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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 30th June, 2021

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

ACT NO. VIII OF 2021

AN

ACT

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

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

(209)

Price: Rs. 340.00

[914(2021)/Ex. Gaz.].

It is hereby enacted as follows:—

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

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

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

(1) in section 2,—

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

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

(b) after clause (11), amended as aforesaid, the following clause (11A) shall be inserted, namely;

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

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

“(13) “impressed stamp” includes—

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

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

(c) e-stamp”; and

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

- (2) In section 10,—
- (a) in sub-section (1), after the word “stamps”, the words “or e-stamps” shall be inserted; and
 - (b) in sub-section (2), in clause (a), after the word “stamps”, the words “or e-stamps” shall be inserted.
- (3) After section 32, the following section 32A shall be inserted, namely:—

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

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

- (1) in section 2,—
- (a) in clause (kka), for the expression “bill of lading, airway bill”, the expression “master bill of lading, bill of lading, airway bill, certificate of origin” shall be substituted;
 - (b) after clause (kkb), the following new clause shall be added, namely:—
 - “(kkc) “electronic assessment” means assessment of a goods declaration in Customs Computerized System by an officer of Customs or by the computerized system according to the selectivity criteria;”;
 - (c) after clause (lc), the following new clause shall be added, namely:—
 - “(ld) “Vessel Intimation Report” or “VIR” means an intimation regarding impending arrival of a vessel at a customs sea port, where the customs computerized system is operational, to the customs authorities in the form and manner, by the carrier or his agent, as may be prescribed by rules;”;

- (d) in clause (s), after the word “concealing”, the expression “, retailing” shall be inserted;
- (2) after section 3CCA, the following new section shall be added, namely:—

“3CCB. Directorate General of National Nuclear Detection Architecture.—The Directorate General of National Nuclear Detection Architecture shall consist of a Director General and as many Deputy Director Generals, Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;

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

“3CCC. Directorate General of Marine.—The Directorate General of Marine shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;

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

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

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

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

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

opportunity of showing cause against the proposed cancellation.

- (4) Pending consideration whether a licence be cancelled under sub-section (3), the respective Collector of Customs in his own jurisdiction may suspend the licence.”;
- (5) after section 12, the following new section shall be added, namely:—

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

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

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

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

- (3) A licence granted under this section may be cancelled by the respective Collector of Customs in his own jurisdiction for infringement of any condition laid down in the licence or for any violation of any of the provisions of this Act or any rules made thereunder, after the licensee has been given proper opportunity of showing cause against the proposed cancellation.
- (4) Pending consideration whether a licence be cancelled under sub-section (3), the respective Collector of Customs in his own jurisdiction may suspend the licence.”;
- (6) for section 13, the following shall be substituted, namely:—

“13. Power to licence private warehouses.—(1) At any warehousing station, the respective Collector of Customs in his own jurisdiction may, from time to time,

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

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

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

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

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

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

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

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

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

- (10) in section 25A,—

- (a) in sub-section (1),—

- (i) after the word “section”, the expression “the Collector of Customs on his own motion or” shall be inserted; and
- (ii) for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

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

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

“(2A) In case of any conflict in the customs value determined under sub-section (1), the Director General of Valuation shall determine the applicable customs value.”; and

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

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

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

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

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

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

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

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

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

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

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

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

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

- (a) for customs airport: within three hours of landing; and
- (b) for land Customs-station: at the time of entry into the country as prescribed under the rules.”;

- (18) in section 45,—
- (a) in sub-section (2), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—
- “Provided that before the berthing of the vessel or the cross-over of the vehicle, as the case may be, the person incharge of a conveyance or his duly authorized agent may amend the import manifest subject to the rules notified by the Board.”; and
- (b) sub-section (3) shall be omitted;
- (19) in section 79, in clause (a), the word “and” at the end, shall be omitted and thereafter, the following new clause shall be added, namely:—
- “(aa) the documents mandatory for assessment of the goods, shall be uploaded by the importer or his agent with the goods declaration, as may be prescribed by the Board; and”;
- (20) in section 80, in sub-section (4), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—
- “Provided further that in case of clearance of goods declaration through green channel, the goods may be examined with the prior approval of the Collector of Customs.”;
- (21) in section 82, in clause (c), after colon at the end, the following new proviso shall be added, namely:—
- “Provided that Collector of Customs may direct the importer or in case importer is not traceable, the shipping line to re-export out of Pakistan any goods, banned or restricted through a notification issue by the Federal Government, if the same are not cleared or auctioned within sixty days of the date of their arrival.”;
- (22) in section 83B, after the word “to”, the word “outright” shall be inserted;

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

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

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

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

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

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

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

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

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

(a) against S.No.1,—

- (i) for sub-serial No.(ii), and entries relating thereto in columns (1), (2) and (3), the following shall be substituted, namely:—

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: -		General
	1 st time	Rs 50,000/-	
	2 nd time	Rs 250,000/-	
	3 rd time and onward for every recurring violation	Rs 500,000/-	

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

“(iii)”	If any person fails to attach or 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:-	General”;	
		1 st time		Rs.50,000/-
		2 nd time		Rs.100,000/-
		3 rd time		Rs.150,000/-
		4 th time		Rs.200,000/-
		5 th time and onwards,		Rs.250,000/-,

- (b) S.No. 47A, and entries related thereto in column (1), (2) and (3) shall be omitted;
- (c) against S.No.89, in the sub-serial number (i), in column (1), after the word “concealing”, the expression “, retailing” shall be inserted; and
- (d) against S.No.90, in column (1), after the word concealing, the expression “, retailing” shall be inserted;
- (29) in section 157, in sub-section (2), in the proviso, for the full stop a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

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

- (30) in section 179, in sub-section (3), in the second proviso, for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided further that in cases where in goods are lying at sea-port, airport or dryport, these shall be decided within thirty days of the issuance of show cause notice which can be extended by another fifteen days by Collector of Customs, if required so.”.

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

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

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

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

“202B. Reward to officers and officials of Customs and Law Enforcement Agencies.—(1) In cases involving evasion of customs-duty and other taxes and confiscation of goods, cash reward shall be sanctioned to the officers of Customs Service of Pakistan, as defined under the Occupational Groups and Services (Probation, Training and Seniority) Rules, 1990 and officials including officers and officials of other law enforcement agencies, who assist Customs officers and officials or are actually instrumental in seizure of smuggled goods and vehicles as confirmed by the respective Collectorate of Customs, for their meritorious conduct in such cases, and to the informer providing credible information leading to such confiscation or detection, as may be prescribed by rules by the Board, only after realization of part or whole of the duty and taxes involved in such cases.”;

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

- (35) in the First Schedule,—
- (i) in Sub-Chapter-V, in the title, after the word “AREA”, the expression “OR SPECIAL TECHNOLOGY ZONES (STZ) OR AUTHORIZED UNDER EXPORT FACILITATION SCHEMES,” shall be added; and
 - (ii) the amendments set out in the First Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969); and
- (36) the Fifth Schedule to the Customs Act, 1969 (IV of 1969), shall be substituted in the manner provided for in the Second Schedule to this Act.

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

- (1) In section 10,—
- (a) in sub-section (2A),—
 - (i) after the word “nearest”, the words “or most viable” shall be inserted;
 - (ii) after the word “Islamabad”, the words “or the equivalent value thereof in travel vouchers.” shall be inserted; and
 - (b) after sub-section (2A), as amended aforesaid, the following new explanation shall be added;

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

- (c) in sub-section (3),—

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

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

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

- (1) in section 2,—

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

“(4AA) “Commissioner (Appeals)” means Commissioner of Inland Revenue (Appeals) appointed under section 30;”;

- (b) in clause (5AB), in sub-clause (d), for the word “three”, the word “ten” shall be substituted;

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

“(18A) “**online market place**” includes an electronic interface such as a market place, e-commerce platform, portal or similar means which facilitate sale of goods, including third party sale, in any of the following manner, namely:—

- (a) by controlling the terms and conditions of the sale;
- (b) authorizing the charge to the customers in respect of the payment for the supply; or
- (c) ordering or delivering the goods.”;

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

- (e) in clause (43A),

- (i) in sub-clause (e), after the word “more”, the words “or two thousand square feet in area or more in the case of retailer of furniture” shall be inserted;
- (ii) after sub-clause (e), the word “and” shall be omitted and thereafter following new clause (f) shall be inserted, namely:—

- “(f) a retailer who has acquired point of sale for accepting payment through debit or credit cards from banking companies or any other digital payment service provider authorized by State Bank of Pakistan; and”
- (iii) existing sub-clause (f) shall be renumbered as (h); and
- (f) in clause (44), in sub-clause (a), the words “or the time when any payment is received by the supplier in respect of that supply, whichever is earlier” shall be omitted;
- (2) in section 3,—
- (a) in sub-section (1B), in clause (a), for the word “on”, occurring for the second time, the word “or” shall be substituted;
- (b) in sub-section (9A), first proviso shall be omitted; and
- (c) after sub-section (9A), the following new sub-section shall be added, namely:—
- “(9AA) In respect of goods, specified in the Thirteenth Schedule, the minimum production for a month shall be determined on the basis of a single or more inputs as consumed in the production process as per criterion specified in the Thirteenth Schedule and if minimum production so determined exceeds the actual supplies for the month, such minimum production shall be treated as quantity supplied during the month and the liability to pay tax shall be discharged accordingly.”
- (3) in section 8B,—
- (a) in sub-section (1), after the word “person”, the words “other than public limited companies listed on Pakistan Stock Exchange” shall be inserted; and
- (b) in sub-section (6), for the expression “15%”, the expression “60%” shall be substituted;”
- (4) in section 11, in sub-section (5), for the words “relevant date”, the words “end of the financial year in which the relevant date falls” shall be substituted;

- (5) in section 22, in sub-section (1),—
- (a) in clause (e), after the word “bills” occurring for second time, the expression “cash book,” shall be inserted; and
 - (b) after clause (ea), the following new clause (eb) shall be inserted, namely:—

“(eb) Electronic version of records mentioned in clauses (a) to (ea) of this sub-section.”.

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

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

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

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

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

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

- (a) absence from Pakistan;
- (b) sickness or other misadventure; or
- (c) any other reasonable cause,

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

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

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

- (5) An extension or further extension of time granted under sub-sections (3) or (4), as the case may be, shall not, for the purpose of charge of default surcharge under section 34, change the due date for payment of sales tax under section 6.”;
- (8) In section 40D, in sub-section (5), after the expression “Gilgit-Baltistan,”, the words “Border Sustenance Markets and” shall be inserted;
- (9) after section 40D, the following new section 40E shall be inserted, namely:—
- “40E. Licensing of brand name.—**(1) Manufacturers of the specified goods shall be required to obtain brand licence for each brand or stock keeping unit (SKU) in such manner as may be prescribed by the Board.
- (2) Any specified brand and SKU found to be sold without obtaining a licence from the Board shall be deemed counterfeit goods and liable to outright confiscation and destruction in the prescribed manner and such destruction and confiscation shall be without prejudice to any other penal action which may be taken under this Act.”;
- (10) in section 48, after sub-section (2), the following new sub-section (3) shall be added, namely:—
- “(3) The provision of sub-sections (1) and (2) shall *mutatis mutandis* apply regarding assistance in collection and recovery of taxes in pursuance of a request from a foreign jurisdiction under a tax treaty, bilateral or a multilateral

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

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

(12) in section 56A,—

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

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

“(1A) Notwithstanding anything contained in this Act, the Board shall have power to share data or information including real time data videos, images received under the provisions of this Act with any other Ministry or Division of the Federal Government or Provincial Government, subject to such limitations and conditions as may be specified by the Board.”; and

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

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

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

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

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

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

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

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

- (a) sales tax has been charged and paid by both parties under the relevant provisions of this Act and rules prescribed thereunder, wherever applicable; and
- (b) the registered person has sought prior approval of the Commissioner before making such adjustments.”;

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

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

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

“50.	Sugar except where it is supplied as an industrial raw material to pharmaceutical, beverage and confectionery industries	Respective heading”;
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- (18) in the Fifth Schedule, in the Table, in column (1),—

- (a) Serial No. 1, 6, 10 and 11 and entries relating thereto in column (2) shall be omitted; and

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

“15.	Local supplies of raw materials, components, parts and plant and machinery to registered exporters authorized under Export Facilitation Scheme, 2021 notified by the Board with such conditions, limitations and restrictions.”;
16.	Milk (PCT heading 04.01).
17.	Fat filled milk excluding that sold in retail packing under a brand name or a trademark (PCT heading 1901.9090).
18.	(i) Supply, repair or maintenance of any ship which is neither; (a) a ship of gross tonnage of less than 15 LDT; nor (b) a ship designed or adapted for use for recreation or pleasure. (ii) Supply of spare parts and equipment for ships falling under (i) above. (iii) Supply of equipment and machinery for salvage or towage services. (iv) Supply of equipment and machinery for other services provided for the handling of ships in a port.”

- (19) in the Sixth Schedule,—

- (a) in Table-1, in column (1),—

- (i) Serial No. 22, 24, 26, 27, 29, 29C, 73, 73A, 74, 75, 76, 77, 78, 79, 80, 82, 83, 85, 91, 93, 101, 103, 106, 108, 115, 123, 124, 125, 128 and 153 and entries relating thereto in columns (2) and (3) shall be omitted;
- (ia) against S. No. 19, for the entry in column (2), the expression “cereals and products of milling industry” shall be substituted;
- (ii) against S. No. 133, in columns (2) and (3), the following new entries shall be added, namely:—

	White spirit	2710.1240
	Solvent oil	2710.1250.”

- (iii) in serial No. 137,—
- (a) in column (2), after expression “g/m²”, the words “, art paper and printing paper” shall be inserted; and
- (b) in column (3), after the figure “4802.5510”, the expression “,4810.1990, 4810.1910 and 4802.6990” shall be inserted;
- (iv) after serial No. 156 and entries relating thereto in columns (2) and (3), the following new serial Nos. shall be added, namely:—

“157.	Import of CKD (in kit form) of following electric vehicles (4 wheelers) by local manufacturers till 30 th June, 2026: (i) Small cars/SUVs with 50 Kwh battery or below; and (ii) Light commercial vehicles (LCVs) with 150 kwh battery or below	Respective headings
158.	Goods temporarily imported into Pakistan by International Athletes which shall be subsequently taken by them within 120 days of temporary import	Respective headings
159.	Import of auto disable Syringes till 30 th June, 2021 (i) with needles (ii) without needles	9018.3110 9018.3120
160.	Import of following raw materials for the manufacturers of auto disable syringes till 30 th June, 2021 (i) Tubular metal needles (ii) Rubber Gaskets	9018.3200 4016.9310
161.	Import of plant, machinery, equipment and raw materials for consumption of these items within Special Technology Zone by the Special Technology Zone Authority, zone developers and zone enterprises	Respective headings
162.	Import of raw materials, components, parts and plant and machinery by registered persons authorized under Export Facilitation Scheme, 2021 notified by the Board with such conditions, limitations and restrictions.”;	Respective headings

- (b) in Table-2, in column (1),—
- (i) serial Nos. 17, 18, 19, 20, 24 and 25 and entries relating thereto in columns (2) and (3) shall be omitted;

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

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

- (c) in Table-3, in column (1), after S. No. 20 and entries relating thereto in columns (2), (3) and (4), the following new S. No. 21 shall be added, namely:—

"21.	Import of POS machines	8470.2900, 8470.9000	POS machines imported for installation on retail outlets as are integrated with the Board's computerized system for real-time reporting of sales."
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- (d) after Table-3, the following new Table shall be added, namely:—

“Table-4

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

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

Annexure

S.No	Description	Heading Nos of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
1	Seed (Potatoes)	0701.1000
2	Tomatoes, fresh or chilled	0702.0000
3	Onions and shallots	0703.1000
4	Garlic	0703.2000
5	Cauliflowers cabbage	0704.9000
6	Carrots and turnips	0706.1000
7	Cucumbers and gherkins fresh or chilled	0707.0000
8	Peas (pisum sativum)	0708.1000
9	Beans (vigna spp., phaseolus spp.)	0708.2000
10	other leguminous vegetables	0708.9000
11	Peas (Pisum sativum)	0713.1000
12	Grams (Dry/Whole)	0713.2010
13	Dried leguminous vegetables	0713.2090, 0713.9090
14	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	0713.3100
15	Small red (Adzuki) beans (Phaseolus or Vigna angularis)	0713.3200
16	Kidney beans including white beans	0713.3300
17	Bambara – vigna subteranea or vaahdzeia subterrea	0713.3400
18	Beans vigna unguiculata	0713.3500
19	Other	0713.3990
20	Lentils (Dry/Whole)	0713.4010
21	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	0713.5000
22	Pigeon peas (cajanus cajan)	0713.6000
23	Vanilla (Neither crushed nor ground)	0905.1000
24	Cinnamon	0906.1100
25	Other (Cinnamon And Cinnamon Tree Flowers)	0906.1900
26	Neither crushed nor ground (Cloves)	0907.1000
27	Crushed or ground (Cloves)	0907.2000
28	Neither Crushed nor ground (Nutmeg)	0908.1100
29	Crushed or ground (Nutmeg)	0908.1200
30	Neither crushed nor ground (Maze)	0908.2100
31	Crushed or ground (Maze)	0908.2200
32	Large (Cardammoms)	0908.3110
33	Small (Cardammoms)	0908.3120
34	Crushed or ground (Cardammoms)	0908.3200
35	Neither crushed nor ground (Coriander)	0909.2100
36	Crushed or ground (Coriander)	0909.2200
37	Neither crushed nor ground (Seeds of Cumins)	0909.3100
38	Crushed or ground (Seeds of Cumins)	0909.3200
39	Neither crushed nor ground (Seeds of Anise, Badian, Caraway, Fennel etc)	0909.6100
40	Crushed or ground (Seeds of Anise, Badian, Caraway, Fennel etc)	0909.6200

(1)	(2)	(3)
41	Thyme; bay leaves	0910.9910
42	Barley (Seeds)	1003.1000, 1003.9000
43	Sunflower seeds ,whether or not broken	1206.0000
44	Locust beans	1212.9200
45	Cereal straws and husks	1213.0000
46	Knives and cutting blades for paper and paper board	8208.9010
47	Of a fat content, by weight, not exceeding 1 % (milk and cream)	0401.1000
48	Of a fat content, by weight, exceeding 1 % but not exceeding 6 % (milk and cream)	0401.2000
49	Of a fat content, by weight, exceeding 6 % but not exceeding 10% (Milk and Cream)	0401.4000
50	Of a fat content, by weight, exceeding 10 % (Milk and Cream)	0401.5000
51	Leeks and other alliaceous vegetables	0703.9000
52	Cauliflowers and headed broccoli	0704.1000
53	Brussels sprouts	0704.2000
54	Cabbage lettuce (head lettuce)	0705.1100
55	Lettuce	0705.1900
56	Chicory	0705.2100, 0705.2900
57	Fruits of the genus Capsicum or of the genus Pimenta	0709.6000
58	Figs	0804.2000
59	Fresh (grapes)	0806.1000
60	Dried (Grapes)	0806.2000
61	Melons	0807.1100, 0807.1900
62	Apples	0808.1000
63	Green Tea	0902.1000
64	Other Green Tea	0902.2000
65	Crushed or ground (Ginger)	0910.1200
66	Turmeric (curcuma)	0910.3000
67	Other (spice)	0910.9990
68	Lactose (Sugar)	1702.1110
69	Sugar Syrup	1702.1120
70	Sugar Other	1702.1900
71	Caramel	1702.9020
72	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	2304.0000
73	Other (animal feed)	2309.9000
74	For Sewing (Thread)	5204.2010
75	For embroidery (Thread)	5204.2020
76	Spades and shovels	8201.1000
77	Tools for masons, watchmakers, miners and hand tools nes	8205.5900
78	For kitchen appliances or for machines used by the food industry	8208.3000
79	Other kitchen appliances	8208.9090
80	Yogurt	0403.1000
81	Other (Potatoes)	0701.9000
82	Sweet corn	0710.4000

(1)	(2)	(3)
83	Mixtures of vegetables	0710.9000
84	Fresh (Dates)	0804.1010
85	Dried (Dates)	0804.1020
86	Apricots	0809.1000
87	Sour cherries (Prunus cerasus)	0809.2100
88	Other (Apricots)	0809.2900
89	Peaches, including nectarines	0809.3000
90	Plums and sloes	0809.4000
91	Strawberries	0810.1000
92	Kiwi Fruit	0810.5000
93	Neither crushed nor ground (Ginger)	0910.1100
94	Wheat and Meslin(Other)	1001.1900
95	Wheat and Meslin (Other)	1001.9900
96	Of Wheat (Flour)	1101.0010
97	Of Meslin	1101.0020
98	Vermacelli	1902.1920
99	Other (Packed Cake)	1905.9000
100	Homogenised preparations	2007.1000
101	Citrus Fruit	2007.9100
102	Other (jams)	2007.9900
103	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	3401.3000
104	Preparations put up for retail sale	3402.2000
105	Other (washing preparations)	3402.2000
106	Tableware and kitchenware of porcelain or china	6911.1090
107	Household articles nes & toilet articles of porcelain or china	6911.9000
108	Glassware for table or kitchen purposes (excl. glass having a linear c	7013.4900
109	Glassware nes (other than that of 70.10 or 70.18)	7013.9900
110	Spoons	8215.9910
111	Tableware articles not in sets and not plated with precious metal	8215.9990
112	Bicycles and other cycles (including delivery tricycles), not motorised	8712.0000
113	Vacuum flasks	9617.0010
114	Vacuum flasks/vacuum vessels complete w/cases; parts o/t glass inners (others)	9617.0020.;

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

- (a) S. No. 1, 5, 19, 22, 50, 51, 65 and 67 and entries relating thereto in columns (2), (3), (4) and (5) shall be omitted;
- (b) against S. No. 15, in column (3), the expression “2302.3000 (Wheat Bran)” shall be omitted;
- (c) against serial number 56,—

- (i) in column (4), for the figure “80”, the figure “90” shall be substituted; and
- (ii) in column (5), for the figure “70”, the figure “90” shall be substituted;
- (d) against S. No. 63, in Column No. (4), for the expression “0.5%”, the expression “2%” shall be substituted; and
- (e) against S. No. 66, in column (1), in column (4), for the figure “12”, the figure “10” shall be substituted;
- (f) after serial number 70, the following new Serial Nos. and entries relating thereto in columns (2), (3), (4) and (5) shall be added, namely:—

71.	Following locally manufactured or assembled electric vehicles (4 wheelers) till 30 th June, 2026: (i) Small cars/ SUVs with 50 Kwh battery or below; and (ii) Light commercial vehicles (LCVs) with 150 kwh battery or below	Respective heading	1%	If supplied locally
72.	Motorcars	87.03	12.5%	Locally manufactured or assembled motorcars of cylinder capacity upto 1000cc
73.	Import and local supply of Hybrid Electric Vehicles: (a) Upto 1800 cc (b) From 1801 cc to 2500 cc	87.03 87.03	8.5%. 12.75%;	
74.	Goods supplied from tax-exempt areas of erstwhile FATA/PATA to the taxable areas	Respective headings	16%.”	

- (21) in the Ninth Schedule, after Table-I, the following proviso and explanation shall be added, namely:—

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

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

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

7.	Registered persons manufacturing lead batteries	Persons supplying any kind of lead under chapter 78 (PCT Headings: 7801.1000, 7801.9100, 7801.9900, 7802.0000, 78.03, 7804.1100, 7804.1900, 7804.2000, 78.05, 7806.0010, 7806.0020, 7806.0090) or scrap batteries under chapter 85 (PCT Headings: 8548.1010, 8548.1090)	75% of the sales tax applicable”.
8.	Online market place	Persons other than active taxpayers	2% of gross value of supplies: Provided that the provisions of this entry shall be effective from the date as notified by the Board.”.

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

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

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

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

(xiv) motor cars of cylinder capacity upto 850cc

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

“THIRTEENTH SCHEDULE”

(Minimum Production)

[See sub-section (9AA) of section 3]

Minimum production of steel products.—

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

Table

S. No.	Product	Production criteria
(1)	(2)	(3)
1.	Steel billets and ingots	One metric ton per 700 kwh of electricity consumed
2.	Steel bars and other re-rolled long profiles of steel	One metric ton per 110 kwh of electricity consumed
3.	Ship plates and other re-rollable scrap	85% of the weight of the vessel imported for breaking"; and

Procedure and conditions:—

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

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

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

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

- (ii) the payment of tax on ship plates in aforesaid manner does not absolve ship breakers of any tax liability in respect of items other than ship plates obtained by ship-breaking;
- (iii) the melters and re-rollers employing self-generated power shall install a tamperproof meter for measuring their consumption. Such meter shall be duly locked in room with keys in the custody of a nominee of the Commissioner Inland Revenue having jurisdiction.

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

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

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

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

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

(1) in section 2,—

- (a) in clause (1B), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;
- (b) after clause (10), the following new clause shall be inserted, namely:—

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

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

“(13AA) concealment of income includes—

- (a) the suppression of any item of receipt liable to tax in whole or in part, or failure to disclose income chargeable to tax;
- (b) claiming any deduction or any expenditure not actually incurred;

- (c) any act referred to in sub-section (1) of section 111; and
- (d) claiming of any income or receipt as exempt which is otherwise taxable.

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

- (d) in clause (19), in sub-clause (e), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;
- (e) in clause (24), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;
- (f) in clause (29), the expression “233A,” shall be omitted;
- (g) in clause (29C),—
 - (a) in sub-clause (ab), after semi colon at the end, the word “and” shall be added;
 - (b) sub-clause (b) shall be omitted; and
 - (c) after sub-clause (b), omitted as aforesaid, the following new sub-clause shall be added, namely:—
 - “(c) telecommunication companies operating under the license of Pakistan Telecommunication Authority (PTA).”;
- (h) after clause (30AC), the following new clauses shall be inserted, namely:—
 - “(30AD) Information Technology (IT) services include software development, software maintenance, system integration, web design, web development, web hosting and network design; and

(30AE) IT enabled services include inbound or outbound call centres, medical transcription, remote monitoring, graphics design, accounting services, Human Resource (HR) services, telemedicine centers, data entry operations, cloud computing services, data storage services, locally produced television programs and insurance claims processing;”;

(i) in clause (35AA), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

(j) in clause (42A), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

(k) in clause (59A), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

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

“(59A) “small and medium enterprise” means a person who is engaged in manufacturing as defined in clause (iv) of sub-section (7) of section 153 of the Ordinance and his business turnover in a tax year does not exceed two hundred and fifty million rupees:

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

(m) in clause (59AB), re-numbered as aforesaid,—

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

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

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

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

- (n) in clause (62A), in sub-clause (ii), for the words “Federal Government”, the expression “Board with the approval of Federal Minister-in-charge” shall be substituted;
- (2) in section 7B, in sub-section (3), in clause (b), for the words “thirty six”, the word “five” shall be substituted;
- (3) in section 8, in the marginal note, for the expression “5, 6 and 7”, the expression “5, 5AA, 6, 7, 7A and 7B “ shall be substituted;
- (4) in section 12, in sub-section (2), after clause (c), the following explanation shall be added, namely:—

*“Explanation.—*For removal of doubt, it is clarified that the allowance solely expended in the performance of employee’s duty does not include —

- (i) allowance which is paid in monthly salary on fixed basis or percentage of salary; or
- (ii) allowance which is not wholly, exclusively, necessarily or actually spent on behalf of the employer;”;
- (5) in section 15, sub-sections (6) and (7) shall be omitted;
- (6) in section 15A,—
- (a) in sub section (1), for the word “company”, wherever occurring, the word “person” shall be substituted; and
- (b) sub-section (7) shall be omitted;
- (7) in section 18, in sub-section (1), in clause (b), for the semi colon at the end, the full stop shall be substituted and thereafter the following explanation shall be added, namely:—

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

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

- (8) in section 20, in sub-section (1A), after the expression “purposes,”, occurring for the second time, the words “a deduction shall be allowed equal to”, shall be inserted;
- (9) section 23A shall be omitted;
- (10) in section 31, in sub-section (1), for the expression “section 120 of the Companies Ordinance, 1984 (XLVII of 1984)”, the expression “section 66 of the Companies Act, 2017 (XIX of 2017)” shall be substituted;
- (11) in section 37,—
 - (a) in sub-section (1A), the expression “and 3B” shall be omitted;
 - (b) in sub-section (3), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted; and
 - (c) in sub-section (4A), in clause (d), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that, if the capital asset acquired through gift is disposed of within two years of acquisition and the Commissioner is satisfied that such gift arrangement is a part of tax avoidance scheme, then the provisions of sub-section (3) of section 79 shall apply for the purpose of determining the cost of asset in the hands of recipient of the gift.”;
- (12) in section 37A,—
 - (a) in sub-section (3), after the word “ debt securities”, the expression “, unit of exchange traded fund”, shall be inserted;
 - (b) after sub-section (5), the following new sub-section shall be added, namely:—

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

- (13) in section 39,—
- (a) in sub-section (1), in clause (1a), for the expression “grandparents, parents, spouse, brother, sister, son or a daughter”, the expression “relative as defined in sub-section (5) of section 85” shall be substituted.”; and
 - (b) in sub-section (5), for the expression “5, 6 or 7”, the expression “5, 5AA, 6, 7 or 7B”, shall be substituted;
- (14) in section 53, in sub-section (2), for the words “Federal Government may”, the words “Board with the approval of the Federal Minister-in-charge may, from time to time, pursuant to the approval of the Economic Coordination Committee of the Cabinet” shall be substituted.
- (15) in section 56, in sub-section (1), after the word “salary”, the words “or income from property” shall be omitted;
- (16) in section 57,—
- (a) in sub-section (4), the expression “23A” shall be omitted; and
 - (b) in sub-section (5), the expression “23A” shall be omitted;
- (17) in section 59AA,—
- (i) in sub-section (1) for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;
 - (ii) in sub-section (3), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;
- (18) in section 59B,—
- (a) in sub-section (1), for the word “of” occurring for the first time, the word “or” shall be substituted; and
 - (b) in sub-section (2), in clause (d), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;

(19) in section 60A,—

- (a) after the expression “(XXXVI of 1971)”, the expression “or under any law relating to the Workers’ Welfare Fund enacted by Provinces after the eighteenth Constitutional amendment Act, 2010” shall be added; and
- (b) for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

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

(20) in section 60B,

- (a) after the expression “(XII of 1968)”, the expression “or under any law relating to the Workers’ Profit Participation Fund enacted by Provinces after the eighteenth Constitutional amendment Act, 2010” shall be added; and
- (b) for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:-

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

(21) in section 61,—

- (a) in sub-section (1),—
 - (i) after the word “donation”, the expression “, voluntary contribution or subscription” shall be inserted;
 - (ii) in clause (c), for the full stop at the end, the expression “or any person eligible for tax credit under section 100C of this Ordinance; or” shall be substituted; and
 - (iii) after clause (c), amended as aforesaid, the following new clause shall be added, namely:—

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

- (22) in section 62, in sub-section (1), in clause (ia), the word “or” at the end shall be omitted and thereafter the following new clause shall be inserted, namely:—
- “(ib) in respect of cost of acquiring in the tax year, unit of exchange traded fund offered to public and traded on stock exchange in Pakistan ; or “;
- (23) in section 64B, in sub-section (3), in clause (c), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;
- (24) section 64C shall be omitted;
- (25) after section 64C, omitted as aforesaid, the following new section shall be inserted, namely:—
- “64D. Tax credit for point of sale machine.—**(1) Any person who is required to integrate with Board’s computerized system for real time reporting of sale or receipt, shall be entitled to tax credit in respect of the amount invested in purchase of point of sale machine.
- (2) The amount of tax credit allowed under sub-section (1) for a tax year in which point of sale machine is installed, integrated and configured with the Board’s computerized system shall be lesser of—
- (a) amount actually invested in purchase of point of sale machine; or
- (b) rupees one hundred and fifty thousand per machine.
- (3) For the purpose of this section, the term point of sale machine means a machine meant for processing and recording the sale transactions for goods or services, either in cash or through credit and debit cards or online payments in an internet enabled environment.”;
- (26) sections 65C and 65D shall be omitted;
- (27) after section 65E, the following new sections shall be inserted, namely:—

“65F. Tax credit for certain persons.—(1) Following persons or incomes shall be allowed a tax credit equal to one hundred per cent of the tax payable under any provisions of this Ordinance including minimum, alternate corporate tax and final taxes for the period, to the extent, upon fulfillment of conditions and subject to limitations detailed as under:—

- (a) persons engaged in coal mining projects in Sindh supplying coal exclusively to power generation projects;
- (b) a startup as defined in clause (62A) of section 2 for the tax year in which the startup is certified by the Pakistan Software Export Board and the next following two tax years; and
- (c) Income from exports of computer software or IT services or IT enabled services as defined in clause (30AD) and (30AE) of section 2 upto the period ending on the 30th day of June, 2025:

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

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

- (a) return has been filed ;
- (b) withholding tax statements for the relevant tax year have been filed in respect of those provisions of the Ordinance, where the person is a withholding agent; and
- (c) sales tax returns for the tax periods corresponding to relevant tax year have been filed if the person is required to file Sales Tax Return under any of the Federal or Provincial sales tax laws.

