floor mat assemblies (11) Front grill / radiator grill (12) Gear box cover assembly for dust / mud protection (13) Gusset plates for engine compartment (14) Heat insulators (15) Heat protector for exhaust manifold (16) Hood cover / soft top (17) Hood sticks (18) Lining for roof (19) Mud covers for engine (20) Mudguard / mud flaps (21) Opener filler lid (22) Pad for Roof Headlining (23) Plastic linings for wheel housing / fender (24) Plate assembly for hand brake mounting (25) Plate holder set for mounting cable for hood opening (26) Reinforcement for bumpers (27) Reinforcements for front floor (28) Reinforcements for roof (sheet metal) (29) Reinforcements for seat belts (30) Reinforcements for storage box / jack box 	
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

		<p>(30) Reinforcements for storage box / jack box</p> <p>(31) Rod/prop for hood support and parts thereof</p> <p>(32) Side body gussets</p> <p>(33) Side plates for floor</p> <p>(34) Side sills for floor</p> <p>(35) Sound deadening / silencer sheet</p> <p>(36) Stay for fan shroud</p> <p>(37) Stay for radiator</p> <p>(38) Step assembly rear and mounting brackets</p> <p>(39) Sun visor</p> <p>(40) Windshield header panel / Rail</p> <p>(E) Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8703.2115</p> <p>(F) Following components for vehicles of sub-heading 8703.3225</p> <p>(1) Air intake grills for fenders / side grill</p> <p>(2) Bonnet buffer and wind screen staples</p> <p>(3) Centre facia consol assembly (central part of instrument panel) and parts thereof</p> <p>(4) Channels for body drain</p> <p>(5) Check link cover (strap) for internal door hinge</p> <p>(6) Cubby box (Console Tunnel base)</p> <p>(7) Door glass holding channel</p> <p>(8) Door Trim (Casing)</p> <p>(9) Emblems</p> <p>(10) Escutcheon (Bazel) for window regulator</p> <p>(11) Escutcheon for sill for lock control</p>				<p>(31) Rod/prop for hood support and parts thereof</p> <p>(32) Side body gussets</p> <p>(33) Side plates for floor</p> <p>(34) Side sills for floor</p> <p>(35) Sound deadening / silencer sheet</p> <p>(36) Stay for fan shroud</p> <p>(37) Stay for radiator</p> <p>(38) Step assembly rear and mounting brackets</p> <p>(39) Sun visor</p> <p>(40) Windshield header panel / Rail</p> <p>(E) Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8703.2115</p> <p>(F) Following components for vehicles of sub- heading 8703.3225</p> <p>(1) Air intake grills for fenders / side grill</p> <p>(2) Bonnet buffer and wind screen staples</p> <p>(3) Centre facia consol assembly (central part of instrument panel) and parts thereof</p> <p>(4) Channels for body drain</p> <p>(5) Check link cover (strap) for internal door hinge</p> <p>(6) Cubby box (Console Tunnel base)</p> <p>(7) Door glass holding channel</p> <p>(8) Door Trim (Casing)</p> <p>(9) Emblems</p> <p>(10) Escutcheon (Bazel) for window regulator</p> <p>(11) Escutcheon for sill for lock control</p> <p>(12) Floor mats</p> <p>(13) Gear box tunnel pad</p>	
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

		<ul style="list-style-type: none"> (12) Floor mats (13) Gear box tunnel pad (insulation) (14) Handles for tail doors (15) Handles for window regulators (16) Header rails and parts thereof (17) Hood cover (soft top tarpauline) (18) Hood sticks and parts thereof for soft top mounting (19) Inside handles for doors (20) Lamp guards (21) Lid assembly for locker / storage and parts thereof (22) Locking angle for locker / storage lids (23) Plate assembly for hand brake mounting (24) Radiator grill assembly and parts thereof (25) Rear curtain rod and clamp (26) Rear mud flaps (27) Roll over bar assembly and parts thereof (28) Shedder assembly (PE plastic sheet type) for door insulation (29) Side running board (30) Step assemblies and parts thereof (31) Sunvisors 			<ul style="list-style-type: none"> (insulation) (14) Handles for tail doors (15) Handles for window regulators (16) Header rails and parts thereof (17) Hood cover (soft top tarpauline) (18) Hood sticks and parts thereof for soft top mounting (19) Inside handles for doors (20) Lamp guards (21) Lid assembly for locker / storage and parts thereof (22) Locking angle for locker / storage lids (23) Plate assembly for hand brake mounting (24) Radiator grill assembly and parts thereof (25) Rear curtain rod and clamp (26) Rear mud flaps (27) Roll over bar assembly and parts thereof (28) Shedder assembly (PE plastic sheet type) for door insulation (29) Side running board (30) Step assemblies and parts thereof (31) Sunvisors 	
	8708.3020	<p>--- Following components for vehicles of heading 8703</p> <ul style="list-style-type: none"> (1) Brake pedal box assembly and parts, top cover for brake pedal (sheet metal), hand brake lever assembly and parts and brake pipes of vehicles of sub - heading 8703.3225 (2) Brake tubes, pipes and their covers of motor cars of heading 87.03 and 	35	8708.3020	<p>- - Following components for vehicles of heading 87.03</p> <ul style="list-style-type: none"> (1) Brake pedal box assembly and parts, top cover for brake pedal (sheet metal), hand brake lever assembly and parts and brake pipes of vehicles of sub – heading 8703.3225 (2) Brake tubes, pipes and their 	35

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

			<p>vehicles of subheadings 8703.2113, 8703.2195, 8703.2240, 8703.2323 and 8703.3223</p> <p>(3) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut), of vehicles of sub - heading 8703.2115; Mounted brake linings for vehicles of sub heading 8703.2115.</p> <p>(4) Cable parking brake and parts thereof, of motor cars of heading 87.03 and vehicles of subheading 8703.2113, 8703.2195 and 8703.2240</p> <p>(5) Disc/ drum brake of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195 and 8703.2240</p> <p>(6) Dust Cover for brake disc of motor cars of heading 87.03 and vehicles of sub-heading 8703.2193</p> <p>(7) Lever parking brake assembly and parts thereof, of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323 and 8703.3223</p> <p>(8) Brake Pedal and housing assembly and parts thereof for motorcars of subheadings 8703 and 8703.2193</p> <p>(9) Brake Pedal assembly and parts thereof; Parking brake cable and parts thereof for vehicles of sub-headings 8703.2323, 8703.3223</p>		<p>covers of vehicles of heading 87.03</p> <p>(3) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut) and Mounted brake linings for vehicles of sub heading 8703.2115 and 8703.8030.</p> <p>(4) Cable parking brake and parts thereof, of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195 and 8703.2240;</p> <p>(5) Disc/ drum brake of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195 and 8703.2240</p> <p>(6) Dust Cover for brake disc of motor cars of heading 87.03 and vehicles of sub-heading 8703.2193</p> <p>(7) Lever parking brake assembly and parts thereof, of veicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.2323 and 8703.3223</p> <p>(8) Brake Pedal and housing assembly and parts thereof for motorcars of sub-headings 87.03 and 8703.2193</p> <p>(9) Brake Pedal assembly and parts thereof; Parking brake cable and parts thereof for SUVs vehicles of 87.03</p>	
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

		8708.7010	- - - Road wheels (excluding casted), rims discs, caps, ornaments and weights for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.2115	35	8708.7010	- - - Road wheels (excluding casted), rims discs, caps, ornaments and weights for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35
		8708.9120	- - - Radiator other than aluminum core, for motor cars of heading 87.03 and vehicles of subheadings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.3225	35	8708.9120	- - - Radiator other than aluminum core, for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.3225	35
		8708.9210	- - - Silencers, mufflers and exhaust pipes for motor cars of heading 87.03 and vehicles of subheadings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.3225	35	8708.9210	- - - Silencers, mufflers and exhaust pipes for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, and 8704.3190	35
		8708.9930	- - - For the vehicles of heading 87.03: (A) Following components for motor cars of heading 87.03 (1) Air cleaner housing assembly and parts thereof (2) Arms for fan belt adjusting (3) Bracket for generator (4) Bracket for holding jack (5) Bracket for jacking (for vehicles upto 1200cc) (6) Bracket for stabilizing bar (for vehicles upto 1200cc) (7) Bracket front seat inside (for vehicles upto 1200cc)	35	8708.9930	- - - For the vehicles of heading 87.03: (A) Following components for motor cars of heading 87.03 (1) Air cleaner housing assembly and parts thereof (2) Arms for fan belt adjusting (3) Bracket for generator (4) Bracket for holding jack (5) Bracket for jacking (for vehicles upto 1200cc) (6) Bracket for stabilizing bar (for vehicles upto 1200cc) (7) Bracket front seat inside (for	35

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

		<p>(8) Bracket parking lever (9) Cable assembly for choke and parts thereof (10) Cable for heater / air vent control and parts thereof (for vehicles upto 800cc) (11) Cable for hood latch release and parts thereof (12) Cables for opening fuel lid and parts thereof (13) Cables for opening trunk latch and parts thereof (14) Cap assembly fuel filler maintenance hole (15) Cap assembly fuel filler (for vehicles upto 800cc) (16) Engine mounting brackets (sheet metal and cast iron, non rubberised) (17) Fuel filler neck and pipe (other than plastic) (18) Fuel pipe (main) (19) Fuel pipe (return) (20) Fuel tank (other than plastic) (21) Fuel tank bands / brackets for mounting (22) Fuel tube protectors (for vehicles upto 1200cc) (23) Gear shift control rods/ transmission cables (manual type) (for vehicles not exceeding 1200cc) (24) Heater unit (using engine heat) and parts thereof (25) Lever fuel lid latch release (26) Lever gear shift control and parts thereof (manual) (27) Lever hood latch release (28) Lever luggage door latch release (29) Lid assembly fuel filler (for vehicles upto 1200cc)</p>			<p>vehicles upto 1200cc) (8) Bracket parking lever (9) Cable assembly for choke and parts thereof (10) Cable for heater / air vent control and parts thereof (for vehicles upto 800cc) (11) Cable for hood latch release and parts thereof (12) Cables for opening fuel lid and parts thereof (13) Cables for opening trunk latch and parts thereof (14) Cap assembly fuel filler maintenance hole (15) Cap assembly fuel filler (sheet metal and cast iron, non rubberised) (16) Engine mounting brackets (sheet metal and cast iron, non rubberised) (17) Fuel filler neck and pipe (other than plastic) (18) Fuel pipe (main) (19) Fuel pipe (return) (20) Fuel tank (other than plastic) (21) Fuel tank bands / brackets for mounting (22) Fuel tube protectors (for vehicles upto 1200cc) (23) Gear shift control rods/ transmission cables (manual type) (for vehicles not exceeding 1200cc) (24) Heater unit (using engine heat) and parts thereof (25) Lever fuel lid latch release (26) Lever gear shift control and parts thereof (manual) (27) Lever hood latch release (28) Lever luggage door latch release</p>	
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

		<p>(30) Nozzel and hose for wind shield washer</p> <p>(31) Pedal and housing assembly (brake, clutch, accelerator and parts thereof)</p> <p>(32) Protectors for fuel filler pipes</p> <p>(33) Protectors fuel tank</p> <p>(34) Reserve tank and hose assembly for radiator tank and parts threerof</p> <p>(35) Seat track adjuster without reclining mechanism</p> <p>(36) Shield fuel tank filler pipe</p> <p>(37) Towing hooks</p> <p>(38) Washer jar</p> <p>(B) Following components for vehicles of heading 8703.2113, 8703.2195 and 8703.2240</p> <p>(1) Air suction assembly for air cleaner</p> <p>(2) Arm for gear select assembly and parts thereof</p> <p>(3) Arms for fan belt adjusting</p> <p>(4) Bracket for brake fluid reservoir</p> <p>(5) Bracket for fuse box</p> <p>(6) Bracket for generator</p> <p>(7) Bracket for holding jack</p> <p>(8) Bracket for mounting radiator</p> <p>(9) Bracket for suspension</p> <p>(10) Brake fluid reservoir assembly and parts thereof</p> <p>(11) Cable assembly for accelerator and parts thereof</p> <p>(12) Cable assembly for choke and parts thereof</p> <p>(13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket.</p> <p>(14) Fuel filler neck and pipe</p> <p>(15) Fuel tank (other than plastic)</p>				<p>(29) Lid assembly fuel filler</p> <p>(30) Nozzel and hose for wind shield washer</p> <p>(31) Pedal and housing assembly (brake, clutch, accelerator and parts thereof)</p> <p>(32) Protectors for fuel filler pipes</p> <p>(33) Protectors fuel tank</p> <p>(34) Reserve tank and hose assembly for radiator tank and parts threerof</p> <p>(35) Seat track adjuster without reclining mechanism</p> <p>(36) Shield fuel tank filler pipe</p> <p>(37) Towing hooks</p> <p>(38) Washer jar</p> <p>(B) Following components for vehicles of heading 8703.2113, 8703.2195 and 8703.2240</p> <p>(1) Air suction assembly for air cleaner</p> <p>(2) Arm for gear select assembly and parts thereof</p> <p>(3) Arms for fan belt adjusting</p> <p>(4) Bracket for brake fluid reservoir</p> <p>(5) Bracket for fuse box</p> <p>(6) Bracket for generator</p> <p>(7) Bracket for holding jack</p> <p>(8) Bracket for mounting radiator</p> <p>(9) Bracket for suspension</p> <p>(10) Brake fluid reservoir assembly and parts thereof</p> <p>(11) Cable assembly for accelerator and parts thereof</p> <p>(12) Cable assembly for choke and parts thereof</p> <p>(13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket.</p> <p>(14) Fuel filler neck and pipe</p> <p>(15) Fuel tank (other than plastic)</p>		
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

		<p>(16) Gear shift control rods/ transmission cables</p> <p>(17) Hanger for muffler</p> <p>(18) Hooks for engine lifting</p> <p>(19) Lever gear shift control and parts thereof</p> <p>(20) Nozzel and hose for wind shield washer</p> <p>(21) Plates, seats, hangers, spring shackle(inner / outer) bump stoppers, for use with leaf springs</p> <p>(22) Reserve tank and hose assembly for radiator water and parts thereof</p> <p>(23) Spare wheel carrier and bolt assembly</p> <p>(24) Support set for gear shift arm</p> <p>(25) Towing hooks</p> <p>(26) Washer jar</p> <p>(C) Following components for vehicles of subheading 8703.2193</p> <p>(1) Arms for fan belt adjusting</p> <p>(2) Engine mounting brackets (sheet metal and cast iron, non rubberised)</p> <p>(3) Fuel tank</p> <p>(4) Lifting hooks for engine</p> <p>(5) Link rods for activating door latches</p> <p>(6) Nozzel wind shield washer</p> <p>(7) Pedal and housing assembly for brake, clutch, accelerator and parts thereof</p> <p>(8) Plate cylinder block</p> <p>(9) Plates, seats, hangers, shackles (inner/ outer), stop rear bump, bumper rear spring and pad for leaves for use with leaf spring assemblies</p> <p>(10) Reserve tank and hose assembly for radiator water and parts thereof</p> <p>(11) Washer jar</p>				<p>(16) Gear shift control rods/ transmission cables</p> <p>(17) Hanger for muffler</p> <p>(18) Hooks for engine lifting</p> <p>(19) Lever gear shift control and parts thereof</p> <p>(20) Nozzel and hose for wind shield washer</p> <p>(21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs</p> <p>(22) Reserve tank and hose assembly for radiator water and parts thereof</p> <p>(23) Spare wheel carrier and bolt assembly</p> <p>(24) Support set for gear shift arm</p> <p>(25) Towing hooks</p> <p>(26) Washer jar</p> <p>(C) Following components for vehicles of sub- heading 8703.2193</p> <p>(1) Arms for fan belt adjusting</p> <p>(2) Engine mounting brackets (sheet metal and cast iron, non rubberised)</p> <p>(3) Fuel tank</p> <p>(4) Lifting hooks for engine</p> <p>(5) Link rods for activating door latches</p> <p>(6) Nozzel wind shield washer</p> <p>(7) Pedal and housing assembly for brake, clutch, accelerator and parts thereof</p> <p>(8) Plate cylinder block</p> <p>(9) Plates, seats, hangers, shackles (inner/ outer), stop rear bump, bumper rear spring and pad for leaves for use with leaf spring assemblies</p> <p>(10) Reserve tank and hose assembly for radiator water and parts thereof</p> <p>(11) Washer jar</p>
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

		<p>(D) Following components for vehicles of heading 8703.2323 and 8703.3223</p> <p>(1) Bands / protective blankets / brackets for fuel tank.</p> <p>(2) Brackets for accelerator cable.</p> <p>(3) Brackets for mounting air cleaner assembly</p> <p>(4) Brackets for mounting bumper</p> <p>(5) Brackets for mounting engine (sheet metal)</p> <p>(6) Brackets for mounting fuse box / relay box</p> <p>(7) Brackets for mounting power steering tank, power steering pump and power steering oil reservoir</p> <p>(8) Brackets for mounting radiator</p> <p>(9) Brackets for mounting silencers / mufflers / exhaust pipes</p> <p>(10) Brackets for mounting suspension (sheet metal)</p> <p>(11) Brackets for mounting vacuum tank</p> <p>(12) Brackets for mudguards</p> <p>(13) Brackets for release mechanism for hood opening</p> <p>(14) Brackets for seats</p> <p>(15) Cable for hood latch release</p> <p>(16) Cable for hood lock control</p> <p>(17) Engine cooling system pipes (metal)</p> <p>(18) Fuel pipe for inlet fuel</p> <p>(19) Fuel tubes, main and return</p> <p>(20) Knobs for seat reclining knuckles</p> <p>(21) Mounting system for spare wheel</p> <p>(22) Oil cooler pipes (metal)</p> <p>(23) Pedal Assembly for accelerator and parts thereof</p> <p>(24) Pedal assembly for clutch and parts thereof</p>			<p>(D) Following components for SUV of heading 87.03:</p> <p>(1) Bands / protective blankets / brackets for fuel tank.</p> <p>(2) Brackets for accelerator cable.</p> <p>(3) Brackets for mounting air cleaner assembly</p> <p>(4) Brackets for mounting bumper</p> <p>(5) Brackets for mounting engine (sheet metal)</p> <p>(6) Brackets for mounting fuse box / relay box</p> <p>(7) Brackets for mounting power steering tank, power steering pump and power steering oil reservoir</p> <p>(8) Brackets for mounting radiator</p> <p>(9) Brackets for mounting silencers / mufflers / exhaust pipes</p> <p>(10) Brackets for mounting suspension (sheet metal)</p> <p>(11) Brackets for mounting vacuum tank</p> <p>(12) Brackets for mudguards</p> <p>(13) Brackets for release mechanism for hood opening</p> <p>(14) Brackets for seats</p> <p>(15) Cable for hood latch release</p> <p>(16) Cable for hood lock control</p> <p>(17) Engine cooling system pipes (metal)</p> <p>(18) Fuel pipe for inlet fuel</p> <p>(19) Fuel tubes, main and return</p> <p>(20) Knobs for seat reclining knuckles</p> <p>(21) Mounting system for spare wheel</p> <p>(22) Oil cooler pipes (metal)</p> <p>(23) Pedal Assembly for accelerator and parts thereof</p> <p>(24) Pedal assembly for clutch and parts thereof</p>	
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

		<p>(25) Power adjustment screw for hand brake</p> <p>(26) Radiator pipes</p> <p>(27) Resonator for air intake system.</p> <p>(28) Seat Adjusting Track</p> <p>(29) Spare wheel carrier assembly and parts thereof</p> <p>(30) Towing hook</p> <p>(31) Wire protecting pads (foam)</p> <p>(E) Following components for vehicles of sub heading 8703.2115</p> <p>(1) Air filter assembly and parts thereof</p> <p>(2) Battery carrier assembly and parts thereof</p> <p>(3) Brackets</p> <p>(4) Brake oil tank</p> <p>(5) Breather tube</p> <p>(6) Chassis and parts thereof</p> <p>(7) Control cables assemblies and parts thereof</p> <p>(8) Engine mounting bolt; Engine cover</p> <p>(9) Engine mounting bridge / cross member</p> <p>(10) Fuel pipes</p> <p>(11) Fuel tank assembly and parts thereof; cap fuel tank</p> <p>(12) Fuse box assembly and parts thereof</p> <p>(13) Handle grip</p> <p>(14) Internal cock for handle grip</p> <p>(15) Kick starter assembly and parts thereof</p> <p>(16) Knobs</p> <p>(17) Lever assembly gear shift</p> <p>(18) Sleeve for wheel</p> <p>(19) Spacer for wheel</p> <p>(20) Speedometer cable assembly and parts thereof</p>				<p>(25) Power adjustment screw for hand brake</p> <p>(26) Radiator pipes</p> <p>(27) Resonator for air intake system.</p> <p>(28) Seat Adjusting Track</p> <p>(29) Spare wheel carrier assembly and parts thereof</p> <p>(30) Towing hook</p> <p>(31) Wire protecting pads (foam)</p> <p>(E) Following components for vehicles of sub heading 8703.2115</p> <p>(1) Air filter assembly and parts thereof</p> <p>(2) Battery carrier assembly and parts thereof</p> <p>(3) Brackets</p> <p>(4) Brake oil tank</p> <p>(5) Breather tube</p> <p>(6) Chassis and parts thereof</p> <p>(7) Control cables assemblies and parts thereof</p> <p>(8) Engine mounting bolt; Engine cover</p> <p>(9) Engine mounting bridge / cross member</p> <p>(10) Fuel pipes</p> <p>(11) Fuel tank assembly and parts thereof; cap fuel tank</p> <p>(12) Fuse box assembly and parts thereof</p> <p>(13) Handle grip</p> <p>(14) Internal cock for handle grip</p> <p>(15) Kick starter assembly and parts thereof</p> <p>(16) Knobs</p> <p>(17) Lever assembly gear shift</p> <p>(18) Sleeve for wheel</p> <p>(19) Spacer for wheel</p> <p>(20) Speedometer cable assembly and parts thereof</p>
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

		<p>(21) Torque rod (22) Wheel nuts (F) Following components for vehicles of sub-heading 8703.3225 (1) Accelerator cable (2) Accelerator pedal assembly and parts thereof (3) Air cleaner housing assembly and parts thereof (4) Battery tray assembly and parts thereof (5) Bracket for body floor support (6) Bracket for fuel tank pipes (7) Bracket for mounting body on chassis (8) Bracket for mounting internal light (9) Bracket for power steering oil reservoir (10) Bracket for power steering pump mounting (11) Bracket for radiator mounting (12) Bracket for roll over bar (13) Bracket for silencer / exhaust pipe support (14) Bracket for track rod protection (15) Clutch pipe (feed) (16) Cover for fuse box (17) Cradle / support for fuel tank (18) Cyclone pipe oil drain (sheet metal) (19) Flinger / damper (20) Fuel filler cover assembly and parts thereof (21) Fuel filler neck (22) Gate plate for gear lever retention (23) Hose assembly for washer (24) Internal air duct for heater (25) Lower air duct (26) Lower seat for front spring</p>			<p>(21) Torque rod (22) Wheel nuts (F) Following components for vehicles of sub- heading 8703.3225 (1) Accelerator cable (2) Accelerator pedal assembly and parts thereof (3) Air cleaner housing assembly and parts thereof (4) Battery tray assembly and parts thereof (5) Bracket for body floor support (6) Bracket for fuel tank pipes (7) Bracket for mounting body on chassis (8) Bracket for mounting internal light (9) Bracket for power steering oil reservoir (10) Bracket for power steering pump mounting (11) Bracket for radiator mounting (12) Bracket for roll over bar (13) Bracket for silencer / exhaust pipe support (14) Bracket for track rod protection (15) Clutch pipe (feed) (16) Cover for fuse box (17) Cradle / support for fuel tank (18) Cyclone pipe oil drain (sheet metal) (19) Flinger / damper (20) Fuel filler cover assembly and parts thereof (21) Fuel filler neck (22) Gate plate for gear lever retention (23) Hose assembly for washer (24) Internal air duct for heater (25) Lower air duct (26) Lower seat for front spring</p>	
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

		<p>(27) Pipe assembly for fuel and parts thereof</p> <p>(28) Pipe for heater return</p> <p>(29) Retainer for suspension spring</p> <p>(30) Retaining plate for pulley</p> <p>(31) Rings for securing shock absorbers</p> <p>(32) Spare wheel carrier assembly and parts thereof</p> <p>(33) Stay assembly with cover for roll over bar</p> <p>(34) Strap for fuel tank</p> <p>(35) Strut for air cleaner bracket</p> <p>(36) Top plate (plate grommet) for gear change assembly</p> <p>(37) Towing hook</p> <p>(38) Towing ring recovery and lashing assembly and parts thereof</p> <p>(39) Underside protection bar assembly for propeller shaft</p> <p>(40) Washer tank assembly and cap thereof</p>				<p>(27) Pipe assembly for fuel and parts thereof</p> <p>(28) Pipe for heater return</p> <p>(29) Retainer for suspension spring</p> <p>(30) Retaining plate for pulley</p> <p>(31) Rings for securing shock absorbers</p> <p>(32) Spare wheel carrier assembly and parts thereof</p> <p>(33) Stay assembly with cover for roll over bar</p> <p>(34) Strap for fuel tank</p> <p>(35) Strut for air cleaner bracket</p> <p>(36) Top plate (plate grommet) for gear change assembly</p> <p>(37) Towing hook</p> <p>(38) Towing ring recovery and lashing assembly and parts thereof</p> <p>(39) Underside protection bar assembly for propeller shaft</p> <p>(40) Washer tank assembly and cap thereof</p>		
	8714.1020	<p>--- Following components for vehicles of heading 87.11:-</p> <p>35</p> <p>(1) Air cleaner assembly and parts thereof</p> <p>(2) Axles (front, rear, collar) and parts thereof</p> <p>(3) Battery Box</p> <p>(4) Bolt for engine mounting</p> <p>(5) Brake cables and parts thereof</p> <p>(6) Brake drums</p> <p>(7) Brake pedal shaft</p> <p>(8) Brake pads</p> <p>(9) Brake rods, linkages and levers</p> <p>(10) Brake shoes/ Mounted brake lining</p>	35		8714.1020	<p>--- Following components for vehicles of heading 87.11:-</p> <p>(1) Air cleaner assembly and parts thereof</p> <p>(2) Axles (front, rear, collar) and parts thereof</p> <p>(3) Battery Box</p> <p>(4) Bolt for engine mounting</p> <p>(5) Brake cables and parts thereof</p> <p>(6) Brake drums</p> <p>(7) Brake pedal shaft</p> <p>(8) Brake pads</p> <p>(9) Brake rods, linkages and levers</p> <p>(10) Brake shoes/ Mounted brake lining of asbestos</p> <p>(11) Brakes (complete)</p>	35	

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<p>of asbestos (11) Brakes (complete) (12) Cams for brakes (13) Chain case and parts thereof (14) Clutch cables and parts thereof (15) Complete fuel system (16) Complete wheels (17) Fenders and parts thereof (18) Foot rest and parts thereof (19) Frame / chassis and parts thereof (20) Front fork assembly (complete) (21) Fuel pipes / tubes (22) Fuel tank (whether or not painted) (23) Fuel tank cap (with or without lock) (24) Fuse boxes (25) Gear shift lever pad (26) Grips (whether or not twisting) and parts thereof (27) Handle bar and parts thereof (28)Hubs for wheels (29) Lever set kick starter (30) Levers for front brake and clutch and parts thereof (31) Motorcycle head lamp housing (32) Mudguards / flaps (plastic) (33) Nipples for wheels (34) Parts for rear shock absorber assembly other than bushes, collars, stoppers, valves, guides, rings, pistons, rebound, springs, plates and spacers (35) Parts of front fork assembly other than outer and inner tubes, guides, races, ball</p>	<p>(12) Cams for brakes (13) Chain case and parts thereof (14) Clutch cables and parts thereof (15) Complete fuel system (16) Complete wheels (17) Fenders and parts thereof (18) Foot rest and parts thereof (19) Frame / chassis and parts thereof (20) Front fork assembly (complete) (21) Fuel pipes / tubes (22) Fuel tank (whether or not painted) (23) Fuel tank cap (with or without lock) (24) Fuse boxes (25) Gear shift lever pad (26) Grips (whether or not twisting) and parts thereof (27) Handle bar and parts thereof (28)Hubs for wheels (29) Lever set kick starter (30) Levers for front brake and clutch and parts thereof (31) Motorcycle head lamp housing (32) Mudguards / flaps (plastic) (33) Nipples for wheels (34) Parts for rear shock absorber assembly other than bushes, collars, stoppers, valves, guides, rings, pistons, springs, plates and spacers (35) Parts of front fork assembly other than inner tubes, guides, races, ball assembly, seals, brackets, valves, oil locks, rings, pistons, stoppers, collars, front fork springs, plugs and bridges for forks (36) Rear shock absorbers assembly (37) Rim flaps (other than rubber) for wheels (38) Rims for wheels</p>
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		<p>assembly, seals, brackets, valves, oil locks, rings, pistons, stoppers, collars, front fork springs, plugs, bridges for forks and seat rebounds (36) Rear shock absorbers assembly (37) Rim flaps (other than rubber) for wheels (38) Rims for wheels (39) Side covers and parts thereof (40) Side stands / main stands and parts thereof (41) Silencers / exhaust pipes / mufflers and parts thereof (42) Spokes for wheels (43) Sprockets for wheels (44) Swinging arm assembly and parts thereof except collar and bushing (45) Throttle cables and parts thereof (46) Torque link and parts thereof (47) Regulator rectifier (48) Clutch assembly (49) Emblems / Stickers</p>				<p>(39) Side covers and parts thereof (40) Side stands / main stands and parts thereof (41) Silencers / exhaust pipes / mufflers and parts thereof (42) Spokes for wheels (43) Sprockets for wheels (44) Swinging arm assembly and parts thereof except collar and bushing (45) Throttle cables and parts thereof (46) Torque link and parts thereof (47) Regulator rectifier (48) Clutch assembly (49) Emblems / Stickers</p>	
	9401.2010	- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35	9401.2010	- - - For vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35	
	9401.9910	- - - Seat parts made of foam, head / arm rests and seat frames for vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35	9401.9910	- - - Seat parts made of foam, head/arm rests and seat frames for vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35	

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	98.01	Services provided or rendered by hotels, marriage halls, lawns, clubs and caterers.		98.01	Services provided or rendered by hotels, marriage halls, lawns, clubs and caterers.	
	9801.1000	Services provided or rendered by hotels		9801.1000	Services provided or rendered by hotels	
				9801.2000	Services provided by restaurants	
	9801.3000	Services provided or rendered by marriage halls and lawns		9801.3000	Services provided or rendered by marriage halls and lawns	
	9801.4000	Services provided or rendered by clubs		9801.4000	Services provided or rendered by clubs	
				9801.5000	Services provided or rendered by caterers, suppliers of food and drinks	
	9801.6000	Ancillary services provided or rendered by hotels, restaurants, marriage halls, lawns, caterers		9801.6000	Ancillary services provided or rendered by hotels, restaurants, marriage halls, lawns, caterers	
	9801.7000	Services provided or rendered by hostels		9801.7000	Services provided or rendered by hostels	
				9801.8000	Services of Ship Chandlers	
	9801.9000	Other		9801.9000	Other	
	9905	<p><u>Imports by Dignitaries of UAE, Qatar, Bahrain and Kingdom of Saudi Arabia:</u></p> <p>Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE, Qatar and Bahrain subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:-</p> <p>Dignitaries of UAE 1. H.H.Sheikh Khalifa Bin</p>	0%”	9905	<p><u>Imports by Dignitaries of UAE, Qatar, Bahrain and Kingdom of Saudi Arabia:</u></p> <p>Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE, Qatar, Bahrain and Kingdom of Saudi Arabia subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:- Dignitaries of UAE</p> <p>1. H.H. Sheikh Mohammad Bin Zayed Al Nahyan, President of UAE</p>	0%”