65G. Tax credit for specified industrial undertakings.—(1) When making certain eligible capital investments as specified in sub-section (2), the eligible taxpayers defined in sub-section (3) shall be allowed to take an investment tax credit of twenty five percent of the eligible investment amount, against tax payable under the provisions of this Ordinance including

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

- (2) For the purposes of this section, the eligible investment means investment made in purchase and installation of new machinery, buildings, equipment, hardware and software, except self-created software and used capital goods.
 - (3) For the purpose of this section, eligible person means—
 - (a) green field industrial undertaking as defined in clause (27A) of section 2 engaged in—
 - (i) the manufacture of goods or materials or the subjection of goods or materials to any process which substantially changes their original condition; or
 - (ii) ship building:

Provided that the person incorporated between the 30th day of June, 2019 and the 30th day of June, 2024 and the person is not formed by the splitting up or reconstitution of an undertaking already in existence or by transfer of machinery, plant or building from an undertaking established in Pakistan prior to the commencement of new business and is not part of an expansion project; and
 - (b) an industrial undertaking set up by the 30th day of June 2023 and engaged in the manufacture of plant, machinery, equipment and items with dedicated use (no multiple uses) for generation of renewable energy from sources like solar and wind, for a period of five years beginning from the date such industrial undertaking is set up.”;
- (28) in section 79, in sub-section (2), after the word “acquisition”, the expression “ in respect of disposal of an asset as mentioned in clauses (d), (e) and (f) of sub-section (1)” shall be substituted;

- (29) in section 80, in sub-section (2), in clause (b), in para (i), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;
- (30) in section 82, clause (ab) shall be omitted;
- (31) in section 99B, for the words “Federal Government”, the expression “Board with the approval of the Minister-in-charge” shall be substituted;
- (32) in section 99C, for the words “Federal Government”, wherever occurring, the expression “Board with the approval of the Minister-in-charge” shall be substituted;
- (33) in section 100, in sub-section (3), for the words “Federal Government”, the expression “Board with the approval of the Minister-in-charge” shall be substituted;
- (34) for section 100C, the following shall be substituted, namely:—

“100C. Tax credit for charitable organizations.—(1) The persons mentioned in sub-section (2) shall be allowed a tax credit equal to one hundred percent of tax payable under any of the provisions of this Ordinance including minimum and final taxes in respect of incomes mentioned in sub-section (3) subject to the conditions and limitations laid down in sub-section (4).

- (2) The provisions of this section shall apply to the following persons, namely:—
 - (a) persons specified in Table - II of clause (66) of Part I of the Second Schedule to this Ordinance;
 - (b) a trust administered under a scheme approved by the Federal Government and established in Pakistan exclusively for the purposes of carrying out such activities as are for the welfare of ex-employees and serving personnel of the Federal Government or a Provincial Government or armed forces including civilian employees of armed forces and their dependents where the said trust is administered by a committee nominated by the Federal Government or a Provincial Government;

- (c) a trust;
 - (d) a welfare institution registered with Provincial or Islamabad Capital Territory (ICT) social welfare department;
 - (e) a not for profit company registered with the Securities and Exchange Commission of Pakistan under section 42 of the Companies Act, 2017;
 - (f) a welfare society registered under the provincial or Islamabad Capital Territory (ICT) laws related to registration of co-operative societies;
 - (g) a waqf registered under Mussalman Waqf Validating Act, 1913 (VI of 1913) or any other law for the time being in force or in the instrument relating to the trust or the institution;
 - (h) a university or education institutions being run by non-profit organization existing solely for educational purposes and not for the purposes of profit;
 - (i) a religious or charitable institution for the benefit of public registered under any law for the time being in force; and
 - (j) international non-governmental organizations (INGOs) approved by the Federal Government.
- (3) The following income is eligible for tax credit, namely:—
- (a) income from donations, voluntary contributions and subscriptions;
 - (b) income from house property;
 - (c) income from investments in the securities of the Federal Government;
 - (d) profit on debt from scheduled banks and microfinance banks;
 - (e) grant received from Federal, Provincial, Local or foreign Government;

- (f) so much of the income chargeable under the head “income from business” as is expended in Pakistan for the purposes of carrying out welfare activities:

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

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

- (4) Eligibility for tax credit shall be subject to the following conditions, namely:—

- (a) return has been filed;
- (b) tax required to be deducted or collected has been deducted or collected and paid;
- (c) withholding tax statements for the relevant tax year have been filed;
- (d) the administrative and management expenditure does not exceed 15% of the total receipts:

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

- (i) charitable and welfare activities of the non-profit organization have commenced for the first time within last three years; or
- (ii) total receipts of the non-profit organization during the tax year are less than one hundred million Rupees;
- (e) approval of Commissioner has been obtained as per requirement of clause (36) of section 2:

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

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

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

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

- (g) a statement of voluntary contributions and donations received in the immediately preceding tax year has been filed in the prescribed form and manner.
- (5) Notwithstanding anything contained in sub-section (1), surplus funds of organizations to which this section applies shall be taxed at a rate of ten percent.
 - (6) For the purpose of sub-section (5), surplus funds mean funds or monies—
 - (a) not spent on charitable and welfare activities during the tax year;
 - (b) received during the tax year as donations, voluntary contributions, subscriptions and other incomes;
 - (c) which are more than twenty-five percent of the total receipts of the non-profit organization received during the tax year; and
 - (d) are not part of restricted funds.

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

- (35) in section 100D,—

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

- expression “30th day of September, 2023” shall be substituted;
- (b) in sub-section (1), in clause (b), in the proviso, after the figure “2019”, the expression “or tax year 2020, as the case may be” shall be inserted;
- (c) in sub-section (3),—
- (i) for the expression “31st day of December, 2020”, wherever occurring, the expression “30th day of June, 2021” shall be substituted; and
- (ii) in clause (c), after the word “portal”, the expression “by 30th day of June, 2021” shall be added;
- (d) in sub-section (4),—
- (i) in clause (a), for the expression “30th day of September, 2022”, wherever occurring, the expression “31st day of March, 2023” shall be substituted;
- (ii) in clause (b),—
- (I) in sub-clauses (i) and (ii), for the expression “31st day of December, 2020”, wherever occurring, the expression “30th day of June, 2021” shall be substituted respectively; and
- (II) in sub-clause (iii), for the expression “31st day of December, 2020”, the expression “31st day of December, 2021” shall be substituted; and
- (e) in sub-section (9),—
- (i) for the expression “31st day of December, 2020”, wherever occurring, the expression “31st day of December, 2021” shall be substituted; and
- (ii) in clause (d), in sub-clause (iv), after the figure “2019”, the expression “or tax year 2020 at the option of the taxpayer” shall be added;
- (36) after section 100D, the following new section shall be inserted, namely.—

“100E. Special provisions relating to small and medium enterprises.—(1) For tax year 2021 and onwards, the tax payable by a small and medium enterprise as defined in clause (59A) of section 2 shall be computed and paid in accordance with rules made under the Fourteenth Schedule.

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

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

(38) in section 111,—

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

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

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

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

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

(39) in section 113,—

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

(b) in sub-section (2),—

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

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

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

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

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

- (40) in section 114,—

- (a) in sub-section (1),—

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

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

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

- (b) in sub-section (5), in the proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided further that the time-limitation provided under this sub-section shall not apply if the Commissioner is satisfied on the basis of reasons to be recorded in writing that

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

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

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

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

“114A. Business bank account.—(1) Every taxpayer shall declare to the Commissioner the bank account utilized by the taxpayer for business transactions.

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

- (42) in section 120,—

- (a) in sub-section (1),—

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

- (ii) in clause (b),—

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

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

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

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

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

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

- (i) the adjusted amount under sub-section (2A) shall be construed to be the tax payable and due under clause (a); and
 - (ii) the date of the compliance under sub-section (2A) shall be the date for the purposes of clause (b).”;
- (b) in sub-section (2A), in clause (iv), in the third proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

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

(43) in section 122,—

- (a) in sub-section (5A), the expression “ after making, or causing to be made, such inquiries as he deems necessary,” shall be omitted; and
- (b) in sub-section (9), for the full stop at the end, a colon shall be substituted and thereafter the following new provisos shall be added, namely:—

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

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

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

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

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

- (45) in section 127,—

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

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

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

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

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

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

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

- (47) in section 134A,—

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(52) section 150A shall be omitted;

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

“(1A) Every special purpose vehicle or a company, at the time of making payment of a return on investment in sukuks to a sukuk holder shall deduct tax from the gross amount of return on investment at the rate specified in Division IB of Part III of the First Schedule.”;

(54) in section 152,—

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

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

(1BA) Every person responsible for making payment directly or through an agent or intermediary to a non-resident person for foreign produced commercial for advertisement on any television channel or any other media, shall deduct tax at the rate of twenty percent from the gross amount paid. The tax deductible under this sub-section shall be final tax on the income of non-resident person arising out of such payment.;

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

“(1DA) Every banking company maintaining a Foreign Currency Value Account (FCVA) or a non-resident Pakistani Rupee Value Account (NRVA) of a non-resident individual holding Pakistan Origin Card (POC) or National ID Card for Overseas Pakistanis (NICOP) or Computerized National ID Card (CNIC) shall deduct tax from capital gain arising on the disposal of debt instruments and government securities and certificates (including Shariah compliant variant) invested through aforesaid accounts at the rate specified in Division II of Part III of the First Schedule.”, and

“(1DB) Every special purpose vehicle or a company, at the time of making payment of a return on investment in sukuks to a non-resident sukuk holder shall deduct tax from the gross amount of return on investment at the rate specified in Division IB of Part III of the First Schedule.”; and

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

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

(55) section 152A shall be omitted;

(56) in section 153,—

(a) in sub-section (4),—

- (i) in the first proviso, for the words, “public company listed on registered stock exchange in Pakistan”, the word “company” shall be substituted; and
 - (ii) in the second proviso, the words, “public listed” shall be omitted; and
- (b) in sub-section (5), clause (b) shall be omitted;
- (57) section 153B shall be omitted;
- (58) after section 154, the following new section shall be inserted, namely:—
- “154A. Export of Services.—**(1) Every authorized dealer in foreign exchange shall, at the time of realization of foreign exchange proceeds on account of the following, deduct tax from the proceeds at the rates specified in Division IVA of Part III of the First Schedule –
- (a) exports of computer software or IT services or IT enabled services in case tax credit under section 65F is not available;
 - (b) services or technical services rendered outside Pakistan or exported from Pakistan;
 - (c) royalty, commission or fees derived by a resident company from a foreign enterprise in consideration for the use outside Pakistan of any patent, invention, model, design, secret process or formula or similar property right, or information concerning industrial, commercial or scientific knowledge, experience or skill made available or provided to such enterprise;
 - (d) construction contracts executed outside Pakistan; and
 - (e) other services rendered outside Pakistan as notified by the Board from time to time;
- (2) The tax deductible under this section shall be a final tax on the income arising from the transactions referred to in this section, upon fulfilment of the following conditions –
- (a) return has been filed;

- (b) withholding tax statements for the relevant tax year have been filed; and
 - (c) sales tax returns under Federal or Provincial laws have been filed, if required under the law;
 - (d) no credit for foreign taxes paid shall be allowed.
- (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.

- (4) Where a taxpayer, while explaining the nature and source of any amount, investment, money, valuable article, expenditure, referred to in section 111, takes into account any source of income which is subject to final tax in accordance with the provisions of this section, he shall not be entitled to take credit of a sum that can be reasonably attributed to the business activity or activities mentioned in sub-section (1).
- (5) The Board in consultation with State Bank of Pakistan shall prescribe mode, manner and procedure of payment of tax under this section.
- (6) The Board shall have power to include or exclude certain services for applicability of provisions of this section.”;
- (59) in section 155,—
- (a) in the marginal note for the words “ income from”, the words “Rent of immovable” shall be substituted; and
 - (b) in sub-section (1), after the explanation, the following explanation shall be added, namely:—
- “*Explanation.*—For removal of doubt, it is clarified that the sub section (1) shall apply when a payment is made on account of rent of immovable property irrespective of head of income”;
- (60) in section 159, in sub-section (1),—

- (a) in clause (c), for the expression “section 100C”, the words “under this Ordinance” shall be substituted; and
- (b) for the full stop at the end, a colon shall be substituted and thereafter the following new provisos shall be added, namely:—

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

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

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

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

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

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

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

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

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

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

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

- (65) in section 182,—

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

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

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

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

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

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

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

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

(v) against S. No. 6,—

(i) in column (2),—

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

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

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

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

(vi) against S. No. 10,—

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

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

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

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

- (ix) against S. No. 16,—
- (i) in column (2), after the letters “NTN”, the expression “or business licence” shall be inserted; and
- (ii) in column (4), after the figure “181C”, the expression “and 181D” shall be added;
- (x) S. No. 19 and entries relating thereto shall be omitted;
- (xi) S. No. 20 and entries relating thereto shall be omitted;
- (xii) after S. No. 28, the following new S .No. and entries relating thereto in columns (2), (3), and (4) shall be added, namely:—

“29	Where any person fails to declare business bank account(s), in his registration application or fails to amend his registration profile to declare existing business bank account(s) willfully.	Such person shall pay a penalty of Rs. 10,000 for each day of default since the date of submission of application for registration or date of opening of undeclared business bank account whichever is later: Provided that if penalty worked out as aforesaid is less than Rs.100,000 for each undeclared bank account, such person shall pay a penalty of Rs.100,000 for each undeclared business bank account: Provided further that this provision shall be applicable from the first day of October, 2021 during which period the taxpayer may update their registration forms.	181”;
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- (b) in sub-section (2), after the proviso, the following explanation shall be added, namely:—

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

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

(67) in section 191, in sub-section (1),—

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

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

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

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

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

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

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

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

- (4) Notwithstanding anything contained in sub-sections (1) and (2) or any other provision of this Ordinance, where any person has committed offence of concealment of income or any offence warranting prosecution under this Ordinance, the Chief Commissioner with the prior approval of the Board may, either before or after the institution of any proceedings for recovery of tax, compound the offence if such person pays the amount of tax due along with such default surcharge and penalty as is determined under the provisions of this Ordinance.
- (5) Where the person suspected of offence of concealment of income or any offence warranting prosecution under this Ordinance is a company, every director or officer of that company whom the authorised officer has reason to believe is personally responsible for actions of the company contributing to offence of concealment of income or any offence warranting prosecution under this Ordinance shall be liable to arrest:

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

- 203C. Procedure to be followed on arrest of a person.**—(1) When an officer of Inland Revenue authorized under sub-section (1) of section 203B in this behalf arrests a person under section 203B, he shall immediately intimate the fact of the arrest of that person to the Special Judge who may direct such officer to produce that person at such time and place and on such date as the Special Judge considers expedient and such Officer shall act accordingly.
- (2) Notwithstanding anything contained in the sub-section (1), any person arrested under this Ordinance shall be produced before the Special Judge or, if there is no Special Judge within a reasonable distance, to the nearest Judicial Magistrate, within twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to the Court of the Special Judge or, as the case may be, of such Magistrate.
 - (3) When any person is produced under sub-section (2) before the Special Judge, he may, on the request of such person,

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

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

- (4) When such person is produced under sub-section (2) before a Judicial Magistrate, such Magistrate may, after authorising his detention in such custody at such place and for such period as he considers necessary or proper for facilitating his earliest production before the Special Judge, direct his production before the Special Judge on a date and time to be fixed by him or direct such person to be forthwith taken to, and produced before, the Special Judge and he shall be so taken.
- (5) Nothing in sub-section (3) or sub-section (4) shall preclude the Special Judge or the Judicial Magistrate from remanding any such person to the custody of an officer of Inland Revenue holding inquiry against that person if such officer makes a request in writing to that effect, and the Special Judge or the Judicial Magistrate, after perusing the record, if any, and hearing such person, is of the opinion that for the completion of inquiry or investigation it is necessary to make such order:

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

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

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

- (7) While holding an inquiry under sub-section (6), an officer of Inland Revenue shall exercise the same powers as are exercisable by an officer in charge of a police station under the Code of Criminal Procedure, 1898 (Act V of 1898), but such officer shall exercise such powers subject to the foregoing provisions of this section while holding an inquiry under this Ordinance.
- (8) If an officer of Inland Revenue, after holding an inquiry as aforesaid, is of the opinion that there is no sufficient evidence or reasonable ground for suspicion against such person, he shall release him on his executing a bond, with or without sureties, and shall direct such person to appear, as and when required, before the Special Judge, and make a report to the Special Judge for the discharge of such person and shall make a full report of the case to his immediate superior.
- (9) The Special Judge to whom a report has been made under sub-section, (8) may, after the perusal of record of the inquiry, and hearing the prosecution, agree with such report and discharge the accused or, if he is of the opinion that there is sufficient ground for proceedings against such person, proceed with his trial and direct the prosecution to produce evidence.
- (10) An officer of Inland Revenue empowered to hold inquiry under this section shall maintain a register to be called "Register of Arrests and Detentions" in the prescribed form in which he shall enter the name and other particulars of every person arrested under this Ordinance, together with the time and date of arrest, the details of the information received, the details of things, goods or documents, recovered from his custody, the name of the witnesses and the explanation, if any, given by him and the manner in which the inquiry has been conducted from day to day and, such register or authenticated copies of its aforesaid entries shall be produced before the Special Judge, whenever such Officer is so directed by him.
- (11) After completing the inquiry, an officer of Inland Revenue shall, as early as possible, submit to Special Judge a complaint in the same form and manner in which the officer in-charge of a police station submits a report, before a court.

- (12) Magistrate of the first class may record any statement or confession during inquiry under this Ordinance, in accordance with the provisions of section 164 of the Code of Criminal Procedure, 1898 (Act V of 1898).
- (13) Without prejudice to the foregoing provisions of this section, Board, with the approval of the Federal Minister-in-charge, may, by notification in the official Gazette, authorize any other officer working under the Board to exercise the powers and perform the functions of an officer of Inland Revenue under this section, subject to such conditions, if any, that it may deem fit to impose.

203D. Special Judges.—(1) The Federal Government shall by notification in the official Gazette, appoint as many Special Judges as it considers necessary and, where it appoints more than one Special Judge, it shall specify in the notification the headquarter of each Special Judge and the territorial limits within which he shall exercise jurisdiction under this Ordinance.

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

203E. Cognizance of offences by Special Judges.—(1) Notwithstanding anything contained in this Ordinance or any other law for the time being in force, a Special Judge may, within the limits of his jurisdiction, take cognizance of any offence punishable under this Ordinance upon—

- (a) a report in writing made by an officer of Inland Revenue or by any other officer especially authorized in this behalf by the Federal Government; or
- (b) receiving a complaint or information of facts constituting such offence made or communicated by any person; or
- (c) his own knowledge acquired during any proceeding before him under this Ordinance or under any other law for the time being in force.
- (2) Upon the receipt of report under clause (a) of sub-section (1), the Special Judge shall proceed with the trial of the accused.

- (3) Upon the receipt of a complaint or information under clause (b), or acquired in the manner referred to in clause (c) of sub-section (1), the Special Judge may, before issuing a summon or warrant for appearance of the person complained against, hold a preliminary inquiry for the purpose of ascertaining the truth or falsehood of the complaint, or direct any magistrate or any officer of Inland Revenue or any police officer to hold such inquiry and submit a report, and such Magistrate or officer shall conduct such inquiry and make report accordingly.
 - (4) If, after conducting such inquiry or after considering the report of such Magistrate or officer, the Special Judge is of the opinion that there is—
 - (a) no sufficient ground for proceeding, he may dismiss the complaint, or
 - (b) sufficient ground for proceeding, he may proceed against the person complained against in accordance with law.
 - (5) A special Judge or a Magistrate or an officer holding inquiry under sub-section (3) may hold such inquiry, as early as possible, in accordance with the provision of section 202 of the Code of Criminal Procedure, 1898 (Act V of 1898).
- 203F. Special Judge, etc. to have exclusive jurisdiction.—** Notwithstanding anything contained in this Ordinance or in any other law for the time being in force no,—
- (a) court other than the Special Judge having jurisdiction, shall try an offence punishable under this Ordinance;
 - (b) other court or officer, except in the manner and to the extent specifically provided for in this Ordinance, shall exercise any power, or perform any function under this Ordinance;
 - (c) court, other than the High Court, shall entertain, hear or decide any application, petition or appeal under chapters XXXI and XXXII of the Code of Criminal Procedure, 1898 (Act V of 1898), against or in respect of any order or direction made under this Ordinance; and

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

203G. Provisions of Code of Criminal Procedure, 1898, to apply.—

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

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

203H. Transfer of cases.—(1) Where more than one Special Judge are appointed within the territorial jurisdiction of a High Court, the High Court, and where not more than one Special Judge is so appointed, the Federal Government, may by order in writing direct the transfer, at any stage of the trial, of any case from the court of one Special Judge to the Court of another Special Judge for disposal, whenever it appears to the High Court or, as the case may be, the Federal Government, that such transfer may promote the ends of justice or tend to the general convenience of the parties or witnesses.

- (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 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.

203I. Place of sittings.—A Special Judge shall ordinarily hold sittings at his headquarters but, keeping in view the general convenience of the parties or the witnesses, he may hold sittings at any other place.”;

- (70) in section 204, for the words “Federal Government” wherever occurring, the expression “Board with the approval of the Minister-in-charge” shall be substituted;
- (71) in section 212, for the words “Regional Commissioner”, the words “Chief Commissioner Inland Revenue”, shall be substituted;
- (72) in section 216, in sub-section (3), in clause (k), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;
- (73) section 222A shall be renumbered as sub-section (1) of that section and thereafter the following new sub-section shall be added, namely:—
- “(2) The Board may authorize and prescribe the manner in which fee and service charges collected including by ventures of public-private partnership under this section are expended.”;
- (74) in section 225, for the expression “section 316 of the Companies Ordinance, 1984 (XLVII of 1984)”, the expression “section 310 of the Companies Act, 2017 (XIX of 2017)” shall be substituted;
- (75) after section 227B, the following new section shall be inserted, namely:—
- “227BA. Reward and benefits for certain persons.—**(1) The Board may sanction rewards to e-intermediaries for filing of returns of new taxpayers.
- (2) The Board with the approval of Federal Minister in-charge may announce benefits, rebates, tax credits, allowances and any other incentive in cash or otherwise for class or classes of persons.
- (3) The Board with the approval of the Federal Minister in-charge may, by notification in the official Gazette, prescribe the procedure in this behalf and also notify the class or classes of persons eligible under this section. The provisions of this section shall take effect from the date notified by the Board.”;
- (76) after section 227D, the following new section shall be added, namely:—

- “**227E. E-hearing.**—(1) The Board may design and prescribe e-hearing module for the purpose of conducting hearings, granting opportunity of being heard and electronically receiving any information for the purpose of this Ordinance.
- (2) The recording of e-hearing proceedings shall be admissible as evidence before any forum or court of law for the purpose of this Ordinance.
- (3) The Board may make rules for the purpose of this section.”;
- (77) after section 230H, the following new sub-section shall be inserted, namely:—
- “**230I. Directorate General of Compliance Risk Management.**—
- (1) The Directorate General of Compliance Risk Management shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.
- (2) The Board may, by notification in the official Gazette—
- (a) specify the functions, jurisdiction and powers of the Directorate General of Compliance Risk Management and its officers; and
- (b) confer the powers of authorities specified in section 207 upon the Directorate General and its officers.”;
- (78) sections 231A, 231AA shall be omitted;
- (79) in section 231B, after sub-section (2), the following new sub-section shall be inserted, namely:—
- “(2A) Every motor vehicle registration authority of Excise and Taxation Department shall, at the time of registration, collect tax at the rates specified in Division VII of Part IV of the First Schedule, if the locally manufactured motor vehicle has been sold prior to registration by the person who originally purchased it from the local manufacturer.” ;
- (80) in section 233, in sub-section (1), for the expression “ association of persons constituted by, or under any law”, the expression “association of person or individual having turnover of hundred million rupees or more” shall be substituted;

- (81) sections 233A and 233AA shall be omitted;
- (82) section 234A shall be omitted;
- (83) in section 235,
- (a) in sub-section (1),
- (i) after the word “ industrial” the words “ or domestic” shall be inserted;
- (ii) for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—
- “Provided that the provisions of sub-section (1) shall not apply to a domestic consumer of electricity if his name appears on the Active Taxpayers’ List.”; and
- (b) in sub-section (3) for the words “for the tax year”, the expression “under section 147 or whose entire income is subject to final tax regime or minimum tax regime under any provisions of this Ordinance other than this section” shall be substituted;
- (84) section 235A shall be omitted;
- (85) in section 236, in sub-section (1), after the words “specified in”, the words “Division V” shall be inserted;
- (86) section 236B shall be omitted;
- (87) in section 236C, in sub-section (1),—
- (a) in the explanation, after the words “co-operative society”, the expression “, public and private real estate projects registered/ governed under any law, joint ventures, private commercial concerns” shall be inserted;
- (b) in the proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

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

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

- (88) in section 236G, in sub-section (1), after the word “of” occurring for the first time, the expression “pharmaceuticals, poultry and animal feed, edible oil and ghee, auto-parts, tyres, varnishes, chemicals, cosmetics, IT equipment,” shall be inserted;
- (89) in section 236H, in sub-section (1), after the word “of” occurring for the first time, the expression “pharmaceuticals, poultry and animal feed, edible oil and ghee, auto-parts, tyres, varnishes, chemicals, cosmetics, IT equipment,” shall be inserted;
- (90) section 236HA shall be omitted;
- (91) in section 236K,—
- (a) in sub-section (1), in the explanation, after the expression “co-operative society”, the expression “, public and private real estate projects registered/governed under any law, joint ventures, private commercial concerns” shall be inserted;
- (b) in sub-section (2), for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

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

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

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

- (92) sections 236L shall be omitted;
- (93) section 236P shall be omitted;
- (94) section 236S shall be omitted;
- (95) section 236V shall be omitted;
- (96) section 236Y shall be omitted;
- (97) after section 241, the following new section shall be added, namely:—

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

- (98) in the First Schedule,—

(A) in Part I,—

- (a) in Division IIA, in the Table, in column (1), against serial No. 1, in heading of column (6), after the expression “Tax Year 2021”, the words “and onwards” shall be inserted;
- (b) in Division III, in clause (b), after the word “funds”, the expression “,Real Estate Investment Trusts” shall be inserted;

- (c) in Division IIIA, after the expression “shall be —” the expression “15%” shall be added and thereafter TABLE shall be omitted;
- (d) Division VIA shall be omitted;
- (e) in Division VII, for the tabular form, the following shall be substituted namely:—

“TABLE

S.No	Period	Tax Year 2015	Tax Year 2016	Tax Year 2017	Tax Year 2018, 2019, 2020 and 2021		Tax Year 2022 and onwards
					Securities acquired before 01-07-2016	Securities acquired after 01-07-2016	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Where holding period of a security is less than twelve months	12.5%	15%	15%	15%	15%	12.5%
2.	Where holding period of a security is twelve months or more but less than twenty-four months	10%	12.5%	12.5%	12.5%		
3.	Where holding period of a security is twenty - four months or more but the security was acquired on or after 1st July, 2013.	0%	7.5%	7.5%	7.5%		
4.	Where the security was acquired before 1st July, 2013	0%	0%	0%	0%	0%	0%
5.	Future commodity contracts entered into by members of Pakistan Mercantile Exchange	0%	0%	5%	5%	5%	5%”;

- (f) for Division VIII, the following shall be substituted, namely:—

“Division VIII

Tax on capital gains on disposal of Immoveable Property

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

TABLE

S.No	Amount of Gain	Rate of Tax
(1)	(2)	(3)
1.	Where the gain does not exceed Rs. 5 million	3.5%
2.	Where the gain exceeds Rs. 5 million but does not exceed Rs. 10 million	7.5%
3.	Where the gain exceeds Rs. 10 million but does not exceed Rs. 15 million	10%
4.	Where the gain exceeds Rs. 15 million	15%

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

S.No	Person(s)	Minimum Tax as percentage of the person's turnover for the year
(1)	(2)	(3)
1.	(a) Oil marketing companies, Sui Southern Gas Company Limited and Sui Northern Gas Pipelines Limited (for the cases where annual turnover exceeds rupees one billion.) (b) Pakistan International Airlines Corporation; and (c) Poultry industry including poultry breeding, broiler production, egg production and poultry feed production;	0.75%
2.	(a) Oil refineries (b) Motorcycle dealers registered under the Sales Tax Act, 1990	0.5%
3.	(a) Distributors of pharmaceutical products, fast moving consumer goods and cigarettes; (b) Petroleum agents and distributors who are registered under the Sales Tax Act, 1990; (c) Rice mills and dealers; (d) Tier-1 retailers of fast moving consumer goods who are integrated with Board or its computerized system for real time reporting of sales and receipts; (e) Person's turnover from supplies through e-commerce including from running an online marketplace as defined in clause (38B) of section 2. (f) Persons engaged in the sale and purchase of used vehicles; and (g) Flour mills	0.25%
4.	In all other cases	1.25%

(B) in Part II, in the first proviso, in clause (b), for the colon a semi-colon shall be substituted and thereafter the following new clause shall be added, namely:—

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

LCVs with 150 kwh battery or below shall be one percent.”;

(C) in Part III,—

(a) in Division I,—

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

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

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

(c) in Division IB, for the expression “under section 150A,” the expression, “ on return on investment in sukuks from a sukuk holder” shall be substituted;

(d) in Division II,—

(i) in clause (3A), for the expression “sub-section (1D)”, the expression “sub-sections (1D) and (1DA)” shall be substituted; and

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

(A) for the expression “ clause (133) of Part I of the Second Schedule”, the expression “section 2” shall be substituted;

(B) after the words “training services”, the expression “, oilfield services” shall be inserted;”;

(e) in Division III,—

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

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

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

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

(iii) in paragraph (3),—

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

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

(f) Division IIIB shall be omitted;

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

“Division IVA**Exports of Services**

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

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

“TABLE

“Sr. No	Gross amount of rent	Rate of tax
(1)	(2)	(3)
1	Where the gross amount of rent does not exceed Rs. 300,000	Nil
2	Where the gross amount of rent exceeds Rs. 300,000 but does not exceed Rs. 600,000	5 per cent of the gross amount exceeding Rs. 300, 000
3	Where the gross amount of rent exceeds Rs. 600,000 but does not exceed Rs. 2,000,000	Rs. 15,000 plus 10 per cent of the gross amount exceeding Rs. 600, 000
4	Where the gross amount of rent exceed Rs. 2,000,000	Rs. 155,000 plus 25 per cent of the gross amount exceeding Rs. 2,000, 000”;

- (i) Division VIB shall be omitted;

- (D) in Part IV,—

- (a) Divisions IIA and IIB shall be omitted;
- (b) for Division IV, the following shall be substituted, namely:—

“DIVISION IV**Electricity Consumption**

- “(1) The rate of collection of tax from commercial and industrial consumers from gross amount of bills shall be as set out in the following Table, namely:—

TABLE

S.No	Gross amount of Bill	Tax
1	upto Rs. 500	Rs. 0
2	exceeds Rs. 500 but does not exceed Rs. 20,000	10% of the amount
3	exceeds Rs.20,000	Rs. 1950 plus 12% of the amount exceeding Rs. 20,000 for commercial consumers Rs. 1950 plus 5% of the amount exceeding Rs. 20,000 for industrial consumers

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

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

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

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

(d) Division VI and VIA shall be omitted;

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

“(3) The rate of tax under sub-section (2A) of section 231B shall be as follows:—

TABLE

S. No.	Engine capacity	Tax
(1)	(2)	(3)
1.	Up to 1000cc	Rs.50,000
2.	1001cc to 2000cc	Rs.100,000
3.	2001cc and above	Rs.200,000”; and

(f) Division IX shall be omitted;

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

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

- (h) for Division XV, the following shall be substituted, namely:—

“DIVISION XV

Advance tax on sale to retailers

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

- (i) Divisions XVA, XIX, XX, XXI, XXVI and XXVII shall be omitted;

- (99) in the Second Schedule,—

- (A) in Part I,—

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

(v) in clause (66),—

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

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

(b) in sub-clause (2), in the Table 2, in column (1), serial numbers (i), (viii), (x), (xx), (xxx), (xxxi), (xxxiii) and (xxxvi) and entries relating thereto in column (2) shall be omitted;

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

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

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

(viii) in clause (78), for the expression “citizens of Pakistan and foreign nationals residing abroad, foreign association of persons, companies registered and operating abroad and foreign nationals residing in Pakistan”, the expression “non-resident individuals,

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

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

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

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

“(99A) Profits and gains accruing to a person on the sale of immovable property to any type of REIT scheme upto the 30th day of June, 2023.”;

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

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

“(103D) Dividend income and long term capital gains of any venture capital fund from investments in zone enterprises as defined in clause (p) of section 2 of the Special Technology Zones Authority Ordinance, 2020 for a period of ten years commencing from issuance of licence by the Authority to the zone enterprise.”;

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

(xv) for clause (126B), the following shall be substituted, namely:—

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

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

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

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

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

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

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

“(126EA) Profits and gains derived by—

- (a) zone developer as defined in section 2 of the Special Technology Zones Authority Ordinance, 2020 from development and operations of the zones for a period of ten years starting from the date of signing of the development agreement;
- (b) profits and gains of Zone Enterprises as defined in section 2 of the Special Technology Zones Authority Ordinance, 2020 for a period of ten years from the date of issuance of license by the Special Technology Zone Authority; and
- (c) Special Technology Zones Authority established under the Special Technology Zones Ordinance 2020.”;

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

(xix) in clause (126M),—

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

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

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

(xxi) in clause (132),—

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

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

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

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

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

“(132AA) Profits and gains derived from sale of electricity by National Power Parks Management Company (Private) Limited or demerged entities of National Power Parks Management Company (Private) Limited commencing from the commercial operation dates and continuing after the date of

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

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

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

“(132C) Profits and gains derived by a taxpayer from a bagasse/biomass based cogeneration power project having one or more boilers of not less than 60 bar (kg/CM³) pressure each, commissioned after the first day of January 2013.”;

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

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

“(149) Any sum—

- (i) remitted to Pakistan through banking channels in foreign currency received by an international buying house from its non-resident principal to meet its expenses in Pakistan; and
- (ii) chargeable under the head “Salary” received by a person who, not being a citizen or resident of Pakistan, is engaged as an expert by an international buying house.

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

(B) in Part II,—

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

“(5AB) The rate of tax to be deducted under section 151 shall be ten percent from the profit on debt from a debt instrument, whether conventional or Shariah compliant, issued by the Federal Government under the Public Debt Act, 1944 (XVIII of 1944) or its wholly owned special purpose company, purchased by a resident citizen of Pakistan who has already declared foreign assets to the Board through a Foreign Currency Value Account (FCVA) maintained with authorized banks in Pakistan under the foreign exchange regulation issued by the State Bank of Pakistan:

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

(5AC) The rate of tax to be deducted under sub-section (2) of section 152 or under section 151, as the case may be, shall be zero percent of the gross amount of profit on debt paid, covered under clauses (78) and (79) of Part I of the Second Schedule.”;

- (d) clause (5B) shall be omitted;
- (e) after the omitted clause (9A), the following new clauses shall be inserted, namely:—

“(9AA) In respect of import of white sugar from the 25th day of August, 2020 to the 15th day of November, 2020 both days inclusive, tax under section 148 shall be collected at the rate of 0.25% as per quantity, quality, mode and manner prescribed by Ministry of Commerce during the said period.

- (9AB) Tax under section 148 on commercial import of the white sugar shall be collected at the rate of 0.25% from the 26th day of January 2021 till the 30th day of June, 2021.
- (9AC) Subject to quota allotment by Commerce Division, tax under section 148 shall be collected at the rate of 0.25% on import of raw sugar imported by sugar mills from the 26th day of January, 2021 to the 30th day of June, 2021 both days inclusive provided that such imports shall not exceed fifty thousand metric tons per sugar mill and three hundred thousand metric tons in aggregate by the sugar industry.”;
- (f) clauses (18), (18A) and (18B) shall be omitted;
- (g) after clause (18B), omitted as aforesaid, the following new clause shall be added, namely:—
- “(18C) The rate of tax as specified in Division-III of Part-I of First Schedule shall be reduced to 7.5% in case of dividends declared by a company as are “attributable” to profits and gains derived from a bagasse and biomass based co-generation power project qualifying for exemption under clause (132C) of Part-I of this Schedule:

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

$$\frac{AXB}{C}$$

Where-

- A is the total amount of dividend for the year;
- B is the accounting profit for the year attributable to the bagasse and biomass based cogeneration power project qualifying for exemption under clause (132C) of Part-I of this Schedule; and
- C is the total accounting profit before tax for the year.

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

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

“(24C) The rate of tax under clause (a) of sub-section (1) of section 153 in the case of distributors, dealers, sub-dealers, wholesalers and retailers of fast moving consumer goods, fertilizer, electronics excluding mobile phones, sugar, cement, and edible oil as recipient of payment shall be 0.25% of gross amount of payments subject to the condition that beneficiaries of reduced rate are appearing on the Active Taxpayers’ Lists issued under the provisions of the Sales Tax Act, 1990 and the Income Tax Ordinance, 2001 (XLIX of 2001):

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

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

“(24D) The rate of minimum tax under sub-section (1) of section 113 in the case of distributors, dealers, sub-dealers, wholesalers and retailers of fast moving consumer goods, fertilizer, locally manufactured

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

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

- (m) clauses (28A) and (28B) shall be omitted;
- (n) in clause (28E), the expression “for tax year 2020” shall be omitted;
- (o) after clause (28E), the following new clause shall be added, namely:—

“(28F) The rate of tax under clause (b) of sub-section (1) of section 153 in case of oil tanker contractor services shall be 2% of the gross amount of the payments.”;

(C) in Part III,—

- (a) clauses (2), (7) and (8) shall be omitted;
- (b) in clause (9), for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided that exemption under this clause shall continue to remain available to such projects which commence on or before the 30th day of June, 2024.”;

- (c) in clause (9B), for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided that exemption under this clause shall continue to remain available to such projects which commence on or before the 30th day of June, 2024.”; and

- (d) after clause (16), omitted as aforesaid, the following new clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2019, namely:—

“(17) The tax payable by cotton ginners on their income and profits shall not be more than sum of 1% of their turnover from cotton lint, cotton seed, cotton seed oil and cotton seed cake:

Provided that the tax so payable shall be final tax in respect of their cotton ginning and oil milling activities only.”; and

- (e) after clause (17), inserted as aforesaid, the following new clauses shall be added, namely:—

“(18) The rate of withholding tax on value of offshore supply contract of an Independent Power Producer located wholly or partly in territories of AJ&K shall be 1% provided:

- (i) PPIB has issued Letter of Support for the project;
- (ii) its EPC Contract has been executed and submitted to NEPRA for EPC stage tariff determination prior to the enactment of Finance Act, 2018;
- (iii) offshore supply contract arrangement of offshore supply contractor having permanent establishment in Pakistan falls under the purview of cohesive business operation as contemplated under Income Tax Ordinance, 2001; and
- (iv) such 1% tax shall be full and final liability of the offshore contractor.

- (19) The tax payable by woman enterprises on profit and gains derived from business chargeable to tax under the head “Income from Business” shall be reduced by 25%.

Explanation.—For the purpose of this clause a woman enterprise means a startup established on or after first day of July 2021 as sole proprietorship concern owned by a woman or an AOP all of whose members are women or a company whose 100% shareholding is held or owned by women:

Provided that benefit of this clause shall not be available to a business that is formed by the transfer or reconstitution or reconstruction or splitting up of an existing business. “;

- (20) The tax payable by a person other than a banking or insurance company in respect of profit on debt from investment in Federal Government securities shall be fifteen percent of the gross amount of the profit on debt:

Provided that tax so payable shall be final tax on the income representing profit on debt from investment in Federal Government securities.”;

(D) in Part IV,—

- (a) clause (2) shall be omitted;
- (b) after the omitted clause (4), the following new clause shall be inserted, namely:—

“(4A) No provision of this Ordinance shall apply for recoup of tax credit already allowed to National Power Parks Management Company (Private) Limited for investment in plant and machinery notwithstanding non issuance of share certificates or any restructuring of its ownership pattern or debt to equity ratio prior to privatization as part of the privatization process.”;

(c) in clause (11A),—

- (i) sub-clauses (ix), (x), (xiii), (xv), (xviii) and (xxix) shall be omitted;
- (ii) after sub-clause (xxxviii), the following new sub-clauses shall be added, namely:—
 - “(xxxix) Islamic Naya Pakistan Certificates Company Limited (INPCCL);
 - (xl) receipts from sale of electricity produced from a bagasse and biomass based co-generation power project qualifying for exemption under clause (132C) of Part-I of this Schedule;
 - (xli) National Power Parks Management Company (Private) Limited or demerged entities of National Power Parks Management Company (Private) Limited commencing from the commercial operation dates and continuing after the date of change of ownership as a result of privatization by the Privatization Commission of Pakistan.”;
 - (xlii) Persons qualifying for exemption under clause (126E) of Part I of this Schedule for tax year 2021 and onwards
 - (xliii) Persons qualifying for exemption under clause (126EA) of Part I of this Schedule;
 - (xliv) Persons mentioned in Table I of clause (66) of Part I of Second Schedule.”;
- (d) in clause (12B), for the expression “30th day of September, 2020”, the expression “30th day of June, 2021” shall be substituted;
- (e) after clause (12E), the following new clauses shall be added, namely:—
 - “(12F) The provision of section 148 shall not apply on import of 1.5 million tons of wheat having PCT Heading 1001.1900 and 1001.9900 in pursuance of

Cabinet Decision in case No.399/23/2020 dated the 16th June, 2020;

(12G) The provisions of section 148 shall, in pursuance of the Cabinet Decision in case No. 541/30/2020 dated the 4th August, 2020, not apply on import by the Trading Corporation of Pakistan of 300,000 metric tons of white sugar having PCT heading 1701.9910,1701.9920, specification B;

(12H) (a) The provisions of section 148 shall not apply on import of following goods for a period of three months starting from the 23rd of June, 2020, namely:—

S.No.	Description	PCT Code
(1)	(2)	(3)
1.	Oxygen gas	2804.4000
2.	Cylinders (for oxygen gas)	7311.0090
3.	Cryogenic tanks (for oxygen gas)	7311.0030

; and

(b) the concessions given in this clause shall also apply in respect of the letters of credit opened or goods declaration forms filed on or after the 23rd June, 2020;

(12I) The provisions of section 148 shall not apply on import of 83 X Micron sprayers for Anti-Locust Operation (Respective heading) by National Disaster Management Authority (NDMA).

(12J) The provisions of section 148 shall, in pursuance of the Cabinet Decision in case No. 34/02/2021, dated the 12th January, 2021, not apply on import of three hundred thousand metric tons of wheat through tendering process by the Trading Corporation of Pakistan;

(12K) (a) The provisions of section 148 shall not apply on import of following goods by the manufacturers of oxygen for a period of three months starting from the 25th day of December, 2020, namely:—

S.No.	Description	PCT Code
(1)	(2)	(3)
1.	Cryogenic Tanks (for oxygen Gas)	7311.0030

- (b) the concessions given in this clause shall also apply in respect of the letters of credit opened or goods declaration forms filed on or after the 25th day of December, 2020;
- (12L) The provisions of section 148 and 153 shall not apply on import and subsequent supply of five hundred thousand metric tons of white sugar imported by the Trading Corporation of Pakistan;
- (12M) The provisions of section 148 shall not apply on import of following goods for a period of one hundred and eighty days starting from the 14th day of May, 2021, namely:—

S.No.	Description	PCT Code
(1)	(2)	(3)
1.	- Oxygen	2804.4000
2.	--- Other (Oxygen Cylinders)	7311.0090
3.	--- For Cryogenic (Tanks/Vessels)	7311.0030
4.	Oxygen Concentrators / Generators / Manufacturing Plants of all specifications and capacities.	Respective headings ² ;

- (12N) Border sustenance markets—

- (a) The provisions of section 148 shall not apply on the import of goods which takes place within the jurisdiction of Border sustenance markets specified in Table-I below:—

TABLE – I

	PCT Heading	
1.	07011000	-SEED (Potatoes)
2.	07020000	TOMATOES, FRESH OR CHILLED.
3.	07031000	-ONIONS AND SHALLOTS
4.	07032000	-GARLIC
5.	07049000	-OTHERS which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
6.	07061000	-CARROTS AND TURNIPS
7.	07070000	CUCUMBERS AND GHERKINS FRESH OR CHILLED.
8.	07081000	-PEAS (PISUM SATIVUM)
9.	07082000	-BEANS (VIGNA SPP., PHASEOLUS SPP.)
10.	07089000	-OTHER LEGUMINOUS VEGETABLES
11.	07131000	- Peas (Pisum sativum)
12.	07132010	Grams (Dry/Whole)

	PCT Heading	
13.	07132090	---other- which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
14.	07133100	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek
15.	07133200	-- small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)
16.	07133300	Kidney beans including white beans
17.	07133400	-- Bambara – <i>vigna subteranea</i> or <i>vaahdzeia subterrea</i>
18.	07133500	-- Cow peas (<i>Vigna unguiculata</i>)
19.	07133990	-- Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
20.	07134010	- Lentils (Dry Whole)
21.	07135000	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)
22.	07136000	- Pigeon peas (<i>cajanus cajan</i>)
23.	07139090	- Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
24.	09051000	Vanilla (Neither crushed nor ground)
25.	09061100	Cinnamon
26.	09061900	Other (Cinnamon And Cinnamon Tree Flowers)
27.	09071000	-- Neither crushed nor ground (Cloves)
28.	09072000	-- Crushed or ground (Cloves)
29.	09081100	-- Neither Crushed nor ground (Nutmeg)
30.	09081200	-- Crushed or ground (Nutmeg)
31.	09082100	-- Neither crushed nor ground (Maze)
32.	09082200	-- Crushed or ground (Maze)
33.	09083110	--- Large (Cardammoms)
34.	09083120	--- Small (Cardammoms)
35.	09083200	-- Crushed or ground (Cardammoms)
36.	09092100	-- Neither crushed nor ground (Coriander)
37.	09092200	-- Crushed or ground (Coriander)
38.	09093100	-- Neither crushed nor ground (Seeds of Cumins)
39.	09093200	-- Crushed or ground (Seeds of Cumins)
40.	09096100	- - Neither crushed nor ground (Seeds of Anise, Badian, Caraway, Fennel etc)
41.	09096200	- - Crushed or ground (Seeds of Anise, Badian, Caraway, Fennel etc)
42.	09109910	--- THYME; BAY LEAVES
43.	10031000	Barley (Seeds)
44.	10039000	Other (Barley)
45.	12060000	Sunflower seeds ,whether or not broken
46.	12129200	Locust beans
47.	12130000	Cereal straws and husks
48.	15161000	Animal Fats and Oil and their fractions
49.	15162010	Vegetable Fats and their fractions
50.	15162020	Vegetable Oils and their fractions
51.	82089010	--- Knives and cutting blades for paper and paper board
52.	04011000	-OF A FAT CONTENT, BY WEIGHT, NOT EXCEEDING 1 % (Milk and Cream)
53.	04012000	-OF A FAT CONTENT, BY WEIGHT, EXCEEDING 1 % BUT NOT EXCEEDING 6 % (Milk and Cream)

	PCT Heading	
54.	04014000	- Of a fat content, by weight, exceeding 6 % but not exceeding 10% (Milk and Cream)
55.	04015000	- Of a fat content, by weight, exceeding 10 % (Milk and Cream)
56.	07039000	-LEEKS AND OTHER ALLIACEOUS VEGETABLES
57.	07041000	-CAULIFLOWERS AND HEADED BROCCOLI
58.	07042000	-BRUSSELS SPROUTS
59.	07051100	-- CABBAGE LETTUCE (HEAD LETTUCE)
60.	07051900	- - OTHER which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
61.	07052100	- - WITLOOF CHICORY (CICHORIUM INTYBUS VAR.FOLIOSUM)
62.	07052900	- - OTHER which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
63.	07069000	-OTHER which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
64.	07096000	Fruits of the genus Capsicum or of the genus Pimenta
65.	08042000	Figs
66.	08061000	-FRESH (Grapes)
67.	08062000	---DRIED (Grapes)
68.	08071100	-- WATERMELONS
69.	08071900	- - OTHER which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
70.	08081000	-APPLES
71.	09021000	Green Tea
72.	09022000	Other Green Tea
73.	09101200	- - Crushed or ground (Ginger)
74.	09103000	-TURMERIC (CURCUMA)
75.	09109990	- - - OTHER which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
76.	17021110	Lactose (Sugar)
77.	17021120	--- Lactose syrup
78.	17021900	- - OTHER which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
79.	17029020	--- CARAMEL
80.	23040000	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA BEAN OIL.
81.	23099000	Other (animal feed)
82.	52042010	--- FOR Sewing (Thread)
83.	52042020	For embroidery (Thread)

	PCT Heading	
84.	82011000	- Spades and shovels
85.	82055900	Other (Tools for masons, watchmakers, miners and hand tools nes)
86.	82083000	- For kitchen appliances or for machines used by the food industry
87.	82089090	- - - Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
88.	04031000	-YOGURT
89.	07019000	Other (Potatoes)
90.	07104000	- Sweet corn
91.	07109000	- Mixtures of vegetables
92.	08041010	Fresh (Dates)
93.	08041020	Dried (Dates)
94.	08091000	-APRICOTS
95.	08092100	-- Sour cherries (Prunus cerasus)
96.	08092900	-- Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
97.	08093000	-PEACHES, INCLUDING NECTARINES
98.	08094000	-PLUMS AND SLOES
99.	08101000	Strawberries
100.	08105000	Kiwi Fruit
101.	09101100	-- Neither crushed nor ground (Ginger)
102.	10011900	Other (Durum wheat (excl. seed for sowing))
103.	10019900	Other (Wheat and meslin (excl. seed for sowing, and durum wheat))
104.	11010010	Of Wheat (Flour)
105.	11010020	Of Meslin (Flour)
106.	19021920	--- VERMACELLI
107.	19059000	Other (Packed Cake)
108.	20071000	Homogenised preparations
109.	20079100	Citrus Fruit
110.	20079900	Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
111.	34013000	-ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN, IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP
112.	34022000	- Preparations put up for retail sale
113.	34029000	---- Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
114.	69111090	Others (Tableware and kitchenware of porcelain or china)
115.	69119000	Other (Household articles nes & toilet articles of porcelain or china)
116.	70134900	Other (Glassware for table or kitchen purposes (excl. glass having a linear c)
117.	70139900	Other (Glassware nes (other than that of 70.10 or 70.18))
118.	82159910	--- Spoons
119.	82159990	Other (Tableware articles not in sets and not plated

	PCT Heading	
		with precious meta)
120.	87120000	Bicycles and other cycles (including delivery tricycles), not motorised.
121.	96170010	--- Vacuum flasks
122.	96170020	- - - OTHER which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets

- (b) The provisions of section 154 shall not apply to the export of goods which takes place within the jurisdiction of Border sustenance markets specified in Table - II below:—

TABLE-II

Sr.#	PCT Heading	Description
1.	02012000	Other cuts with bone in (Meat of bovine animals, fresh or chilled)
2.	02013000	Boneless (Meat of bovine animals, fresh or chilled)
3.	02022000	Other cuts with bone in (Meat of bovine animals, frozen)
4.	02023000	Boneless (Meat of bovine animals, frozen)
5.	03021100	Fish
6.	04090000	Honey
7.	06022000	Plants
8.	07011000	-SEED (Potatoes)
9.	07019000	Other (Potatoes)
10.	07020000	TOMATOES, FRESH OR CHILLED.
11.	07031000	-ONIONS AND SHALLOTS
12.	07032000	Garlic
13.	07061000	-CARROTS AND TURNIPS
14.	07069000	-OTHER which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
15.	07070000	Cucumbers
16.	07093000	Egg Plant
17.	07096000	Fruits of the genus Capsicum or of the genus Pimenta (pepper)
18.	07099900	Others (Lady Finger)
19.	07101000	Fresh Potato
20.	07102100	Pea
21.	07103000	Spinach
22.	08031000	- Plantains (Bananas)
23.	08039000	- Other (Bananas)
24.	08041010	Fresh (Dates)
25.	08041020	Dried (Dates)
26.	08045020	--- Mangoes
27.	08052100	-- Mandarins (including tangerines and satsumas)
28.	08052910	---Kino (fresh)
29.	08061000	Grapes (Fresh)
30.	08071100	-- WATERMELONS
31.	08071900	Melons
32.	08091000	Apricots

Sr.#	PCT Heading	Description
33.	08092900	Cherries
34.	08093000	Peaches
35.	08101000	Strawberries
36.	08109010	Pomegranates
37.	08109090	Fresh fruits nes (Other)
38.	08133000	Apple
39.	09021000	Green Tea
40.	09022000	Other green tea
41.	09030000	Mate.
42.	09042110	Red Chillies (Whole)
43.	09042190	--- Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
44.	09042210	Red Chillies (Powder)
45.	09042290	--- Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
46.	09051000	-- Neither crushed nor ground (Vanilla)
47.	09052000	-- Crushed or ground (Vanilla)
48.	10061010	--- SEED FOR SOWING (Rice)
49.	10061090	- - - OTHER which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
50.	10062000	-HUSKED (BROWN) RICE
51.	10063010	--- BASMATI (Rice)
52.	10063090	- - - OTHER which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
53.	10064000	-BROKEN RICE
54.	11010010	Flour (of Wheat)
55.	12074000	- Sesamum seeds
56.	12079900	Other (hemp Seeds)
57.	12119000	Ajwain
58.	15162020	Vegetable Oils and their fractions
59.	19021920	--- VERMACELLI
60.	19041090	Papad
61.	20071000	- Homogenised preparations
62.	20081900	--Nimko
63.	21069090	--- OTHER (Custard Powder)
64.	23099000	Other (Animal feed)
65.	25010010	Table Salt
66.	25010020	--- Rock Salt
67.	25010030	--- Sea Salt
68.	25010090	--- Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
69.	34060000	Candles
70.	36050000	Safety Match
71.	39264090	-OTHER (Plastic Articles)
72.	53101000	Woven fabrics of jute or of other textile bast fibres, unbleached

Sr.#	PCT Heading	Description
73.	53109010	--- Jute (hessian cloth)
74.	56074100	-- Binder or baler twine
75.	56074900	-- Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
76.	56075000	- Of other synthetic fibres
77.	58021100	-- Unbleached (Terry toweling in similar woven terry fabrics, of cotton)
78.	58021900	-- Other (Terry toweling In similar woven Terry fabrics, OF cotton)
79.	58022000	- Terry towelling and similar woven terry fabrics, of other textile materials
80.	58023000	- Tufted textile fabrics
81.	58043000	- Hand made lace
82.	58050000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.
83.	58064000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)
84.	59011000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like
85.	61119000	Mix Goods/Garments (Babies garments&cloth accessories)
86.	62031990	---OTHER (Men or Boys Suits etc)
87.	62042200	-- Of cotton
88.	62042900	-- Of other textile materials
89.	62043900	-- Of other textile materials
90.	62044210	--- Shisha embroidered dresses
91.	62129000	-OTHER which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets
92.	63021090	-OTHER (Bed linen, Toilet linen etc)
93.	63051000	Jute Bags (of jute or of other textile bast fibres of heading 53.03)
94.	63052000	Sacks and bags, for packing of goods, of cotton
95.	63090000	Worn clothing and other worn articles
96.	69111090	Other (Tableware and kitchenware of porcelain or china)
97.	69119000	Others (Household articles nes & toilet articles of porcelain or china)
98.	70133700	Drinking glasses (excl. glasses of glass ceramics or of lead crystal a
99.	73181690	Nuts, iron or steel, nes (Others)
100.	82055900	Tools for masons, watchmakers, miners and hand tools nes (Other)
101.	82059000	Hand tools (Other, including sets of articles of two or more subheadings of this heading)
102.	82119100	-- Table knives having fixed blades
103.	82119200	-- Other knives having fixed blades
104.	82159990	Tableware articles not in sets and not plated with precious metal
105.	84485100	Needle
106.	96170010	--- Vacuum flasks

Sr.#	PCT Heading	Description
107.	96170020	- - - Other which qualifies for exemption or concession or reduced rate under the provisions of Customs Act, 1969 and Sales Tax Act, 1990 or Federal Excise Act, 2005 for Border Sustenance Markets

The exemption under this clause shall be available on the import of goods subject to following conditions, namely:—

- (i) Such goods shall be supplied only within the limits of Border Sustenance Markets established in cooperation with Iran and Afghanistan;
 - (ii) If the goods, on which exemption under this table has been availed, are brought outside the limits of such markets, income tax shall be charged on the import value as per provisions of section 148 of this Ordinance;
 - (iii) Such items in case of import, shall be allowed clearance by the Customs Authorities subject to furnishing of bank guarantee equal to the amount of income tax involved and the same shall be released after presentation of consumption certificate issued by the Commissioner Inland Revenue having jurisdiction;
 - (iv) The said exemption shall only be available to a person upon furnishing proof of having a functional business premises located within limits of the Border Sustenance Markets; and
 - (v) Breach of any of the conditions specified herein shall attract relevant legal provisions of the Ordinance, besides recovery of the amount of income tax along with default surcharge and penalties involved.
- (f) in clause (19), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;
- (g) in clause (43D),—

- (i) for the expression “clause (a)”, the expression “clauses (a) and (b)” shall be substituted;
 - (ii) the expression “*w.e.f.* tax year 2012” shall be omitted;
- (h) in clause (43E),—
- (i) for the expression “clause (a)”, the expression “clauses (a) and (b)” shall be substituted;
 - (ii) for the figure “3%”, the figure “3.5%” shall be substituted;
- (i) after clause (43F), the following new clause shall be inserted, namely:—
- “(43G) The provisions of section 153 shall not apply to commodity futures contracts listed on a Futures Exchange licensed under the Futures Market Act, 2016 (XIV of 2016).”;
- (j) in clause (45), in the proviso, in paragraph (b), for the expression “; and” at the end full stop shall be substituted and thereafter the paragraph (c) shall be omitted;
- (k) in clause (45A),—
- (i) the expression “(a)” appearing for the first time shall be omitted;
 - (ii) after sub-clause (v), before the proviso, the following new explanation shall be inserted, namely:—

“Explanation.—For removal of doubt, it is clarified that the relief of reduced rate for withholding tax under clause (a) and (b) of sub-section (1) of section 153 is available only to the local sales, supplies and services made by the taxpayers of categories specified at serial no (i) to (v) of this clause.”; and
 - (iii) Sub-clause (b) shall be omitted;

- (l) after clause (45A), amended as aforesaid, the following new clause shall be added, namely:—

“(45B) The provisions of section 153 shall not apply on the purchase of used motor vehicles from general public.”;

- (m) in clause (46AA),—

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

“(iv) subject to fulfillment of procedure laid down in clause (12) of Part IV of Second Schedule, persons receiving payments exclusively for the supply of agriculture produce including following—

- (I) fresh milk;
- (II) fish by any person engaged in fish farming;
- (III) live chicken, birds and eggs by any person engaged in poultry farming;
- (IV) live animals by any person engaged in cattle farming;
- (V) unpackaged meat; and
- (VI) raw hides:

Provided that this clause shall not apply to the payments for agriculture produce which has been subjected to any process other than that which is ordinarily performed to render such produce to be fit to be taken to the market.”; and

- (b) for sub-clause (v), the following shall be substituted, namely:—

“(v) companies receiving payments for the supply of electricity and gas including companies

receiving payments for the transmission of electricity and gas.”;

(n) in clause (47B), the words “or a modaraba” and “or a Private Equity and Venture Capital Fund” shall be omitted;

(o) in clause (56),—

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

“(iiiia) Goods temporarily imported into Pakistan by international athletes which would be subsequently taken back by them within one hundred and twenty days of temporary import;”;

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

“(xiii) Goods produced or manufactured and exported from Pakistan which are subsequently imported in Pakistan within one year of their exportation, provided conditions of section 22 of the Customs Act, 1969 (IV of 1969) are complied with;

(xiv) plant and machinery imported for setting up of a bagasse/biomass based cogeneration power project qualifying for exemption under clause (132C) of Part-I of this Schedule.;

(xv) persons authorized under Export Facilitation Scheme 2021 notified by the Board with such scope, conditions, limitation, restrictions and specification of goods.;

(xvi) motor vehicles upto 1000cc in CBU condition;

(xvii) Printed books excluding brochures, leaflets and similar printed matter, whether or not in single sheets.(PCT code 49.01);

- (xviii) Newspapers, journals and periodicals, whether or not illustrated or containing advertising material (PCT code 49.02); and
 - (xix) blind talking mobile phones imported by blind persons as per rules issued by the Board (respective PCT headings);”
- (p) clause (57A) shall be omitted;
- (q) in clause (59), in para (ii), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;
- (r) after clause (60D), the following new clause shall be inserted, namely:—
- “(60DA) The provisions of section 148 shall not apply to the import of the capital equipment as defined in section 2 of the Special Technology Zones Ordinance 2020 (XIII of 2020) by—
- (a) zone developers as defined in section 2 of the Special Technology Zones Ordinance 2020 for consumption in the special technology zones for the period of 10 years commencing from the date of signing the development agreement;
 - (b) zone enterprises as defined in section 2 of the Special Technology Zones Authority Ordinance, 2020 for a period of ten years from the date of issuance of license by the Special Technology Zone Authority; and
 - (c) Special Technology Zones Authority established under the Special Technology Zones Ordinance 2020.”;
- (s) clauses (61) and (72A) shall be omitted;
- (t) after the omitted clause (79), the following new clause shall be inserted, namely:—

- “(79A) The provisions of clause (b) of sub-section (1) of section 153 shall not apply to payments received by National Telecommunication Corporation against provision of telecommunication services including ancillary services specified in sub-section (3) of section 41 of the Pakistan Telecommunication (Re-organization) Act, 1996 (XVII of 1996).”;
- (u) in clause (91), in paragraph (iv), after sub-paragraph (xvi), the following new sub-paragraphs shall be added, namely:—
- “(xvii) Corn harvester/corn picker and silage maker with their respective PCT heading”;
- (v) in clause 95, the expression “ 231A, 231AA,” shall be omitted;
- (w) clauses (101), (101A) and (101AA) shall be omitted;
- (x) in clause (108), for the expression “113, 151,231A,231AA and 236P”, the expression “ 131 and 151” shall be substituted;
- (y) clause (109) shall be omitted;
- (z) after clause (111A), the following new clause shall be inserted, namely:—
- “(111AB) The provisions of section 100BA and rule 1 of the Tenth Schedule shall not apply to non-resident individual holding Pakistan Origin Card (POC) or National ID Card for Overseas Pakistanis (NICOP) or Computerized National ID Card (CNIC) maintaining a Foreign Currency Value Account (FCVA) or Non-resident Pakistani Rupee Value Account (NRVA) with authorized banks in Pakistan under the foreign exchange regulations issued by the State Bank of Pakistan.”;
- (aa) clauses (112) and (112A) shall be omitted;
- (ab) for clause (114A), the following clause shall be substituted, namely:—

“(114A) The provisions of clause (ae) of sub-section (1) of section 114 and section 181 shall not apply to a non-resident individual holding Pakistan Origin Card (POC) or National ID Card for Overseas Pakistanis (NICOP) or Computerized National ID Card (CNIC) maintaining a Foreign Currency Value Account (FCVA) or a Non-resident Pakistani Rupee Value Account (NRVA) with authorized banks in Pakistan under the foreign exchange regulations issued by the State Bank of Pakistan:

Provided that this clause shall not apply if the person referred in this clause has Pakistan-source taxable income other than the following; namely:—

- (a) profit on debt on FCVA or Non-resident Pakistani Rupee Value Account (NRVA);
 - (b) profit on debt earned on Government of Pakistan (GOP) securities either conventional or Shariah Compliant where investment has been made from proceeds of FCVA or NRVA;
 - (c) capital gain on disposal of immovable property acquired from proceeds of FCVA or NRVA;
 - (d) capital gain on disposal of securities traded on Pakistan Stock Exchange and units of mutual funds that are acquired from proceeds of FCVA or NRVA; or
 - (e) dividend income from securities traded on Pakistan Stock Exchange and mutual funds that are acquired from proceeds of FCVA or NRVA.”;
- (ac) in clause (116), the expression, “ ,231A, 231AA and 236P” shall be omitted;
- (ad) clause (117) shall be omitted; and

(ae) after clause (117), omitted as aforesaid, the following new clauses shall be added, namely:—

“(118) The provisions of withholding taxes contained in the Income Tax Ordinance, 2001 (XLIX of 2001) shall not apply to Islamic Naya Pakistan Certificates Company Limited (INPCCL) as a recipient.