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		<p>Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force.</p> <p>2. H.E.Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi.</p> <p>3. H.E.Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi.</p> <p>4. H.E. Sheikh Nahyan Bin Mubarak Al-Nahyan, Minister for Higher Education of the UAE and Member of the ruling family of Abu Dhabi.</p> <p>5. H.E.Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi.</p> <p>6. H.H.General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces.</p> <p>7. H.E.Sheikh Tahnoun Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi.</p> <p>8. H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai.</p> <p>9. H.H.Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE.</p> <p>10. H.H.Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates.</p> <p>11. H.H. Sheikh Muhammad Bin</p>			<p>and Ruler of Emirates of Abu Dhabi.</p> <p>2. H.H. Sheikh Mansour Bin Zayed Al Nahyan, Deputy Prime Minister and Minister of Presidential Affairs of UAE.</p> <p>3. H.H.Sheikh Khaled Bin Mohamed Bin Zayed Al Nahyan, Crow Prince of Abu Dhabi</p> <p>4. H.H. Sheikh Hazza Bin Zayed Al Nahyan, Deputy Ruler of Abu Dhabi.</p> <p>5. H.H.Sheikh Tahnoun Bin Zayed Al Nahyan, Deputy Ruler of Abu Dhani</p> <p>6. H.H. Sheikh Suroor Bin Mohammad Al Nahyan, Chamberlain of the Presidential Court of UAE, Abu Dhabi and Member of Ruling Family of UAE.</p> <p>7. H.H. Sheikh Mohammed Bin Khalid Al Nahyan, Member of the Ruling Family of UAE.</p> <p>8. H.H. Sheikh Nahyan Bin Mubarak Al Nahyan, Member of Ruling Family of UAE and UAE's Minister of Culture, Youth, Social and Knowledge Development as well as Minister of Tolerance.</p> <p>9. H.H. Sheikh Sultan Bin Hamdan Bin Mohammed Al Nahyan, Member of Ruling Family of UAE.</p> <p>10.H.H. Sheikh Tahnoun Bin Mohammad Al Nahyan, Member of the Ruling Family of Abu Dhabi.</p> <p>11.H.H. Sheikh Rashid Bin Khalifa Bin Saeed Al Maktoum, Member of the Ruling Family of Dubai.</p> <p>12.H.H. Sheikh Saeed Bin Zayed Bin Sultan Al Nahyan, Representative of</p>	
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		<p>Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai.</p> <p>12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance & Industry, UAE.</p> <p>13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai & Head of Central Military Command.</p> <p>14. H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard.</p> <p>15.H.H.Sheikha Fatima Bint Mubarak Ali Kittbi.</p> <p>16. H.E.Sheikh Dr. Sultan Bin Khalifa Al-Nahyan.</p> <p>17. Maj General Sheikh Al Mur Bin Muktoum Al Maktoum.</p> <p>Dignitaries of Bahrain:</p> <p>1. H.E King Hamad Bin Isa Al-Khalifa.</p> <p>2. Lt. Gen. Sheikh Mohamed Bin Isa Bin Salman Al-Khalifa.</p> <p>Dignitaries of Qatar:</p> <p>1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani</p> <p>2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani.</p> <p>3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani.</p> <p>4. H.E. Shaikh Mubarak Bin</p>			<p>the Ruler of Abu Dhabi and Member of the Ruling Family of UAE.</p> <p>13. H.H. Sheikh Hamdan Bin Zayed Al Nahyan, Representative of the President of the UAE Western Region and Member of Ruling Family of Abu Dhabi.</p> <p>14.H.H. Sheikh Mohammad Bin Rashid Al Maktoum, Prime Minister/Vice President of UAE and Ruler of Dubai.</p> <p>15.H.H. Sheikh Hamdan Bin Mohammed Bin Rashid Al Maktoum, Crown Prince of Emirates of Dubai and Member of the Ruling Family of UAE.</p> <p>16. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al Maktoum, Member of the Ruling Family of UAE and Deputy Chairman of Dubai Police and Public Security.</p> <p>17. H.H. Maj. Gen. Sheikh Nahyan Bin Zayed Al Nahyan, Commander of Royal Guard and Member of the Ruling Family of UAE.</p> <p>18. H.H. Sheikha Fatima Bin Mubarak, Member of the Ruling Family of UAE.</p> <p>19. H.H. Dr. Sheikh Sultan Bin Khalifa Bin Zayed Al-Nahyan, Advisor of the President of UAE and Member of the Ruling Family of UAE.</p> <p>20. H.H. Maj. Gen. Sheikh Al Mur Bin Muktoum Bin Juma Al Maltoum, Member of the Ruling Family of UAE.</p> <p>Dignitaries of Bahrain:</p> <p>1. H.E. King Hamad Bin Isa Al-Khalifa.</p>	
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		<p>Khalifa Bin Saud Al-Thani 5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani. 6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani 7. H.E. Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani 8. H.E. Shaikh Faisal Bin Jassim Bin Faisal Al-Thani 9. H.E. Shaikh Falah Bin Jassim Bin Jabr Al-Thani 10. H.E. Shaikh Faisal Bin Nasser Bin Hamad Al-Thani 11. H.E. Shaikh Hamad Bin Jassim Bin Jabr Al-Thani 12. H.H. Shaikh Mohammad Bin Khalifa Al-Thani, Former Deputy Prime Minister of the State of Qatar</p> <p>Dignitaries of Kingdom of Saudi Arabia: 1. His Royal Highness Prince Fahad Bin Sultan Bin Abdul Aziz Al-Saud, Governor of Tabuk of Kingdom of Saudi Arabia 2. His Royal Highness Prince Mansour Bin Mohammad Bin S. Bin Abdul Rahman Al-Saud (i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar/Bahrain/Saudi Arabia Ambassador. (ii) The list shall be updated every six months i.e. on 31st July and 31st January to show</p>		<p>2. Lt. Gen. Sheikh Mohamed Bin Isa Bin Salman Al-Khalifa. 3. H.E. Shaikh Ahmed Bin Ali Bin Abdullah Al Khalifa, Member of Ruling Family & First Cousin of His Majesty, the King of the Kingdom of Bahrain Dignitaries of Qatar: 1. H.H. Sheikh Tamim Bin Hamad Al-Thani, the Emir of the State of Qatar. 2. H.H. Sheikh Hamad Bin Khalifa Al-Thani, the Father of the Emir of the State of Qatar. 3. H.H. Sheikh Mohammad Bin Abdul Rahman Bin Jassim, Prime Minister of the State of Qatar. 4. H.E. Sheikh Mohammad Bin Khalifa Al-Thani, Former Deputy Prime Minister of the State of Qatar. 5. H.E. Sheikh Hamad Bin Jassim Bin Jabr Al-Thani, Former Prime Minister & Former Foreign Minister. 6. H.E. Sheikh Mohammad Bin Faisal Al-Thani. 7. H.E. Sheikh Ali Bin Abdullah Al-Thani. 8. H.E. Sheikh Falah Bin Jassim Bin Jabr Al-Thani. 9. H.E. Sheikh Faisal Bin Khalifa Kh. A. Al-Thani. 10. H.E. Sheikh Abdullah Bin Jassim Al-Thani. 11. H.E. Sheikh Faisal Bin Jassim Al-Thani. 12. H.E. Sheikh Faisal Bin Nasser</p>	
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		<p>status as on 1st July & 1st January.</p> <p>(iii) UAE/Qatar/Bahrain/Saudi Arabia Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives.</p> <p>(iv) UAE/Qatar/Bahrain/Saudi Arabia Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar/Bahrain Rulers.</p> <p>(v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan</p> <p style="padding-left: 40px;">vi) On the recommendations of Ministry of Foreign Affairs, FBR may issue exemption certificate to any dignitary, not listed above under this PCT Code.</p>		<p>Al-Thani.</p> <p><u>Dignitaries of Kingdom of Saudi Arabia:</u></p> <ol style="list-style-type: none"> 1. His Royal Highness Prince Fahad Bin Sultan Bin Abdul Aziz Al-Saud, Governor of Tabuk of Kingdom of Saudi Arabia 2. His Royal Highness Prince Mansour Bin Mohammad Bin S. Bin Abdul Rahman Al- Saud 3. HRH Prince Mutaib Bin Mohammad Al Saud, Member of Royal Family of Saudi Arabia. <p>i. A complete list of all vehicles showing name of the owner, details of imports and present custodian etc. shall be provided by UAE/Qatar/Bahrain/Saudi Arabia Ambassador. The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July & 1st January.</p> <p>iii. UAE/Qatar/Bahrain/Saudi Arabia Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives.</p> <p>iv. UAE/Qatar/Bahrain/Saudi</p>
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		<p style="color: red;">Arabia Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar/Bahrain/Saudi Arabia Rulers.</p> <p style="color: red;">v. In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan.</p> <p style="color: red;">On the recommendations of Ministry of Foreign Affairs, FBR may issue exemption certificate to any dignitary, not listed above under this PCT Code.</p>
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FIFTH SCHEDULE

FIFTH SCHEDULE TO CUSTOMS ACT	21	Following systems and items for dedicated use with renewable source of energy like solar, wind, geothermal etc.		Nil			Nil	3(17)(A)(i)(a) 3(17)(A)(i)(b) 3(17)(A)(i)(c) 3(17)(A)(i)(d)
	1. (a) Solar Parabolic Trough Power Plants.	8502.3900	0%					
	(b) Parts for Solar Parabolic Power Plants.							
	(i). Parabolic Trough collectors modules.	8503.0010	0%					
	(ii). Absorbers/Receivers tubes.	8503.0090	0%					
	(iii). Steam turbine of an output exceeding 40MW.	8406.8100	0%					
(iv). Steam turbine of an output not	8406.8200	0%						
	21	Following systems and items for dedicated use with renewable source of energy like solar, wind, geothermal etc.		Nil			Nil	
		1. (a) Solar Parabolic Trough Power Plants.	8502.3900	0%				
		(b) Parts for Solar Parabolic Power Plants.						
		(i). Parabolic Trough collectors modules.	8503.0010	0%				
		(ii). Absorbers/Receivers tubes.	8503.0090	0%				
		(iii). Steam turbine of an	8406.8100	0%				

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exceeding 40MW.		
(v). Sun tracking control system.	8543.7090	0%
(vi). Control panel with other accessories.	8537.1090	0%
2. (a) Solar Dish Stirling Engine.	8412.8090	0%
(b) Parts for Solar Dish Stirling Engine.		
(i). Solar concentrating dish.	8543.7090	0%
(ii). Sterling engine.	8543.7090	0%
(iii). Sun tracking control system.	8543.7090	0%
(iv). Control panel with accessories.	8537.1090 8537.2000	0%
(v). Stirling Engine Generator	8501.6100	0%
3. (a) Solar Air Conditioning Plant	8415.1099	0%
(b) Parts for Solar Air Conditioning Plant		
(i). Absorption chillers.	8418.6990	0%
(ii). Cooling towers.	8419.8910	0%
(iii). Pumps.	8413.3090	0%
(iv). Air handling units.	8415.8290	0%
(v). Fan coils units.	8415.9099	0%
(vi). Charging & testing equipment.	9031.8000	0%
4.(a) Solar Desalination System	8421.2100	0%
(b) Parts for Solar Desalination System		
(i). Solar photo voltaic panels.	8541.4200 8541.4300 8541.4900	0%
(ii). Solar water pumps.	8413.3090	0%

output exceeding 40MW.		
(iv). Steam turbine of an output not exceeding 40MW.	8406.8200	0%
(v). Sun tracking control system.	8543.7090	0%
(vi). Control panel with other accessories.	8537.1090	0%
2. (a) Solar Dish Stirling Engine.	8412.8090	0%
(b) Parts for Solar Dish Stirling Engine.		
(i). Solar concentrating dish.	8543.7090	0%
(ii). Sterling engine.	8543.7090	0%
(iii). Sun tracking control system.	8543.7090	0%
(iv). Control panel with accessories.	8537.1090 8537.2000	0%
(v). Stirling Engine Generator	8501.6100	0%
3. (a) Solar Air Conditioning Plant	8415.1099	0%
(b) Parts for Solar Air Conditioning Plant		
(i). Absorption chillers.	8418.6990	0%
(ii). Cooling towers.	8419.8910	0%
(iii). Pumps.	8413.3090	0%
(iv). Air handling units.	8415.8290	0%
(v). Fan coils units.	8415.9099	0%
(vi). Charging & testing equipment.	9031.8000	0%
4.(a) Solar Desalination System	8421.2100	0%
(b) Parts for Solar Desalination System		

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	(iii). Deep Cycle Solar Storage batteries.	8507.2000	0%		(i). Solar photo voltaic panels.	8541.4200 8541.4300 8541.4900	0%	
	(iv). Charge controllers.	9032.8990	0%		(ii). Solar water pumps.	8413.3090	0%	
	(v). Inverters (off grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT)	8504.4090	0%		(iii). Deep Cycle Solar Storage batteries.	8507.2000	0%	
	5. Solar Thermal Power Plants with accessories.	8502.3900	0%		(iv). Charge controllers.	9032.8990	0%	
	6. (a) Solar Water Heaters with accessories.	8419.1990	0%		(v). Inverters (off grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT)	8504.4090	0%	
	(b) Parts for Solar Water Heaters				5. Solar Thermal Power Plants with accessories.	8502.3900	0%	
	(i). Insulated tank	7309.0000 7310.0000	0% 0%		6. (a) Solar Water Heaters with accessories.	8419.1990	0%	
	(ii). Vacuum tubes (Glass)	7020.0090	0%		(b) Parts for Solar Water Heaters			
	(iii). Mounting stand	Respective headings	0%		(i). Insulated tank	7309.0000 7310.0000	0% 0%	
	(iv). Copper and Aluminum tubes	Respective heading	0%		(ii). Vacuum tubes (Glass)	7020.0090	0%	
	(c) Accessories:				(iii). Mounting stand	Respective headings	0%	
	(i). Electronic controller	Respective headings	0%		(iv). Copper and Aluminum tubes	Respective heading	0%	
	(ii). Assistant/ Feeding tank				(c) Accessories:			
	(iii). Circulation Pump				(i). Electronic controller	Respective headings	0%	
	(iv). Electric Heater/ Immersion Rod (one piece with one solar water heater)				(ii). Assistant/ Feeding tank			
	(v). Solenoid valve (one piece with one solar water heater)				(iii). Circulation Pump			
	(vi). Selective coating for absorber plates				(iv). Electric Heater/ Immersion Rod (one piece with			
	7. (a) PV Modules.	8541.4200	0%					

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		8541.4300		one solar water heater)			
		8541.4900		(v). Solenoid valve (one piece with one solar water heater)			
	(b) Parts for PV Modules			(vi). Selective coating for absorber plates			
	(i). Solar cells.	8541.4200	0%	7. (a) PV Modules.	8541.4200	0%	
		8541.4300			8541.4300		
		8541.4900			8541.4900		
	(ii). Tempered Glass.	7007.1900	0%	7(aa). Raw materials for the manufacture of PV Modules		0%	If imported by the local assemblers/ manufacturers registered under the Sales Tax Act, 1990, of PV Modules subject to quota determination by the Input Output Co-efficient Organization (IOCO).;
	(iii). Aluminum frames.	7610.9000	0%				
	(iv). O-Ring.	4016.9990	0%				
	(v). Flux and preparations for metal surfaces	3810.1000	0%				
	(vi). Adhesive labels.	3919.9090	0%				
	(vii). Junction box & Cover.	8538.9090	0%				
	(viii). Sheet mixture of Paper and plastic	3920.9900	0%				
	(ix). Ribbon for PV Modules (made of silver, copper and lead).	Respective headings	0%				
	(x). Bypass diodes.	8541.1000	0%				
	(xi). EVA (Ethyl Vinyl Acetate) Sheet (Chemical).	3920.9900	0%				
	8. Solar Cell Manufacturing Equipment.						
	(i). Crystal (Grower) Puller (if machine).	8479.8990	0%	i) Silicon Adhesive/ Sealant.	3506.9990		
	(ii). Diffusion furnace.	8514.3900	0%	(ii) MC4 Connectors.	8536.9090		
	(iii). Oven.	8514.3900	0%	(iii) Back sheet film.	3920.9900		
	(iv). Wafering machine.	8486.1000	0%	(iv) Packing boxes / modules.	4819.1000		
	(v). Cutting and shaping machines for silicon ingot.	8461.9000	0%	(v) Corner block.	7610.9000		
	(vi). Solar grade polysilicon material.	3824.9999	0%	(vi) Polyethylene compound.	3901.9000		
				(vii) Tinned ingot.	8001.0000		
				(b) Parts for PV Modules			If imported by the local assemblers/
				(i). Solar cells.	8541.4200	0%	

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

(vi) HDPE fusion tools.	8419.5000	0%		(viii). AC input & output terminal	8504.9090		Organization (IOCO).
(vii) Geothermal energy Installation tools and Equipment.	8515.8000	0%		(ix). Battery input terminals	8504.9090		
	8419.8990	0%		(x). PV terminals	8504.9090		
(viii) Dehumidification equipment.	8479.6000	0%		(xi). Casings (Plasticor Steel)	8504.9090		
(ix) Thermostats and IntelliZone.	9032.1090	0%		(xii). Circuit Board (CB) for inverters	8534.0000		
15. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR.	Respective headings	0%		(xiii). Stuffed PCBs for inverters	Respective headings		
				(d) Parts of Lithium Batteries		0%	If imported by the local assemblers/ manufacturers of Lithium Batteries registered under the Sales Tax Act, 1990, sub ject to quota determination by the Input Output Co-efficient Organization (IOCO).
				(i). Cells	8507.9000		
				(ii). Copper Bar (Cell to Cell Connection)	7407.1010		
				(iii). BMS (level 1) Electronic Card	8507.9000		
				(iv). Casing	8507.9000		
				(v) Harness Set (Cells Monitoring Wires with tags)	8544.4290		
				(vi) Output Terminal with screws	8536.9090		
				(vii) Power Cables (Battery Internal)	8544.4290		
				(viii) DC Fan	8414.5990		
				(ix) DC Breaker	8536.2010		
				(x) Packing Screws	7318.1590		
				(xi) Terminal Covers	3926.9099		
				(xii) Acrelic Sheet (Short Circuit Safety Sheet)	3921.9090		

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

			(xiii) Other Accessories (Temp Sensors, connectors, assembly	8536.9090 , 9031.8000 8507.9000		
			(vi) Output Terminal with screws	8536.9090		
			(vii) Power Cables (Battery Internal)	8544.4290		
			(viii) DC Fan	8414.5990		
			(ix) DC Breaker	8536.2010		
			(x) Packing Screws	7318.1590		
			(xi) Terminal Covers	3926.9099		
			(xii) Acrelic Sheet (Short Circuit Safety Sheet)	3921.9090		
			(xiii) Other Accessories (Temp Sensors, connectors, assembly items, Handles).	8536.9090 , 9031.8000 8507.9000		
			8. Solar Cell Manufacturing Equipment.			
			(i). Crystal (Grower) Puller (if machine).	8479.8990	0%	
			(ii). Diffusion furnace.	8514.3900	0%	
			(iii). Oven.	8514.3900	0%	
			(iv). Wafering machine.	8486.1000	0%	
			(v). Cutting and shaping machines for silicon ingot.	8461.9000	0%	
			(vi). Solar grade polysilicon material.	3824.9999	0%	
			(vii). Phosphene Gas.	2853.9000	0%	
			(viii). Aluminum and silver paste.	Respective headings	0%	
			8a. Following machinery and equipment imported by		0%	1. Ministry of Industries and

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

				<p>manufacturing units of Solar Panels, Solar Inverters & Solar Batteries:-</p> <p>1. Solar PV Modules Panels manufacturing machinery and equipment.</p> <p>(i) Sun Simulator 9031.8000</p> <p>(ii) Glass Lifter 8428.9090</p> <p>(iii) Tabber Stringer 8515.1900</p> <p>(iv) Hi-Speed Layup Station with ROBOT 8479.5000</p> <p>(v) Motorized Inspection Visual 9031.8000</p> <p>(vi) Buffer Bussing before 8479.8990</p> <p>(vii) Multi-station for Bussing 8479.8990</p> <p>(viii) Centering Conveyor with Visual Inspection 8479.8990</p> <p>(ix) Fully Automatic or Semi-automatic Laminator with Centering, Loading & Unloading 8479.8990</p> <p>(x) Automatic Inline Framing Machine 8479.8990</p> <p>(xi) Automatic Silicon Dispenser 8479.8990</p> <p>(xii) Direction Changer with 90 Degree Rotator 8479.8990</p> <p>(xiii) Centering Conveyor for Sun Simulator 8479.8990</p> <p>(xiv) Hi-Pot Test Equipment 9031.8000</p> <p>(xv) Electroluminescence (EL) Tester 9031.8000</p> <p>(xvi) Motorized Conveyor 8428.3990</p>	<p>Production, shall certify in the prescribed manner and format as per Annex-B that the imported goods are bona fide project requirement. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>2. The goods shall not be sold or otherwise</p>
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BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