(119) The provisions of section 153(1)(a) shall with effect from the first day of July, 2020 not apply to distributors, dealers, wholesalers and retailers of locally manufactured mobile phone devices as withholding agent.”;

(100) in the Third Schedule,—

(a) in Part I, in the Table, in the first column, against S. No. IV, entry (a) in the second column shall be omitted; and

(b) in Part II,—

(I) in the heading, the expression “23A” shall be omitted; and

(II) in paragraph (2), the expression “section 23A and” shall be omitted;

(101) in the Fifth Schedule, in Part II, rule 4 shall be omitted;

(102) in Seventh Schedule,—

(A) in rule 6C,—

(i) in sub-rule (1), for the expression “onwards”, the expression “2021” shall be substituted; and

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

“(6A) For tax year 2022 onwards, the taxable income attributable to investment in the Federal Government securities shall be taxed at the rate of—

- (i) 40% instead of rate provided in Division II of Part I of the First schedule if the assets to deposit ratio as on last day of the tax year is upto 40%;
 - (ii) 37.5% instead of rate provided in Division II of Part I of the First schedule if the assets to deposit ratio as on last day of the tax year exceeds 40% but does not exceed 50%; and
 - (iii) at the rates provided in Division II of Part I of the First schedule if assets to deposit ratio as on last day of the tax year exceeds 50%.”;
- (B) in rule 7C, for the expression “to 2021”, the expression “and onwards” shall be substituted;
- (103) in the Eight Schedule, in rule (6), for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;
- (104) in the Tenth Schedule, in rule 10, clauses (d), (f), (g), (h), (j), (m), (r) and (s) shall be omitted;
- (105) in the Eleventh Schedule,—
- (a) in rule 2, in sub-rule (2), in clause (b),—
 - (i) for the word, “two”, the word “three” shall be substituted;
 - (ii) for the first proviso, the following shall be substituted, namely:—

“Provided that in case of existing incomplete projects, the estimated project life shall be treated as four years maximum from tax year 2020 through tax year 2023 and the tax payable shall be reduced by the percentage of completion up to the last day of accounting period pertaining to tax year 2019 or tax year 2020 as declared in the registration form.”; and
 - (iii) second proviso shall be omitted;
 - (b) in rule 3, in sub-rule (1),—

- (i) for the expression “31st day of December, 2020, the expression “31st day of December, 2021” shall be substituted; and
- (ii) in clause (a), in the proviso, for the semi colon and the word “and”, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided further that where benefit of sub-section (3) of section 100D is required to be claimed by builder or developer, the project shall be registered latest by 30th day of June, 2021; and”;

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

“Provided that profits and gains accruing from such projects in excess of ten times of tax paid under Rule (2) shall be incorporated by paying tax at the rate of 20% on profits and gains which are in excess of said limit.”;

- (d) in rule 8, in clause (c), for the expression “31st day of December, 2020”, the expression “30th day of June, 2021” shall be substituted; and
- (e) in rule 9, in sub-rule (1), in clause (d), in sub-clause (ii), in the proviso, for the expression “31st day of December, 2020”, the expression “31st day of December, 2021” shall be substituted; and

- (106) after the Twelfth Schedule, the following new Schedules shall be added, namely:—

“THE THIRTEENTH SCHEDULE

(See section 61)

S. No. (1)	Name (2)
1.	any Sports Board or institution recognised by the Federal Government for the purposes of promoting, controlling or regulating any sport or game.
2.	The Citizens Foundation.
3.	Fund for Promotion of Science and Technology in Pakistan.
4.	Fund for Retarded and Handicapped Children.
5.	National Trust Fund for The Disabled.
6.	Fund for Development of Mazaar of Hazarat Burri Imam.

S. No.	Name
(1)	(2)
7.	Rabita-e-Islami's Project for printing copies of the Holy Quran.
8.	Fatimid Foundation, Karachi.
9.	Al-Shifa Trust.
10.	Society for the Promotion of Engineering Sciences and Technology in Pakistan.
11.	Citizens-Police Liaison Committee, Central Reporting Cell, Sindh Governor House, Karachi.
12.	ICIC Foundation.
13.	National Management Foundation.
14.	Endowment Fund of the institutions of the Agha Khan Development Network (Pakistan listed in Schedule 1 of the Accord and Protocol, dated November 13, 1994, executed between the Government of the Islamic Republic of Pakistan and Agha Khan Development Network.
15.	Shaheed Zulfigar Ali Bhutto Memorial Awards Society.
16.	Iqbal Memorial fund.
17.	Cancer Research Foundation of Pakistan, Lahore. ,
18.	Shaukat Khanum Memorial Trust, Lahore.
19.	Christian Memorial Hospital, Sialkot.
20.	National Museums, National Libraries and Monuments or institutions declared to be National Heritage by the Federal Government.
21.	Mumtaz Bakhtawar Memorial Trust Hospital, Lahore.
22.	Kashmir Fund for Rehabilitation of Kashmir Refugees and Freedom Fighters.
23.	Institutions of the Agha Khan Development Network (Pakistan) listed in Schedule 1 of the Accord and Protocol, dated November 13, 1994, executed between the Government of the Islamic Republic of Pakistan and Agha Khan Development Network.
24.	Azad Kashmir President's Mujahid Fund, 1972.
25.	National Institute of Cardiovascular Diseases, (Pakistan) Karachi.
26.	Businessmen Hospital Trust, Lahore.
27.	Premier Trust Hospital, Mardan.
28.	Faisal Shaheed Memorial Hospital Trust, Gujranwala.
29.	Khair-un-Nisa Hospital Foundation, Lahore.
30.	Sind and Balochistan Advocates' Benevolent Fund.
31.	Rashid Minhas Memorial Hospital Fund.
32.	Any relief or welfare fund established by the Federal Government.
33.	Mohatta Palace Gallery Trust.
34.	Bagh-e-Quaid-e-Azam project, Karachi.
35.	Any amount donated for Tameer-e-Karachi Fund.
36.	Pakistan Red Cres-cent Society.
37.	Sank of Commerce and Credit International Foundation for Advancement of Science and Technology.
38.	Federal Board of Revenue Foundation.
39.	The Indus Hospital, Karachi.
40.	Pakistan Sweet Homes Angels and Fairies Place.
41.	Al-Shifa Trust Eye Hospital.
42.	Aziz Tabba Foundation.
43.	Sindh Institute of Urology and Transplantation, SIUT Trust and Society for the Welfare of SIUT.
44.	Sharif Trust.
45.	The Kidney Centre Post Graduate Institute.
46.	Pakistan Disabled Foundation.
47.	Sardar Trust Eye Hospital, Lahore.
48.	Supreme Court of Pakistan — Diaper Bhasha & Mohmand Dams — Fund.
49.	Layton Rahmatullah Benevolent Trust (LRBT).
50.	Akhuwat.

S. No. (1)	Name (2)
51.	The Prime Minister's COVID-19 Pandemic Relief Fund-2020.
52.	Ghulam Ishaq Khan Institute of Engineering Sciences and Technology (GIKI).
53.	Lahore University of Management Sciences.
54.	Dawat-e-Hadiya, Karachi.
55.	Baitussalam Welfare Trust.
56.	Patients' Aid Foundation.
57.	Alkhidmat Foundation.
58.	Alamqir Welfare Trust International.
59.	Prime Minister's Special Fund for victims of terrorism.
60.	Chief Ministers(Punjab) Relief Fund for Internally Displaced Persons (IDPs) of KPK.
61.	Prime Ministers Flood Relief Fund 2010 and Provincial Chief Ministers Relief Funds for victims of flood 2010.
62.	Waqf for Research on Islamic History, Art and Culture, Istanbul.

Provided that the Federal Government shall have the power to add, amend or omit any entry in this Schedule.”;

FOURTEENTH SCHEDULE

(See section 100E)

RULES FOR COMPUTATION OF PROFIT AND GAINS FOR SMALL AND MEDIUM ENTERPRISES

- Application.**—These rules shall apply to small and medium enterprises as defined in Clause (59A) of Section 2 of the Ordinance.
- Registration.**—Small and medium enterprise shall be required to register with FBR on its Iris web portal or Small and Medium Enterprises Development Authority on its SME registration portal (SMERP).
- Categories and tax rates.**—There shall be following two categories of small and medium enterprises and tax on their taxable income shall be computed at the tax rates given in the table below, namely:—

Sr. No. (1)	Category (2)	Turnover (3)	Rates (4)
1.	Category-1	Where annual business turnover does not exceed Rupees 100 million	7.5% of taxable income
2.	Category-2	Where annual turnover exceeds Rupees 100 Million but does not exceed Rupees 250 Million	15% of taxable income

4. **Option for Final Tax Regime.**—(1) The small and medium enterprises may opt for taxation under final tax regime at the rates given in the table below:

Sr. No.	Category	Turnover	Rates
(1)	(2)	(3)	(4)
1.	Category-1	Where annual business turnover does not exceed Rupees 100 million	0.25% of gross turnover
2.	Category-2	Where annual business turnover exceeds Rupees 100 million but does not exceed Rupees 250 million	0.5% of gross turnover

- (2) Option under sub-rule (1) of this rule shall be exercised at the time of filing of return of income and option once exercised shall be irrevocable for three tax years.
- (3) The provisions of section 177 and 214C shall not apply to SME who opts for taxation under sub-rule (1) of this rule.
5. **Audit.**—(1) SMEs who opt for taxation under normal law under rule 3 may be selected for tax audit through risk based parametric computer ballot under section 214C of the Ordinance if its tax to turnover ratio is below tax rates given in rule 4 of these rules.
- (2) The cases selected under sub-rule (1) of this rule shall not exceed 5% of the total population of SMEs whose tax to turnover ratio is below tax rates given in rule 4 of these rules.
6. **Exports.**—The export proceeds of SMEs shall be subject to tax as per rates prescribed in Rule (4) under final tax regime.”;
7. **Exclusion from Minimum Tax on Turnover.**—The provisions of section 113 of the Ordinance shall not apply to SMEs.
8. **Tax on Supply of Goods.**—The tax deductible under clause (a) of sub-section (1) of section 153 shall not be minimum tax where payments are received on sale or supply of goods by SMEs.
9. **Provisions of Ordinance to apply.**—The other provisions of the Ordinance shall apply mutatis mutandis to the SMEs.”.
8. **Amendments of the Federal Excise Act, 2005.**—In the Federal Excise Act, 2005, the following further amendments shall be made, namely:”
- (1) in section 4, in sub-section (4), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the approval under this sub-section shall not be required if revised return is filed within sixty days of filing of the original return and either the duty payable as per the revised return is more than the amount paid or the refund claimed therein is less than the amount as claimed, under the return sought to be revised.”;

- (2) in section 14, after sub-section (3), the following new sub-section (4) shall be added, namely:—

“(4) The provision of sub-section (2) shall *mutatis mutandis* apply regarding assistance in collection and recovery of duties in pursuance of a request from a foreign jurisdiction under a tax treaty, a multilateral convention, and inter-governmental agreement or similar agreement or mechanism as the case may be.”;

- (3) after section 45A, the following new section 45AA shall be inserted, namely:—

“45AA. Licensing of brand name.—(1) Manufacturers of the specified goods shall be required to obtain brand licence for each brand or stock keeping unit (SKU) in such manner as may be prescribed by the Board.

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

- (4) in section 47A,—

(i) in the title, after the word “information”, the words “or assistance in recovery of duties” shall be inserted;

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

“(1A) Notwithstanding anything contained in this Act, the Board shall have power to share data or information including real time data videos, images received under the provisions of this Act with any other Ministry or Division of the Federal Government or Provincial

Government, subject to such limitations and conditions as may be specified by the Board.”; and

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

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

- (5) in section 49, the existing sub-section shall be renumbered as sub-section (1) and thereafter the following new sub-section shall be added, namely:—

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

- (6) in the First Schedule,—

- (a) in Table-1, in column (1),—

- (i) S. No. 1, 2, 57 and 58 and entries relating thereto in columns (2), (3) and (4) shall be omitted;
- (ii) after serial number 8b, the following new serial numbers and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely:—

8c.	Tobacco mixture in an electrically heated tobacco product by whatever name called, intended for consumption by using a tobacco heating system without combustion	2403.9990	Rupees five thousand two hundred per kg”;
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- (iii) against S. No. 55, in column (2), after the figure “87.02”, the expression “and till the 30th day of June, 2026 electric vehicles (4 wheelers)” shall be inserted;

- (iv) against serial No. 55B, in column (2),—

- (a) after the figure “87.02”, the expression “and till the 30th day of June, 2026 electric vehicles (4 wheelers)” shall be inserted;

- (b) against sub-serial (a) in column (2), in column (4), for the expression “2.5%”, the expression “0%” shall be substituted;
- (c) against sub-serial (b) in column (2), in column (4), for the expression “5%”, the expression “2.5%” shall be substituted; and
- (d) against sub-serial (c) in column (2), in column (4), for the expression “7.5%”, the expression “5%” shall be substituted;
- (v) against serial number 56, in column (3), for the figure “5502.0090”, the figure “5502.9090” shall be substituted;

(b) in Table II,—

- (i) in the heading of column (2), for the word “Goods”, the word “Services” shall be substituted;
- (ii) against serial number 6, in column (4), for the word “seventeen”, the word “sixteen” shall be substituted;
- (iii) after S. No. 6, in column (1) and entries relating thereto in columns (2), (3) and (4), the following new S. No. shall be added, namely:—

“6A.	Following telecommunication services: (a) Mobile phone call, if call duration exceeds five minutes;	Respective sub-heading of 98.12	Seventy five paisa per call in addition to the rates of duty specified under Serial No.6
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- (iv) against serial number 8, in column (2), after the word “companies” occurring for the first time, the words “excluding Merchant Discount Rate (MDR) for accepting digital payment” shall be inserted;
- (7) in the Second Schedule, S. No. 1, 2 and 4 in column (1) and entries relating thereto in columns (2) and (3) shall be omitted; and
- (8) in the Third Schedule, in Table-I, after S. No. 23, in column (1), the following new S. Nos. and entries relating thereto in columns (2) and (3) shall be added, namely:—

“24.	The following goods, when supplied within the limits of the Border Sustenance Markets, established in cooperation with Iran and Afghanistan:	
	(i) Animal Fats and Oil and their fractions	1516.1000
	(ii) Vegetable Fats and their fractions	1516.2010
	(iii) Vegetable Oils and their fractions	1516.2020
	<p>Provided that, such items in case of import, shall be allowed clearance by the Customs Authorities subject to furnishing of bank guarantee equal to the amount of duty involved and the same shall be released after presentation of consumption certificate issued by the Commissioner Inland Revenue having jurisdiction:</p> <p>Provided further that, the said exemption shall only be available to a person upon furnishing proof of having a functional business premises located within limits of the Border Sustenance Markets.</p>	
25.	Import and supply of raw materials, components, parts and plant and machinery by registered persons authorized under Export Facilitation Scheme, 2021 notified by the Board with such conditions, limitations and restrictions.”	Respective headings

(9) Fourth Schedule shall be omitted;

9. Amendment of the Public Finance Management Act, 2019.- In the Public Finance Management Act, 2019 (V of 2019), in section 30, after sub-section (2), the following new sub-section (3), shall be inserted, namely:—

“(3) The Finance Division shall exempt “Self Accounting Entities (SAEs)” from adoption of New Accounting System of ASSAAN Assignment Account.

THE FIRST SCHEDULE

[see section 3(35)]

In the Customs Act, 1969 (IV of 1969), in the First Schedule, for the corresponding entries against "PCT Code", "Description" and "CD%" specified in columns (1), (2), (3) and (4) appearing in chapter 1 to 99, the following corresponding entries relating to "PCT Code", "Description" and "CD%" shall be substituted, namely:—

"2106.9030	---	Flavouring powders for preparation of food	11
	---	Rock salt:	
2501.0021	----	Himalayan rock salt	20
2501.0029	----	Other	20
2502.0000		Unroasted iron pyrites.	0
2503.0000		Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	0
2504.9000		- Other	0
2505.9000		- Other	0
2508.1000		- Bentonite	0
2509.0000		Chalk.	0
2510.1000		- Unground	0
2510.2000		- Ground	0
2513.2020	---	Garnet natural	0
2517.1000		- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	0
2519.1000		- Natural magnesium carbonate (magnesite)	0
2519.9090	---	Other	0
2520.1010	---	Gypsum	0
2520.1020	---	Anhydrite	0
2524.9000		- Other	11
2525.1000		- Crude mica and mica rifted into sheets or splittings	0
2525.2000		- Mica powder	0
2525.3000		- Mica waste	0
2528.0000		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H ₃ BO ₃ calculated on the dry weight.	0
2529.2100	--	Containing by weight 97 % or less of calcium fluoride	0
2529.2200	--	Containing by weight more than 97 % of calcium fluoride	0
2529.3000		- Leucite; nepheline and nepheline syenite	0
2530.1000		- Vermiculite, perlite and chlorites, unexpanded	0
2530.2000		- Kieserite, epsomite (natural magnesium sulphates)	0
2530.9010	---	Natural manganese dioxide	0
2530.9020	---	Zirconium silicate	0
2530.9030	---	Earth colours	0
2530.9090	---	Other	3
2619.0000		Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	0
2706.0090	---	Other	3
2707.9100	--	Creosote oils	3
2710.1210	---	Motor spirit	11
2710.1240	---	White spirit	0
2710.1250	---	Solvent oil (non-composite)	11

2712.2000	- Paraffin wax containing by weight less than 0.75 % of oil	0
2714.9000	- Other	0
2801.2000	- Iodine	0
2801.3000	- Fluorine; bromine	0
2803.0090	--- Other	16
2804.1000	- Hydrogen	3
2804.5000	- Boron; tellurium	0
2804.6100	-- Containing by weight not less than 99.99 % of silicon	0
2804.6900	-- Other	0
2804.7000	- Phosphorus	0
2804.8000	- Arsenic	0
2804.9000	- Selenium	0
2806.2000	- Chlorosulphuric acid	3
2810.0010	--- Oxides of boron	3
2810.0020	--- Boric acid	3
2811.1100	-- Hydrogen fluoride (hydrofluoride acid)	0
2811.1200	-- Hydrogen cyanide (hydrocyanic acid)	0
2811.1920	--- Phosphorous acid hypo phosphoric acid	0
2811.1990	--- Other	0
2811.2910	--- Sulphurous acid gas	0
2811.2990	--- Other	0
2812.1100	-- Carbonyl dichloride (phosgene)	0
2812.1200	-- Phosphorus oxychloride	0
2812.1300	-- Phosphorus trichloride;	0
2812.1400	-- Phosphorus pentachloride	0
2812.1500	-- Sulphur monochloride	0
2812.1600	-- Sulphur dichloride	0
2812.1700	-- Thionyl chloride	0
2812.1910	--- Arsenic trichloride	0
2812.1990	--- Other	0
2812.9000	- Other	0
2813.1000	- Carbon disulphide	0
2813.9000	- Other	0
2815.2000	- Potassium hydroxide (caustic potash)	0
2815.3000	- Peroxides of sodium or potassium	0
2816.1010	--- Magnesium hydroxide	0
2816.1090	--- Other	0
2816.4000	- Oxides, hydroxides and peroxides of strontium or barium	0
2821.1020	--- Iron hydroxides	0
2821.2000	- Earth colours	0
2827.3200	-- Of aluminium	0
2827.4100	-- Of copper	0
2827.4900	-- Other	0
2827.5100	-- Bromides of sodium or of potassium	0
2827.5900	-- Other	0
2827.6000	- Iodides and iodide oxides	0
2833.1100	-- Disodium sulphate	11
2833.2500	-- Of copper	0
2833.2700	-- Of barium	0
2833.2940	--- Of zinc	0
2833.2990	--- Other	0
2835.3900	-- Other	0
2836.9930	--- Bicarbonate of ammonium	0
2837.1100	-- Of sodium	0

2844.1000	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	0
2844.2000	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	0
2844.3000	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	0
2844.4000	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	0
2844.5000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0
2845.1000	- Heavy water (deuterium oxide)	0
2845.9000	- Other	0
2901.1010	--- Butane, pentane and hexane	0
2901.1090	--- Other	0
2901.2200	-- Propene (propylene)	0
2901.2910	--- Heptenes	0
2901.2990	--- Other	0
2902.1100	-- Cyclohexane	0
2902.1920	--- Limonene(Dipentene)	0
2902.1990	--- Other	0
2902.2000	- Benzene	0
2902.3000	- Toluene	0
2902.4200	-- m-Xylene	0
2902.4300	-- p-Xylene	0
2902.4400	-- Mixed xylene isomers	0
2902.5000	- Styrene	0
2902.6000	- Ethylbenzene	0
2902.7000	- Cumene	0
2902.9010	--- Naphthalene	0
2902.9090	--- Other	0
2903.9200	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	0
2904.1010	--- Benzene sulphonic acid	0
2904.3600	-- Perfluorooctane sulphonyl fluoride	0
2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	0
2915.2100	-- Acetic acid	0
2915.2400	-- Acetic anhydride	3
2915.3920	--- Amyl acetate	0
2915.4000	- Mono-, di- or trichloroacetic acids, their salts and esters	0
2915.5000	- Propionic acid, its salts and esters	0
2915.6010	--- Butyric acid	0
2915.6020	--- Salts and ester of butyric acid	0
2915.6030	--- Salts and ester of valeric acid	0
2915.6090	--- Other	0
2915.7090	--- Other	0
2915.9000	- Other	0
2916.1600	-- Binapacryl (ISO)	3
2916.3990	--- Other	3
2917.1110	--- Oxalic acid	0
2918.2290	--- Other	3

2918.2900	-- Other	3
2921.4510	--- Sodium naphthionate	0
2923.1000	- Choline and its salts	0
2923.2000	- Lecithins and other phosphoaminolipids	0
2923.3000	-Tetraethylammonium perfluorooctane sulphonate	0
2923.4000	- Didecyldimethylammonium perfluorooctane sulphonate	0
2923.9010	--- Betaine	0
2923.9090	--- Other	0
2929.9020	--- N,N-Dialkyl(methyl, ethyl, n-propyl, or isopropyl) phosphoramidic dihalides	0
2929.9030	--- Dialkyl(methyl, ethyl, n-propyl or isopropyl)N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)phosphoramidates	0
2929.9090	--- Other	0
2931.3920	--- O-Alkyl (< C10, including cycloalkyl)N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	0
2933.4100	-- Levorphanol (INN) and its salts	0
2933.7990	--- Other	0
2933.9100	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl lofazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN);salts thereof	0
2933.9200	-- Azinphos-methyl (ISO)	0
2934.1090	--- Other	0
2935.1000	- N-Methylperfluorooctane sulphonamide	0
2935.2000	- N-Ethylperfluorooctane sulphonamide	0
2935.3000	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	0
2935.4000	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	0
2935.5000	- Other perfluorooctane sulphonamides	0
2939.6900	-- Other	0
2939.7900	-- Other	0
2939.8090	--- Other	0
2940.0000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29. 37, 29. 38 or 29.39.	3
2941.3000	- Tetracyclines and their derivatives; salts thereof	3
2941.4000	- Chloramphenicol and its derivatives; salts thereof	3
2941.9020	--- Gramicid trycidine	0
2941.9030	--- Thricin	0
2941.9070	--- Ingredients for pesticides	0
2942.0000	Other organic compounds.	0
3002.2090	--- Other	0
3002.3000	- Vaccines for veterinary medicine	0
3002.9030	--- Saxitoxin	3
3002.9040	--- Ricin	3
3005.1010	--- Surgical tape in jumbo rolls	11
3005.1090	--- Other	11
3005.9090	--- Other	11
3006.1090	--- Other	3
3102.5010	--- Crude	0
3105.5100	-- Containing nitrates and phosphates	0
3203.0010	--- Obtained from acacia catechu (black cutch)	3
3204.1300	-- Basic dyes and preparations based thereon	0
3206.4910	--- Master batches (coloured)	16

3207.3000	- Liquid lusters and similar preparations	0
3207.4090	--- Other	0
3208.2010	--- Varnishes	16
3212.9010	--- Aluminium paste and powder	3
3301.3000	- Resinoids	3
3301.9010	--- Concentrates of essential oils	3
3302.9010	--- Of a kind used in cosmetics industry	3
3403.1110	--- Of a kind used in the leather or like industries	16
3404.9010	--- Sealing waxes	3
3501.1000	- Casein	3
3501.9000	- Other	3
3502.1100	-- Dried	3
3502.1900	-- Other	3
3502.2000	- Milk albumin, including concentrates of two or more whey proteins	3
3502.9000	- Other	3
3503.0020	--- Gelatin of pharmaceutical grade	0
3507.1000	- Rennet and concentrates thereof	3
3507.9000	- Other	3
3802.1000	- Activated carbon	0
3802.9000	- Other	0
3803.0000	Tall oil, whether or not refined.	0
3805.1000	- Gum, wood or sulphate turpentine oils	3
3805.9000	- Other	3
3806.1090	--- Other	3
3806.3000	- Ester gums	3
3806.9000	- Other	3
3807.0000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	0
3808.9130	--- Sex pheromone	0
3808.9140	--- PB rope L<T	0
3808.9180	--- Phosphatic insecticides	0
3808.9191	---- Emamectine benzoate	3
3808.9210	--- Products registered under the Agricultural Pesticides Ordinance 1971	0
3808.9290	--- Other	0
3808.9910	--- Products registered under the Agricultural Pesticides Ordinance 1971	0
3809.9110	--- Printing gum (preparation of modified starches with other gums having specific application in textile printing)	0
3811.2100	-- Containing petroleum oils or oils obtained from bituminous minerals	0
3811.2900	-- Other	0
3811.9000	- Other	0
3812.1000	- Prepared rubber accelerators	0
3814.0000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	16
3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	0
3823.1200	-- Oleic acid	0
3824.1000	- Prepared binders for foundry moulds or cores	0
3824.3000	- Non- agglomerated metal carbides mixed together or with metallic binders	3
3824.7200	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	3
3824.7300	-- Containing hydrobromofluorocarbons (HBFCs)	3
3824.7400	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	3
3824.7500	-- Containing carbon tetrachloride	3

3824.7600	-- Containing 1,1,1-trichloroethane (methyl chloroform)	3
3824.7700	-- Containing bromomethane (methyl bromide) or bromochloromethane	3
3824.7800	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	3
3824.7900	-- Other	3
3824.8100	-- Containing oxirane (ethylene oxide)	3
3824.8200	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	3
3824.8300	-- Containing tris(2,3-dibromopropyl) phosphate	3
3824.8400	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	3
3824.9100	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	0
3824.9995	---- Substances controlled under the Convention on the Prohibition of the Development , Production, Stock piling and use of Chemical Weapons and on their Destruction :	3
3824.9999	----Other	3
3904.3000	- Vinyl chloride- vinyl acetate copolymers	3
3904.4000	- Other vinyl chloride copolymers	3
3904.6100	-- Polytetrafluoroethylene	3
3904.6900	-- Other	3
3905.2900	-- Other	3
3905.3000	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	0
3905.9100	-- Copolymers	3
3905.9910	--- Ethers polyvinyl	3
3905.9990	--- Other	3
3906.1000	- Poly(methyl methacrylate)	3
3906.9040	--- Dispersing agent and acrylic thickeners	0
3907.3000	- Epoxide resins	11
3907.9100	-- Unsaturated	16
3909.3100	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	0
3911.1010	--- Petroleum resins	11
3913.1000	- Alginic acids, its salts and esters	3
3913.9010	--- Protein hardened	3
3918.9000	- Of other plastics	11
3919.9020	--- PVC electric insulation tapes in logs exceeding 100 cm:	16
3921.1200	-- Of polymers of vinyl chloride	16
3921.9010	--- Of polyethylene, foamed and bridged, having a specific gravity of 0.032 to 0.042 g/cm ³	0
4004.0010	--- Bagomatic bladder scrap	3
4005.1020	--- Sheets	0
4005.1090	--- Other	3
4005.9100	-- Plates, sheets and strip	0
4006.9000	- Other	3
4009.3190	--- Other	11
4009.3200	-- With fittings	11
4010.1200	-- Reinforced only with textile materials	11
4301.1000	- Of mink, whole, with or without head, tail or paws	0
4301.3000	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	0

4301.6000	- Of fox, whole, with or without head, tail or paws	0
4301.8000	- Other furskins, whole, with or without head, tail or paws	0
4301.9000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0
4302.1100	-- Of mink	0
4302.1910	--- Leather shearing-finished leather with wool	0
4302.1990	--- Other	0
4302.2000	- Heads, tails, paws and other pieces or cuttings, not assembled	0
4302.3000	- Whole skins and pieces or cuttings thereof, assembled	0
4408.1000	- Coniferous	0
4408.3100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	0
4408.3900	-- Other	0
4408.9090	--- Other	0
4802.1000	- Hand- made paper and paper board	16
4802.5400	-- Weighing less than 40 g/ m ²	16
4802.5510	--- Printing paper	16
4802.5520	--- Poster paper	16
4802.5530	--- Graph paper	16
4802.5540	--- Bond paper	16
4802.5590	--- Other	16
4802.5600	-- Weighing 40 g/ m ² or more but not more than 150 g/ m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state	16
4802.5700	-- Other, weighing 40 g/ m ² or more but not more than 150 g/ m ²	16
4802.5810	--- Art paper	16
4802.5830	--- Card board	16
4802.5850	--- Art card	16
4802.5890	--- Other	16
4802.6100	-- In rolls	16
4802.6200	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	16
4802.6990	--- Other	16
4807.0000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface- coated or impregnated, whether or not internally reinforced, in rolls or sheets.	16
4821.9000	- Other	16
4908.1000	- Transfers (decalcomanias), vitrifiable	0
5001.0000	Silk- worm cocoons suitable for reeling.	0
5002.0000	Raw silk (not thrown).	0
5003.0000	Silk waste (including cocoons unsuitable for reeling, yarn waste and gametted stock).	0
5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	0
5005.0000	Yarn spun from silk waste, not put up for retail sale.	0
5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk- worm gut.	0
5101.1100	-- Shorn wool	0
5101.1900	-- Other	0
5101.2100	-- Shorn wool	0
5101.2900	-- Other	0
5101.3000	- Carbonised	0
5102.1100	--- Of Kashmir (cashmere) goats	0
5102.1900	-- Other	0
5102.2000	- Coarse animal hair	0
5103.1000	- Noils of wool or of fine animal hair	0
5103.2000	- Other waste of wool or of fine animal hair	0
5103.3000	- Waste of coarse animal hair	0
5104.0000	Garnetted stock of wool or of fine or coarse animal hair.	0
5105.2900	-- Other	0

5105.3100	-- Of Kashmir (cashmere) goats	0
5105.3900	-- Other	0
5105.4000	- Coarse animal hair, carded or combed	0
5106.1000	- Containing 85 % or more by weight of wool	0
5106.2000	- Containing less than 85 % by weight of wool	0
5107.1000	- Containing 85 % or more by weight of wool	0
5107.2000	- Containing less than 85 % by weight of wool	0
5108.1000	- Carded	0
5108.2000	- Combed	0
5109.1000	- Containing 85 % or more by weight of wool or of fine animal hair	0
5109.9000	- Other	0
5110.0000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	0
5202.1000	- Yarn waste (including thread waste)	0
5202.9100	-- Garnetted stock	0
5202.9900	-- Other	0
5208.1100	-- Plain weave, weighing not more than 100 g/m ²	11
5208.1200	-- Plain weave, weighing more than 100 g/m ²	11
5208.1300	-- 3-thread or 4-thread twill, including cross twill	11
5208.1900	-- Other fabrics	11
5208.2100	-- Plain weave, weighing not more than 100 g/m ²	11
5208.2200	-- Plain weave, weighing more than 100 g/m ²	11
5208.2300	-- 3-thread or 4-thread twill, including cross twill	11
5208.2900	-- Other fabrics	11
5208.3100	-- Plain weave, weighing not more than 100 g/m ²	11
5208.3200	-- Plain weave, weighing more than 100 g/m ²	11
5208.3300	-- 3-thread or 4-thread twill, including cross twill	11
5208.3900	-- Other fabrics	11
5208.4100	-- Plain weave, weighing not more than 100 g/m ²	11
5208.4200	-- Plain weave, weighing more than 100 g/m ²	11
5208.4300	-- 3-thread or 4-thread twill, including cross twill	11
5208.4900	-- Other fabrics	11
5208.5100	-- Plain weave, weighing not more than 100 g/m ²	11
5208.5200	-- Plain weave, weighing more than 100 g/m ²	11
5208.5900	-- Other fabrics	11
5209.1100	-- Plain weave	11
5209.1200	-- 3-thread or 4-thread twill, including cross twill	11
5209.1900	-- Other fabrics	11
5209.2100	-- Plain weave	11
5209.2200	-- 3-thread or 4-thread twill, including cross twill	11
5209.2900	-- Other fabrics	11
5209.3100	-- Plain weave	11
5209.3200	-- 3-thread or 4-thread twill, including cross twill	11
5209.3900	-- Other fabrics	11
5209.4100	-- Plain weave	11
5209.4200	-- Denim	11
5209.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	11
5209.4900	-- Other fabrics	11
5209.5100	-- Plain weave	11
5209.5200	-- 3-thread or 4-thread twill, including cross twill	11
5209.5900	-- Other fabrics	11
5210.1100	-- Plain weave	11
5210.1900	-- Other fabrics	11
5210.2100	-- Plain weave	11
5210.2900	-- Other fabrics	11
5210.3100	-- Plain weave	11

5210.3200	-- 3-thread or 4-thread twill, including cross twill	11
5210.3900	-- Other fabrics	11
5210.4100	-- Plain weave	11
5210.4900	-- Other fabrics	11
5210.5100	-- Plain weave	11
5210.5900	-- Other fabrics	11
5211.1100	-- Plain weave	11
5211.1200	-- 3-thread or 4-thread twill, including cross twill	11
5211.1900	-- Other fabrics	11
5211.2000	- Bleached	11
5211.3100	-- Plain weave	11
5211.3200	-- 3-thread or 4-thread twill, including cross twill	11
5211.3900	-- Other fabrics	11
5211.4100	-- Plain weave	11
5211.4200	-- Denim	11
5211.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	11
5211.4900	-- Other fabrics	11
5211.5100	-- Plain weave	11
5211.5200	-- 3-thread or 4-thread twill, including cross twill	11
5211.5900	-- Other fabrics	11
5212.1100	-- Unbleached	16
5212.1200	-- Bleached	16
5212.1300	-- Dyed	16
5212.1400	-- Of yarns of different colours	16
5212.1500	-- Printed	16
5212.2100	-- Unbleached	16
5212.2200	-- Bleached	16
5212.2300	-- Dyed	16
5212.2400	-- Of yarns of different colours	16
5212.2500	-- Printed	16
5303.1090	--- Other	0
5305.0020	--- Abaca raw	0
5306.1000	- Single	0
5306.2000	- Multiple (folded) or cabled	0
5307.1000	- Single	0
5307.2000	- Multiple (folded) or cabled	0
5308.1000	- Coir yarn	0
5308.2000	- True hemp yarn	0
5308.9000	- Other	0
5310.1000	- Unbleached	16
5310.9010	--- Jute (hessian cloth)	16
5310.9090	--- Other	16
5401.1000	- Of synthetic filaments	0
5401.2010	--- Of viscose rayon	0
5401.2090	--- Other	0
5402.1100	-- Of aramids	0
5402.1900	-- Other	0
5402.3100	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	0
5402.3200	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	0
5402.4490	--- Other	0
5402.4500	-- Other, of nylon or other polyamides	0
5402.4800	-- Other, of polypropylene	0
5402.5100	-- Of nylon or other polyamides	0
5402.5300	-- Of polypropylene	0

5402.6100	-- Of nylon or other polyamides	0
5402.6300	-- Of polypropylene	0
5403.1000	- High tenacity yarn of viscose rayon	0
5403.3100	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	0
5403.3200	-- Of viscose rayon, with a twist exceeding 120 turns per metre	0
5403.3300	-- Of cellulose acetate	0
5403.3910	--- Of cuprammonium rayon	0
5403.3990	--- Other	0
5403.4100	-- Of viscose rayon	0
5403.4200	-- Of cellulose acetate	0
5403.4900	-- Other	0
5404.1100	-- Elastomeric	0
5404.1200	-- Other, of polypropylene	0
5404.1900	-- Other	0
5404.9000	- Other	0
5405.0000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	0
5406.0000	Man- made filament yarn (other than sewing thread), put up for retail sale.	0
5407.1000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	11
5407.2000	- Woven fabrics obtained from strip and the like	11
5407.3000	- Fabrics specified in Note 9 to Section XI	11
5407.4100	-- Unbleached or bleached	11
5407.5100	-- Unbleached or bleached	11
5407.7100	-- Unbleached or bleached	11
5407.8110	--- Unbleached	11
5407.8120	--- Bleached	11
5407.9110	--- Unbleached	11
5407.9120	--- Bleached	11
5408.1000	- Woven fabrics obtained from high tenacity yarn of viscose rayon	11
5408.2100	-- Unbleached or bleached	11
5408.2200	-- Dyed	11
5408.2300	-- Of yarns of different colours	11
5408.2400	-- Printed	11
5408.3110	--- Unbleached	11
5408.3120	--- Bleached	11
5408.3200	-- Dyed	11
5408.3300	-- Of yarns of different colours	11
5408.3400	-- Printed	11
5501.1000	- Of nylon or other polyamides	0
5501.3000	- Acrylic or modacrylic	0
5502.1000	- Of cellulose acetate	0
5502.9010	--- Of viscose rayon	0
5502.9090	--- Other	0
5503.1100	-- Of aramids	0
5503.1900	-- Other	0
5503.3000	- Acrylic or modacrylic	0
5503.4000	- Of polypropylene	0
5504.1000	- Of viscose rayon	0
5504.9000	- Other	0
5505.1000	- Of synthetic fibres	0
5505.2000	- Of artificial fibres	0
5506.1000	- Of nylon or other polyamides	0

5506.3000	- Acrylic or modacrylic	0
5506.4000	- Of polypropylene	0
5507.0000	Artificial staple fibres, carded, combed or otherwise processed for spinning.	0
5509.1100	-- Single yarn	3
5509.1200	-- Multiple (folded) or cabled yarn	3
5509.3100	-- Single yarn	3
5509.3200	-- Multiple (folded) or cabled yarn	3
5512.1110	--- Unbleached	11
5512.2110	--- Unbleached	11
5512.2120	--- Bleached	11
5512.9110	--- Unbleached	11
5512.9120	--- Bleached	11
5512.9920	--- Unbleached	11
5513.1110	--- Unbleached	11
5513.1120	--- Bleached	11
5513.1210	--- Unbleached	11
5513.1220	--- Bleached	11
5513.1310	--- Unbleached	11
5513.1320	--- Bleached	11
5513.1910	--- Unbleached	11
5513.1920	--- Bleached	11
5514.1110	--- Unbleached	11
5514.1120	--- Bleached	11
5514.1210	--- Unbleached	11
5514.1220	--- Bleached	11
5514.1910	--- Unbleached	11
5514.1920	--- Bleached	11
5515.1120	--- Unbleached	11
5515.1210	--- Unbleached	11
5515.1310	--- Unbleached	11
5515.1910	--- Unbleached	11
5515.2110	--- Unbleached	11
5515.2210	--- Unbleached	11
5515.2910	--- Unbleached	11
5515.9110	--- Unbleached	11
5515.9910	--- Unbleached	11
5516.1100	-- Unbleached or bleached	11
5516.2100	-- Unbleached or bleached	11
5516.3100	-- Unbleached or bleached	11
5516.4100	-- Unbleached or bleached	11
5516.9100	-- Unbleached or bleached	11
5601.2100	-- Of cotton	11
5601.2200	-- Of man-made fibres	11
5601.2900	-- Other	11
5602.1000	- Needleloom felt and stitch bonded fibre fabrics	11
5602.2100	-- Of wool or fine animal hair	11
5602.2900	-- Of other textile materials	11
5602.9000	- Other	11
5604.1000	- Rubber thread and cord, textile covered	3
5604.9000	- Other	3
5606.0000	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn.	3
5607.2100	-- Binder or baler twine	11
5607.2900	-- Other	11
5607.4100	-- Binder or baler twine	11

5607.4900	-- Other	11
5607.5000	- Of other synthetic fibres	11
5607.9000	- Other	11
5608.1100	-- Made up fishing nets	0
5609.0000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	11
5801.1000	- Of wool or fine animal hair	11
5801.2100	-- Uncut weft pile fabrics	11
5801.2200	-- Cut corduroy	11
5801.2300	-- Other weft pile fabrics	11
5801.2600	-- Chenille fabrics	11
5801.2700	-- Warp pile fabrics	11
5801.3100	-- Uncut weft pile fabrics	11
5801.3200	-- Cut corduroy	11
5801.3300	-- Other weft pile fabrics	11
5801.3600	-- Chenille fabrics	11
5801.3700	-- Warp pile fabrics	11
5801.9000	- Of other textile materials	11
5802.1100	-- Unbleached	11
5802.1900	-- Other	11
5802.2000	- Terry towelling and similar woven terry fabrics, of other textile materials	11
5802.3000	- Tufted textile fabrics	11
5803.0000	Gauze, other than narrow fabrics of heading 58.06.	11
5804.1000	- Tullies and other net fabrics	11
5804.2100	-- Of man-made fibres	11
5804.2900	-- Of other textile materials	11
5804.3000	- Hand-made lace	11
5805.0000	Hand- woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle- worked tapestries (for example, petit point, cross stitch) whether or not made up.	11
5806.1000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	11
5806.2000	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	11
5806.3100	-- Of cotton	11
5806.3200	-- Of man-made fibres	11
5806.3900	-- Of other textile materials	11
5807.1010	--- Badges	11
5807.1020	--- Ribbons	11
5807.1030	--- Tapes	11
5807.1040	--- Webbing	11
5807.1090	--- Other	11
5807.9000	- Other	11
5808.1000	- Braids in the piece	11
5808.9000	- Other	11
5809.0000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	11
5810.1000	- Embroidery without visible ground	11
5810.9100	-- Of cotton	11
5810.9200	-- Of man-made fibres	11
5810.9900	-- Of other textile materials	11
5811.0000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	11
5901.1000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	11

5901.9010		--- Buckram	11
5901.9090		--- Other	11
5903.1000		- With poly(vinyl chloride)	16
5903.2000		- With polyurethane	16
5903.9000		- Other	16
5904.1000		- Linoleum	11
5904.9000		- Other	11
5905.0000		Textile wall coverings.	11
5906.1000		- Adhesive tape of a width not exceeding 20 cm	11
5906.9100		-- Knitted or crocheted	11
5906.9900		-- Other	11
5907.0000		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back- cloths or the like.	11
5908.0000		Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	11
5909.0000		Textile hosepiping and similar textile tubing with or without lining, armour or accessories of other materials.	11
5910.0000		Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	11
5911.2000		- Bolting cloth, whether or not made up	3
5911.4000		- Straining cloth of a kind used in oil presses or the like, including that of human hair	3
5911.9090		--- Other	3
6001.1010		--- Unbleached	11
6001.1090		--- Other	11
6001.2110		--- Unbleached	11
6001.2190		--- Other	11
6001.2210		--- Unbleached	11
6001.2290		--- Other	11
6001.2910		--- Unbleached	11
6001.2990		--- Other	11
6001.9110		--- Unbleached	11
6001.9190		--- Other	11
6001.9210		--- Unbleached	11
6001.9290		--- Other	11
6001.9910		--- Unbleached	11
6001.9990		--- Other	11
6002.4000		- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	11
6002.9000		- Other	11
6003.1010		--- Unbleached	11
6003.1090		--- Other	11
6003.2010		--- Unbleached	11
6003.2090		--- Other	11
6003.3010		--- Unbleached	11
6003.3090		--- Other	11
6003.4010		--- Unbleached	11
6003.4090		--- Other	11
6003.9010		--- Unbleached	11
6003.9090		--- Other	11
6004.1000		- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	11
6004.9000		- Other	11
6005.2110		--- Unbleached	11
6005.2120		--- Bleached	11

6005.2200	-- Dyed	11
6005.2300	-- Of yarns of different colours	11
6005.2400	-- Printed	11
6005.3500	-- Fabrics specified in Subheading Note 1 to this Chapter	11
6005.3610	--- Unbleached	11
6005.3620	--- Bleached	11
6005.3700	-- Other, dyed	11
6005.3800	-- Other, of yarns of different colours	11
6005.3900	-- Other printed	11
6005.4110	--- Unbleached	11
6005.4120	--- Bleached	11
6005.4200	-- Dyed	11
6005.4300	-- Of yarns of different colours	11
6005.4400	-- Printed	11
6005.9010	--- Unbleached	11
6005.9090	--- Other	11
6006.1000	- Of wool or fine animal hair	11
6006.2110	--- Unbleached	11
6006.2120	--- Bleached	11
6006.2200	-- Dyed	11
6006.2300	-- Of yarns of different colours	11
6006.2400	-- Printed	11
6006.3110	--- Unbleached	11
6006.3120	--- Bleached	11
6006.3200	-- Dyed	11
6006.3300	-- Of yarns of different colours	11
6006.3400	-- Printed	11
6006.4110	--- Unbleached	11
6006.4120	--- Bleached	11
6006.4200	-- Dyed	11
6006.4300	-- Of yarns of different colours	11
6006.4400	-- Printed	11
6006.9010	--- Unbleached	11
6006.9090	--- Other	11
6805.1000	- On a base of woven textile fabric only	11
6806.2000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	3
6807.1000	- In rolls	11
6809.9010	--- Industrial moulds	3
6811.8200	-- Other sheets, panels, tiles and similar articles	16
6812.8000	- Of crocidolite	11
6812.9100	-- Clothing, clothing accessories, footwear and headgear	11
6812.9200	-- Paper, millboard and felt	11
6812.9300	-- Compressed asbestos fibre jointing, in sheets or rolls	0
6812.9900	-- Other	0
6813.2090	--- Other	11
6902.1090	--- Other	0
6903.9010	--- Refractory products of a kind used in industrial ovens, kilns and furnaces	3
7018.2000	- Glass microspheres not exceeding 1mm in diameter	3
7019.1100	-- Chopped strands, of a length of not more than 50 mm	0
7019.1200	-- Rovings	0
7019.1900	-- Other	0
7019.3100	-- Mats	0
7019.3200	-- Thin sheets (voiles)	11
7019.3900	-- Other	11

7019.4000	- Woven fabrics of rovings	11
7019.5190	--- Other	11
7019.5200	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex:	11
7019.5900	-- Other	11
7019.9010	--- Insulating sleeves	0
7019.9020	--- Glass wool	0
7019.9090	--- Other	0
7208.1010	--- Of secondary quality	0
7208.1090	--- Other	0
7208.2510	--- Of secondary quality	0
7208.2590	--- Other	0
7208.2610	--- Of secondary quality	0
7208.2690	--- Other	0
7208.2710	--- Of secondary quality	0
7208.2790	--- Other	0
7208.3610	--- Of secondary quality	0
7208.3690	--- Other	0
7208.3710	--- Of secondary quality	0
7208.3790	--- Other	0
7208.3810	--- Of secondary quality	0
7208.3890	--- Other	0
7208.3910	--- Of secondary quality	0
7208.3990	--- Other	0
7208.4010	--- Of secondary quality	0
7208.4090	--- Other	0
7208.5110	--- Of secondary quality	0
7208.5190	--- Other	0
7208.5210	--- Of secondary quality	0
7208.5290	--- Other	0
7208.5310	--- Of secondary quality	0
7208.5390	--- Other	0
7208.5410	--- Of secondary quality	0
7208.5490	--- Other	0
7208.9010	--- Of secondary quality	0
7208.9090	--- Other	0
7218.1000	- Ingots and other primary forms	0
7218.9100	-- Of rectangular (other than square) cross-section	0
7218.9900	-- Other	0
7219.1100	-- Of a thickness exceeding 10 mm	0
7219.1200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7219.1300	-- Of a thickness of 3 mm or more but less than 4.75 mm	0
7219.1400	-- Of a thickness of less than 3 mm	0
7219.2100	-- Of a thickness exceeding 10 mm	0
7219.2200	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7219.2310	--- Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7219.2390	--- Other	0
7219.2410	--- Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7219.2490	--- Other	0
7219.3100	-- Of a thickness of 4.75 mm or more	0
7219.3210	--- Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7219.3290	--- Other	0
7219.3310	--- Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0

7219.3390	---	Other	0
7219.3410	---	Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7219.3490	---	Other	0
7219.3510	---	Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7219.3590	---	Other	0
7219.9010	---	Sheets in circular shape of all sizes	0
7219.9090	---	Other	0
7220.1100	--	Of a thickness of 4.75 mm or more	0
7220.1210	---	Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7220.1290	---	Other	0
7220.2010	---	Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7220.2090	---	Other	0
7220.9010	---	Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7220.9090	---	Other	0
7225.1100	--	Grain-oriented	0
7225.1900	--	Other	0
7225.3000	-	Other, not further worked than hot-rolled, in coils	0
7225.4000	-	Other, not further worked than hot-rolled, not in coils	0
7226.1100	--	Grain-oriented	0
7226.1900	--	Other	0
7226.2000	-	Of high speed steel	0
7226.9100	--	Not further worked than hot-rolled	0
7318.2900	--	Other	16
7407.1090	---	Other	3
7407.2100	--	Of copper-zinc base alloys (brass)	0
7407.2900	--	Other	0
7411.1090	---	Other	11
7604.2910	---	Bars and rods	3
7903.9000	-	Other	3
7904.0010	---	Wire	3
7904.0090	---	Other	3
7905.0000		Zinc plates, sheets, strip and foil.	3
8308.2000	-	Tubular or bifurcated rivets	16
8404.9010	---	For machines of heading 8404.1000	0
	---	Submersible pumps:	
8413.7011	----	Submersible pumps having 5 to 10 inches diameters	11
8413.7019	----	Other	3
8421.9110	---	Of machines of heading 8421.1100 & 8421.1900	0
8421.9910	---	Of machine of heading 8421.3910, 8421.3920 & 8421.3930	0
8470.2900	--	Other	0
8470.9000	-	Other	0
8504.9090	---	Other	11
8536.4190	---	Other	0
8536.4990	---	Other	0
8538.9090	---	Other	11
8547.9000	-	Other	16
8548.1010	---	Batteries plates	0
8548.1090	---	Other	0
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	

8703.1000	- Vehicles specially designed for traveling on snow, golf cars and similar vehicles.	30
	- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine:	
	-- Of a cylinder capacity not exceeding 1,000cc:	
	--- Of a cylinder capacity not exceeding 850cc:	
8703.2111	----Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.2113 and 8703.2115	50
8703.2112	----Components for the assembly / manufacture of mini van type vehicles, in any kit form	50
8703.2113	----Mini Vans (CBU)	50
8703.2114	----Components for the assembly/ manufacture of auto rickshaws, in any kit form	50
8703.2115	---- Auto rickshaws (CBU)	50
8703.2119	---- Other	50
	--- Of a cylinder capacity exceeding 850cc but not exceeding 1000cc:	
8703.2191	----Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2193 and 8703.2195	55
8703.2192	---- Components for the assembly / manufacture of 4x4 vehicles, in any kit form	55
8703.2193	---- 4x4 vehicles (CBU)	55
8703.2194	---- Components for the assembly / manufacture of Mini Van, in any kit form	55
8703.2195	---- Mini vans (CBU)	55
8703.2199	---- Other	55
	-- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc:	
8703.2210	--- Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2240	60
8703.2220	--- Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc	60
8703.2230	--- Components for the assembly / manufacture of mini van, in any kit form	60
8703.2240	--- Mini vans (CBU)	60
8703.2250	--- Components for the assembly / manufacture of sport utility vehicles in any kit form	60
8703.2260	--- Sport utility vehicles	60
8703.2290	--- Other	60
	-- Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:	
	--- Of a capacity exceeding 1,500cc but not exceeding 1,800cc:	
8703.2311	---- Components for the assembly / manufacture of vehicles, in any kit form	75
8703.2312	--- Components for the assembly / manufacture of sport utility vehicles in any kit form	75
8703.2313	--- Sport utility vehicles	75
8703.2319	---- Other	75
	--- Other, of a capacity exceeding 1,800cc but not exceeding 3,000cc:	
8703.2321	---- Components for the assembly / manufacture of vehicles, in any kit form excluding of heading 8703.2323	100
8703.2322	---- Components for the assembly / manufacture of sport utility vehicles 4X4, in any kit form	100
8703.2323	---- Sport utility vehicles (SUVs 4x4)	100
8703.2329	---- Other	100
	-- Of a cylinder capacity exceeding 3,000cc:	
8703.2410	--- Components for the assembly / manufacture of vehicles, in any kit form	100
8703.2490	--- Other	100
	- Other vehicles, with only compression- ignition internal combustion piston engine (diesel or semi- diesel):	

		-- Of a cylinder capacity not exceeding 1,500cc:	
		--- Of a cylinder capacity not exceeding 850cc:	
8703.3111		---- Components for the assembly / manufacture of vehicles, in any kit form	50
8703.3112		---- Other	50
		---- Of a cylinder capacity exceeding 850cc but not exceeding 1,000cc:	
8703.3121		---- Components for the assembly / manufacture of vehicles, in any kit form	55
8703.3129		---- Other	55
		--- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.3131		---- Components for the assembly / manufacture of vehicles, in any kit form	60
8703.3139		---- Other	60
		-- Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500 cc:	
		--- Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	
8703.3211		---- Components for the assembly / manufacture of vehicles, in any kit form	75
8703.3219		---- Other	75
		--- Other, of a capacity exceeding 1,800 cc but not exceeding 2,500 cc:	
8703.3221		---- Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.3223, 8703.3225 and 8703.3227	100
8703.3222		---- Components for the assembly / manufacture of sport utility vehicles, in any kit form	100
8703.3223		---- Sport utility vehicles (SUVs 4x4)	100
8703.3224		---- Components for assembly / manufacture of all terrain vehicles (4x4), in any kit form	100
8703.3225		---- All terrain vehicles (4x4)	100
8703.3226		---- Components for assembly/manufacture of specially designed twin cabin type taxi of sub-heading 8703.3227.	20
8703.3227		--- Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features: (1) Attack resistance central division along with payment tray. (2) Wheel chair compartment with folding ramp (3) Taxi meter and two way radio system (4) Other standard accessories	20
8703.3229		---- Other	100
		-- Of a cylinder capacity exceeding 2500cc:	
8703.3310		--- Components for the industrial assembly/ manufacture of vehicles, in any kit form	100
8703.3390		--- Other	100
		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:	
		--- Of a cylinder capacity not exceeding 850cc:	
8703.4011		---- Components for the assembly / manufacture of vehicles, in any kit form	50
8703.4019		---- Other	50
		--- Of a cylinder capacity exceeding 850cc but not exceeding 1000cc:	
8703.4021		---- Components for the assembly / manufacture of vehicles, in any kit form	55
8703.4029		---- Other	55
		--- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.4031		---- Components for the assembly / manufacture of vehicles, in any kit form	60
8703.4032		---- Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc	60
8703.4039		---- Other	60

		--- Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	
8703.4041		---- Components for the assembly / manufacture of vehicles, in any kit form	75
8703.4049		---- Other	75
		--- Of a cylinder capacity exceeding 1,800cc but not exceeding 3,000 cc:	
8703.4051		---- Components for the assembly / manufacture of vehicles, in any kit form	100
8703.4059		---- Other	100
		--- Of a cylinder capacity exceeding 3,000cc :	
8703.4061		---- Components for the assembly / manufacture of vehicles, in any kit form	100
8703.4069		---- Other	100
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:	
		--- Of a cylinder capacity not exceeding 850cc:	
8703.5011		---- Components for the assembly / manufacture of vehicles, in any kit form	50
8703.5019		---- Other	50
		--- Of a cylinder capacity exceeding 850cc but not exceeding 1000cc:	
8703.5021		---- Components for the assembly / manufacture of vehicles, in any kit form	55
8703.5029		---- Other	55
		--- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.5031		---- Components for the assembly / manufacture of vehicles, in any kit form	60
8703.5039		---- Other	60
		--- Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	
8703.5041		---- Components for the assembly / manufacture of vehicles, in any kit form	75
8703.5049		---- Other	75
		--- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,500cc:	
8703.5051		---- Components for the assembly / manufacture of vehicles, in any kit form	100
8703.5059		---- Other	100
		--- Of a cylinder capacity exceeding exceeding 2,500cc:	
8703.5061		---- Components for the assembly / manufacture of vehicles, in any kit form	100
8703.5069		---- Other	100
		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
		--- Of a cylinder capacity not exceeding 850cc:	
8703.6011		---- Components for the assembly / manufacture of vehicles, in any kit form	50
8703.6019		---- Other	50
		--- Of a cylinder capacity exceeding 850cc but not exceeding 1000cc:	
8703.6021		---- Components for the assembly / manufacture of vehicles, in any kit form	55
8703.6029		---- Other	55
		--- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.6031		---- Components for the assembly / manufacture of vehicles, in any kit form	60
8703.6032		--- Vehicles of a cylinder capacity exceeding 1,000cc but not exceeding 1,300cc	60
8703.6039		---- Other	60
		--- Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	

8703.6041	----	Components for the assembly / manufacture of vehicles, in any kit form	75
8703.6049	----	Other	75
	---	Of a cylinder capacity exceeding 1,800cc but not exceeding 3,000 cc:	
8703.6051	----	Components for the assembly / manufacture of vehicles, in any kit form	100
8703.6059	----	Other	100
	---	Of a cylinder capacity exceeding 3,000cc:	
8703.6061	----	Components for the assembly / manufacture of vehicles, in any kit form	100
8703.6069	----	Other	100
	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
	---	Of a cylinder capacity not exceeding 850cc:	
8703.7011	----	Components for the assembly / manufacture of vehicles, in any kit form	50
8703.7019	----	Other	50
	---	Of a cylinder capacity exceeding 850cc but not exceeding 1,000cc:	
8703.7021	----	Components for the assembly / manufacture of vehicles, in any kit form	55
8703.7029	----	Other	55
	---	Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.7031	----	Components for the assembly / manufacture of vehicles, in any kit form	60
8703.7039	----	Other	60
	---	Of a capacity exceeding 1,500 cc but not exceeding 1,800cc:	
8703.7041	----	Components for the assembly / manufacture of vehicles, in any kit form	75
8703.7049	----	Other	75
	---	Of a cylinder capacity exceeding 1,800cc but not exceeding 2,500cc:	
8703.7051	----	Components for the assembly / manufacture of vehicles, in any kit form	100
8703.7059	----	Other	100
	---	Of a cylinder capacity exceeding exceeding 2,500cc:	
8703.7061	----	Components for the assembly / manufacture of vehicles, in any kit form	100
8703.7069	----	Other	100
	-	Other vehicles, with only electric motor for propulsion:	
8703.8010	---	Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.8030	50
8703.8020	---	Components for the assembly / manufacture of electric auto rickshaw, in any kit form	50
8703.8030	---	Electric auto rickshaw (CBU)	50
8703.8090	---	Other	50
8703.9000	-	Other	100
9011.1000	-	Stereoscopic microscopes	0
9011.2000	-	Other microscopes, for photomicrography, cinephotomicrography or micro projection	0
9011.8000	-	Other microscopes	0
9011.9000	-	Parts and accessories	0
9012.1000	-	Microscopes other than optical microscopes; diffraction apparatus	0
9012.9000	-	Parts and accessories	0
9013.1000	-	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	0
9013.2000	-	Lasers, other than laser diodes	0