			(xvii) EVA/Black sheet Cutting Machine	8441.1000		disposed of without prior approval of the FBR and payment of customs duties and taxes leviable as prescribed by FBR.	
			(xviii) Ribbon Cutting & Bending Machine	8461.9000			
			(xix) Lab Test Equipment	9031.8000			
			(xx) Conveyer Belt	8428.3990			
			(xxi) Laser cutting machine for cell	8456.1190			
			(xxii) Cell sorting machine & testers sorting	9031.8000			
			2. Lithium ion batteries manufacturing machinery and equipment.				3. Condition (iv) of the preamble.
			(i) Weighting kettles	8423.9000			
			(ii) Weighting and conveying systems	8428.3990			
			(iii) Storage tanks	7310.1000			
			(iv) Glue port	8419.8990			
			(v) Transfer tanks	7310.1000			
			(vi) Feeder	8479.8990			
			(vii) High speed spiral mixer	8479.8290			
			(viii) Booster pumps	8413.7090			
			(ix) Magnetic filters	8421.3990			
			(x) High speed homogenizer	8479.8290			
			(xi) Auxiliary equipment and DCS central control system components	9032.8990			
			(xii) Pole piece cathode machine	8462.4900			

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

			(xiii) Polopiece rolling machine	8462.3900	
			(xiv) CNC nibbling machine	8462.4200	
			(xv) CNC bending machine	8462.2600	
			(xvi) Sport welding plant	8515.8000	
			(xvii) Auxiliary equipment	8479.8990	
			(xviii) High temperature circulation thermal tester	9030.8900	
			(xix) UL2054 fire testing equipment	9031.8000	
			(xx) Pack rotation simulation	9031.8000	
			(xxi) Free fall tester	9031.8000	
			(xxii) Battery impact tester IEC 62133	9031.8000	
			(xxiii) UL 1642 flame tester	9031.8000	
			(xxiv) Electromagnetic vibration tester UN 38.3	9031.8000	
			(xxv).Single wing electromagnetic power drop testing equipment	9031.8000	
			(xxvi).Hydraulic crush testing equipment	9031.8000	
			3. Solar Inverters manufacturing machinery and equipment.		
			(i) Solder Paste Screen Machine	8515.1900	
			(ii) SMT pick and place machine	8479.5000	
			(iii) Wave-soldering machine	8515.1900	
			(iv) PCB Conveyor Belt	8428.3990	

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

	(v) SMT Workstation	8479.5000		
	(vi) Solder Pot	8419.8990		
	(vii) Solder Cleaning Equipment	8419.8990		
	(viii) Wire Cutting & Stripping Machine	8461.9000		
	(ix) Crimping Machine	8479.8990		
	9. Pyranometers and accessories for solar data collection.	9030.8900	0%	
	10. Solar chargers for charging electronic devices.	8504.4020	5%	
	11. Remote control for solar charge controller.	8543.7010	3%	
	12. Wind Turbines.			
	(a) Wind Turbines for grid connected solution above 200 KW (complete system).	8412.8090	0%	
	(b) Wind Turbines upto 200 KW for off-grid solutions comprising of:	8412.8090	0%	
	(i). Turbine with Generator/ Alternator.	Respective	0%	
	(ii) Nacelle with rotor with or without tail.			
	(iii) Blades.			
	(iv) Pole/ Tower.			
	(v) Inverter for use with Wind Turbine.			
	(vi) Deep Cycle Cell/ Battery (for use with wind turbine).	8507.2000	0%	
	13. Wind water pump	8413.8100	5%	
	14. Geothermal energy equipment.			

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

					(i) Geothermal Heat Pumps.	8418.6100	0%		
					(ii) Geothermal Reversible Chillers.	8418.6990	0%		
					(iii) Air handlers for indoor quality control equipment.	8418.6990	0%		
					(iv) Hydronic heat pumps.	8418.6100	0%		
					(v) Slim Jim heat exchangers.	8418.6100	0%		
					(vi) HDPE fusion tools.	8419.5000	0%		
					(vii) Geothermal energy Installation tools and Equipment.	8515.8000	0%		
						8419.8990	0%		
					(viii) Dehumidification equipment.	8479.6000	0%		
					(ix) Thermostats and IntelliZone.	9032.1090	0%		
					15. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR.	Respective headings	0%		
		26	Plant machinery and equipment imported during the period commencing on 1st July, 2014 and ending on 30th June, 2023 for setting up of industries in erstwhile FATA Areas.	Respective headings	0%	The plant machinery and equipment under the said serial number shall be released on certification from Provincial Home Secretary that the goods are bonafide requirement of the unit as per Annex B. The goods			
		26	Plant machinery and equipment imported during the period commencing on 1st July, 2014 and ending on 30th June, 2024 for setting up of industries in erstwhile FATA Areas.	Respective headings	0%	The plant machinery and equipment under the said serial number shall be released on certification from Provincial Home Secretary that the goods are bonafide requirement of the unit as per Annex B. The goods			3(17)(A)(ii)

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

				manufactured locally								
		63	Perforated Poly Film	3920.9900	16%	If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally	Omitted				3(17)(C)(ii)	
		88	Non-wovens, whether or not impregnated, coated, covered or laminated for man-made filaments.	5603.1100 5603.1200	11%	If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally	Omitted				3(17)(C)(ii)	
		107	(i) Paper having specification 60 gm/m2 in 23X36 inches or 20X30 inches sheets	4802.5510	0%	(1) If imported by a Federal or Provincial Government	107	i) Paper having specification 60 gm/m2 in 23X36 inches or 20X30	4802.6990	0%	(1) If imported by a Federal or Provincial Government	3(17)(C)(iii)(a) 3(17)(C)(iii)(b)

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

				NOC from IOCO regarding consumption of paper and supply of finished product as per the contract.				NOC from IOCO regarding consumption of paper and supply of finished product as per the contract.			
	111	(i) Other	3506.9190	5%	If imported by manufacturers of diapers/sanitary napkins registered under the Sales Tax Act, 1990, subject to annual quota determination and verification by the Input Output Co-efficient Organization (IOCO) and certification by the Engineering Development Board that the imported goods are not manufactured locally.	111	(i) Other	3506.9190	0%	If imported by manufacturers of diapers or sanitary napkins registered under the Sales Tax Act, 1990, subject to annual quota determination and verification by the Input Output Co-efficient Organization (IOCO) and certification by the Engineering Development Board that the imported goods are not manufactured locally, till June, 2024.”;	3(17)(C)(iv)
		(ii) Other	3906.9090	5%		(ii) Other	3906.9090				
		(iii) Of polymers of ethylene	3920.1000	16%		(iii) Other	3919.1090				
		(iv) Of other plastics	3921.1900	16%		(iv) Of polymers of ethylene	3920.1000				
		(v) Of polymers of ethylene	3923.2100	5%		(v) Of other plastics	3920.9900				
		(vi) Weighing not more than 25 g/m ²	5603.1100	11%		(vi) Of other plastics	3921.1900				
		(vii) Weighing more than 25 g/m ² but not more than 70 g/m ²	5603.9200	16%		(vii) Of polymers of ethylene	3923.2100				
		(viii) Weighing more than 70 g/m ² but not more than 150 g/m ²	5603.9300	11%		(viii) Weighing not more than 25 g/m ²	5603.1100				
					(ix) Weighing more than 25 g/m ² but not more than 70 g/m ²	5603.1200					
					(x) Weighing more than 25 g/m ² but not more than 70 g/m ²	5603.9200					
					(xi) Weighing more than 70 g/m ² but not more than 150 g/m ²	5603.9300					
	113	(i) Dextrose	1702.3000	0%	If imported by manufacturers of hemodialyzers, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output	113	(i) Dextrose	1702.3000	0%	If imported by manufacturers of hemodialyzers fluid or powder, registered under the Sales Tax Act, 1990, subject to annual quota determination by	3(17)(C)(v)
		(ii) Sodium Chloride pharma grade	2501.0090			(ii) Sodium Chloride pharma grade	2501.0090				
		(iii) Calcium Chloride pharma grade	2827.2000			(iii) Calcium Chloride pharma grade	2827.2000				
		(iv) Magnesium Chloride Pharma grade	2827.3100			(iv) Magnesium Chloride Pharma grade	2827.3100				
		(v) Potassium Chloride	2827.3900			(v) Potassium Chloride	2827.3900				
		(vi) Sodium bicarbonate	2836.3000			(vi) Sodium bicarbonate	2836.3000				

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

	pharma grade (vii) Potassium Chloride pharma grade	3104.2000		Co-efficient Organization (IOCO).			pharma grade (vii) Potassium Chloride pharma grade	3104.2000		the Input Output Co-efficient Organization (IOCO).	
	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 and Dibutyl Orthophthalates registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).			119 Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	3814.0000	0%	If imported by manufacturers of Butyl Acetate and Dibutyl Orthophthalates registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).	3(17)(C)(vi)
	122 (i) Skimmed milk powder (ii) Whey powder (iii) Peas (Pisum sativum) (iv) Grams (dry whole) (v) Other (vi) Groundnuts shelled weather or not broken (vii) Other (viii) Palm Olein (ix) Other (x) Vegetable fats and their fractions (xi) Other (xii) Malto dextrins (xiii) Other (xiv) Other (xv) Other	0402.1000 0404.1010 0713.1000 0713.2010 0713.3990 1202.4200 1507.9000 1511.9030 1514.9900 1516.2010 1517.9000 1702.9030 2106.9090 3404.9090 3824.9999	0%	(i) If imported by manufacturers registered under the Sales Tax Act 1990, of Ready to Use Supplementary Foods (RUSF) duly authorized by United Nations World Food Program (UNWFP) and subject to annual quota determination by Input Output Co-efficient Organization (IOCO).”, (ii) If imported by			122 (i) Skimmed milk powder (ii) Whey powder (iii) Peas (Pisum sativum) (iv) Grams (dry whole) (v) Other (vi) Groundnuts shelled weather or not broken (vii) Other (viii) Palm Olein (ix) Other (x) Vegetable fats and their fractions (xi) Other (xii) Malto dextrins (xiii) Other (xiv) Other (xv) Other (xvi) Roasted peanuts	0402.1000 0404.1010 0713.1000 0713.2010 0713.3990 1202.4200 1507.9000 1511.9030 1514.9900 1516.2010 1517.9000 1702.9030 2106.9090 3404.9090 3824.9999 2008.1100	0%	(i) If imported by manufacturers registered under the Sales Tax Act 1990, of Ready to Use Supplementary Foods (RUSF) duly authorized by United Nations World Food Program (UNWFP) and subject to annual quota determination by Input Output Co-efficient Organization (IOCO).”, (ii) If imported by	3(17)(C)(vii)

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

				manufacturers registered under the Sales Tax Act 1990, of Ready-To-Use Therapeutic Food (RUTF), duly authorized by United Nations International Children Emergency fund (UNICEF) and subject to annual quota determination by Input Output Co-efficient Organization (IOCO).”,				manufacturers registered under the Sales Tax Act 1990, of Ready-To-Use Therapeutic Food (RUTF), duly authorized by United Nations International Children Emergency fund (UNICEF) and subject to annual quota determination by Input Output Co-efficient Organization (IOCO).”,					
		134	PET Scrap	3915.9000	11%	If imported by manufacturers registered under the Sales Tax Act 1990, of Polyester Staple Fiber and Recycled PET (REPT) Flaks subject to quota determination by IOCO.		134	PET Scrap	3915.9000	11%	If imported by manufacturers registered under the Sales Tax Act 1990, of polyester staple fiber, polyester filament yarn and Recycled PET (REPT) Flaks subject to quota determination by IOCO.	3(17)(C)(viii)
		151	Flavouring powders for food preparation	2106.9030	3%	If imported by Sales Tax registered manufacturers of snacks subject to IOCO quota determination till		151	Flavouring powders for food preparation	2106.9030	3%	If imported by Sales Tax registered manufacturers of snacks subject to IOCO quota determination till	3(17)(C)(ix)

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

				June, 2023.					June, 2024.	
					153	Raw materials / inputs	3920.2090 3920.4990 4808.9000 7607.1990	0%	If imported by manufacturers of Adhesive Tapes registered under the Sales Tax Act, 1990, subject to quota determination by the Input Output Co-efficient Organization (IOCO)	3(17)(C)(x)
					154	Biaxially oriented polypropylene (BOPP)film, plain Biaxially oriented polypropylene (BOPP) film, metallized Rolled but not further worked	3920.2010 3920.2030 7607.1100	5%	If imported by manufacturers of Capacitors registered under the Sales Tax Act, 1990, subject to quota determination by the Input Output Co-efficient Organization (IOCO) till June 2024	3(17)(C)(x)
					155	Raw materials / inputs	7226.9900 7228.3090 7228.4000	0%	If imported by manufacturers of Moulds and Dies registered under the Sales Tax Act, 1990, subject to quota determination by the Input Output Co-efficient Organization (IOCO)	3(17)(C)(x)

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

				156	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Raw Materials</td> <td style="width: 30%;">Respective Heading</td> </tr> <tr> <td>Shafting material/ Pumps</td> <td style="text-align: center;">84.13</td> </tr> <tr> <td>Electric Motor</td> <td style="text-align: center;">85.01</td> </tr> <tr> <td>Rotor for generator</td> <td style="text-align: center;">85.03</td> </tr> <tr> <td>Power Supply</td> <td style="text-align: center;">85.04</td> </tr> <tr> <td>Sensor etc.</td> <td style="text-align: center;">90.25</td> </tr> <tr> <td>Flow Meter / Level Gauges / Pressure Gauges</td> <td style="text-align: center;">90.26</td> </tr> <tr> <td>Pressure Controller</td> <td style="text-align: center;">90.32</td> </tr> </table>	Raw Materials	Respective Heading	Shafting material/ Pumps	84.13	Electric Motor	85.01	Rotor for generator	85.03	Power Supply	85.04	Sensor etc.	90.25	Flow Meter / Level Gauges / Pressure Gauges	90.26	Pressure Controller	90.32	0%	<p>If imported by manufacturers of Mining Machinery and Implements, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Coefficient Organization (IOCO) and certification by the EDB that the imported goods are not manufactured locally.</p>	3(17)(C)(x)
Raw Materials	Respective Heading																							
Shafting material/ Pumps	84.13																							
Electric Motor	85.01																							
Rotor for generator	85.03																							
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Pressure Controller	90.32																							
				157	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Raw Materials</td> <td style="width: 30%;">Respective Heading</td> </tr> <tr> <td>Components/ Sub-Components</td> <td style="text-align: center;">Respective Heading</td> </tr> </table>	Raw Materials	Respective Heading	Components/ Sub-Components	Respective Heading	0%	<p>If imported by manufacturers of Machine Tools, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Coefficient Organization (IOCO) and certification by the EDB that the imported goods are not</p>													
Raw Materials	Respective Heading																							
Components/ Sub-Components	Respective Heading																							

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

								manufactured locally
	158	Gear Motor	8501.5230	0%	If imported by manufacturers of Machine Tools, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Coefficient Organization (IOCO) and certification by the EDB that the imported goods are not manufactured locally	3(17)(C)(x)		
		Motors	8501.5290					
		Belt	4010.3490					
		Belt	4010.1100					
		Split bearing Block-Bracket, Spherical Roller Bearings, Adapter Sleeve Bearings	8483.2000					
		Pillow Block Brackets	8302.4900					
		Carbon Shaft	8422.9090					
		Mild Steel Polished Shaft	8422.9090					
		Hex head Stainless Steel Nut & Bolt	7318.1690					
		Sprockets	7326.1990					
		Touch Screen	8524.1100					
	159	Following related IT Equipment:-		0%	Software exporters registered with Pakistan Software Export Board will have a concession on the assessed value of the imported goods equivalent to 1% of their export proceeds of the previous financial year subject to the conditions that- (i) Pakistan	3(17)(C)(x)		
		i. Laptop computers, notebooks whether or not incorporating multimedia kit	8471.3010					
		ii. Personal computers	8471.3020					
		iii. Other	8471.3090					
		iv. Micro computer	8471.4110					
		v. Key boards	8471.6010					
		vi. Mouse and other pointing devices.	8471.6020					
		vii. Scanner	8471.6030					
		viii. Other	8471.6090					
		ix. CD ROM drive	8471.7040					

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">x. Multimedia kits for PCs</td> <td style="width: 10%; text-align: right;">8471.9020</td> <td rowspan="4" style="width: 30%; vertical-align: top;"> Software Export Board shall certify that the imported goods are Bona fide requirements for their own use of the software exporter; and (ii) Export proceeds shall also be certified by the Pakistan Software Export Board (Explanation: Concession equivalent to 1% of the export proceeds of the preceding Financial Year on the assessed value of the imported goods may be availed on one or multiple consignments during the financial year but cumulatively it will not exceed 1% of the export proceeds.) </td> </tr> <tr> <td>xi. Harddisk drives</td> <td style="text-align: right;">8471.7020</td> </tr> <tr> <td>xii. Servers</td> <td style="text-align: right;">8471.5000</td> </tr> <tr> <td>xiii. Routers</td> <td style="text-align: right;">8517.6270</td> </tr> </table>	x. Multimedia kits for PCs	8471.9020	Software Export Board shall certify that the imported goods are Bona fide requirements for their own use of the software exporter; and (ii) Export proceeds shall also be certified by the Pakistan Software Export Board (Explanation: Concession equivalent to 1% of the export proceeds of the preceding Financial Year on the assessed value of the imported goods may be availed on one or multiple consignments during the financial year but cumulatively it will not exceed 1% of the export proceeds.)	xi. Harddisk drives	8471.7020	xii. Servers	8471.5000	xiii. Routers	8517.6270	
x. Multimedia kits for PCs	8471.9020	Software Export Board shall certify that the imported goods are Bona fide requirements for their own use of the software exporter; and (ii) Export proceeds shall also be certified by the Pakistan Software Export Board (Explanation: Concession equivalent to 1% of the export proceeds of the preceding Financial Year on the assessed value of the imported goods may be availed on one or multiple consignments during the financial year but cumulatively it will not exceed 1% of the export proceeds.)											
xi. Harddisk drives	8471.7020												
xii. Servers	8471.5000												
xiii. Routers	8517.6270												
		Part-V Import of Automotive Vehicles (CBUs) Under Automotive Development Policy (ADP) 2016-21	Omitted	3(17)(D)									

BUDGET 2023 BREIF (IMPORT / EXPORT RELATED)