9013.9000	- Parts and accessories	0
9018.1100	-- Electro-cardiographs	0
9018.1200	-- Ultrasonic scanning apparatus	0
9018.1300	-- Magnetic resonance imaging apparatus	0
9018.1400	-- Scintigraphic apparatus	0
9018.1900	-- Other	0
9018.2000	- Ultra- violet or infra- red ray apparatus	0
9018.3931	----Suction	0
9018.3932	----Pulmonary artery	0
9018.3933	----Foly's	0
9018.3939	----Other	0
9018.3950	--- Surgical needles	0
9018.3960	--- Endo tracheal tube	0
9018.3970	--- Balloons	0
9018.3990	--- Other	0
9018.4100	-- Dental drill engines, whether or not combined on a single base with other dental equipment	0
9018.4900	-- Other	0
9018.5000	- Other ophthalmic instruments and appliances	0
9018.9010	--- Anesthesia apparatus	0
9018.9020	--- Stethoscopes	0
9018.9050	--- Sphygmomano-meter	0
9018.9060	--- Infant incubators	0
9018.9070	--- Fibre dializers	0
9018.9090	--- Other	0
9019.1000	- Mechano- therapy appliances; massage apparatus; psychological aptitude- testing apparatus	0
9019.2010	--- Oxygenator with accessories	0
9019.2020	--- Ozone therapy apparatus	0
9019.2030	--- Acrosol therapy apparatus	0
9019.2090	--- Other	0
9020.0010	--- Gas masks	0
9020.0020	--- Other breathing appliances	0
9021.1000	- Orthopaedic or fracture appliances	0
9021.2100	-- Artificial teeth	0
9021.2900	-- Other	0
9021.3100	-- Artificial joints	0
9021.3900	-- Other	0
9021.4000	- Hearing aids, excluding parts and accessories	0
9021.5000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0
9021.9000	- Other	0
9022.1200	-- Computed tomography apparatus	0
9022.1300	-- Other, for dental uses	0
9022.1400	-- Other, for medical, surgical or veterinary uses	0
9022.1900	-- For other uses	0
9022.2100	-- For medical, surgical, dental or veterinary uses	0
9022.2900	-- For other uses	0
9022.3000	- X- ray tubes	0
9022.9000	- Other, including parts and accessories	0
9023.0000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	0
9024.1000	- Machines and appliances for testing metals	0
9024.8000	- Other machines and appliances	0
9024.9000	- Parts and accessories	0

9025.1110	---	Thermometers, clinical	0
9025.1190	---	Other	0
9025.1900	--	Other	0
9025.8010	---	Hydrometers	0
9025.8020	---	Psychrometers	0
9025.8090	---	Other	0
9025.9000	-	Parts and accessories	0
9026.1090	---	Other	0
9026.2000	-	For measuring or checking pressure	0
9026.8000	-	Other instruments or apparatus	0
9026.9000	-	Parts and accessories	0
9027.1000	-	Gas or smoke analysis apparatus	0
9027.2000	-	Chromatographs and electrophoresis instruments	0
9027.3000	-	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0
9027.5000	-	Other instruments and apparatus using optical radiations (UV, visible, IR)	0
9027.8000	-	Other instruments and apparatus	0
9027.9000	-	Microtomes; parts and accessories	0
9030.1000	-	Instruments and apparatus for measuring or detecting ionising radiations	0
9030.2000	-	Oscilloscopes and oscillographs	0
9030.3100	--	Multimeters without a recording device	0
9030.3200	--	Multimeters with a recording device	0
9030.3330	---	Ampere-meter	0
9030.3390	---	Other	0
9030.3900	--	Other, with a recording device	0
9030.4000	-	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0
9030.8200	--	For measuring or checking semiconductor wafers or devices	0
9030.8400	--	Other, with a recording device	0
9030.9000	-	Parts and accessories	0
9031.1000	-	Machines for balancing mechanical parts	0
9031.2000	-	Test benches	0
9031.4100	--	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0
9031.4900	--	Other	0
9031.8000	-	Other instruments, appliances and machines	0
9031.9000	-	Parts and accessories	0
9032.2000	-	Manostats	0
9032.8100	--	Hydraulic or pneumatic	0
9032.8990	---	Other	0
9032.9000	-	Parts and accessories	0
9033.0010	---	Of hearings aids	0
9033.0020	---	Pacing wire	0
9033.0090	---	Other	11
9606.2100	--	Of plastics, not covered with textile material	16
9606.2920	---	Buttons	11
9607.1900	--	Other	16
9908		Goods received as Gift or donation:	0
		(i) Goods received as gift or donation from a foreign government or organization by the Federal or Provincial Government or any public sector organization subject to recommendation of the Federal Government and concurrence by the Federal Board of Revenue.	
		(ii) Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry	

		of National Health Services Regulation and Coordination (NHSRC), that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service	
9909		Articles, value of which does not exceed Rs.30,000/- per parcel, if imported through post or courier service as unsolicited gift parcel.	0
9917		<p>(1) Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.</p> <p>(2) Capital goods, as defined in the preamble of Part-I of the Fifth Schedule to the Customs Act, and firefighting equipment, except the items listed under Chapter 87 of the Pakistan Customs Tariff, imported for setting up of a Special Economic Zone (SEZ) by zone developers and for installation in that zone by Zone Enterprises, on one-time basis as prescribed in the SEZ Act, 2012 and rules thereunder subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time. Co-developer as defined in Special Economic Zone Rules, 2013, shall also be entitled to avail the same incentives and exemptions for the same period as available to the Developer under the SEZ Act 2012, subject to condition that the Developer of the SEZ relinquishes its rights to the incentives and exemptions in favour of the Co-developer; provided further that the respective Special Economic Zone Authority duly endorses such reassignment, and ensures that such reassignment shall not be misused.</p> <p>(3) Following imports for construction, development and operations of Gwadar port and Free Zone Area subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time:—</p> <p>(i) Equipments and materials (plant, machinery, equipment, appliances and accessories), imported by the Concession holder, its operating companies including Gwadar International Terminals Limited and Gwadar Marine Services Limited, and their contractors and sub-contractors exclusively for construction and operation of the terminals and the Free Zone Area for a period of forty (40) years;</p> <p>(ii) Ship bunker oils imported by the Concession holder for the sole purposes of supplying fuels and lubricants to all visiting ships including foreign and local and fishing vessels at Gwadar Port for a period of forty (40) years;</p> <p>(iii) Vehicles imported by the concession holder and its operating companies for a period of twenty-three (23) years for construction, development and operations of Gwadar Port and Free Zone Area under the regulatory mechanism. The regulatory mechanism for such vehicles, including the number and types importable, shall be devised by the Ministry of Port & Shipping and FBR (in consultation with the Provincial Government if so required) and notified by the FBR;</p> <p>(iv) Imports by the following businesses to be established in the Gwadar Free Zone Area for a period of 23 years with effect from 1st July, 2016, packaging, distribution, stuffing and de-stuffing, CFS, container yard, warehousing including cool and cold rooms, transshipment, labelling, light end assembly and re-</p>	0

		<p>assembly, imports and exports/value added exports, value adding of imports, other similar or related businesses activities and such commercial activities as are required to support the free zone.</p> <p>4 (i) Capital goods including but not limited to materials, plant, machinery, hardware, equipment and software for a period of ten years as prescribed in the Special Technology Zone Authority Ordinance, 2020 (XIII of 2020), if not manufactured locally, imported from the date of signing of the development agreement for consumption within zones by the Special Technology Zones Authority and zone developers, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time; and</p> <p>(ii) Capital goods including but not limited to materials, plant, machinery, hardware, equipment and software for a period of ten years as prescribed in the Special Technology Zone Authority Ordinance, 2020 (XIII of 2020), if not manufactured locally, imported from the date of issuance of license by the Special Technology Zones Authority for consumption within zones by the said Authority and zone enterprises, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.</p> <p>5. Imports by persons as authorized under Export Facilitation Scheme, 2021 notified by the Federal Board of Revenue with such conditions, limitations and restrictions.</p>	
9920		<p>Temporary Imports:</p> <p>Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy:</p> <ol style="list-style-type: none"> 1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government. 2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry. 3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through any Ministry of Government of Pakistan provided that the imported promotional and advertising material including technical literature, pamphlets, brochures and other give-aways of no commercial value which are distributed free of cost by the exhibitors during the course of such exhibition shall not be required to be exported. 4. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs. 5. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure. 	0"

	<p>6. Equipment, materials and special food stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them.</p> <p>7. Professional and technical apparatus/ equipment/ instruments imported by foreign nationals, experts and athlete etc. participating in an international event (including but not limited to sports events) or under any international arrangement for use solely during such event or arrangement subject to endorsement on their passports. The goods allowed temporary admission shall be identifiable at the time of import and subsequent re-export. Provided the condition of furnishing undertaking/bond by such foreign nationals will not be applicable for this clause.</p>	
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THE SECOND SCHEDULE

[See Section 3(36)]

In the Customs Act, 1969 (IV of 1969), for the Fifth Schedule, the following shall be substituted, namely:—

“THE FIFTH SCHEDULE

[see section 18(1A)]

PART-I

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

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

- (i) the imported goods as are not listed in the locally manufactured items, notified through a Customs General Order issued by the Federal Board of Revenue (FBR) from time to time or, as the case may be, certified as such by the Engineering Development Board:

Provided that the condition of “local manufacturing” shall not be applicable on import of machinery, equipment and other capital goods imported as plant for setting up of a new power unit of 25 MW and above duly certified by Ministry of Water and Power in respect of those power projects which are on IPP mode meant for supply of electricity to national grid;

Provided further that condition of local manufacturing shall not be applicable for a period of three years, commencing on 1st July, 2018 and ending on 30th June, 2021, against Sr.No.12 of Table under Part-I of Fifth Schedule to the Customs Act, 1969, on import of machinery, equipment and other capital goods imported for new private transmission lines projects under the valid contract (s) or letter (s) of credit and the total C&F value of such imports for the project is US \$ 50 million or above duly certified by the Ministry of Energy (Power Division);

Provided further that condition of local manufacturing shall not be applicable against Sr. No.38 of the Table, on import of plant, machinery and equipment if imported by registered pharmaceutical manufacturers for their own use subject to NOC from Ministry of Health.

- (ii) except for S. Nos. 1(H), 14, 20,21 and 22 of the Table, the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company's *bona fide* requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;
- (iii) in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings; and
- (iv) For "Respective Headings" entries in column (3) of the Table against which more than one rate of customs duty has been mentioned in column (4), the rate of 0%, 3% or 11% shall be applicable only for such goods which are chargeable to 3% or 11% duty under the First Schedule to Customs Act, 1969.

- (v) Goods imported temporarily for projects under serial numbers 9, 10, 11 and 12, if not re-exported on the conclusion of the project, may be allowed retention or transfer after conclusion of the project, from one company or project to another entitled company or project, with prior approval of the Board, against payment of 0.25% surcharge on C&F value of the goods for each year of retention, besides payment of duties and taxes, chargeable, if any.

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

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

TABLE

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1	Agricultural Machinery			
	(A) Tillage and seed bed preparation equipment.			Nil
	(1). Rotavator.	8432.8010	0%	
	(2). Cultivator.	8432.2910	0%	
	(3). Ridger.	8432.8090	0%	
	(4). Sub soiler.	8432.3900	0%	
	(5). Rotary slasher.	8432.8090	0%	
	(6). Chisel plough	8432.1010	0%	
	(7). Ditcher.	8432.1090	0%	
	(8). Border disc.	8432.2990	0%	
	(9). Disc harrow.	8432.2100	0%	
	(10). Bar harrow.	8432.2990	0%	
	(11). Mould board plow.	8432.1090	0%	
	(12). Tractor rear or front blade.	8430.6900	0%	
	(13). Land leveler or land planer.	8430.6900	0%	
	(14). Rotary tiller.	8432.8090	0%	
	(15). Disc plow.	8432.1090	0%	
	(16). Soil scrapper.	8432.8090	0%	
	(17). K.R. Karundi.	8432.8090	0%	

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
(18).	Tractor mounted trencher	8701.9220 8701.9320	2%	
(19).	Land leveler.	8430.6900	0%	
(20).	Laser land leveler comprising of laser transmitter, laser receiver, control box, rigid mast pack, with or without scrapper	Respective headings	0%	
(B) Seeding or Planting Equipment.				Nil
(1).	Seed-cum-fertilizer drill (wheat, rice barley, etc).	8432.3100	0%	
(2).	Cotton or maize planter with fertilizer attachment	8432.3900	0%	
(3).	Potato planter.	8432.3900	0%	
(4).	Fertilizer or manure spreader or broadcaster.	8432.4100 8432.4200	0%	
(5).	Rice transplanter.	8432.3900	0%	
(6).	Canola or sunflower drill.	8432.3100	0%	
(7).	Sugar cane planter	8432.3900	0%	
(C) Irrigation, Drainage and Agro-Chemical Application Equipment				Nil
(1).	Submersible pumps (up to 75 lbs and head 150 meters) and field drainage pumps.	8413.7010	0%	
(2).	Sprinklers including high and low pressure (center pivotal), system, conventional sprinkler equipment, water reel traveling sprinkler, drip or trickle irrigation equipment, mint irrigation sprinkler system.	8424.8200 8424.2010	0%	
(3).	Air release valves, pressure gauges, water meters, back flow preventers and automatic controllers.	8481.1000 8481.3000 9026.2000 9032.8990	0%	
(4).	Tubewells filters or strainers.	8421.2100	2%	
(5).	Knapsack sprayers.	8424.2010	0%	
(6).	Granular applicator.	8424.2010	0%	
(7).	Boom or field sprayers.	8424.2010	0%	
(8).	Self-propelled sprayers.	8424.2010	0%	
(9).	Orchard sprayers.	8424.2010	0%	
(D) Harvesting, Threshing and Storage Equipment.				Nil
(1).	Wheat thresher	8433.5200	0%	
(2).	Maize or groundnut thresher or Sheller.	8433.5200	0%	
(3).	Groundnut digger.	8433.5900	0%	
(4).	Potato digger or harvester.	8433.5300	0%	
(5).	Sunflower thrasher.	8433.5200	0%	
(6).	Post hole digger.	8433.5900	0%	
(7).	Straw balers.	8433.4000	0%	
(8).	Fodder rake.	8201.3000 8433.5900	0%	
(9).	Wheat or rice reaper.	8433.5900	0%	
(10).	Chaff or fodder cutter.	8433.5900	0%	
(11).	Cotton picker.	8433.5900	0%	
(12).	Onion or garlic harvester.	8433.5200	0%	

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
(13).	Sugar harvester.	8433.5200	0%	
(14).	Reaping machines.	8433.5900	0%	
(15).	Combined harvesters (Upto five years old).	8433.5100	0%	
(16).	Pruner/sheers.	8433.5900	0%	
(17).	Fodder/forage wagon.	8716.8090	5%	
(E) Fertilizer and Plant Protection Equipment.				Nil
(1).	Spray pumps (diaphragm type).	8413.8100	5%	
(2).	All types of mist blowers.	8414.5990	5%	
(F) Dairy, Livestock and poultry, machinery				Nil
(1).	Milk chillers.	8418.6910 8418.6990	2%	
(2).	Tubular heat exchanger (for pasteurization).	8419.5000	2%	
(3).	Milk processing plant, milk spray drying plant, Milk UHT plant.	8419.8100 8419.3900	2% 0%	
(4).	Grain storage silos for poultry.	Respective headings	2%	
(5).	Insulated sand witch panels	Respective headings	2%	
(6).	Dairy, livestock and poultry sheds.	9406.1020 9406.9020	2%	
(7).	Milk filters.	8421.2900	2%	
(8).	Incubators, brooders and other poultry equipment	8436.2100 8436.2900	0%	
(9).	Machinery for animal feed stuff	8436.1000	0%	
(10).	Any other machinery and equipment for manufacturing of dairy products	Ch. 84 & 85	3%	
(11)	Fans for use in dairy sheds	8414.5990	3%	If imported by members of Corporate Dairy Farmers Association.
(G) Post-harvest Handling and Processing and Miscellaneous Machinery.				Nil
(1).	Vegetable and fruits cleaning and sorting or grading equipment.	8437.1000	0%	
(2).	Fodder and feed cube maker equipment.	8433.4000	0%	
(3).	Milking machines.	8434.1000	0%	
(4).	Pre-fabricated CO2 Controlled Stores.	9406.1090 9406.9090	2%	In respect of goods mentioned in Column (2) read with PCT mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				Annex-B to the effect that the imported goods are <i>bona fide</i> requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.
(5).	Grain storage silos duly fitted with mechanical systems i.e. sweep auger system, temperature control system, aeration system and roof exhaust system etc., imported during the period commencing on the 1st July, 2021 and ending on the 30th June, 2026.	8479.8990	0%	Nil
(H) Green House Farming and Other Green House Equipment.				1. In respect of goods of mentioned in Column (2) read with PCTs mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are <i>bona fide</i> requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained
(1).	Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns).	3921.9010 3921.9090	3% 5%	
(2).	Greenhouses (prefabricated).	9406.1010 9406.9010	0%	
(3).	Tunnel farming equipment consisting of the following:-			
	(a) Plastic covering and mulch film	3920.1000 3926.9099	0%	
	(b) Anti-insect net.	5608.1900	0%	
	(c) Shade net.	5608.9000	0%	

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				under section 155D of the Customs Act, 1969. 2. The goods shall not be sold or otherwise disposed of within a period of five years of its import except with the prior approval of the FBR.
	(I) Machinery, Equipment and Other Capital Goods for Miscellaneous Agro-Based Industries like Milk Processing, Fruit, Vegetable or Flowers Grading, Picking or Processing etc.			1. In respect of goods of mentioned in Column (2) read with PCTs mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona fide requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. 2. Condition (iv) of the preamble.
(1).	Evaporators for juice concentrate.	8419.8990	5%	
(2).	Machinery used for dehydration and freezing.	8419.3100 8418.6990	0% 5%	
(3).	Heat exchange unit.	8419.5000	5%	
(4).	Machinery used for filtering and refining of pulps/juices.	8421.2200	5%	
(5).	Complete Rice Par Boiling Plant.	8419.8990 & Respective Headings	5% 0, 3%, 5%	
	(J) Horticulture and Floriculture			Condition (iv) of the preamble.
(1).	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8441.3000	5%	
(2).	PU panels (Insulation).	Respective headings	5%	
(3).	Generator sets 10 to 25 KVA.	8502.1120 8502.1130	5% 5%	
(4).	Refrigerating machines with engine fitted	8418.6920	5%	

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
	on common base for refrigerated containers.			
(5).	Other refrigerating or freezing chests, cabinets.	8418.5000	5%	
(6).	Tubes, pipes and hollow profiles of iron and steel.	7304.3100 7304.3900	5% 5%	
(7).	Hand tools.	Respective Headings	3%, 5%	
	(K) Fish or shrimp farming and seafood processing machinery and equipment.			Nil
(1).	Compressor	8414.8090	5%	
(2).	Generator	8502.1130 8502.1190	5% 5%	
(3).	Condenser	8502.1200	5%	
(4).	Flat freezer	8418.9990	5%	
(5).	Boast freezer	8418.3000	5%	
(6).	Fiber glass tubs	8418.4000	5%	
(7).	Insulated plants	7019.9090	5%	
(8).	Flake ice plants	8418.6990	5%	
(9).	Water aerators	8414.8090	2%	
(10).	Feed pellet (Floating Type) machine	8438.8020	0%	
2	Machinery and equipment for development of grain handling and storage facilities including silos.	Respective Headings	0%,3%,5%	Condition (iv) of the preamble.
3	Cool chain machinery, equipment including Capital goods.	Respective Headings	0%,3%, 5%	1. If imported by Cool Chain Industry including such sectors engaged in establishing or providing cool chain activities or part thereof. 2. Condition (iv) of the preamble.
4	Machinery and equipment for initial installation, balancing, modernization, replacement or expansion of desalination plants, coal firing system, gas processing plants and oil and gas field prospecting.	Respective Headings	0%,3%, 5%	Condition (iv) of the preamble.
5	Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes: -			1. The project requirement shall be approved by the Board of Investment (BOI). The Authorized Officer of BOI shall certify the item wise requirement of the project in the prescribed format and manner as per Annex-B and shall furnish all relevant information Online to Pakistan
	A. Medical Equipment.			
(1)	Dentist chairs.	9402.1010	5%	
(2)	Medical surgical dental or veterinary furniture.	9402.9090	5%	
(3)	Operating Table.	9402.9010	5%	
(4)	Emergency Operating Lights.	9405.4090	5%	
(5)	Hospital Beds with mechanical fittings.	9402.9020	5%	
(6)	Gymnasium equipment.	Respective Headings	0%,3%,5%	
(7)	Cooling Cabinet.	9506.9100	5%	

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
	(8) Refrigerated Liquid Bath.	8418.5000	5%	<p>Customs Computerized System against a specific user ID and password obtained under Section 155D of the Customs Act, 1969 (IV of 1969);</p> <p>2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs-duties and taxes at statutory rates be leviable at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969).</p> <p>3. For sub-entry at serial A (6) and sub-entry at serial D (2) Condition (iv) of the preamble.</p>
	(9) Contrast Media Injections (for use in Angiography & MRI etc).	3824.9999 3822.0000	5% 5%	
	B. Cardiology/Cardiac Surgery Equipment			
	(1) Cannulas.	9018.3940	5%	
	(2) Manifolds.	8481.8090	5%	
	(3) Intra venous cannula i.v. catheter.	9018.3940	5%	
	C. Disposable Medical Devices			
	(1) Self-disabling safety sterile syringes.	9018.3110	5%	
	(2) Insulin syringes.	9018.3110	5%	
	D. Other Related Equipment			
	(1) Fire extinguisher.	8424.1000	5%	
	(2) Fixtures & fittings for hospitals	Respective Headings	0%,3%,5%	
6.	<p>1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e. single or double cabin pickups, accessories, spares, chemicals and consumables meant for mineral exploration phase.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.</p>	Respective Headings	0%	<p>1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.</p> <p>2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between</p>

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				<p>the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to</p>

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				prior approval of the Chief Collector of Customs.
7	<p>1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e. single or double cabin pickups, accessories, spares, chemicals and consumables meant for mine construction phase or extraction phase. Imports made for mine construction phase shall also be entitled to deferred payment of duty for a period of five years. However, a surcharge @ 6% per annum shall be charged on the deferred amount.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.</p>	Respective Headings	0%,3%,5%	<p>1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.</p> <p>2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these</p>

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				<p>goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</p> <p>4. Condition (iv) of the preamble.</p>
8	<p>Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pickups imported for Thar Coal Field.</p>	Respective Headings	0%	<p>1. This concession shall be available to those Mining Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.</p> <p>2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be</p>

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.
9	<p>1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through oil, gas, coal, wind and wave energy including under construction projects, which entered into an implementation agreement with the Government of Pakistan.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>	Respective Headings	0%,3%,5%	<p>1. This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:-</p> <p>(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</p> <p>(b) the chief executive or head of the</p>

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				<p>contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and</p> <p>2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years</p>

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				<p>from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</p> <p>4. Condition (iv) of the preamble.</p>
10	<p>1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through gas, coal, hydel and oil including under construction projects.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>	Respective Headings	0%,3%,5%	-do-
11.	<p>1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through nuclear and renewable energy sources like solar, wind, micro-hydel, bio-energy, ocean, waste-to-energy and hydrogen cell etc.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p> <p>Explanation:-The expression "projects for power generation" means any project for generation of electricity whether small, medium or large and whether for supply to the national grid or to any other user or for in</p>	Respective Headings	0%	<p>1.This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:</p> <p>-</p> <p>(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the</p>

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
	house consumption.			<p>project;</p> <p>(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and</p> <p>2. temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or</p>

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.
12	<p>1. Machinery and equipment meant for power transmission and grid stations including under construction projects.</p> <p>Explanation.- For the purpose of this concession "machinery and equipment" shall mean:-</p> <p>(a) machinery and equipment operated by power of any description, such as used in the generation of power;</p> <p>(b) apparatus, appliances, metering and testing apparatus, mechanical and electrical control, transmission gear and transmission tower, power transmission and distribution cables and conductors, insulators, damper spacer and hardware and parts thereof adapted to be used in conjunction with the machinery and equipment as specified in clause (a) above; and</p> <p>(c) Components parts of machinery and equipment, as specified in clauses (a) and (b) above, identifiable for use in or with machinery imported for the project and equipment including spares for the purposes of the project.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of the project.</p>	Respective Headings	0%,3%, 5%	<p>1.This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:-</p> <p>(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</p> <p>(b) the chief executive or head of the contracting company shall certify in the prescribed</p>

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				<p>manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and</p> <p>2. temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment</p>

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				of statutory rates of duties & taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs. 4. Condition (iv) of the preamble.
13	Following machinery, equipment and other education and research related items imported by technical institutes, training institutes, research institutes, schools, colleges and universities:-			Nil
	(1) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.	7017.1010	0%	
	(2) Other dryers.	8419.3900	0%	
	(3) Filtering or purifying machinery and apparatus for water.	8421.2100	0%	
	(4) Other filtering or purifying machinery and apparatus for liquids.	8421.2900	0%	
	(5) Personal weighing machines, including baby scales; household scales.	8423.1000	0%	
	(6) Scales for continuous weighing of goods on conveyors.	8423.2000	0%	
	(7) Constant weighing scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales.	8423.3000	0%	
	(8) Other weighing machinery having a maximum weighing capacity not exceeding 30 kg.	8423.8100	0%	
	(9) Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg.	8423.8200	0%	
	(10) Other weighing machinery.	8423.8900	0%	
	(11) Weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.	8423.9000	0%	
	(12) Other weighing machine weights of all kinds;	8423.9000	0%	

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
	parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.			
	(13) Networking equipment like routers, LAN bridges, hubs excluding switches and repeaters.	8517.6970	0%	
	(14) Other furnaces and ovens.	8514.3000	0%	
	(15) Electronic balances of a sensitivity of 5 cg or better, with or without weights.	9016.0010	0%	
	(16) Other balances of a sensitivity of 5 cg or better, with or without weights.	9016.0090	0%	
	(17) Thermostats of a kind used in refrigerators and air-conditioners.	9032.1010	0%	
	(18) Other thermostats.	9032.1090	0%	
	(19) Manostats.	9032.2000	0%	
	(20) Other instruments and apparatus hydraulic or pneumatic.	9032.8100	0%	
	(21) Other instruments and apparatus.	9032.8990	0%	
	(22) Parts and accessories of automatic regulating or controlling instruments and apparatus.	9032.9000	0%	
	(23) Spares, accessories and reagents for scientific equipment.	Respective Headings	0%	
14	Machinery, equipment, raw materials, components and other capital goods for use in buildings, fittings, repairing or refitting of ships, boats or floating structures imported by Karachi Shipyard and Engineering Works Limited.	Respective Headings	0%	Condition (iv) of the preamble.
15	Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.	Respective Headings	0%, 3%, 10%	Condition (iv) of the preamble.
15A	Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (Hydro-cracking)	Respective Headings	0%	Nil
16	Machinery and equipment imported by an industrial concern.	Respective Headings	0%, 3%, 11%, 15%	Nil
17	Following machinery and equipment for marble, granite and gem stone extraction and processing industries.			1. For the projects of Gem Stone & Jewelry Industry, CEO/COO, Pakistan Gem and Jewelry Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are
	(1) Polishing cream or material.	3405.4000 3405.9000	3% 5%	
	(2) Fiber glass mesh	7019.5190	5%	
	(3) Chain saw/diamond wire saw in all sizes and dimensions and spares thereof, diamond wire joints all types and dimensions, chain for chain saw and diamond wires for wire saw and spare	8202.4000 8202.9100	5% 5%	

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
	widia.			<p><i>bona fide</i> project requirement. The authorized person of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>2. For the projects of Marble & Granite Industry, CEO/COO, Pakistan Stone Development Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bonafide project requirement. The authorized persons of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Five years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these</p>
(4)	Gin saw blades.	8202.9910	5%	
(5)	Gang saw blades/ diamond saw blades/ multiple blades or all types and dimensions.	8202.9990	5%	
(6)	Air compressor (27cft and above).	8414.8010	5%	
(7)	Machine and tool for stone work; sand blasting machines; tungsten carbide tools; diamond tools & segments (all type & dimensions), hydraulic jacking machines, hydraulic manual press machines, air/hydro pillows, compressed air rubber pipes, hydraulic drilling machines, manual and power drilling machines, steel drill rods and spring (all sizes and dimensions), whole finding system with accessories, manual portable rock drills, cross cutter and bridge cutters.	8464.9000	0%	
		& Respective headings	0%,3%,5%	
(8)	Integral drilling steel for horizontal and vertical drilling, extension thread rods for pneumatic super long drills, tools and accessories for rock drills.	8466.9100	0%	

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				<p>goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Five years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</p> <p>4. Condition (iv) of the preamble.</p>
18	<p>1. Machinery, equipment and other project related items including capital goods, for setting up of power generation plants, water treatment plants and other infrastructure related projects located in an area of 30 km around the zero point in Gwadar.</p> <p>2. Machinery, equipment and other project related items for setting up of hotels located in an area of 30 km around the zero point in Gwadar.</p>	Respective Headings	0%	<p>1. Ministry of Industries, Production & Special Initiatives, shall certify in the prescribed manner and format as per Annex-B that the imported goods are <i>bona fide</i> 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>
		Respective Headings	0%,3%,5%	

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import. 3. Condition (iv) of the preamble.
19	Effluent treatment plants.	Respective headings	0%,3%,5%	Condition (iv) of the preamble.
20	Following items for use with solar energy: - Solar Power Systems.	8501.3110 8501.3210	0%	Nil
	(1) Off-grid/On-grid solar power system (with or without provision for USB/charging port) comprising of :			
	i. PV Module.	8541.4000		
	ii. Charge controller.	9032.8990		
	iii. Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system).	8507.2090 8507.3000 8507.6000		
	iv. Essential connecting wires (with or without switches).	8544.4990		
	v. Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT).	8504.4090		
	vi. Bulb holder	8536.6100		
	(2) Water purification plants operating on solar energy.	8421.2100		
21	Following systems and items for dedicated use with renewable source of energy like solar, wind, geothermal etc.			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 output exceeding 40MW.	8406.8100	0%	
	(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.	8543.7000	0%	
	(ii). Sterling engine.	8543.7000	0%	

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
	(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	8415.1090	0%	
	(b) Parts for Solar Air Conditioning Plant			
	(i). Absorption chillers.	8418.6990	0%	
	(ii). Cooling towers.	8419.8910	0%	
	(iii). Pumps.	8413.3090	0%	
	(iv). Air handling units.	8415.8200	0%	
	(v). Fan coils units.	8415.9099	0%	
	(vi). Charging & testing equipment.	9031.8000	0%	
	4.(a) Solar Desalination System	8421.2100	0%	
	(b) Parts for Solar Desalination System			
	(i). Solar photo voltaic panels.	8541.4000	0%	
	(ii). Solar water pumps.	8413.3090	0%	
	(iii). Deep Cycle Solar Storage batteries.	8507.2090	0%	
	(iv). Charge controllers.	9032.8990	0%	
	(v). Inverters (off grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT)	8504.4090	0%	
	5. Solar Thermal Power Plants with accessories.	8502.3900	0%	
	6. (a) Solar Water Heaters with accessories.	8419.1990	0%	
	(b) Parts for Solar Water Heaters			
	(i). Insulated tank	7309.0000 7310.0000	0%	
	(ii). Vacuum tubes (Glass)	7020.0090	0%	
	(iii). Mounting stand	Respective headings	0%	
	(iv). Copper and Aluminum tubes	Respective heading	0%	
	(c) Accessories:			
	(i). Electronic controller			
	(ii). Assistant/ Feeding tank			
	(iii). Circulation Pump			
	(iv). Electric Heater/ Immersion Rod (one piece with one solar water heater)			
	(v). Solenoid valve (one piece with one solar water heater)			
	(vi). Selective coating for absorber plates			
	7. (a) PV Modules.	8541.4000	0%	
	(b) Parts for PV Modules			
	(i). Solar cells.	8541.4000	0%	
	(ii). Tempered Glass.	7007.1900	0%	
	(iii). Aluminum frames.	7610.9000	0%	
	(iv). O-Ring.	4016.9990	0%	
	(v). Flux and preparations for metal surfaces	3810.1000	0%	
	(vi). Adhesive labels.	3919.9090	0%	