S.No.	Description	PCT Code	Customs Duty %
1	Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 75kW	8701.9220 8701.9320	15%
2	Agricultural Tractors (other than mentioned at S. No. 1 above)	8701.9100 8701.9400 8701.9500	10%
3	Fully dedicated LNG buses (CBU)	8702.9030	1%
4	Fully dedicated LPG buses (CBU)	8702.9040	1%
5	Fully dedicated CNG buses (CBU)	8702.9050	1%
6	Hybrid Electric Vehicle (HEV) (CBU)	8702.2090 8702.3090	1%
7	Hybrid Electric Vehicle (HEV) (CBU)	8704.4100 8704.4200 8704.5100 8704.5200	1%
8	Trailers	87.16	15%

TABLE-II
[For CKD & EV Specific Parts]

TABLE-II
[For CKD & EV Specific Parts]

3(17)(E)(i)
3(17)(E)(ii)
3(17)(E)(iii)

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S. No	Description of vehicles	Description of imported goods	Customs duty (%)	Conditions	S. No	Description of vehicles	Description of imported goods	Customs duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)	(1)	(2)	(3)	(4)	(5)
1.	Electric auto rickshaw (PCT code 8703.8030)	(i) Following EV specific components for assembly / manufacturing in any kit form (CKD): - (a) Batteries other than lead acid (PCT code 85.07), (b) Battery Charger (PCT code 8504.4020), (c) Controller (PCT code 8542.3100), (d) Electric Motor (PCT code 8501.3290), (e) Three connection terminal (PCT code 8504.9090), (f) Converter (PCT code 8502.4000), (g) Signal Hook (PCT code 8504.9090)	1% (notwithstanding the rate of customs duty on these items as specified in the First Schedule to the Customs Act, 1969).	The concession shall be admissible to manufacturers of electric auto rickshaws for a period of five years from 1 st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).	1.	Electric auto rickshaw (PCT code 8703.8030)	(i) Following EV specific components for assembly / manufacturing in any kit form (CKD): - (a) Batteries other than lead acid (PCT code 85.07), (b) Battery Charger (PCT code 8504.4020), (c) Controller (PCT code 8542.3100), (d) Electric Motor (PCT code 8501.3290), (e) Three connection terminal (PCT code 8504.9090), (f) Converter (PCT code 8502.4000), (g) Signal Hook (PCT code 8504.9090)	1% (notwithstanding the rate of customs duty on these items as specified in the First Schedule to the Customs Act, 1969).	The concession shall be admissible to manufacturers of electric auto rickshaws for a period of five years from 1 st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).
		(ii) Component for assembly	15%	The concession shall be			(ii) Component for assembly	15%	The concession shall be

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		/ manufacturing in any kit form (CKD)- Non-localized parts.		admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.		/ manufacturing in any kit form (CKD)- Non-localized parts.		admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.	
		(iii) Component for assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.		(iii) Component for assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.	
2.	3-Wheeler electric loaders (PCT code 8711.6060)	(i) Following EV specific components for assembly / manufacturing in any kit form (CKD): - (a) Batteries other than lead acid (PCT code 85.07), (b) Gear (PCT code 8483.4019), (c) Electric motor with axle (PCT code 8501.3290), (d) Controller (PCT code 8542.3100),	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 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).	2.	3-Wheeler electric loaders (PCT code 8711.6060)	(i) Following EV specific components for assembly / manufacturing in any kit form (CKD): - (a) Batteries other than lead acid (PCT code 85.07), (b) Gear (PCT code 8483.4019), (c) Electric motor with axle (PCT code 8501.3200), (d) Controller (PCT code 8542.3100),	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 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).

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		(e) Power Switch (PCT code 8536.5029) (f))Electric auto cut (PCT code 8504.9090). (g) Battery Connection (PCT code 8544.4229) (h) Battery Charger (PCT code 8504.4020), (i))Junction Box (PCT code 8536.4910)					(e) Power Switch (PCT code 8536.5029) (f))Electric auto cut (PCT code 8504.9090). (g) Battery Connection (PCT code 8544.4229) (h) Battery Charger (PCT code 8504.4020), (i))Junction Box (PCT code 8536.4910)		
		(ii)Component for Assembly / manufacturing in any kit form (CKD)- Non-Localized parts.	15%	The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.			(ii)Component for Assembly / manufacturing in any kit form (CKD)- Non-Localized 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)Component for Assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.			(iii)Component for Assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
3.	Electric motorcycle (PCT	i) Following EV specific components for assembly / manufacturing in	1% (notwithstandi ng the rate of customs duty as specified in the	The concession shall be admissible	3.	Electric motorcycle (PCT	i) Following EV specific components for assembly / manufacturing in	1% (notwithstandi ng the rate of customs duty as specified in the	The concession shall be admissible

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	code 8711.6040)	any kit form (CKD): - (a) Electric Motor (PCT code 8501.3290), (b) Battery Charger (PCT code 8504.4020), (c) Switches (PCT code 8536.5029), (d) Junction Box (PCT code 8536.4910), (e) Controller (PCT code 8542.3100), (f) Converter (PCT code 8454.1000), (g) Batteries other than lead acid(PCT code 85.07)	First Schedule to the Customs Act, 1969).	to manufacturers of electric motorcycle for a period of five years from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).		code 8711.6040)	any kit form (CKD): - (a) Electric Motor (PCT code 8711.6050), (b) Battery Charger (PCT code 8504.4020), (c) Switches (PCT code 8536.5029), (d) Junction Box (PCT code 8536.4910), (e) Controller (PCT code 8542.3100), (f) Converter (PCT code 8454.1000), (g) Batteries other than lead acid(PCT code 85.07)	First Schedule to the Customs Act, 1969).	to manufacturers of electric motorcycle for a period of five years from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).	
		(ii) Component for Assembly / manufacturing in any kit form (CKD)- Non- Localized parts.	15%	The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006			(ii) Component for Assembly / manufacturing in any kit form (CKD)- Non- Localized parts.	15%	The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006	

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				dated 22.06.2006.				dated 22.06.2006.	
		(iii) Component for Assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.			(iii) Component for Assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
4.	Electric Buses (PCT code 8702.4090)	Components in any kit form (CKD) (PCT code 8702.4010)	1%	(i) The concession shall be admissible on import of CKD kits to manufacturers of electric buses for a period of five years with effect from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB). (ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated	4.	Electric Buses (PCT code 8702.4090)	Components in any kit form (CKD) (PCT code 8702.4010)	1%	(iii) The concession shall be admissible on import of CKD kits to manufacturers of electric buses for a period of five years with effect from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB). (iv) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated

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				22.06.2006.				22.06.2006.	
5.	Electric Trucks (PCT code 8704.6030)	Components in any kit form (CKD) (PCT code 8704.6020)	1%	(i) The concession shall be admissible on import of CKD kits to manufacturers of electric trucks for a period of five years with effect from 1st July, 2020 subject to certification and	5.	Electric Trucks (PCT code 8704.6030)	Components in any kit form (CKD) (PCT code 8704.6020)	1%	(iii) The concession shall be admissible on import of CKD kits to manufacturers of electric trucks for a period of five years with effect from 1st July, 2020 subject to certification and

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				<p>quota determination by the Engineering Development Board (EDB). (ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.</p>				<p>quota determination by the Engineering Development Board (EDB). (iv) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.</p>	
6.	Electric Prime Movers (PCT code 8701.2490)	Components in any kit form (CKD) (PCT code 8701.2410)	1%	<p>(i) The concession shall be admissible on import of CKD kits to manufacturers of electric prime movers for a period of five years with effect from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB). (ii) The concession shall be admissible subject to the conditions</p>	6.	Electric Prime Movers (PCT code 8701.2490)	Components in any kit form (CKD) (PCT code 8701.2410)	1%	<p>(iii) The concession shall be admissible on import of CKD kits to manufacturers of electric prime movers for a period of five years with effect from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB). (iv) The concession shall be admissible subject to the conditions</p>

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				mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.				mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.	
7.	Electric Vehicles 4-wheelers (PCT Code 8703.8090)	(i) EV Specific components for assembly/manufacture in any kit-form (CKD)	1% (notwithstanding the rate of customs duty on these items as specified in the First Schedule to the Customs Act 1969).	The concession shall be admissible to manufacturers of electric vehicles 4-wheelers till 30th June 2026, subject to certification and quota determination by the Engineering Development Board (EDB).	7.	Electric Vehicles 4-wheelers (PCT Code 8703.8090)	(i) EV Specific components for assembly/manufacture in any kit-form (CKD)	1% (notwithstanding the rate of customs duty on these items as specified in the First Schedule to the Customs Act 1969).	The concession shall be admissible to manufacturers of electric vehicles 4-wheelers till 30th June 2026, subject to certification and quota determination by the Engineering Development Board (EDB).
		(ii) Components for assembly/manufacture in any kit-form (CKD) Non-localized parts.	10%	The concession shall be admissible till 30th June 2026 subject to the conditions mentioned at Para-2 of the SRO 656(I)/2006 dated 22.06.2006.			(ii) Components for assembly/manufacture in any kit-form (CKD) Non-localized parts.	10%	The concession shall be admissible till 30th June 2026 subject to the conditions mentioned at Para-2 of the SRO 656(I)/2006 dated 22.06.2006.
		(iii) Components for assembly/manufacture in any kit-form (CKD) Localized parts.	25%	The concession shall be admissible till 30th June 2026 subject to the conditions mentioned at Para-2 of the SRO 656(I)/2006			(iii) Components for assembly/manufacture in any kit-form (CKD) Localized parts.	25%	The concession shall be admissible till 30th June 2026 subject to the conditions mentioned at Para-2 of the SRO 656(I)/2006

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				dated 22.06.2006.				dated 22.06.2006.																					
Part V(B) Import of Parts for Hybrid Vehicles Under Auto Industry Development Exports Policy (AIDEP)					<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">S.No</th> <th style="text-align: center;">Description</th> <th style="text-align: center;">PCT Code</th> <th style="text-align: center;">CD%</th> <th style="text-align: center;">Condition</th> </tr> <tr> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> <th style="text-align: center;">(4)</th> <th style="text-align: center;">(5)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Hybrid Electric Vehicles (HEV) (CBU)</td> <td>8702.2090 8702.3090</td> <td style="text-align: center;">1%</td> <td>The concession shall be admissible to manufacturers on import of same variant to be assembled / manufactured locally subject to certification and quota determination by the Engineering Development Board (EDB)</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Hybrid Electric Vehicles (HEV) (CBU)</td> <td>8704.4100 8704.4200 8704.5100 8704.5200</td> <td style="text-align: center;">1%</td> <td>The concession shall be admissible to manufacturers on import of same variant to be assembled / manufactured locally subject to certification and quota determination by the Engineering Development Board (EDB)</td> </tr> </tbody> </table>				S.No	Description	PCT Code	CD%	Condition	(1)	(2)	(3)	(4)	(5)	1.	Hybrid Electric Vehicles (HEV) (CBU)	8702.2090 8702.3090	1%	The concession shall be admissible to manufacturers on import of same variant to be assembled / manufactured locally subject to certification and quota determination by the Engineering Development Board (EDB)	2.	Hybrid Electric Vehicles (HEV) (CBU)	8704.4100 8704.4200 8704.5100 8704.5200	1%	The concession shall be admissible to manufacturers on import of same variant to be assembled / manufactured locally subject to certification and quota determination by the Engineering Development Board (EDB)	3(17)(F)
S.No	Description	PCT Code	CD%	Condition																									
(1)	(2)	(3)	(4)	(5)																									
1.	Hybrid Electric Vehicles (HEV) (CBU)	8702.2090 8702.3090	1%	The concession shall be admissible to manufacturers on import of same variant to be assembled / manufactured locally subject to certification and quota determination by the Engineering Development Board (EDB)																									
2.	Hybrid Electric Vehicles (HEV) (CBU)	8704.4100 8704.4200 8704.5100 8704.5200	1%	The concession shall be admissible to manufacturers on import of same variant to be assembled / manufactured locally subject to certification and quota determination by the Engineering Development Board (EDB)																									
Part-V(B) Import of Hybrid Electric Vehicles (CBUs) Under Auto Industry Development and Export Policy (AIDEP) 2021-26					TABLE-I TABLE-II Import of Parts for Hybrid Vehicles Under Auto Industry Development and Export Policy (AIDEP) 2021-26																								

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S. No	Description of imported Goods	PCT code	CD%	Condition
(1)	(2)	(3)	(4)	(5)
1	Following parts for Hybrid Electric Vehicle: -	Respective headings	4%	The concession shall be admissible
	1.Battery pack and its parts: (i) thermistor (ii) resistor (iii) capacitor (iv) bus bar			to manufacturers of Hybrid electric vehicles subject to certification and quota determination by the Engineering Development Board (EDB).
	2.Cooling system for battery packs including blower, tubes, hoses, pump			
	3.Sensor hybrid vehicle battery voltage			
	4.Inverter assembly with converter (Power control unit)			
	5. Electric motor and generator for Transaxle assembly			
	6.Battery charging system / inlet connectors			
	7.Hybrid			

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	system control unit / hybrid ECU					S. No	Description of Imported Good	PCT Code	CD %	Condition
	8.Junction box					(1)	(2)	(3)	(4)	(5)
2.	Following parts for Plug-in Hybrid Electric Vehicle: -	Respective headings	3%	The concession shall be admissible to manufacturers of Plug-in Hybrid electric vehicles subject to certification and quota determination by the Engineering Development Board (EDB)."		1.	Following parts for Hybrid Electric Vehicle: -	Respective headings	4%	The concession shall be admissible to manufacturers of Hybrid electric vehicles subject to certification and quota determination by the Engineering Development Board (EDB).
	1.Battery pack and its parts: (i) thermistor (ii) resistor (iii) capacitor (iv) bus bar						1.Battery pack and its parts: (i) thermistor (ii) resistor (iii) capacitor (iv) bus bar			
	2.Cooling system for battery packs including blower, tubes, hoses, pump						2.Cooling system for battery packs including blower, tubes, hoses, pump			
	3.Sensor hybrid vehicle battery voltage						3.Sensor hybrid vehicle battery voltage			
	4.Inverter assembly with converter (Power control unit)						4.Inverter assembly with converter (Power control unit)			
	5. Electric motor and generator for Transaxle assembly						5.Electric motor and generator			
	6.Battery charging system / inlet connectors									

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S. No	Description	PCT Code	Customs Duty%
(1)	(2)	(3)	(4)
1.	Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 75kW	8701.9220 8701.9320	15%
2.	Agricultural Tractors (other than mentioned at S. No. 1 above)	8701.9100, 8701.9400 8701.9500	10%";

Part-VII Miscellaneous Table-A

S. No	DESCRIPTION	PCT CODE	Customs duty (%)
(1)	(2)	(3)	(4)
1	Ostriches	0106.3300	0
2	Live (baby) Fish for breeding in commercial fish farms	0301.9100 0301.9200 0301.9300 0301.9400 0301.9500 0301.9900	0
3	Potatoes	0701.9000	0
4	Tomatoes, fresh or chilled.	0702.0000	0
5	Onions and shallots	0703.1000	0
6	Garlic	0703.2000	0
7	Cauliflowers and headed broccoli	0704.1000	0
8	Peas (Pisumsativum)	0713.1000	0
9	Grams (dry whole)	0713.2010	0

Part-VII Miscellaneous Table-A

S. No	DESCRIPTION	PCT CODE	Customs duty (%)
(1)	(2)	(3)	(4)
1	Ostriches	0106.3300	0
2	Live baby fish and shrimp or prawns (juvenile) for production and breeding in commercial fish farms and hatcheries	0301.9100 0301.9200 0301.9300 0301.9400 0301.9500 0301.9900 0306.3500 0306.3600	0
3	Potatoes	0701.9000	0
4	Tomatoes, fresh or chilled.	0702.0000	0
5	Onions and shallots	0703.1000	0
6	Garlic	0703.2000	0
7	Cauliflowers and headed broccoli	0704.1000	0

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10	Grams split	0713.2020	0	8	Peas (Pisumsativum)	0713.1000	0
11	Other	0713.2090	0	9	Grams (dry whole)	0713.2010	0
12	Beans of the pecies Vignamungo (L.)Hepper or Vignaradiata (L.)Wilczek	0713.3100	0	10	Grams split	0713.2020	0
13	Small red (Adzuki) beans (Phaseolus or vignaangularis)	0713.3200	0	11	Other	0713.2090	0
14	Kidney beans, including white pea beans (Phaseolus vulgaris)	0713.3300	0	12	Beans of the pecies Vignamungo (L.)Hepper or Vignaradiata (L.)Wilczek	0713.3100	0
15	Bambara beans (Vignasubterranea or Voandzeiasubterranea)	0713.3400	0	13	Small red (Adzuki) beans (Phaseolus or vignaangularis)	0713.3200	0
16	Cow peas (Vignaunguiculata)	0713.3500	0	14	Kidney beans, including white pea beans (Phaseolus vulgaris)	0713.3300	0
17	Green beans (dry whole)	0713.3910	0	15	Bambara beans (Vignasubterranea or Voandzeiasubterranea)	0713.3400	0
18	Green beans (split)	0713.3920	0	16	Cow peas (Vignaunguiculata)	0713.3500	0
19	Other	0713.3990	0	17	Green beans (dry whole)	0713.3910	0
20	Dry whole	0713.4010	0	18	Green beans (split)	0713.3920	0
21	Split	0713.4020	0	19	Other	0713.3990	0
22	Broad beans (Viciafaba var. major) and horse beans (Viciafaba var. equina, Viciafabavar.minor)	0713.5000	0	20	Dry whole	0713.4010	0
23	Pigeon peas (Cajanuscajan)	0713.6000	0	21	Split	0713.4020	0
24	Black matpe (dry whole)	0713.9010	0	22	Broad beans (Viciafaba var. major) and horse beans (Viciafaba var. equina, Viciafabavar.minor)	0713.5000	0
25	Mash dry whole	0713.9020	0	23	Pigeon peas (Cajanuscajan)	0713.6000	0
26	Mash split or washed	0713.9030	0	24	Black matpe (dry whole)	0713.9010	0
27	Other	0713.9090	0	25	Mash dry whole	0713.9020	0
28	Pepper seeds for sowing	0904.1130	0	26	Mash split or washed	0713.9030	0
29	Other	0904.1190	0	27	Other	0713.9090	0
30	Cinnamon (Cinnamomumzeylanicum Blume)	0906.1100	0	28	Pepper seeds for sowing	0904.1130	0
31	Other	0906.1900	0	29	Other	0904.1190	0
32	Neither crushed nor ground	0908.1100	0	30	Cinnamon (Cinnamomumzeylanicum Blume)	0906.1100	0
33	Neither crushed nor ground	0908.2100	0	31	Other	0906.1900	0
34	Garnet natural	2513.2020	0	32	Neither crushed nor ground	0908.1100	0
35	J.P.1	2710.1912	0	33	Neither crushed nor ground	0908.2100	0
36	Other jet fuels	2710.1914	0	34	Garnet natural	2513.2020	0
37	Light diesel oil	2710.1921	0	35	J.P.1	2710.1912	0
38	Crude	3102.5010	0	36	Other jet fuels	2710.1914	0
39	Containing nitrates and phosphates	3105.5100	0	37	Light diesel oil	2710.1921	0

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			<p>(c) a retailer whose cumulative electricity bill during the immediately preceding twelve consecutive months exceeds Rupees twelve hundred thousand;</p> <p>(d) a wholesaler-cum-retailer, engaged in bulk import and supply of consumer goods on wholesale basis to the retailers as well as on retail basis to the general body of the consumers;</p> <p>(e) a retailer, whose shop measures one thousand square feet in area or more or two thousand square feet in area or more in the case of retailer of furniture;</p> <p>(f) a retailer who has acquired point of sale for accepting payment through debit or credit cards from banking companies or any other digital payment service provider authorized by State Bank of Pakistan;</p> <p>(g) a retailer whose deductible withholding tax under sections 236G or 236H of the Income Tax Ordinance, 2001(XLIX of 2001) during the immediately preceding twelve consecutive months has exceeded the threshold as may be specified by the Board through notification in the official Gazette; and</p> <p>(ga) a person engaged in supply of articles of jewellery, or parts thereof, of precious metal or of metal clad with precious metal excluding a person whose shop measures three hundred square feet in area or less;</p> <p>(h) any other person or class of persons as prescribed by the Board.</p>	<p>(c) a retailer whose cumulative electricity bill during the immediately preceding twelve consecutive months exceeds Rupees twelve hundred thousand;</p> <p>(d) a wholesaler-cum-retailer, engaged in bulk import and supply of consumer goods on wholesale basis to the retailers as well as on retail basis to the general body of the consumers;</p> <p>(e) Omitted;</p> <p>(f) a retailer who has acquired point of sale for accepting payment through debit or credit cards from banking companies or any other digital payment service provider authorized by State Bank of Pakistan;</p> <p>(g) a retailer whose deductible withholding tax under sections 236G or 236H of the Income Tax Ordinance, 2001(XLIX of 2001) during the immediately preceding twelve consecutive months has exceeded the threshold as may be specified by the Board through notification in the official Gazette; and</p> <p>(ga) Omitted;</p> <p>(h) any other person or class of persons as prescribed by the Board.</p>													
		30 CA	Directorate General of Digital Invoicing and Analysis. --The Directorate General of Digital Invoicing and Analysis shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.	Directorate General of Digital Initiatives. -- The Directorate General of Digital Initiatives shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.	4(2)												
		33 (23)	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Offences</th> <th style="width: 25%;">Penalties</th> <th style="width: 25%;">Section of the Act to which offence has reference</th> </tr> </thead> <tbody> <tr> <td>Any person who manufactures, possesses, transports, distributes, stores or sells cigarette packs with counterfeited tax stamps, banderoles, stickers,</td> <td>(i) Such specified goods shall be liable to outright confiscation. Any person committing the offence shall pay a penalty of twenty-five thousand rupees or one hundred per</td> <td>40C(2)</td> </tr> </tbody> </table>	Offences	Penalties	Section of the Act to which offence has reference	Any person who manufactures, possesses, transports, distributes, stores or sells cigarette packs with counterfeited tax stamps, banderoles, stickers,	(i) Such specified goods shall be liable to outright confiscation. Any person committing the offence shall pay a penalty of twenty-five thousand rupees or one hundred per	40C(2)	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Offences</th> <th style="width: 25%;">Penalties</th> <th style="width: 25%;">Section of the Act to which offence has reference</th> </tr> </thead> <tbody> <tr> <td>Any person who manufactures, possesses, transports, distributes, stores or sells goods or class of goods as specified by the Board under sub-</td> <td>(i) Such specified goods shall be liable to outright confiscation. Any person committing the offence shall pay a penalty of twenty-five thousand rupees or one hundred per</td> <td>40C(2)</td> </tr> </tbody> </table>	Offences	Penalties	Section of the Act to which offence has reference	Any person who manufactures, possesses, transports, distributes, stores or sells goods or class of goods as specified by the Board under sub-	(i) Such specified goods shall be liable to outright confiscation. Any person committing the offence shall pay a penalty of twenty-five thousand rupees or one hundred per	40C(2)	4(3)
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	<p>labels or barcodes or without tax stamps, banderoles, stickers, labels or barcodes</p>	<p>cent of the amount of tax involved, whichever is higher. He shall, further be liable, upon conviction by a Special Judge, to simple imprisonment for a term which may extend to three years, or with additional fine which may extend to an amount equal to the loss of tax involved, or with both. (ii) In case of transport of specified goods with counterfeited tax stamps, banderoles, stickers, labels or barcodes, or without tax stamps, banderoles, stickers, labels or barcodes, permanent seizure of the vehicle used for transportation of non-conforming or counterfeit specified goods; and (iii) In case of repeat sale of specified goods without or with counterfeited, tax stamps, banderoles, stickers, labels or barcodes, the premises used for such sale be</p>		<p>section (1) of section 40C with counterfeited tax stamps, banderoles, stickers, labels or barcodes or without tax stamps, banderoles, stickers, labels or barcodes</p>	<p>cent of the amount of tax involved, whichever is higher. He shall, further be liable, upon conviction by a Special Judge, to simple imprisonment for a term which may extend to three years, or with additional fine which may extend to an amount equal to the loss of tax involved, or with both. (ii) In case of transport of specified goods with counterfeited tax stamps, banderoles, stickers, labels or barcodes, or without tax stamps, banderoles, stickers, labels or barcodes, permanent seizure of the vehicle used for transportation of non-conforming or counterfeit specified goods; and (iii) In case of repeat sale of specified goods without or with counterfeited, tax stamps, banderoles, stickers, labels or barcodes, the premises used for such sale be</p>		
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		sealed for a period not exceeding fifteen days.			sealed for a period not exceeding fifteen days.	
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5TH SCHEDULE TO SALES TAX ACT

		5 th SCHEDULE TO SALES TAX ACT				
				8A	Imports or supplies made by, for or to a qualified investment as specified at Serial No.1 of the First Schedule to the Foreign Investment (Promotion and Protection) Act, 2022 for the period as specified in the Second Schedule to the said Act.	4(4)(a)
			<p>12 The following goods and the raw materials, packing materials, sub-components, components, sub-assemblies and assemblies imported or purchased locally for the manufacture of the said goods, subject to the conditions, limitations and restrictions as prescribed by the Board:--</p> <p>(i) to (ix)</p> <p>(x) ...</p> <p>(xi) ...</p> <p>(xii) ...</p> <p>(xiii) ...</p> <p>(xiv) ...</p> <p>(xv) ...</p> <p>(xi) ...</p> <p>(xvii) Preparations suitable for infants, put up for retail sale not exceeding rupees five hundred per two hundred grams (PCT Heading 1901.1000)</p> <p>(xviii)</p> <p>(xix) omitted.</p> <p>(xx) Colors in sets (PCT heading 3213.1000).</p> <p>(xxi) Writing, drawing and marking inks (PCT heading. 3215.9010 and 3215.9090)</p> <p>(xxii) Erasers (PCT heading 4016.9210 and 4016.9290)</p> <p>(xxiii) Exercise books (PCT heading 4820.2000)</p> <p>(xxiv) Pencil sharpeners (PCT heading 8214.1000)</p> <p>(xxv) Geometry boxes (PCT heading 9017.2000)</p> <p>(xxvi) Pens, ball pens, markers and porous tipped pens (PCT heading 96.08)</p>		<p>12 The following goods and the raw materials, packing materials, sub-components, components, sub-assemblies and assemblies imported or purchased locally for the manufacture of the said goods, subject to the conditions, limitations and restrictions as prescribed by the Board:--</p> <p>(i) to (ix)</p> <p>(x) ...</p> <p>(xi) ...</p> <p>(xii) ...</p> <p>(xiii) ...</p> <p>(xiv) ...</p> <p>(xv) ...</p> <p>(xi) ...</p> <p>(xvii) Preparations suitable for infants, put up for retail sale not exceeding rupees five hundred per two hundred grams (PCT Heading 1901.1000)</p> <p>(xviii)</p> <p>(xix) omitted.</p> <p>(xx) Colors in sets (PCT heading 3213.1000).</p> <p>(xxi) Writing, drawing and marking inks (PCT heading. 3215.9010 and 3215.9090)</p> <p>(xxii) Erasers (PCT heading 4016.9210 and 4016.9290)</p> <p>(xxiii) Exercise books (PCT heading 4820.2000)</p> <p>(xxiv) Pencil sharpeners (PCT heading 8214.1000)</p> <p>(xxv) other drawing, marking out or mathematical calculating instruments (geometry box) (PCT heading 9017.2000).</p> <p>(xxvi) Pens, ball pens, markers and porous tipped pens (PCT</p>	4(4)(b)

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				(xxvii) Pencils including color pencils (PCT heading 96.09)".		heading 96.08) (xxvii) Pencils including color pencils (PCT heading 96.09)".	
		21	Local supplies of raw materials, components, parts and plant and machinery to registered exporters authorized under Export Facilitation Scheme, 2021 notified by the Board with such conditions, limitations and restrictions as specified therein		21	Local commodities raw materials, components, parts and plant and machinery to registered exporters authorized under Export Facilitation Scheme, 2021 notified by the Board with such conditions, limitations and restrictions as specified therein	4(4)(b)
		16	Red chillies excluding those sold in retail packing bearing brand names and trademarks	0904.2110 and 0904.2210	16	Red chillies excluding those sold in under brand names and trademarks	0904.2110 and 0904.2210 4(5)(1)(a)
		17	Ginger excluding those sold in retail packing bearing brand names and trademarks.	09.10	17	Ginger excluding those sold in under brand names and trademarks.	09.10 4(5)(1)(b)
		18	Turmeric excluding those sold in retail packing bearing brand names and trademarks.	0910.3000	18	Turmeric excluding those sold in under brand names and trademarks.	0910.3000 4(5)(1)(c)
		121	Blood Bag CPDA-1 with blood transfusion set pack in aluminium foil with set.	Respective headings	121	Blood Bag CPDA-1 with blood transfusion set pack in aluminium foil with set. Explanation. – For removal of doubt, it is clarified that the blood transfusion sets not packed in aluminum foil imported with blood bags CPDA-1, in corresponding quantity in same consignment are also exempt;	Respective headings 4(5)(1)(d)
		151	(a) Supplies; and (b) imports of plant, machinery, equipment for installation in tribal areas and of industrial inputs by the industries located in the tribal areas, as defined in the Constitution of Islamic Republic of Pakistan,– as made till 30th June, 2023, to which the provisions of the Act or the notifications issued thereunder, would have not applied had Article 247 of the Constitution not been omitted	Respective headings	151	(a) Supplies; and (b) imports of plant, machinery, equipment for installation in tribal areas and of industrial inputs by the industries located in the tribal areas, as defined in the Constitution of Islamic Republic of Pakistan,– as made till 30th June, 2024 , to which the provisions of the Act or the notifications issued thereunder, would have not applied had Article 247 of the Constitution not been omitted	Respective headings 4(5)(1)(e)

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			<p>under the Constitution (Twenty-fifth Amendment) Act, 2018 (XXXVII of 2018):</p> <p>Provided that, in case of imports, the same shall be allowed clearance by the Customs authorities on presentation of a post-dated cheque for the amount of sales tax payable under the Sales Tax Act, 1990, and the same shall be returned to the importer after presentation of a consumption or installation certificate, as the case may be, in respect of goods imported as issued by the Commissioner Inland Revenue having jurisdiction:</p> <p>Provided further that if plant, machinery and equipment, on which exemption is availed under this serial number, is transferred or supplied outside the tribal areas, the tax exempted shall be paid at applicable rate on residual value</p>		<p>under the Constitution (Twenty-fifth Amendment) Act, 2018 (XXXVII of 2018):</p> <p>Provided that, in case of imports, the same shall be allowed clearance by the Customs authorities on presentation of a post-dated cheque for the amount of sales tax payable under the Sales Tax Act, 1990, and the same shall be returned to the importer after presentation of a consumption or installation certificate, as the case may be, in respect of goods imported as issued by the Commissioner Inland Revenue having jurisdiction:</p> <p>Provided further that if plant, machinery and equipment, on which exemption is availed under this serial number, is transferred or supplied outside the tribal areas, the tax exempted shall be paid at applicable rate on residual value</p>		
	152	Supplies of electricity, as made from the day of assent to the Constitution (Twenty-fifth Amendment) Act, 2018, till 30th June, 2023, to all residential and commercial consumers in tribal areas, and to such industries in the tribal areas which were set and started their industrial production before 31st May, 2018, but excluding steel and	Respective headings	152	Supplies of electricity, as made from the day of assent to the Constitution (Twenty-fifth Amendment) Act, 2018, till 30th June, 2024, to all residential and commercial consumers in tribal areas, and to such industries in the tribal areas which were set and started their industrial production before 31st May, 2018, but excluding steel and	Respective headings	4(5)(1)(e)

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TO SALES TAX ACT		the Customs Act, 1969 (IV of 1969)					the Customs Act, 1969 (IV of 1969)					
(1)	(2)	(3)	(4)	(5)		(1)	(2)	(3)	(4)	(5)		
66	Supplies as made from retail outlets as are integrated with Board's computerized system for real-time reporting of sales	Respective Headings	12%	if supplied goods are finished fabric, and locally manufactured finished articles of textile and textile made-ups and leather and artificial leather subject to the condition that they have maintained 4% value addition during the last six months";		66	Supplies as made from retail outlets as are integrated with Board's computerized system for real-time reporting of sales	Respective Headings	15%	if supplied goods are finished fabric, and locally manufactured finished articles of textile and textile made-ups and leather and artificial leather subject to the condition that they have maintained 4% value addition during the last six months";		
S. No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Conditions		S. No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Conditions		4(6)(b)
(1)	(2)	(3)	(4)	(5)		(1)	(2)	(3)	(4)	(5)		
81	Manufacture or import of substances registered as drugs under the Drugs Act, 1976 (XXXI of 1976)	Respective Headings	1%	Subject to the conditions that: (i) Tax charged and deposited by the manufacturer or importer, as the case may be, shall be final discharge of tax in the supply chain (ii) No input tax shall be adjusted by the manufacturer or importer		81	Substances registered as drugs under the Drugs Act, 1976 (XXXI of 1976) and medicaments as are classifiable under chapter 30 of the First Schedule to the Customs Act, 1969 (IV of	Respective Headings	1%	Subject to the conditions that: (i) Tax charged and deposited by the manufacturer or importer, as the case may be, shall be final discharge of tax in the supply chain (ii) No input tax shall be adjusted by the manufacturer or importer		

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					2022.						
			S. No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Conditions				
			(1)	(2)	(3)	(4)	(5)				
			82	Active Pharmaceutical Ingredients, excluding excipients, for manufacture of drugs registered under the Drugs Act, 1976 (XXXI of 1976) or raw materials for the basic manufacture of pharmaceutical active ingredients.	Respective Headings	1%	Subject to the conditions that: (i) DRAP shall certify item-wise requirement of manufacturers of drugs and APIs and in case of import shall furnish all relevant information to Pakistan Customs Computerized System; and (ii) No input tax shall be adjusted by the manufacturer or importer.				
			82	Active Pharmaceutical Ingredients, excluding excipients, for manufacture of drugs registered under the Drugs Act, 1976 (XXXI of 1976) or raw materials for the basic manufacture of pharmaceutical active ingredients.	Respective Headings	1%	Raw materials for the basic manufacture of pharmaceutical active ingredients and for manufacture of pharmaceutical products, provided that in case of import, only such raw materials shall be entitled to exemption which are liable to customs duty not exceeding eleven per cent ad valorem, either under the First Schedule or Fifth Schedule to the Customs Act, 1969 (IV of 1969) or under a notification issued under section 19 thereof. This substitution shall be deemed to have been made from the 1st day of July, 2022.				4(6)(b)