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
	(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%	
	(ii). Diffusion furnace.	8514.3000	0%	
	(iii). Oven.	8514.3000	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%	
	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 headings	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).	8507.2090	0%	
	13. Wind water pump	8413.8100	5%	
	14. Geothermal energy equipment.			
	(i). Geothermal Heat Pumps.	8418.6100	0%	
	(ii). Geothermal Reversible Chillers.	8418.6990	0%	
	(iii). Air handlers for indoor quality control 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 8419.8990	0% 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%	

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
22	Following items for promotion of renewable energy technologies or for conservation of energy:-			Nil
	(i). SMD/LED/LVD lights with or without ballast, fittings and fixtures.	9405.1090 8539.3290 8539.5010 8539.5020	0%	
	(ii). SMD/LED/LVD lights, with or without ballast, PV module, fitting and fixtures	9405.4090 8539.3290 8539.5010 8539.5020	0%	
	(iii). Tubular Day lighting Device.	9405.5010	0%	
	(iv). Wind turbines including alternators and mast.	8502.3100	0%	
	(v). Solar torches.	8513.1040	0%	
	(vi). Lanterns and related instruments.	8513.1090	0%	
	(vii). LVD induction lamps.	8539.3290	0%	
	(viii). LED Bulb/Tube lights.	8539.5010 8539.5020	0%	
	(ix). PV module, with or without, the related components including invertors (off-grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT), charge controllers and solar batteries.	8541.4000 8504.4090 9032.8990 8507.0000	0% 0% 0% 0%	
	(x). Light emitting diodes (light emitting in different colors).	8541.5000	0%	
	(xi). Water pumps operating on solar energy along with solar pump controllers	8413.7010 8413.7090 8504.4090	0% 0% 0%	
	(xii). Energy saver lamps of varying voltages	8539.3110 8539.3210	0% 0%	
	(xiii). Energy Saving Tube Lights.	8539.3120 8539.3220	0% 0%	
	(xiv). Sun Tracking Control System	8543.7090	0%	
	(xv). Solar air water generator	8479.8990	0%	
	(xvi). Invertors (off-grid/on grid/hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT).	8504.4090	0%	
	(xvii). Charge controller/ Current controller.	9032.8990	0%	
23	Parts, Components and inputs for manufacturing LED lights:-			
	(i). Housing/Shell, shell cover and base cap for all kinds of LED Lights and Bulbs	Respective headings	0%	If imported by LED Light and Bulbs manufacturers registered under the Sales Tax Act, 1990 subject to annual quota determination by
	(ii). Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials	3810.9090	0%	
	(iii). Poly Butylene Terephthalate	3907.7000	0%	

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
	(iv). Bare or Stuffed Metal Clad Printed Circuit Board (MCPCB)	Respective heading	0%	the Input Output Coefficient Organization (IOCO).
	(v). Constant Current Power Supply for of LED Lights and Bulbs (1-300W)	8504.4090	0%	
	(vi). Lenses for LED lights and Bulbs	9001.9000	0%	
24	Plant, machinery and equipment used in production of bio-diesel.	Respective headings	0%	The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B that the imported goods are <i>bona fide</i> project requirement. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
25	Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan and Malakand Division.	Respective headings	0%	The plant, machinery and equipment released under the said serial number shall not be used in any other area which is not eligible for the said concession. In case of violation, duty and taxes shall be recovered beside initiation of penal action under the Customs Act, 1969.
26	Plant machinery and equipment imported during the period commencing on 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

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				unit as per Annex B. The goods shall not be sold or otherwise disposed of without prior approval of the Board.
27	Following motor vehicles for the transport of goods and special purpose motor vehicles imported by the Construction Companies:-			This concession shall be available to motor vehicles for the transport of goods and special purpose motor vehicles imported by Construction Companies registered with Security and Exchange Commission of Pakistan (SECP) and Pakistan Engineering Council.
	1. Dumpers designed for off highway use.	8704.1090	20%	
	2. Super swinger truck conveyors.	8705.9000	20%	
	3. Mobile canal lining equipment.	8705.9000	20%	
	4. Transit mixers.	8705.4000	20%	
	5. Concrete Placing trucks.	8705.9000	20%	
	6. Crane lorries.	8705.1000	20%	
28	Plant, machinery and production line equipment used for the manufacturing of mobile phones.	Respective headings	0%	This exemption is available to local manufacturers of mobile phones duly certified by Pakistan Telecommunication Authority.
29	Charging station for electric vehicle	8504.4030	0%	Nil
30	Pre-fabricated room/structures for setting up of new hotels /motels in Hill Stations, Gilgit-Baltistan, AJK, and Coastal Areas of Baluchistan (excluding Hub)	9406.1090 9406.9090	8%	(i) The concerned ministry or department shall approve the project. The Authorized Officer of the ministry or department shall certify in the prescribed format and manner as per Annex-B that the imported goods are bona fide project requirement and shall furnish all relevant information online to Pakistan

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				<p>Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>(ii) IOCO shall verify and determine the requirement of such Pre-fabricated structures in the form of finished rooms for setting up new hotels/motels in the specified areas.</p>
31	Micro feeder equipment for food fortification	8437.8000	0%	Nil
32.	Cinematographic equipment imported during the period commencing on the 1st July, 2018 and ending on the 30th June, 2023.			<p>i. The Ministry of Information, Culture and Broadcasting shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona-fide requirement. The Authorized Officer of Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>ii. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR.</p>
	(1) Projector	9007.2000	3%	
	(2) Parts and accessories for projector	9007.9200	3%	
	(3) Other instruments and apparatus for cinema	9032.8990	3%	
	(4) Screen	9010.6000	3%	
	(5) Cinematographic parts and accessories	9010.9000	3%	
	(6) 3D Glasses	9004.9000	3%	
	(7) Digital Loud Speakers	8518.2200	3%	
	(8) Digital Processor	8519.8190	3%	
	(9) Sub-woofer and Surround Speakers	8518.2990	3%	
	(10) Amplifiers	8518.5000	3%	
	(11) Audio rack and termination board	7326.9090	3%	
		8537.1090		
	(12) Music Distribution System	8519.8990	3%	
	(13) Seats	9401.7100	3%	
	(14) Recliners	9401.7900	3%	
	(15) Wall Panels and metal profiles	7308.9090	3%	
	(16) Step Lights	9405.4090	3%	
	(17) Illuminated Signs	9405.6000	3%	
	(18) Dry Walls	6809.1100	3%	
	(19) Ready Gips	3214.9090	3%	

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				(ii) IOCO shall verify and determine quota requirement of such equipment.
33.	New Fire-fighting vehicles manufactured as such by OEMs	8705.3000	10%	The goods shall not be sold or otherwise disposed-off within a period of five years of its import without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
34	Plant and machinery excluding consumer durable goods and office equipment as imported by greenfield industries, intending to manufacture taxable goods, during their construction and installation period.	Chapters 84 and 85	0%	This exemption shall be available subject to fulfillment of following conditions, namely: - (a) the importer is registered under the Sales Tax Act on or after the first day of July, 2019; (b) the industry is not established by splitting up or reconstruction or reconstitution of an undertaking already in existence or by transfer of machinery or plant from another industrial undertaking in Pakistan. (c) exemption certificate issued by the Commissioner Inland Revenue having jurisdiction; and (d) the goods shall not be sold or otherwise disposed of without prior approval of the FBR and the

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				payment of customs duties and taxes leviable at the time of import.
35	1. Plant, machinery and equipment, materials, specialized vehicles or vessels, accessories, spares, chemicals and consumables, as are not manufactured locally, imported by developers, contractors and service companies involved in infrastructure development of Large Diameter Pipelines (i.e. 24" and above) projects namely, North South Gas Pipeline Project (NSGP), Turkmenistan, Afghanistan, Pakistan and India Pipeline Project (TAPI), Iran Pakistan Gas Pipeline Project (IP), RLNG-III Pipeline (RLNG-III), or any other project declared as "Large Diameter Gas Pipeline Project" by the Ministry of Energy (Petroleum Division).	Respective headings	5%	1. In respect of goods mentioned in Column (2), the Ministry of Energy (Petroleum Division) shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for use in the project. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. 2. The concession available to contractors and service companies of the project will be subject to the following conditions, namely: -
	2. Plant, machinery and equipment, materials, specialized vehicles or vessels, accessories, spares, chemicals and consumables, as are manufactured locally, imported by developers, contractors and service companies of the above projects.	Respective headings	10%	
	3. HR Coils, Line Pipe, Pylons/Piles, whether or not manufactured locally, imported by developers and contractors of above projects.	Respective Headings	0%	(a) the contractor and the service provider shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the chief executive or

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				<p>head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirement; and</p> <p>3. Items imported at concessionary rates which become surplus, scrap, junk, obsolete or otherwise shall be disposed of in the following manner, namely: -</p> <p>(a) in the event an item other than specialized vehicles, is sold to another company involved in infrastructure development of Large Diameter Pipelines, no import duties shall be levied or charged. Otherwise, it shall be sold through a public tender and duties shall be recovered at the rate of ten per cent ad valorem of the sale proceeds;</p> <p>(b) for</p>

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				<p>specialized vehicles there would be a minimum retention period of five years after which the vehicles may be disposed of in the manner provided in (a) above except that the full rate of import duties, net of any import duties already paid, shall be charged subject to an adjustment of depreciation at the rate of two per cent per month up to a maximum of twenty four months;</p> <p>(c) specialized vehicles can be surrendered at any time to the Government of Pakistan, without payment of any import duties, under intimation to the FBR; and</p> <p>(d) these items, if rendered as scrap, with change in their physical status, composition or condition and PCT classification, shall be chargeable to</p>

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				<p>duties & taxes accordingly, at standard rates;</p> <p>4. In the event a dispute arises whether any item is entitled to exemption under this schedule, the item will be immediately released by the Customs Department against a corporate guarantee valid for a period of nine months, extendable by the concerned Collector of Customs on time to time basis. A certificate from the relevant Regulatory Authority that the item is covered under this serial number shall be given due consideration by the Customs Department towards finally resolving the dispute. Disputes regarding the local manufacturing only shall be resolved through the Engineering Development Board.</p>
	4. Machinery, equipment, vessels, dumpers, specialized vehicles, accessories, spares and all other items essentially required for the above projects imported by developers, contractors and service companies on an import-cum-export basis for a period of five years.	Respective headings	0%	<p>1. The concession available to contractors and service companies of the project will be subject to the following conditions, namely: -</p> <p>(a) the contractor and the service provider shall submit a copy of</p>

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				<p>the contract or agreement under which he intends to import the goods for the project;</p> <p>(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and</p> <p>2. Ministry of Energy (Petroleum Division) shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for the project.</p> <p>3. Temporarily imported goods shall be cleared against a corporate guarantee valid for a period of <u>five</u> years equal to the value of import duties and taxes exempted, extendable by the Collector of Customs on time to time basis, if the importer has a definite contract. The concerned Collector shall allow</p>

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				extension for a further period, as deemed appropriate, on payment of <u>onepercent</u> surcharge for each year on C&F value of the goods for which extension has been sought. Should the goods etc., not be exported on the expiry of the project or transferred with the approval of the Collector of Customs to another Large Diameter Pipeline Project, or the period of stay has been extended by the Collector of Customs, then the developer, contractor or service company, as the case may be, shall be liable to pay duties and taxes as chargeable at the time of import.
36	Machinery, equipment and other project related items for setting up of Submarine Cable Landing stations			If imported by Internet Service providers registered under the Sales Tax Act 1990, duly certified by the Ministry of Information Technology and Telecommunication and Pakistan Telecommunication Authority (PTA), and subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(i) Tubes Pipes and hollow profiles of cast iron	7303.0000	0%	
	(ii) Articles of non-malleable cast iron	7325.1000	0%	
	(iii) Static Converters	8504.4090	0%	
	(iv) Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	8517.6290	0%	
	(v) Optical fiber Cables	8544.7000	0%	
37	Other Electric Conductors exceeding 32000 V	8544.6090	11%	If imported by manufacturers of transformers, registered under the Sales Tax Act 1990.
38	Plant, Machinery and equipment	Respective headings	5%	if imported by registered pharmaceutical

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				manufacturers for their own use subject to NOC from Ministry of Health
39	Following items for Tourism Projects			
1	Pre-fabricated room/structures for setting up of new hotels/motels in Hill Stations	9406.1090 9406.9090	50% of the prevailing rate of customs duty	Subject to certification by the concerned Secretary of Provincial Tourism Department or equivalent Authorized Officer of the Federal Government as bona fide requirement of the approved projects.
2	Prefabricated Structure (Complete Units)	6810.9100		
3	Camping and Glamping site equipment and accessories	Respective headings		
4	Vessels for Adventure sports and commercial use, including rowing boats, canoes, sailboats etc.	8903.1000 8903.9100		
5	Water-skis, surf-boards, sailboards and other water-sport equipment:	9506.2100 9506.2900		
6	Ice skates and roller skates, including skating boots with skates attached	9506.7000		
7	Ski-boots, cross country ski footwear and snowboard boots	6402.1200 6403.1200 6403.1900 6403.2000 6403.4000		
8	Snow-skis and other snow-ski equipment	9506.1100 9506.1200 9506.1900 9506.9990		
9	Paragliders, parachutes, Hot Air Balloons	8804.0000		
10	Diving equipment	9506.6999		
11	Zamboni Ice Resurfacing Machines	Respective heading		
12	Ice Curling rock	7013.4900		
14	Zip line equipment and accessories	9503.0090		
14	White PE dasher boards for ice rinks	3920.1090		
15	Gloves, mittens and mitts specially designed for use in sports, belts and bandoliers	4203.2100 4203.2930 4203.3000		
16	Mountaineering, Rock climbing equipment, accessories and rock wall building material and accessories	Respective headings		
17	Washer Extractor - Industrial	8451.4010		
18	Flatwork Ironer - Industrial	8451.3000		
19	Dry Cleaning Machine - Industrial	8451.3000		
20	Tumbler Dryer-Industrial	8451.2900		
21	Other Laundry equipment & accessories	8423.8200 8716.8090 8451.8020 8443.1920 8716.8090		

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
		8451.4010		
		8414.4000		
		8451.2900		
		8451.3000		
		9403.2000		
22	Steam Double Effect Absorption Chillers	8418.6990		
23	Air Handling Units (AHUs)	8415.8300		
24	Cooling Towers	8419.8910		
25	Steam Boilers Gas train starter train pressure control piping with pressure gauge with complete Accessories	8419.8100		
26	Other HVAC Equipment & Accessories	8502.1310		
		8419.8910		
		7013.9900		
		8402.9020		
		7322.1100		
		8415.819		
		3925.9000		
		8415.8300		
		8414.3090		
27	Sewerage Treatment Plant	8421.2100		
28	Elevators	8428.1010		
29	Escalators	8428.4000		
30	Generating sets	8502.1310		
31	Transformer	8504.3490		
32	Distribution Board	8504.4090		
33	Chandeliers	9405.1010		
34	Other Electrical Equipment	8481.1000		
		8504.4090		
		8544.1190		
35	Dish washing Machine	8422.1900		
36	Ice Cube Machine + Bin	8418.6990		
37	Double Door Upright Freezer	8418.5000		
38	Food Processor	8509.8000		
39	Coffee Machine	8419.8100		
40	Ovens & Burners	8419.8100		
		8418.5000		
		8418.6990		
		4419.0000		
		8438.5000		
		8438.6000		
		7020.0090		
		8509.4020		
		8509.8000		
		8417.2000		
		8516.5000		
		8422.4000		

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
41	Other Kitchen Equipment & Accessories	8716.8090		
		9403.2000		
		8419.8100		
		8418.6990		
		8438.1000		
		8418.5000		
		8423.1000		
		4419.0000		
		8509.8000		
		8422.1900		
		8419.8100		
		8414.6000		
		8438.5000		
		9403.2000		
42	Housekeeping equipment Commercial Dry Vacuum Cleaning Equipment	8508.1190		
43	Fire Alarm and Suppression System	8531.2000		
44	Fire Sprinkler System	8481.1000		
45	Fire Extinguishers	8424.1000		
46	Balloons and dirigibles; gliders, hang gliders and other non- powered aircraft.	8801.0000		
47	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	8804.0000		

Annex-A

Header Information											
NTN/FTN of Importer			Regulatory authority no.				Name of Regulatory authority				
(1)			(2)				(3)				
Details of Input goods (to be filled by the chief executive of the importing company)								Goods imported (Collectorate of import)			
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	GD. No.	GD date & Mach.N.
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

CERTIFICATE BY THE CHIEF EXECUTIVE, OR THE PERSON NEXT IN HIERARCHY DULY AUTHORIZED BY THE CHIEF EXECUTIVE:

It is certified that the description and quantity mentioned above commensurate with the project requirement and that the same are not manufactured locally. It is further certified that the above items shall not be used for any other purpose.

Signature _____
 Name _____
 C.N.I.C. No. _____

NOTE: - In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969(IV of 1969).

Explanation. -

Chief Executive means. -

1. owner of the firm, in case of sole proprietorship; or
2. partner of firm having major share, in case of partnership firm; or
3. Chief Executive Officer or the Managing Director in case of limited company or multinational organization; or
4. Principal Officer in case of a foreign company.

Annex-B

Header Information											
NTN/FTN of Importer				Approval No.							
(1)						(2)					
Details of Input goods (to be filled by the authorized officer of the Regulatory Authority)								Goods imported (Collectorate of import)			
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	GD. No.	GD date & Mach No.
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

CERTIFICATE BY THE AUTHORIZED OFFICER OF THE REGULATORY AUTHORITY: It is hereby certified that the imported goods are genuine and *bonafide* requirement of the project and the same are not manufactured locally.

Signature & Seal of the Authorized Officer _____

Designation _____

NOTE:- In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969(IV of 1969).

PART-II

Import of Active Pharmaceutical Ingredients, Excipients/Chemicals, Drugs, Packing Material/ Raw Materials for Packing and Diagnostic Kits and Equipment, Components and other Goods

The Imports under this part shall be subject to following conditions, namely.-

- (i) The active pharmaceutical ingredients, Excipients /chemicals, packing material and raw material for packing shall be imported only for in-house use in the manufacture of specified pharmaceutical substances, as approved by the Drug Regulatory Agency of Pakistan.
- (ii) The requirement for active pharmaceutical ingredients and Excipients/chemicals, drugs as specified in Table A, B & C, shall be determined by the Drug Regulatory Agency of Pakistan;
- (iii) The requirement for packing materials/raw materials for packing, as specified in Table-D, shall be determined by Input Output Coefficient Organization;
- (iv) The designated/authorized representative person of Drug Regulatory Agency of Pakistan shall furnish all relevant information, as set out in this part, online to the Customs computerized system, accessed through the unique user identifier obtained under section 155 d of the Customs Act 1969, along with the password thereof.
- (v) For "Respective Headings" entries in column (3) of the Table against which two rates of customs duty 3% and 5% have been mentioned in Column (4), the rate of 3% shall be applicable only for such goods which are chargeable to 3% duty under the First Schedule to the Customs Act 1969.

Table A

Active Pharmaceutical Ingredients (API)

Sr. No	Description	PCT code	Customs duty (%)
1.	Acyclovir Usp	2933.5990	0
2.	Albendazole - Human Grade	2933.9990	0
3.	Alfacalcidole	3004.9099	0
4.	Alogliptin Benzoate	2942.0000	0
5.	Alprazolam	2933.9100	0
6.	Amikacin Sulpate	2941.9090	0
7.	Amiloride HCL	2933.9990	0

Sr. No	Description	PCT code	Customs duty (%)
8.	Amlodipine	2933.3990	0
9.	Amoxicillin sodium sterile BP	2941.1000	0
10.	Amoxicillin Sodium With Clavulanate Potassium (Sterile)	3003.2000	0
11.	Amphotericin B Lyophilized	2941.9090	0
12.	Ampicillin sodium sterile USP/BP (Pharmaceutical grade)	2941.1000	0
13.	Amprolium HCl	2933.5990	0
14.	Apixaban and its salts	2933.7990	0
15.	ARIPIPRAZOLE	2933.7990	0
16.	Artemether	2932.9990	0
17.	Atorvastatin	2933.9990	0
18.	Atorvastatin Calcium	2933.9990	0
19.	Atracurium Besylate	2933.4990	0
20.	Atropine Sulphate	2941.9090	0
21.	Azilsartan Kamedoxomil	2934.9990	0
22.	Bacitracin and its derivatives	2941.9060	0
23.	Benazepril Related Compound	2933.7990	0
24.	Benzyl penicillin sodium/potassium	2941.1000	0
25.	Betahistine Di Hcl	2933.3990	0
26.	Betaine Glucuronate	2923.9010	0
27.	Betamethasone	2937.2200	0
28.	Biapenem	2941.9090	0
29.	Bisacodyl	2933.3990	0
30.	Bosentan Monohydrate	2935.9090	0
31.	BromocriptineMs(G) Msa/Ds 01	2939.6900	0
32.	BUPIVACAINE HYDROCHLORIDE	2933.9990	0
33.	Calcium Lactobionate Oral	2918.1600	0
34.	Calcium Lactobionate Special Grade	2940.0000	0
35.	Canagliflozin Hemihydrate	2934.9990	0
36.	Candesartan Cilexte	2933.9990	0
37.	Captopril	2933.9990	0
38.	Carbamazepine	2933.9990	0
39.	Carbenicillin and its salts	2941.1000	0
40.	Carbinoxamine Maleate	2933.3900	0
41.	Carfecillin	2941.1000	0
42.	Cariprazine Hydrochloride	2933.5990	0
43.	CARVEDILOL	2933.9990	0
44.	Cefazolin Sodium Sterile	2941.9090	0
45.	Cefepime Hydrochloride/L-Arginine Sterile USP	2941.9090	0
46.	Cefoperazone And Sulbactam Sodium	2941.9090	0
47.	Cefotaxime / Cefotaxime sodium	2941.9090	0
48.	Cefpirome	2941.9090	0
49.	Cefpodoxime Proxetil	2941.9090	0
50.	Cefquinome Sulfate	2941.9090	0
51.	Ceftazidime Pentahydrate	2941.9090	0
52.	Ceftiofur HCL Sterile	2941.9090	0
53.	Cefuroxime Axetil	2941.9090	0
54.	Cefuroxime Sodium Sterile	2941.9090	0

Sr. No	Description	PCT code	Customs duty (%)
55.	Celecoxib	2935.9090	0
56.	Cetirizin Dihydrochloride Ep	2933.5990	0
57.	Cetirizine Dihydrochloride	2933.5990	0
58.	Chloromycetin Palmitate	2941.4000	0
59.	Chlorpheniramine Maleate	2933.3990	0
60.	Chlortetracycline Hydrochloride	2941.3000	0
61.	Chlorthalidone Micronized Powder	2935.9090	0
62.	Clamipramine Hcl Ep	2933.9990	0
63.	Clavulanate Potassium With Microcrystalline Cellulose (Avicel)	3003.9090	0
64.	Clavulanate Potassium With Silicon Di-Oxide (Sylod)	3003.9090	0
65.	Clemastine Hydrogen Fumarate	2933.9990	0
66.	Ciindamycin Phosphate	2941.9060	0
67.	Clonazepam	2933.9100	0
68.	Clopramide Base/Ds 01	2935.9090	0
69.	Clopidogrel Bisulphate	2934.9990	0
70.	Clotrimazole	2933.2900	0
71.	Co-DergocrineMs (Gram) A 01	2939.6900	0
72.	Colistin Sulphate	2941.9090	0
73.	Dabigatran Etxilate Mesylate	2933.3990	0
74.	Dapagliflozin	2934.9990	0
75.	Darifenacin Hydrobromide	2934.9990	0
76.	Deferiprone	2933.3990	0
77.	Desmoder H/Hexamethylen Di-Iso	2929.1000	0
78.	Dexibuprofen	2916.3990	0
79.	Dextro Methophen HBR	2933.9990	0
80.	Dextro-MethorphHbr	2933.4900	0
81.	Diclofenac Diethylamine	2922.4990	0
82.	Diclofenac Potassium BP	2922.4990	0
83.	Diiodohydroxyquinoline	2934.9990	0
84.	Diphenhydramine	2922.1900	0
85.	DI-Carnitine HCl	2923.9090	0
86.	Domperidone	2933.3990	0
87.	Doripenem	2941.9090	0
88.	Dorzolamide HCl	2935.9090	0
89.	Doxycycline Hyclate	2941.3000	0
90.	Doxylamine Succinate	2933.3990	0
91.	Drotavarine Hcl	2933.4990	0
92.	Drotaverine HCL Tab and Injectable Grade	2934.9990	0
93.	Ebastine	2933.3990	0
94.	Edoxaban Monohydrate	2934.9990	0
95.	Elvitegavir	2934.9990	0
96.	Emtricitabine	2934.9990	0
97.	Enalapril Maleate Usp 23	2933.9990	0
98.	Enoxacin Sesquihrtae	2933.5990	0

Sr. No	Description	PCT code	Customs duty (%)
99.	Enrofloxacin Base	2933.5990	0
100.	Enrofloxacin HCl	2941.9090	0
101.	Entecavir (Monohydrate) and Its Salts	2933.3990	0
102.	Ertapenem Sodium	2941.9090	0
103.	Erythrocin J	2941.5000	0
104.	Erythromycin Thiocyanate	2941.5000	0
105.	Erythropoietin IP	2934.9990	0
106.	Eslicarbazepine Acetate	2933.4990	0
107.	Eslicarbazepine Acetate	2933.3990	0
108.	Ethambutol HCl	2941.9090	0
109.	Etoricoxib	2933.9990	0
110.	Euflavine Bp (Acriflavine)	2933.9990	0
111.	EZETIMIBE	2934.9990	0
112.	Famotidine	2934.1090	0
113.	Favipiravir	2933.9990	0
114.	Febuxostat	2934.1090	0
115.	Fenpiverinium Bromide	2933.9990	0
116.	Ferric Carboxy Maltos Complex	3824.9999	0
117.	Ferric Hydroxide Polymaltose Complex Inj.Grade	2821.1020	0
118.	Ferric Pyrophosphate Nf	2835.3900	0
119.	FERROUS FUMARATE	2917.1900	0
120.	Ferrous Sulphate	2833.2910	0
121.	Fexofenadine	2933.3990	0
122.	Filgrastim	2934.9990	0
123.	Florfenicol	2941.4000	0
124.	Flucloxacillin sodium	2941.1000	0
125.	Fluconazole	2933.9990	0
126.	Flumequine Base	2933.9990	0
127.	Flunixin Megulamine	2933.3990	0
128.	Fluoxetine Hcl	2922.1990	0
129.	Flurbiprofen	2916.3990	0
130.	Fosfomycin Calcium	2941.9090	0
131.	Fosfomycin Calcium	2941.9090	0
132.	Fosfomycin Trometamol	2941.9090	0
133.	Fractionated Coconut Oil	2915.9000	0
134.	Furaltadone HCl	2934.9990	0
135.	Furosemide (Imp)	2935.9090	0
136.	Fusidic Acid	2941.9090	0
137.	Gabapentin	2922.4990	0
138.	Gemifloxacin Mesylate	2933.9990	0
139.	Gentamicine Sulphate	2941.9090	0
140.	Gentamyein	2941.9090	0
141.	Glibenclamide	2935.9090	0
142.	Gliclazide	2935.9090	0
143.	Glimepiride	2935.9090	0

Sr. No	Description	PCT code	Customs duty (%)
144.	Glipizide	2935.9090	0
145.	Haloperidol	2934.1090	0
146.	Hydrochlorothiazide	2935.9090	0
147.	Hydrocortisone Usp Micro	2937.2100	0
148.	Hydroxychloroquine Sulphate	2933.4990	0
149.	Ibandronate Sodium Monohydrate	2922.4990	0
150.	Iloperidone	2934.9990	0
151.	Imipenem Cilastatin Sodium (Sterile Mixture Sod Bicarbonate)	2941.9090	0
152.	Imipenem With Cilastatin Sodium Sterile	3824.9999	0
153.	Imipramine Hydrochlor/Ds 01	2933.9990	0
154.	Iron III Hydroxide Polymaltose Complex	2821.1020	0
155.	Iron III Isomaltoside, Inj. Grade	3824.9999	0
156.	Iron Sucrose	3824.9999	0
157.	Isoniazid	2933.3990	0
158.	Ivabradine HCl	2933.7990	0
159.	Ivermectin	2941.9090	0
160.	Ketoprofen	2918.3000	0
161.	Ketorolac Tromethamine	2933.9990	0
162.	Lactulose	2940.0000	0
163.	Lamivudine	2933.3990	0
164.	Ledipasvir	2934.9990	0
165.	Ledipasvir And Copovidone Solid Dispersion	2934.9990	0
166.	Leflunomide	2934.9990	0
167.	Letrozole	2933.9990	0
168.	Levamisole Hydrochloride	2934.9990	0
169.	levetiracetam	2933.7990	0
170.	Levocetirizine Dihydrochloride	2933.5990	0
171.	Levosulpiride	2935.9090	0
172.	Linacotide and its derivatives	2933.9990	0
173.	Linagliptin	2933.5990	0
174.	Lincomycin Hcl	2941.9090	0
175.	Linezolid	2934.9990	0
176.	LINZOLID	2934.9990	0
177.	Lisinopril and its derivatives	2933.9990	0
178.	Loratadine	2933.3990	0
179.	Lorazepam	2933.9100	0
180.	Lorcaserin Hydrochloride Hemihydrate	2934.9990	0
181.	L-Ornithine	2922.4990	0
182.	Lomoxicam	2934.9990	0
183.	Losartan Potassium	3824.9999	0
184.	Lumefantrine	2922.1990	0
185.	Mefloquine HCl	2933.4990	0
186.	Meropenem Sodium Carbonate, Inj. Grade	2941.9090	0
187.	Meropenem Trihydrate (Sterile)	2941.9090	0
188.	Mesalazine	2922.4990	0
189.	Metopine	2933.3990	0
190.	Metronidazole Benzoate	2933.9990	0