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INCOME TAX ORD.	2(29)	<p>“income” includes any amount chargeable to tax under this Ordinance, any amount subject to collection or deduction of tax under section 148, 150, 152(1), 153, 154, 156, 156A, 233, sub-section (5) of section 234 and any amount treated as income under any provision of this Ordinance and any loss of income</p>	<p>“income” includes any amount chargeable to tax under this Ordinance, any amount subject to collection or deduction of tax under section 148, 150, 152(1), 153, 154, 156, 156A, 233, sub-section (5) of section 234, 236Z and any amount treated as income under any provision of this Ordinance and any loss of income</p>	6(1)(a)
	41	<p>“permanent establishment” in relation to a person, means a fixed place of business through which the business of the person is wholly or partly carried on, and includes –</p> <p>(a) a place of management, branch, office, factory or workshop, premises for soliciting orders, warehouse, permanent sales exhibition or sales outlet, other than a liaison office except where the office engages in the negotiation of contracts (other than contracts of purchase);</p> <p>(b) a mine, oil or gas well, quarry or any other place of extraction of natural resources;</p> <p>(ba) an agricultural, pastoral or forestry property;</p> <p>(c) a building site, a construction, assembly or installation project or supervisory activities connected with such site or project but only where such site, project and its connected supervisory activities continue for a period or periods aggregating more than ninety days within any twelve-months period ;</p> <p>(d) the furnishing of services, including consultancy services, by any person through employees or other personnel engaged by the person for such purpose;</p> <p>(e) a person acting in Pakistan on behalf of the person (hereinafter referred to as the “agent”), other than an agent of independent status acting in the ordinary course of business as such, if the agent –</p> <p>(i) has and habitually exercises an authority to conclude contracts on behalf of the other person or habitually concludes contracts or habitually plays the principal role leading to the conclusion of contracts that are routinely concluded without material modification by the person and these contracts are—</p> <p>(a) in the name of the person; or</p> <p>(b) for the transfer of the ownership of or for the granting of the right to use property owned by that enterprise or that the enterprise has the right to use; or</p> <p>(c) for the provision of services by that person; or</p> <p>(ii) has no such authority, but habitually maintains a stock-in-trade or other merchandise from which the agent regularly delivers goods or merchandise on behalf of the other person; or</p>	<p>“permanent establishment” in relation to a person, means a [omitted] place of business through which the business of the person is wholly or partly carried on, and includes –</p> <p>(a) a place of management, branch, office, factory or workshop, premises for soliciting orders, warehouse, permanent sales exhibition or sales outlet, other than a liaison office except where the office engages in the negotiation of contracts (other than contracts of purchase);</p> <p>(b) a mine, oil or gas well, quarry or any other place of extraction of natural resources;</p> <p>(ba) an agricultural, pastoral or forestry property;</p> <p>(c) a building site, a construction, assembly or installation project or supervisory activities connected with such site or project but only where such site, project and its connected supervisory activities continue for a period or periods aggregating more than ninety days within any twelve-months period ;</p> <p>(d) the furnishing of services, including consultancy services, by any person or entity through employees or other personnel engaged by the person for such purpose;</p> <p>(e) a person acting in Pakistan on behalf of the person (hereinafter referred to as the “agent”), other than an agent of independent status acting in the ordinary course of business as such, if the agent –</p> <p>(i) has and habitually exercises an authority to conclude contracts on behalf of the other person or habitually concludes contracts or habitually plays the principal role leading to the conclusion of contracts that are routinely concluded without material modification by the person and these contracts are—</p> <p>(a) in the name of the person; or</p> <p>(b) for the transfer of the ownership of or for the granting of the right to use property owned by that enterprise or that the enterprise has the right to use; or</p> <p>(c) for the provision of services by that person; or</p> <p>(ii) has no such authority, but habitually maintains a stock-in-trade or other merchandise from which the agent regularly delivers goods or merchandise on behalf of the other person; or</p>	6(1)(b)(i) 6(1)(b)(ii)

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		<p>Explanation.—For removal of doubt, it is clarified that an agent of independent status acting in the ordinary course of business does not include a person acting exclusively or almost exclusively on behalf of the person to which it is an associate; or</p> <p>(f) any substantial equipment installed, or other asset or property capable of activity giving rise to income;</p> <p>(g) a fixed place of business that is used or maintained by a person if the person or an associate of a person carries on business at that place or at another place in Pakistan and—</p> <p>(i) that place or other place constitutes a permanent establishment of the person or an associate of the person under this sub-clause; or</p> <p>(ii) business carried on by the person or an associate of the person at the same place or at more than one place constitute complementary functions that are part of a cohesive business operation.</p> <p>Explanation.—For the removal of doubt, it is clarified that—</p> <p>(A) the term ”cohesive business operation” includes an overall arrangement for the supply of goods, installation, construction, assembly, commission, guarantees or supervisory activities and all or principal activities are undertaken or performed either by the person or the associates of the person; and</p> <p>(B) supply of goods include the goods imported in the name of the associate or any other person, whether or not the title to the goods passes outside Pakistan.</p>	<p>Explanation.—For removal of doubt, it is clarified that an agent of independent status acting in the ordinary course of business does not include a person acting exclusively or almost exclusively on behalf of the person to which it is an associate; or</p> <p>(f) any substantial equipment installed, or other asset or property capable of activity giving rise to income;</p> <p>(g) a [omitted] place of business that is used or maintained by a person if the person or an associate of a person carries on business at that place or at another place in Pakistan and—</p> <p>(i) that place or other place constitutes a permanent establishment of the person or an associate of the person under this sub-clause; or</p> <p>(ii) business carried on by the person or an associate of the person at the same place or at more than one place constitute complementary functions that are part of a cohesive business operation.</p> <p>Explanation.—For the removal of doubt, it is clarified that—</p> <p>(A) the term ”cohesive business operation” includes an overall arrangement for the supply of goods, installation, construction, assembly, commission, guarantees or supervisory activities and all or principal activities are undertaken or performed either by the person or the associates of the person; and</p> <p>(B) supply of goods include the goods imported in the name of the associate or any other person, whether or not the title to the goods passes outside Pakistan.</p>	
	59A	<p>“small and medium enterprise” means a person who is engaged in manufacturing as defined in clause (iv) of sub-section (7) of section 153 of the Ordinance and his business turnover in a tax year does not exceed two hundred and fifty million rupees:</p> <p>Provided that if annual business turnover of a small and medium enterprise exceeds two hundred and fifty million rupees, it shall not qualify as small and medium enterprise in the tax year in which annual turnover exceeds that turnover or any subsequent tax year.</p>	<p>small and medium enterprise” means a person whose business turnover in a tax year does not exceed eight hundred million rupees and who is engaged in –</p> <p>(i) manufacturing as defined in clause (iv) of sub-section (7) of section 153 of the Ordinance; or</p> <p>(ii) providing or rendering IT services or IT enabled services as defined in clauses (30AD) and (30AE) of section 2:</p> <p>Provided that if annual business turnover of a small and medium enterprise exceeds eight hundred million rupees, it shall not qualify as small and medium enterprise in the tax year in which annual turnover exceeds that turnover or any subsequent tax year.</p>	6(1)(c)
	154	<p>Exports. — (1) Every authorised dealer in foreign exchange shall, at the time of realisation of foreign exchange proceeds on account of the export of goods by an exporter, deduct tax from the proceeds at the rate specified in Division IV of Part III of the First Schedule.</p>	<p>Exports. — (1) Every authorised dealer in foreign exchange shall, at the time of realisation of foreign exchange proceeds on account of the export of goods by an exporter, deduct tax from the proceeds at the rate specified in Division IV of Part III of the First Schedule.</p>	6(13)

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		<p>(3) Every banking company shall, at the time of realisation of the proceeds on account of a sale of goods to an exporter under an inland back-to-back letter of credit or any other arrangement as prescribed by the Board, deduct tax from the amount of the proceeds at the rate specified in Division IV of Part III of the First Schedule.</p> <p>(3A) The Export Processing Zone Authority established under the Export Processing Zone Authority Ordinance, 1980 (VI of 1980), shall at the time of export of goods by an industrial undertaking located in the areas declared by the Federal Government to be a Zone within the meaning of the aforesaid Ordinance, collect tax at the rate specified in Division IV of Part III of the First Schedule.</p> <p>(3B) Every direct exporter and an export house registered under the Duty and Tax Remission for Exports Rules, 2001 provided in Sub-Chapter 7 of Chapter XII of the Customs Rules, 2001 shall, at the time of making payment for a firm contract to an indirect exporter defined under the said rules, deduct tax at the rates specified in Division IV of Part III of the First Schedule.</p> <p>(3C) The Collector of Customs at the time of clearing of goods exported shall collect tax from the gross value of such goods at the rate specified in Division IV of Part III of the First Schedule.</p> <p>(4) The tax deductible under this section shall be a final tax on the income arising from the transactions referred to in this section.</p> <p>(5) The provisions of sub-section (4) shall not apply to a person who opts not to be subject to final taxation: Provided that this sub-section shall be applicable from tax year 2015 and the option shall be exercised every year at the time of filing of return under section 114: Provided further that the tax deducted under this sub-section shall be minimum tax.</p>	<p>(3) Every banking company shall, at the time of realisation of the proceeds on account of a sale of goods to an exporter under an inland back-to-back letter of credit or any other arrangement as prescribed by the Board, deduct tax from the amount of the proceeds at the rate specified in Division IV of Part III of the First Schedule.</p> <p>(3A) The Export Processing Zone Authority established under the Export Processing Zone Authority Ordinance, 1980 (VI of 1980), shall at the time of export of goods by an industrial undertaking located in the areas declared by the Federal Government to be a Zone within the meaning of the aforesaid Ordinance, collect tax at the rate specified in Division IV of Part III of the First Schedule.</p> <p>(3B) Every direct exporter and an export house registered under the Duty and Tax Remission for Exports Rules, 2001 provided in Sub-Chapter 7 of Chapter XII of the Customs Rules, 2001 and Export Facilitation Scheme, 2021 shall, at the time of making payment for a firm contract to an indirect exporter defined under the said rules, deduct tax at the rates specified in Division IV of Part III of the First Schedule.</p> <p>(3C) The Collector of Customs at the time of clearing of goods exported shall collect tax from the gross value of such goods at the rate specified in Division IV of Part III of the First Schedule.</p> <p>(4) The tax deductible under this section shall be a final tax on the income arising from the transactions referred to in this section.</p> <p>(5) The provisions of sub-section (4) shall not apply to a person who opts not to be subject to final taxation: Provided that this sub-section shall be applicable from tax year 2015 and the option shall be exercised every year at the time of filing of return under section 114: Provided further that the tax deducted under this sub-section shall be minimum tax.</p>	
	154A	<p>Export of Services.—</p> <p>(1) Every authorized dealer in foreign exchange shall, at the time of realization of foreign exchange proceeds on account of the following, deduct tax from the proceeds at the rates specified in Division IVA of Part III of the First Schedule –</p> <p>(a) exports of computer software or IT services or IT enabled services where the exporter is registered with and duly certified by the Pakistan Software Export Board (PSEB).;</p> <p>(b) services or technical services rendered outside Pakistan or exported from Pakistan;</p>	<p>Export of Services.—</p> <p>(1) Every authorized dealer in foreign exchange shall, at the time of realization of foreign exchange proceeds on account of the following, deduct tax from the proceeds at the rates specified in Division IVA of Part III of the First Schedule –</p> <p>(a) exports of computer software or IT services or IT enabled services where the exporter is registered with and duly certified by the Pakistan Software Export Board (PSEB).;</p> <p>(b) services or technical services rendered outside Pakistan or exported from Pakistan;</p>	6(14)

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		<p>(c) royalty, commission or fees derived by a resident company from a foreign enterprise in consideration for the use outside Pakistan of any patent, invention, model, design, secret process or formula or similar property right, or information concerning industrial, commercial or scientific knowledge, experience or skill made available or provided to such enterprise;</p> <p>(d) construction contracts executed outside Pakistan:</p> <p>(da) foreign commission due to an indenting commission agent;</p> <p>(e) other services rendered outside Pakistan as notified by the Board from time to time;</p> <p>(2) The tax deductible under this section shall be a final tax on the income arising from the transactions referred to in this section, upon fulfilment of the following conditions –</p> <p>(a) return has been filed;</p> <p>(b) withholding tax statements for the relevant tax year have been filed if required under the Ordinance; and</p> <p>(b) sales tax returns under Federal or Provincial laws have been filed, if required under the law;</p> <p>(d) no credit for foreign taxes paid shall be allowed.</p> <p>(3) The provisions of sub-section (2) shall not apply to a person who does not fulfill the specified conditions or who opts not to be subject to final taxation: Provided that the option shall be exercised every year at the time of filing of return under section 114.</p> <p>(5) The Board in consultation with State Bank of Pakistan shall prescribe mode, manner and procedure of payment of tax under this section.</p> <p>(6) The Board shall have power to include or exclude certain services for applicability of provisions of this section.</p>	<p>(c) royalty, commission or fees derived by a resident company from a foreign enterprise in consideration for the use outside Pakistan of any patent, invention, model, design, secret process or formula or similar property right, or information concerning industrial, commercial or scientific knowledge, experience or skill made available or provided to such enterprise;</p> <p>(d) construction contracts executed outside Pakistan:</p> <p>(da) foreign commission due to an indenting commission agent;</p> <p>(e) other services rendered outside Pakistan as notified by the Board from time to time;</p> <p>(2) The tax deductible under this section shall be a final tax on the income arising from the transactions referred to in this section, upon fulfilment of the following conditions –</p> <p>(a) return has been filed;</p> <p>(b) withholding tax statements for the relevant tax year have been filed if required under the Ordinance; and</p> <p>(c) sales tax returns under Federal or Provincial laws have been filed, if required under the law: Provided that this condition shall not apply in case of an exporter mentioned in clause (a) of sub-section (1) of this section.</p> <p>(d) no credit for foreign taxes paid shall be allowed.</p> <p>(3) The provisions of sub-section (2) shall not apply to a person who does not fulfill the specified conditions or who opts not to be subject to final taxation: Provided that the option shall be exercised every year at the time of filing of return under section 114.</p> <p>(5) The Board in consultation with State Bank of Pakistan shall prescribe mode, manner and procedure of payment of tax under this section.</p> <p>(6) The Board shall have power to include or exclude certain services for applicability of provisions of this section.</p>	
	231AB		<p>Advance tax on cash withdrawal. —</p> <p>(1) Every banking company shall deduct advance adjustable tax at the rate of 0.6% of the cash withdrawal from a person whose name is not appearing in the active taxpayers' list on the sum total of the payments for cash withdrawal in a day, exceeding fifty thousand rupees.</p> <p>Explanation. – For removal of doubt, it is clarified that the said fifty thousand rupees shall be aggregate cash withdrawals in a single day.</p>	6(19)
	231C		<p>Advance tax on foreign domestic workers. –</p>	6(20)

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				<p>(1) Any authority issuing or renewing domestic aide visa to any foreign national as a domestic worker at the time of issuing or renewing such visa shall collect from the agency, sponsor or the person as the case may be, employing the services of such foreign national a tax of two hundred thousand rupees.</p> <p>(2) The tax collected or collectible under this section shall be adjustable advance tax for the tax year to which it relates on the income of such agency, sponsor or a person, as the case may be, employing the services of such foreign national.</p>	
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PART-II TO SCHEDULE-1 TO INCOME TAX ORDINANCE

		PART-II TO INCOME TAX ORD.	PART II RATES OF ADVANCE TAX See Division II of Part V of Chapter X	PART II RATES OF ADVANCE TAX See Division II of Part V of Chapter X	6(23)(B)
			The rate of advance tax to be collected by the Collector of Customs under section 148 shall be-	The rate of advance tax to be collected by the Collector of Customs under section 148 shall be-	

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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 and 3.5% of the import value as increased by customs duty, Sales tax and federal excise duty in case of commercial importer
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 the 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%:

(c) in case of importers of CKD kits of electric vehicles for small cars or SUVs with 50 kwh battery or below and LCVs with 150 kwh

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 and 3.5% of the import value as increased by customs duty, Sales tax and federal excise duty in case of commercial importer
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 and 6% of the import value as increased by customs duty sales tax and federal excise duty in case of a commercial importer’;

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

(a) in the 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%;

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battery or below shall be one percent:

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
2	Exceeding 30 and up to	100	0
3	Exceeding 100 and up to	930	0
4	Exceeding 200 and up to	970	0
5	Exceeding 350 and up to	5000	3000
6	Exceeding 500	11,500	5,200

(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%:

(c) in case of importers of CKD kits of electric vehicles for small cars or SUVs with 50 kwh battery or below and LCVs with 150 kwh battery or below shall be one percent:

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
2	Exceeding 30 and up to	100	0
3	Exceeding 100 and up to	930	0
4	Exceeding 200 and up to	970	0
5	Exceeding 350 and up to	5000	3000
6	Exceeding 500	11,500	5,200

PART-III TO SCHEDULE-1 TO INCOME TAX ORDINANCE

**PART-III
DIVISION-
II**

**PART III
Division II
Payments to non-residents**

- (1) The rate of tax to be deducted from a payment referred to in subsection (1A) of section 152 shall be 7% of the gross amount payables.
- (1A) The rate of tax to be deducted from payments referred to in sub-

**PART III
Division II
Payments to non-residents**

- (1) The rate of tax to be deducted from a payment referred to in subsection (1A) of section 152 shall be 7% of the gross amount payables.
- (1A) The rate of tax to be deducted from payments referred to in sub-

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		<p>section (1AA) of section 152, shall be 5% of the gross amount paid.</p> <p>(2) The rate of tax to be deducted under sub-section (2) of section 152 shall be 20% of the gross amount paid.</p> <p>(3) The rate of tax to be deducted under sub-section (1AAA) of section 152, shall be 10% of the gross amount paid.</p> <p>(3A) The rate of tax to be deducted under sub-sections (1D) and (1DA) of section 152 shall be 10% of the amount of capital gain.</p> <p>(4) The rate of tax to be deducted from a payment referred to in clause (a) of sub-section (2A) of section 152 shall be—</p> <p style="padding-left: 20px;">(i) in case of a company, 4% of the gross amount payable; and</p> <p style="padding-left: 20px;">(ii) in any other case, 4.5% of the gross amount payable</p> <p>(5) The rate of tax to be deducted from a payment referred to in clause (b) of sub-section (2A) of section 152 shall be—</p> <p style="padding-left: 20px;">(i) 3% of the gross amount payable, in the cases of transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, security guard services, software development services, IT services and IT enabled services as defined in section, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services, car rental services, building maintenance services, services rendered of Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited inspection and certification, testing and training services, oilfield services;</p> <p style="padding-left: 20px;">(ii) in cases other than sub-paragraph (i),—</p> <p style="padding-left: 40px;">(a) in case of a company, 8% of the gross amount payable; and</p> <p style="padding-left: 40px;">(b) in any other case, 10% of the gross amount payable,;</p> <p>(6) The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (2A) of section 152 shall be,—</p> <p style="padding-left: 20px;">(i) 10% of the gross amount payable in case of sportspersons;</p> <p style="padding-left: 20px;">(ii) 7% of the gross amount payable.</p>	<p>section (1AA) of section 152, shall be 5% of the gross amount paid.</p> <p>(2) The rate of tax to be deducted under sub-section (2) of section 152 shall be 20% of the gross amount paid.</p> <p>(3) The rate of tax to be deducted under sub-section (1AAA) of section 152, shall be 10% of the gross amount paid.</p> <p>(3A) The rate of tax to be deducted under sub-sections (1D) and (1DA) of section 152 shall be 10% of the amount of capital gain.</p> <p>(4) The rate of tax to be deducted from a payment referred to in clause (a) of sub-section (2A) of section 152 shall be—</p> <p style="padding-left: 20px;">(i) in case of a company, 5% of the gross amount payable; and</p> <p style="padding-left: 20px;">(ii) in any other case, 5.5% of the gross amount payable</p> <p>(5) The rate of tax to be deducted from a payment referred to in clause (b) of sub-section (2A) of section 152 shall be—</p> <p style="padding-left: 20px;">(i) 4% of the gross amount payable, in the cases of transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, security guard services, software development services, IT services and IT enabled services as defined in section, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services, car rental services, building maintenance services, services rendered of Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited inspection and certification, testing and training services, oilfield services;</p> <p style="padding-left: 20px;">(ii) in cases other than sub-paragraph (i),—</p> <p style="padding-left: 40px;">(a) in case of a company, 9% of the gross amount payable; and</p> <p style="padding-left: 40px;">(b) in any other case, 11% of the gross amount payable,;</p> <p>(6) The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (2A) of section 152 shall be,—</p> <p style="padding-left: 20px;">(i) 10% of the gross amount payable in case of sportspersons;</p> <p style="padding-left: 20px;">(ii) 8% of the gross amount payable.</p>	
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PART-III DIVISION-III TO SCHEDULE-1

	PART-III DIVISION- III	PART III Division III Payments for Goods or Services	PART III Division III Payments for Goods or Services	6(23)(C)(2)
		<p>(1) The rate of tax to be deducted from a payment referred to in clause (a) of sub-section (1) of section 153 shall be –</p> <p style="padding-left: 20px;">(a) in the case of the sale of rice, cotton seed or edible oils, 1.5% of the gross amount payable; or:</p> <p style="padding-left: 20px;">Explanation.— For removal of doubt, it is clarified that “cotton seed and edible oils” means cotton seed oil and edible oils;</p> <p style="padding-left: 20px;">(b) in the case of sale of goods including toll manufacturing,—</p> <p style="padding-left: 40px;">(i) in case of a company, 4% of the gross amount payable,; and</p> <p style="padding-left: 40px;">(ii) in any other case, 4.5% of the gross amount payable,</p> <p>(2) The rate of tax to be deducted from a payment referred to in clause (b) of sub-section (1) of section 153 shall be —</p> <p style="padding-left: 20px;">(i) 3% of the gross amount payable, in the cases of transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, security guard services, software development services, IT services and IT enabled services as defined in section 2, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services including architectural services, warehousing services, services rendered by asset management companies, data services provided under license issued by the Pakistan Telecommunication Authority, telecommunication infrastructure (tower) services, car rental services, building maintenance services, services rendered by Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited, inspection, certification, testing and training services, oilfield services, telecommunication services, collateral management services, travel and tour services , REIT</p>	<p>(1) The rate of tax to be deducted from a payment referred to in clause (a) of sub-section (1) of section 153 shall be –</p> <p style="padding-left: 20px;">(a) in the case of the sale of rice, cotton seed or edible oils, 1.5% of the gross amount payable; or:</p> <p style="padding-left: 20px;">Explanation.— For removal of doubt, it is clarified that “cotton seed and edible oils” means cotton seed oil and edible oils;</p> <p style="padding-left: 20px;">(b) in the case of sale of goods including toll manufacturing,—</p> <p style="padding-left: 40px;">(i) in case of a company, 4.5% of the gross amount payable,; and</p> <p style="padding-left: 40px;">(ii) in any other case, 5.5% of the gross amount payable,</p> <p>(2) The rate of tax to be deducted from a payment referred to in clause (b) of sub-section (1) of section 153 shall be —</p> <p style="padding-left: 20px;">(i) 4% of the gross amount payable, in the cases of transport services, freight forwarding services, air cargo services, courier services, manpower outsourcing services, hotel services, security guard services, software development services, IT services and IT enabled services as defined in section 2, tracking services, advertising services (other than by print or electronic media), share registrar services, engineering services including architectural services, warehousing services, services rendered by asset management companies, data services provided under license issued by the Pakistan Telecommunication Authority, telecommunication infrastructure (tower) services, car rental services, building maintenance services, services rendered by Pakistan Stock Exchange Limited and Pakistan Mercantile Exchange Limited, inspection, certification, testing and training services, oilfield services, telecommunication services, collateral management services, travel and tour services , REIT</p>	

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		<p style="text-align: center;">management services, services rendered by National Clearing Company of Pakistan Limited.</p> <p>Explanation:—The tax rate under this subparagraph shall be applicable only to a service provider whose services are subjected to withholding tax on gross receipts and the service provider has not agitated taxation of gross receipts before any court of law;</p> <p>(ii) in case of rendering of or providing of services other than sub-clause (i),-</p> <p style="padding-left: 20px;">(a) in case of a company, 8% of the gross amount payable;</p> <p style="padding-left: 20px;">(b) in any other case, 10% of the gross amount payable; and</p> <p style="padding-left: 20px;">(c) in respect of persons making payments to electronic and print media for advertising services, 1.5% of the gross amount payable.</p> <p>(3) The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (1) of section 153 shall be -</p> <p style="padding-left: 20px;">(i) 10% of the gross amount payable in case of sportspersons;</p> <p style="padding-left: 20px;">(ii) in case of a company, 6.5% of the gross amount payable; and</p> <p style="padding-left: 20px;">(iii) in any other case, 7% of the gross amount payable</p>	<p style="text-align: center;">management services, services rendered by National Clearing Company of Pakistan Limited.</p> <p>Explanation:—The tax rate under this subparagraph shall be applicable only to a service provider whose services are subjected to withholding tax on gross receipts and the service provider has not agitated taxation of gross receipts before any court of law;</p> <p>(ii) in case of rendering of or providing of services other than sub-clause (i),-</p> <p style="padding-left: 20px;">(a) in case of a company, 9% of the gross amount payable;</p> <p style="padding-left: 20px;">(b) in any other case, 11% of the gross amount payable; and</p> <p style="padding-left: 20px;">(c) in respect of persons making payments to electronic and print media for advertising services, 1.5% of the gross amount payable.</p> <p>(3) The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (1) of section 153 shall be -</p> <p style="padding-left: 20px;">(i) 10% of the gross amount payable in case of sportspersons;</p> <p style="padding-left: 20px;">(ii) in case of a company, 7.5% of the gross amount payable; and</p> <p style="padding-left: 20px;">(iii) in any other case, 8% of the gross amount payable</p>	
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PART-III DIVISION-IVA TO SCHEDULE-I TO INCOME TAX ORDINANCE

	PART-III DIVISION- IVA	PART III DIVISION IVA Export of Services	PART III DIVISION IVA Export of Services	6(23)(C)(3)																		
		The rate of tax to be deducted under section 154A shall be:-	The rate of tax to be deducted under section 154A shall be:-																			
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">S.No</th> <th style="width: 60%;">Types of Receipts</th> <th style="width: 30%;">Rate of Tax</th> </tr> <tr> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Export proceeds of Computer software or IT services or IT Enabled services by persons registered with Pakistan Software Export Board</td> <td style="text-align: center;">0.25% of proceeds</td> </tr> </tbody> </table>	S.No	Types of Receipts	Rate of Tax	(1)	(2)	(3)	1	Export proceeds of Computer software or IT services or IT Enabled services by persons registered with Pakistan Software Export Board	0.25% of proceeds	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">S.No</th> <th style="width: 60%;">Types of Receipts</th> <th style="width: 30%;">Rate of Tax</th> </tr> <tr> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Export proceeds of Computer software or IT services or IT Enabled services by persons registered with Pakistan Software Export Board</td> <td style="text-align: center;">0.25% of proceeds for tax years 2024 up to tax year 2026</td> </tr> </tbody> </table>	S.No	Types of Receipts	Rate of Tax	(1)	(2)	(3)	1	Export proceeds of Computer software or IT services or IT Enabled services by persons registered with Pakistan Software Export Board	0.25% of proceeds for tax years 2024 up to tax year 2026	
S.No	Types of Receipts	Rate of Tax																				
(1)	(2)	(3)																				
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(1)	(2)	(3)																				
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		2	Any other case	1% of proceeds	2	Any other case	1% of proceeds
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PART-IV DIVISION XXVII TO SCHEDUL-1 TO INCOME TAX ORDINANCE

			PART IV DIVISION XXVII Advance tax on amount remitted abroad through credit, debit or prepaid cards The rate of tax to be deducted under section 236Y shall be 1% of the gross amount remitted abroad.	PART IV DIVISION XXVII Advance tax on amount remitted abroad through credit, debit or prepaid cards The rate of tax to be deducted under section 236Y shall be 5% of the gross amount remitted abroad.	6(23)(D)
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PART-IV TO SHCHEDULE-2 TO INCOME TAX ORDINANCE

		123		2ND SCHEDULE PART IV The provisions of section 148 shall for a period of three months from the 1st day of December, 2022 not apply to goods required and imported for relief operation for flood affectees, duly certified by the National Disaster Management Authority or the Provincial Disaster Management Authority.	6(24)(C)(iii)
		124		2ND SCHEDULE PART IV The provisions of section 148 shall not apply to tomato (PCT heading 0702.0000) and onion (PCT heading 0703.1000) imported till the 31 st day of December, 2022.";	6(24)(C)(iii)

FEDERAL EXCISE ACT

	FEDERAL EXCISE ACT	3	Duties specified in the First Schedule to be levied.— (1) Subject to the provisions of this Act and rules made there under, there shall be levied and collected in such manner as may be prescribed duties of excise on,— (a) goods produced or manufactured in Pakistan; (b) goods imported into Pakistan, irrespective of their final	Duties specified in the First Schedule to be levied.— (1) Subject to the provisions of this Act and rules made there under, there shall be levied and collected in such manner as may be prescribed duties of excise on,— (a) goods produced or manufactured in Pakistan; (b) goods imported into Pakistan, irrespective of their final	7(1)
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		<p>(c) destination in territories of Pakistan; such goods as the Federal Government may, by notification in the official Gazette, specify, as are produced or manufactured in the non-tariff areas and are brought to the tariff areas for sale or consumption therein; and</p> <p>(d) services provided in Pakistan including the services originated outside but rendered in Pakistan; at the rate of fifteen per cent ad valorem except the goods and services specified in the First Schedule, which shall be charged to Federal excise duty as, and at the rates, set-forth therein.</p> <p>(2) Duty in respect of goods imported into Pakistan shall be levied and collected in the same manner and at the same time as if it were a duty of customs payable under the Customs Act, 1969 (IV of 1969), and the provisions of the said Act including section 31A thereof shall apply.</p> <p>(3) The Board may, by notification in the official Gazette, in lieu of levying and collecting under sub-section (1) duties of excise on goods and services, as the case may be, levy and collect duties,—</p> <p>(a) on the production capacity of plants, machinery, undertakings, establishments or installations producing or manufacturing such goods; or</p> <p>(b) on fixed basis, as it may deem fit, on any goods or class of goods or on any services or class of services, payable by any establishment or undertaking producing or manufacturing such goods or providing or rendering such services.</p> <p>(3A) Subject to the provision of sub-section (3) of section 6 or any notification issued there under, where excisable goods and services are supplied to a person who has not obtained registration number, the Federal Government may, by notification in the official Gazette, charge, levy and collect, on the excisable goods and services specified in that notification, a further duty at the rate of two percent of the value in addition to the rate specified in sub-sections (1), (3), (4) and (5) of this section.</p> <p>(4) Without prejudice to other provisions of this Act, the Federal Government may levy and collect duty on any class or classes of</p>	<p>(c) destination in territories of Pakistan; such goods as the Federal Government may, by notification in the official Gazette, specify, as are produced or manufactured in the non-tariff areas and are brought to the tariff areas for sale or consumption therein; [omitted]</p> <p>(d) services provided in Pakistan including the services originated outside but rendered in Pakistan; at the rate of fifteen per cent ad valorem except the goods and services specified in the First Schedule, which shall be charged to Federal excise duty as, and at the rates, set-forth therein [; and]</p> <p>(e) any item specified in the First Schedule.</p> <p>(2) Duty in respect of goods imported into Pakistan shall be levied and collected in the same manner and at the same time as if it were a duty of customs payable under the Customs Act, 1969 (IV of 1969), and the provisions of the said Act including section 31A thereof shall apply.</p> <p>(3) The Board may, by notification in the official Gazette, in lieu of levying and collecting under sub-section (1) duties of excise on goods and services, as the case may be, levy and collect duties,—</p> <p>(a) on the production capacity of plants, machinery, undertakings, establishments or installations producing or manufacturing such goods; or</p> <p>(b) on fixed basis, as it may deem fit, on any goods or class of goods or on any services or class of services, payable by any establishment or undertaking producing or manufacturing such goods or providing or rendering such services.</p> <p>(3A) Subject to the provision of sub-section (3) of section 6 or any notification issued there under, where excisable goods and services are supplied to a person who has not obtained registration number, the Federal Government may, by notification in the official Gazette, charge, levy and collect, on the excisable goods and services specified in that notification, a further duty at the rate of two percent of the value in addition to the rate specified in sub-sections (1), (3), (4) and (5) of this section.</p>	
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			<p>goods or services by notification in the official Gazette at such higher or lower rate or rates as may be specified in such notification.</p> <p>(5) The liability to pay duty shall be—</p> <p>(a) in case of goods produced or manufactured in Pakistan, of the person manufacturing or producing such goods;</p> <p>(b) in case of goods imported into Pakistan, of the person importing such goods;</p> <p>(c) in case of services provided or rendered in Pakistan, of the person providing or rendering such service ,provided where services are rendered by the person out of Pakistan, the recipient of such service in Pakistan shall be liable to pay duty; and</p> <p>(d) in case of goods produced or manufactured in non-tariff areas and brought to tariff areas for sale or consumption therein, of the person bringing or causing to bring such goods to tariff areas.</p> <p>(5A) In respect of goods, specified in the Fourth Schedule, the minimum production for a month shall be determined on the basis of a single or more inputs as consumed in the production process as per criterion specified in the Fourth Schedule and if minimum production so determined exceeds the actual supplies for the month, such minimum production shall be treated as quantity supplied during the month and the liability to pay duty shall be discharged accordingly.</p> <p>Explanation.— Subject to sub-section (1), for the purpose of this section, “goods” means the goods specified in CHAPTERS 1 TO 97 and “services” means the services specified in CHAPTER 98 of the First Schedule to the Customs Act, 1969 (IV of 1969).</p>	<p>(4) Without prejudice to other provisions of this Act, the Federal Government may levy and collect duty on any class or classes of goods or services by notification in the official Gazette at such higher or lower rate or rates as may be specified in such notification.</p> <p>(5) The liability to pay duty shall be—</p> <p>(a) in case of goods produced or manufactured in Pakistan, of the person manufacturing or producing such goods;</p> <p>(b) in case of goods imported into Pakistan, of the person importing such goods;</p> <p>(c) in case of services provided or rendered in Pakistan, of the person providing or rendering such service ,provided where services are rendered by the person out of Pakistan, the recipient of such service in Pakistan shall be liable to pay duty; and</p> <p>(d) in case of goods produced or manufactured in non-tariff areas and brought to tariff areas for sale or consumption therein, of the person bringing or causing to bring such goods to tariff areas.</p> <p>(5A) In respect of goods, specified in the Fourth Schedule, the minimum production for a month shall be determined on the basis of a single or more inputs as consumed in the production process as per criterion specified in the Fourth Schedule and if minimum production so determined exceeds the actual supplies for the month, such minimum production shall be treated as quantity supplied during the month and the liability to pay duty shall be discharged accordingly.</p> <p>Explanation.— Subject to sub-section (1), for the purpose of this section, “goods” means the goods specified in CHAPTERS 1 TO 97 and “services” means the services specified in CHAPTER 98 of the First Schedule to the Customs Act, 1969 (IV of 1969).</p>													
	1 ST SCHEDULE			<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="color: red;">S.No.</th> <th style="color: red;">Description of Goods</th> <th style="color: red;">Heading/ sub- heading Number</th> <th style="color: red;">Rate of Duty</th> </tr> <tr> <th style="color: red;">Col. (1)</th> <th style="color: red;">Col. (2)</th> <th style="color: red;">Col. (3)</th> <th style="color: red;">Col. (4)</th> </tr> </thead> <tbody> <tr> <td style="color: red;">60</td> <td style="color: red;">Energy inefficient fans both locally manufactured and</td> <td style="color: red;">Respective heading</td> <td style="color: red;">Rupees two</td> </tr> </tbody> </table>	S.No.	Description of Goods	Heading/ sub- heading Number	Rate of Duty	Col. (1)	Col. (2)	Col. (3)	Col. (4)	60	Energy inefficient fans both locally manufactured and	Respective heading	Rupees two	7(4)(a)
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					imported which do not comply with the MEPS, notified by PSQCA		thousand per fan	
					61	Incandescent bulbs both locally manufactured and imported	8539.2200 and 8539.9010	Twenty percent ad valorem.
		3 rd SCHEDULE			26	Imports or supplies made by, for or to a qualified investment as specified at Serial No.1 of the First Schedule to the Foreign Investment (Promotion and Protection) Act, 2022 for the period as specified in the Second Schedule to the said Act.	Respective heading.	7(5)