Sr. No	Description	PCT code	Customs duty (%)
191.	Midazolam	2933.9100	0
192.	Midazolam HCl	2933.9100	0
193.	Minocycline Hydrochloride	2941.3000	0
194.	Minoxidil	2933.5990	0
195.	Mirabegron	2934.1090	0
196.	Montelukast Sodium	2933.4990	0
197.	Mupirocin	2941.9060	0
198.	Neomycin Sulphate	2941.9060	0
199.	Neomycin Sulphate	2941.9090	0
200.	Neomycin SulphBp 700 U/Mg Mic	2941.9060	0
201.	NICORANDIL	2933.9990	0
202.	Nitazoxanide	2934.1090	0
203.	Norfloracin	2933.5940	0
204.	Novobiocin Sodium	2941.9090	0
205.	Nystatin (Mycostatin Micropul)	2941.9060	0
206.	NystatinUsp Powder	2941.9060	0
207.	OFLOXACIN	2934.9990	0
208.	Olanzapine	2934.9990	0
209.	Olaquinox	2933.9990	0
210.	Olmestartan Medoxomil	2933.3990	0
211.	Omarigliptin	2933.5990	0
212.	Ossein Mineral Complex	2106.9090	20
213.	Oxalitin	3004.9099	0
214.	Oxfendazole	2933.9990	0
215.	Oxytetracycline Dihydrate Injectable Grade	2941.3000	0
216.	Oxytetracycline HCl	2941.3000	0
217.	Palanosetron Hydrochloride	2933.7990	0
218.	Paroxetine HCL Hemihydrate	2934.9990	0
219.	Peg Filgrastim	2934.9990	0
220.	Pencillin V.Potassium	2941.1000	0
221.	Pencillinbenzathin	2941.1000	0
222.	Perindopril Arginine	3824.9999	0
223.	Pheneramine Maleate	2933.9990	0
224.	Pindolol Base/Ds Pur	2933.9990	0
225.	Pioglitazone HCL	2934.1090	0
226.	Piperacillin Sodium	2941.1000	0
227.	Piperacillin Sodium & Tazobactam Sodium (Sterile)	3003.2000	0
228.	Piperaquine Phosphate	2933.5990	0
229.	Piperazine Anhydrous (Pharmaceutical grade).	2935.9090	0
230.	Piroxicam Betacyclodextrine	2934.9990	0
231.	Pitavastatin Calcium	2934.9990	0
232.	Polymyxin B Sulphate USP Micro	2941.9060	0
233.	Polymyxin B SulphBp 8000 U/Mg	2941.9060	0
234.	Potassium Chloride	2827.3900	5
235.	Potassium Clavulanate (Avicel Mix)1:1 and (Syloid MIX) 1:1	3824.9999	0
236.	Potassium Clavulanate with Microcrystalline Cellulose 1:1	3824.9099	0
237.	Prasugrel HCl	2934.9990	0
238.	Pregabalin	2922.4990	0

Sr. No	Description	PCT code	Customs duty (%)
239.	Procaine pencillinG.fortified, sodium/potassium	2941.1000	0
240.	Procyclidine Hcl	2933.9990	0
241.	Psyllium Husk Powder	1211.9000	0
242.	PYRIDOSTIGMINE BROMIDE	2933.3990	0
243.	Pyrimethamine	2933.5990	0
244.	Quetiapine Fumarate	2934.9990	0
245.	Ramipril	2933.9990	0
246.	Ranolazine	2933.5990	0
247.	Rebamipide	2933.7990	0
248.	Remdesivir	2934.9990	0
249.	Ribavirin	2934.9990	0
250.	Rifampicin	2941.9090	0
251.	Rifaximin	2941.9090	0
252.	Risedronate Sodium	2933.3990	0
253.	Risperidone	2934.9990	0
254.	Rivaroxaban	2934.9990	0
255.	Roflumilast	2933.3990	0
256.	Rosuvastatin Calcium	2935.9090	0
257.	Saccharomyces Boulardii (LYNSIDE)	3824.9999	0
258.	Sacubitril + Valsartan	2933.9990	0
259.	Saxagliptin HCl	2933.9990	0
260.	Silodosin	2933.9990	0
261.	Simvastatin	2932.2090	0
262.	Sitagliptin Phosphate Monohydrate	2933.5990	0
263.	Solifenacin Succinate	2933.4990	0
264.	Sparfloxacin	2933.5990	0
265.	Sulfadoxine	2935.9090	0
266.	Sulfathiazole	2935.9090	0
267.	Sulphadoxine	2935.0090	0
268.	Sulphanilamide	2935.9050	0
269.	Sulphaquinoxaline Sodium	2935.9090	0
270.	Sultamicillatosylate	2941.1000	0
271.	Sultamicillin (Pharmaceutical grade)	2941.1000	0
272.	Telmisartan	2933.9990	0
273.	TemazepamUsp 28/Ep 4th Ed	2933.9100	0
274.	Teneligliptin	3004.9099	0
275.	Tenofovir Alafenamide Fumarate	2933.5990	0
276.	Tenofovir Alafenamide Hemifumarate	2933.5990	0
277.	Tenofovir Disoproxil Fumarate	2933.5990	0
278.	Thiocolchicoside	2935.9090	0
279.	Ticagrelor	2933.5990	0
280.	TICAGRELOR and Its Salts	2934.9990	0
281.	Ticarcliln disodium	2941.1000	0
282.	TIGECYCLINE	2942.0000	0
283.	Tilimicosin Base	2941.9090	0
284.	Timolol Maleate	2934.9990	0
285.	Tiotropium Bromide Monohydrate (Pre-mix)	2939.8090	0
286.	Tirofiban HCL	2935.9090	0

Sr. No	Description	PCT code	Customs duty (%)
287.	Tizanidine HCl	2934.9990	0
288.	Tobramycin	2941.9090	0
289.	Trandolapril	2933.9990	0
290.	Tranexamic Acid	2922.4990	0
291.	Trelagliptin Succinate	2934.9990	0
292.	Triacetine	2915.3990	0
293.	Triclabendazole	2933.9990	0
294.	Trimetazidine Hcl	2933.5990	0
295.	Trimethoprim	2933.5990	0
296.	Tripolidine Hcl B.P (94%)	2933.3990	0
297.	Valsartan	2933.9990	0
298.	Vancomycin Hcl	2941.9060	0
299.	Vancomycin HCL	2941.9090	0
300.	Velpatasvir Co-Povidone	2934.9990	0
301.	Vigabatrin	2922.4990	0
302.	Vonoprazone Fumarate	2933.9990	0
303.	Vorapaxar	2934.9990	0
304.	VORICONAZOLE	2934.9990	0
305.	Vortioxetine Hydrobromide	2933.5990	0
306.	Zinc Bacitracin 10%	2941.9090	0
307.	Zinc Sulphate Monohydrate	2833.2940	0
308.	Zoledronic Acid Monohydrate	2933.9990	0
309.	Zolpidem Hemitartrate	2933.9990	0
310.	Aspirin	2918.2210	0
311.	Pantoprazole Sodium (Injec Grade)	2933.3990	0
312.	Moxifloxacin	2933.4990	0
313.	Protacine (Proglumet, Dimaleate)	2933.5990	0
314.	Cloxacillin sodium sterile USP/BP	2941.1000	0
315.	Bacampicillin HCL	2941.1000	0
316.	Cloxacillin and its salts excluding sodium (compacted/ powder form for oral use)	2941.1000	0
317.	Clarithromycin Powder	2941.5000	0
318.	Roxithromycin	2941.5000	0
319.	Azithromycin	2941.9090	0
320.	Ceftriaxonesodium	2941.9090	0
321.	D-Cycloserine	2941.9090	0
322.	Acrinol Pad	3005.9010	0
323.	Benzalkonium Chloride Pad (BKC)	3005.9090	0
324.	Sodium Casinate	3501.9000	0
325.	Sulfobutylate	3505.2010	
326.	Activated Glucuronate	3824.9999	0
327.	ChondroitinSulphate	3913.9090	0
328.	Polyethylene Film	3920.9900	0
329.	Acid Hypophosphorous:	Respective heading	0

Sr. No	Description	PCT code	Customs duty (%)
330.	Acid PipmidcTrydae	Respective heading	0
331.	Acid Citric Anhydrous	Respective heading	0
332.	Propylparaben (Aseptoform-P)	Respective heading	0
333.	MethylparabenAseptoform-M)	Respective heading	0
334.	Sodium Benzoate	Respective heading	0
335.	Sodium Sulfate	Respective heading	0
336.	Cupric Chloride	Respective heading	0
337.	Mama Copolymer	Respective heading	0
338.	Sodium Valproate	Respective heading	0
339.	Sodium Cyclamate	Respective heading	0
340.	Magnesium Hydroxide Paste	Respective heading	0
341.	Bacitracin Usp Powder Microniz	Respective heading	0
342.	Pyritinol Base Fine Powder	Respective heading	0
343.	Pyritinol Di-Hcl Mono Hydrate	Respective heading	0
344.	Sodium Picosulphate	Respective heading	0
345.	Pindolol Base	Respective heading	0
346.	Nimesulide	Respective heading	0
347.	Doxycycline Hydrochloride Bp	Respective heading	0
348.	Simvastatin Ep	Respective heading	0
349.	Cefaclor Monohydrate	Respective heading	0
350.	Clobetasol Propionate	Respective heading	0
351.	Betamethasone Base	Respective heading	0
352.	Betamethasone 17-Valerate	Respective heading	0
353.	Bacitracin Zinc Bp (69 Mcg/Mg)	Respective heading	0
354.	Hydcortisone Acetate Micronised	Respective heading	0
355.	Glimepiride Granules 0.606% (W/W (1 Mg)	Respective heading	0

Table B
(Excipients/Chemicals)

S No.	Description	PCT Code	Customs Duty (%)
(1)	(2)	(3)	(4)
1	Worked grains of other cereals. (Pharmaceutical grade)	1104.2900	5%
2	Sterilisable maize (corn) starch (Pharmaceutical grade)	1108.1200	5%
3	Gum Benjamin BP (Pharmaceutical grade)	1301.2000	5%
4	(i). Balsam, Tolu BP/USP. (ii). Gum acacia powder BP (iii). Gumbenzoin, Styrax, Tragacanth, Xanthan (Pharmaceutical grades)	1301.9090	5%
5	Other vegetable saps and extracts (Pharmaceutical grade)	1302.1900	5%
6	Other mucilages and thickeners (Pharmaceutical grade)	1302.3900	5%
7	(i). Rhubarb leaves or roots. (ii). Valerine roots (Pharmaceutical grade)	1404.9090	5%
8	Refined palm kernel or babassu oil (Pharmaceutical grade)	1513.2900	5%
9	Other fixed vegetable fats and oils (Pharmaceutical grade)	1515.1900	5%
10	Castor oil (Pharmaceutical grade)	1515.3000	5%
11	Vegetable fats and oils (Pharmaceutical grade)	1516.2010 1516.2020	5%
12	Sugar (pharmaceutical grade) if imported by manufacturer of pharmaceutical Products on the quantity to be determined by Ministry of Health	1701.9910	5%
13	(i). Dextrate (Pharmaceutical grade). (ii). Dextrose (injectable grade and pharmaceutical grade)	1702.3000	5%
14	Malt extract (Pharmaceutical grade)	1901.9010	5%
15	Ethyl alcohol	2207.1000	5%
16	(i). Sodium chloride (NaCl). (ii). Sodium chloride (injectable grade) (Pharmaceutical grades)	2501.0090	5%
17	Oils and other products of the distillation of high temperature coal tar (Pharmaceutical grade)	2707.9990	5%
18	Liquid paraffin (Pharmaceutical grade).	2710.1995	5%
19	Plastibase (Pharmaceutical grade)	2710.9900	5%
20	Microcrystalline petroleum wax, ozokerite, lignite wax, peat wax and other mineral waxes (Pharmaceutical grade)	2712.9090	5%
21	Iodine (Pharmaceutical grade)	2801.2000	5%
22	Boric acid (Pharmaceutical grade)	2810.0020	5%
23	Phosphorous pentachloride (Pharmaceutical grade)	2812.9000	5%
24	(i). Sodium hydroxide (ii). Sodium hydroxide solid or aqueous solution (Pharmaceutical grade)	2815.1100	5%
25	Disodium sulphate (Pharmaceutical grade)	2833.1100	5%
26	Sodium sulphate anhydrous (Pharmaceutical grade)	2833.1900	5%
27	Sodium hydrogen carbonate (sodium bicarbonate) (Pharmaceutical grade)	2836.3000	5%
28	Dglucitol (Sorbitol) (Pharmaceutical grade).	2905.4400	5%
29	Acetone (Pharmaceutical grade)	2914.1100	5%
30	Formic acid (Pharmaceutical grade)	2915.1100	5%

S No.	Description	PCT Code	Customs Duty (%)
(1)	(2)	(3)	(4)
31	Acetic acid	2915.2100	5%
32	Acetic anhydride (Pharmaceutical grade)	2915.2400	5%
33	Ethyl acetate (Pharmaceutical grade)	2915.3100	5%
34	Stearic acid (Pharmaceutical grade)	2915.7010	5%
35	(i). Butyl phthalate (ii). Dibutylphthalate (Pharmaceutical grade)	2917.3410	5%
36	Hydroxy benzoic acid (Pharmaceutical grade)	2918.2900	5%
37	Propyl Paraben Sodium Salt	2918.2900	5%
38	{[(4-ethyl-2,3-dioxo-1-piperazinyl)Carbonyl amino]-4 hydroxy-benzene acetic acid (HO-EPCP) (Pharma grade)	2933.5990	5%
39	N-Methyl morpholine (Pharmaceutical grade)	2933.9100	5%
40	Methanone	2933.9100	5%
41	1-H-tetrazole-1-acetic acid[TAA](Pharmaceutical grade)	2933.9990	5%
42	(i). 2-Methyl-5-mercepto 1,3,4- hiazole[MMTD];	2934.1090	5%
	(ii). (Z)-2(2-aminothiazole-4-yl)-2-Tert-Butoxycarbonyl methoxyimino Acetic acid (ATMA);		5%
	(iii). (Z)-2-(2-aminothiazole -4-yl)2-2(tert-Butoxycarbonyl)-isopropoxyimino Acetic Acid[ATIBAA or ATBA;		5%
	(iv). Sin-methoxyiminoFuranyl Acetic acid Ammonium Salt(SIMA);		5%
	(v). 7-{[2-Furany(sin- methoxyimino)acetyl]amino}-3-hydroxymethyl ceph-3-em-4- carboxylic acid(Pharma grade);		5%
43	Mica Ester	2934.1090	5%
44	(+)-(1S,2S)-2-methylamino-1- phenylpropan-1-ol base	2939.4900	5%
45	Chlorophyll (Pharmaceutical grade)	3203.0090	5%
46	Edible ink (Pharmaceutical grade)	3215.1990	5%
47	Non-ionic surface-active agents	3402.1300	5%
48	Other surface-active agents (Pharma grade)	3402.1990	5%
49	(i). Alkyl aryl sulfonate. (ii). Ampnocerin "K" or "KS" (Pharma grade)	3402.9000	5%
50	Casein	3501.1000	5%
51	(i)Modified starches (Pharmaceutical grade). (ii)Rich starch	3505.1090	5%
52	Pencillin G. Amidase enzyme	3507.9000	5%
53	Activated carbon (Pharmaceutical grade).	3802.1000	5%
54	Other activated natural mineral products (Pharmaceutical grade).	3802.9000	5%
55	Stearic acid (Pharmaceutical grade)	3823.1100	5%
56	Industrial fatty alcohols (Pharmaceutical grade)	3823.7000	5%
57	Polyglycerylricinoleates (Pharmaceutical grade)	3907.9900	5%
58	Cellulose nitrates non-plasticised	3912.2010	5%

Table C**(Drugs)**

S No	Description	PCT Code	Customs duty (%)
(1)	(2)	(3)	(4)
1	Dextrose (injectable grade and pharma grade)	1702.3000	10%
2	Sodium chloride (injectable grade) (Pharmaceutical grade).	2501.0090	5%
3	Oseltamivir	2922.4990	0%
4	Zanamivir	2924.2990	0%
5	All types of vaccines, Interferon and medicines for Hepatitis.	Respective headings	0%
6	All vaccines and antisera	Respective headings	0%
7	Antihemophilic factor ix (Human)	3002.2090	0%
8	Blood fraction & immunological products (biological products) including rabies immunological (150 IU per ml) (Human)	3002.2090	0%
9	Factor viii & plasma derived fibrin sealant. (Human)	3002.2090	0%
10	Hepatitis B immunoglobuline (Human)	3002.2090	0%
11	Human albumin (Human)	3002.2090	0%
12	Intravenous immunoglobuline (Human)	3002.2090	0%
13	Intramuscular immunoglobuline (Human)	3002.2090	0%
14	Tatanusimmunoglobuline (250 IU/ml) (Human)	3002.2090	0%
15	Injection Anti-Dimmunoglobulin (human) 300mcg/vial	3002.9010	0%
16	Medicinal eye Drops	3004.9050	10%
17	Ointments, medicinal	3004.9060	10%
18	Alfacalcidole Injection	3004.9099	0%
19	All medicines of cancer. An illustrative list is given below, namely:-	3004.9099	0%
	(i). Aminoglutethimide		
	(ii). Anastrozole		
	(iii). Asparaginase		
	(iv). Azathioprine		
	(v). BCG strain 2-8x108 CFU per vial		
	(vi). Belomycin		
	(vii). Bevacizumab		
	(viii). Bicalutamide		
	(ix). Bortezomib		
	(x). Busulfan		
	(xi). Capecitabine		
	(xii). Carboplatin		
	(xiii). Cetuximab		
	(xiv). Chlorambucil		
	(xv). Chlormethine		
	(xvi). Cisplatin		
	(xvii). Cladribine		
	(xviii). Cyclophosphamide		
	(xix). Cyproterone acetate		
	(xx). Cytarabine		
	(xxi). Dacarbazine		

S No	Description	PCT Code	Customs duty (%)
(1)	(2)	(3)	(4)
	(xxii). Dactinomycin		
	(xxiii). Danunorubicin		
	(xxiv). Docetaxel Trihydrate		
	(xxv). Diethylstilbestrol-Diphosphate Sodium		
	(xxvi). Disodium Clodronate tetrahydrate		
	(xxvii). Disodium Pamidronate		
	(xxviii). Doxorubicin		
	(xxix). Epirubicin		
	(xxx). Erlotinib		
	(xxxi). Etoposide		
	(xxxii). Filgrastim		
	(xxxiii). Fludarabine		
	(xxxiv). 5-Fluorouracil		
	(xxxv). Flutamide		
	(xxxvi). Folinic Acid, calcium salt		
	(xxxvii). Gemcitabine		
	(xxxviii). Goserelin		
	(xxxix). Granisetron		
	(xl). Hydroxyurea		
	(xli). Ibandronic acid		
	(xlii). Ifosfamide		
	(xliii). Imatinib mesylate		
	(xliv). Irinotecan		
	(xlv). Lenograstim		
	(xlvi). Letrozole		
	(xlvii). Leuprorelin		
	(xlviii). Lomustine		
	(xlix). Medroxyprogesterone		
	(l). Megestrol		
	(li). Melphalan		
	(lii). Mercaptopurine		
	(liii). Methotrexate		
	(liv). Mitomycin		
	(lv). Mitoxantrone		
	(lvi). Octreotide		
	(lvii). Ondansetron		
	(lviii). Oxaliplatin		
	(lix). Paclitaxel		
	(lx). Pemetrexed		
	(lxi). Procarbazine		
	(lxii). Rituximab		
	(lxiii). Sorafenib (as tosylate)		
	(lxiv). Tamoxifen		
	(lxv). 6-Thioguanine		
	(lxvi). Topotecan		
	(lxvii). Trastuzumab		
	(lxviii). Tretinoin		

S No	Description	PCT Code	Customs duty (%)
(1)	(2)	(3)	(4)
	(lxi). Triptorelin Acetate		
	(lxx). Tropisetron		
	(lxxi). Vinblastine		
	(lxxii). Vincristine		
	(lxxiii). Vinorelbine		
	(lxxiv). Zoledronic Acid		
	(lxxv). Tasigna(Nilotinib)		
	(lxxvi). Temozolomide		
20	All medicines of Cardiac. An illustrative list is given below, namely:-	3004.9099	0%
	(i). Abeiximab		
	(ii). Adenosine		
	(iii). Contrast Media for angiography MRI (Iopamidol and Iohexol Inj. and etc.)		
	(iv). Dopamine/Dobutamine		
	(v). Glyceroltrinitrate infusion or tablets		
	(vi). Isosorbide Injection 8(Mono/dinitrate)]		
	(vii). Heparin		
	(viii). Lopromide (Ultravist)		
	(ix). Nitroglycerine spray		
	(x). Nitroglycerin tablets		
	(xi). Streptokinase		
	(xii). Sodium AmidotrizoateMeglumine Amidotrizoate (Urografin)		
	(xiii). Reteplase (Thrombolytic treatment of suspected myocardial infarction)		
	(xiv). Urokinase		
21	All medicines for HIV/AIDS. An illustrative list is given below, namely:-	3004.9099	0%
	(i). Atazanavir		
	(ii). Darunavir		
	(iii). Didanosine		
	(iv). Efavirenz		
	(v). Indinavir		
	(vi). Lamivudine		
	(vii). Lopinavir		
	(viii). Navirapine		
	(ix). Nelfinavir		
	(x). Ritonavir		
	(xi). Saquinavir		
	(xii). Stavudine		
	(xiii). Zidovudine		
	(xiv). Zalcitabine		
22	All medicines for thalassaemia. An illustrative list is given below, namely:-	3004.9099	0%
	(i). Deferasirox		
	(ii). Defiprone		
	(iii). DesferrioxamineMesylate		

S No	Description	PCT Code	Customs duty (%)
(1)	(2)	(3)	(4)
23.	Drug used for kidney dialysis and kidney transplant, Hemodialysis solution/ concentrate and Peritoneal dialysis solution/concentrate, List of drugs is given below, namely:- (i). Azathioprin (ii). Basilliximab (iii). Cyclosporine (iv). Daclizumab (v). Everolimus (vi). Muromonab-CB3 (vii). Mycophenolic acid (viii). Mycophenolic acid and its salts	3004.9099	0%
24	Beclomethasone Aerosol/Vials	3004.9099	0%
25	Cyclosporine Injection	3004.9099	0%
26	Cyclosporine Microemulsion Cap/Solution and etc	3004.9099	0%
27	Erythropoietin Injection, EpoetinbetaErythropotin alpha	3004.9099	0%
28	Ipratropium Bromide Aerosol/Vials	3004.9099	0%
29	Salbutamol Aerosol/Vials	3004.9099	0%
30	Sodium Fusidate Injection	3004.9099	0%
31	Vancomycin Chromatographically Purified Injection	3004.9099	0%
32	Analgesic Medicated Plaster	3005.9090	0%
33	Cystagon, Cysta drops and Trientine Capsules (for personal use only)	3004.9099	0%
34	Meglumine antimonite	3004.9099	0%
35	Imiglucerase	3004.9099	0%
36	Alghlucosidase Alfa	3004.9099	0%
37	Laronidase	3004.9099	0%
38	Agalsidase	3004.9099	0%
39	Poractant Alfa	3004.3900	0%
40	Caffeine Citrate	3004.3900	0%

Table D

(Packing Materials/Raw Materials for Packing/Bandages)

S No	Description	PCT Code	Customs duty (%)
(1)	(2)	(3)	(4)
1	Blood Bags CPDA-1: With blood transfusion set pack in Aluminum foil with set.	Respective Heading	0%
2	Surgical tape in jumbo rolls	3005.1010	5%
3	Cetylpyridinium chloride pad	3005.9090	5%
4	Polyacrylate (Acrylic Copolymers)	3906.9090	5%
5	PVC non-toxic tubing (Pharmaceutical grade)	3917.2390	5%
6	PVC lay flat tube material grade (Pharmaceutical grade)	3917.3100	5%
7	Pre-printed polypropylene tubes with tamper proof closures (with or without dessicant) indicating particulars of registered drug and manufacturer (Pharmaceutical grade)	3917.3910	3%
8	Other self-adhesive plates, sheets, film, foils, strip and other flat shapes of plastic (Pharmaceutical grade)	3919.1090	5%
9	Rigid PVC Film (Pharmaceutical grade)	3920.4910	10%

S No	Description	PCT Code	Customs duty (%)
(1)	(2)	(3)	(4)
10	PVC/PVDC (Pharmaceutical grade)	3920.4990	5%
11	(i). Plastic eye baths. (ii). Printed viskerings (Pharmaceutical grade)	3923.1000	5%
12	Printed poly bags for infusion sets (Pharma grade)	3923.2100	5%
13	Non-toxic plastic bags for I.V. solutions and other infusions (Pharmaceutical grade)	3923.2900	5%
14	Plastic nebulizer or dropper bottles (Pharma grade).	3923.3090	5%
15	Stopper for I.V. Solutions (Pharmaceutical grade).	3923.5000	5%
16	Piston caps	3926.9099	5%
17	(i) 13 mm Rubber stoppers for injections. (ii) 20 mm and 32 mm Rubber stopper for injections (Pharmaceutical grade)	4016.9990	5%
18	Collagen strip (catgut) (Pharmaceutical grade)	4206.0000	5%
19	Medical bleached craft paper with heat seal coating (Pharmaceutical grade)	4810.3900	5%
20	(i) Self-adhesive paper and paper board. (ii) Cold seal coated paper (Pharmaceutical grade)	4811.4100	5%
21	Paper and paper board coated, impregnated or covered with plastic (Pharmaceutical grade)	4811.5990	5%
22	Paper Core for Surgical Tape (Pharmaceutical Grade)	4822.9000	5%
23	(i) Other packing containers, including record sleeves (ii) Glassine sleeve (Pharmaceutical grade)	4819.5000	5%
24	Laminated heat sealable paper	4811.4900	5%
25	Kraft paper (wax coated)	4811.6010	5%
26	Non-woven paper	4811.9000	5%
27	Non-woven fabric	5603.9200 5603.9300	5%
28	Coated Fabric	5903.9000	5%
29	Empty glass infusion bottle with and without graduation USP II (Pharmaceutical grade)	7010.9000	5%
30	(i) Neutral glass cartridges with rubber dices and plungers and aluminium seals. (ii) Neutral glass vials 1-2 ml U.S.P-1. (iii) Moulded glass vials U.S.P. Type III (for antibiotics Inj-powder). (iv) Glass bottle USP type I. (v) Neutral, clear glass, USP type I (pre-sterilized) close mouth. (vi) Moulded glass vials (Pharmaceutical grade)	7010.9000	5%
31	(i) Aluminum foil, "printed" coated with mylar polyester or surlyn monomer resin on one side and vinyl coating on the other side indicating particulars of drugs and manufacturers (Pharmaceutical grade). (ii) Aluminum foil printed, indicating particulars of drugs and manufacturers in rolls for wrapping. (iii) Printed Aluminium Foil for Sachet/I.V. Infusion Bag] (iv) Printed Alu+Alu-Cold forming Aluminium Foil bearing the particulars of drugs and manufacturers Pharmaceutical grade]. (v) Aluminium Foil coated with nucryl resin Top and bottom (vi) Printed Aluminium Bag for I.V. Solutions/Infusion	7607.1990 7607.2000	5%
32	(i). Anodized aluminum bottle. (ii). Rubber plug tear off seal. (iii). Closing lid (aluminium A1, High density polyethylene/polypropylene) (Pharmaceutical Grade)	7612.9090	5%

S No	Description	PCT Code	Customs duty (%)
(1)	(2)	(3)	(4)
33	(i) Stoppers for I.V. solutions. (ii) Tear off aluminium seals for injectables. (iii) Flip off seals for injectable vials. (iv) Rubber plug with Tear off seal. (v) Closing lid (Aluminium A1. High density polyethylene/polypropylene) (Pharmaceutical grade)	8309.9090	5%
34	Eyeless sutures needles (Pharmaceutical grade)	9018.3200	5%
35	Non-toxic plastic bags for I.V. solutions of dextrose and other infusions (Pharmaceutical grade)	9018.3910	5%

Table E**(Diagnostic Kits/Equipment)**

S No	Description	PCTCode	Customs duty (%)
(1)	(2)	(3)	(4)
1	4C EsTrionyx	3822.0000	5%
2	5C Cell control Lnormal	3822.0000	5%
3	Albumin bcg	3822.0000	5%
4	Alkaline phosphatase (Alb)	3822.0000	5%
5	Ammonia Modular	3822.0000	5%
6	Aslo tin	3822.0000	5%
7	Bilirubin kit	3822.0000	5%
8	Blood cancer kit	3822.0000	5%
9	Blood glucose test strips	3822.0000	5%
10	Bovine precision multi sera	3822.0000	5%
11	Breast cancer kit	3822.0000	5%
12	CBC Reagent (For hematology analyzer) Complete blood count reagent	3822.0000	0%
13	Cervical cancer/HPV kit	3822.0000	5%
14	Ckreatinin kinase (mb)	3822.0000	5%
15	Cknac	3822.0000	5%
16	Control	3822.0000	5%
17	Control Sera	3822.0000	5%
18	Cratininsysi	3822.0000	5%
19	Crp control	3822.0000	5%
20	Detektiion cups	3822.0000	5%
21	DNA SSP DRB GenricC	3822.0000	5%
22	Elisa based kits or Eclia Kit	3822.0000	0%
23	Ferritin kit	3822.0000	5%
24	Glucose kit	3822.0000	5%
25	HCV	3822.0000	5%
26	HCV amp	3822.0000	5%

S No	Description	PCTCode	Customs duty (%)
(1)	(2)	(3)	(4)
27	Hcy	3822.0000	5%
28	Hdl Cholesterol	3822.0000	5%
29	Hdl/lclchol	3822.0000	5%
30	HEV (Hepatitis E virus)	3822.0000	5%
31	HIV Kits	3822.0000	5%
32	Hla B27	3822.0000	5%
33	I.C.T. (Immunochromatographic kit)	3822.0000	0%
34	ID-DA Cell	3822.0000	5%
35	Ige	3822.0000	5%
36	Immunoblast (western blot test).	3822.0000	0%
37	Inorganic Phosphorus kit	3822.0000	5%
38	ISE Standard	3822.0000	5%
39	Kit amplicon kit (for PCR)	3822.0000	5%
40	Kit for vitamin B12 estimation	3822.0000	5%
41	Kits for automatic cell separator for collection of platelets	3822.0000	0%
42	Lac	3822.0000	5%
43	Lchsv	3822.0000	5%
44	Ldh kit (lactate dehydrogenase kit)	3822.0000	5%
45	Lipids	3822.0000	5%
46	Liss Coombs	3822.0000	5%
47	NA/K/CL	3822.0000	5%
48	Oligo	3822.0000	5%
49	Pac	3822.0000	5%
50	PCR kits	3822.0000	0%
51	Pregnancy test	3822.0000	5%
52	Protein kit	3822.0000	5%
53	Proteins	3822.0000	5%
54	Reticulocyte count (control) Retic C Control	3822.0000	5%
55	Ring	3822.0000	5%
56	Standard or calibrator	3822.0000	5%
57	Strips for sugar test	3822.0000	5%
58	Tina quant	3822.0000	5%
59	Typhoid kit	3822.0000	5%
60	U	3822.0000	5%
61	U/CSF	3822.0000	5%
62	Ua plus	3822.0000	5%
63	UIBC (Unsaturated iron binding capacity)	3822.0000	5%
64	Urea uv kit	3822.0000	5%
65	Urine Analysis Strips	3822.0000	5%
66	Urine test strips	3822.0000	5%
67	Vitros Diagnostic kit	3822.0000	5%

PART-III**Raw Materials/Inputs for Poultry and Textile Sector; Other Goods**

The imports under this part shall be subject to following conditions, besides the conditions specified in the Table given below namely:-

- (i) the designated/authorized person of the following Ministries, or as the case may be, companies shall furnish all relevant information as detailed in the table below on line to the Customs Computerized System, accessed through the unique users identifier obtained under section 155D of the Customs Act, 1969, along with the password thereof, namely:-
- (a) Ministry of Industries, Production and Special Initiatives, in case of imported goods specified against serial numbers 24 of Table;
- (b) M/s Lotte Chemical Pakistan Ltd, in case of imported goods specified against serial number 26 of Table;
- (c) Ministry of Live Stock and Dairy Development, in case of goods, specified against serial number 15 and 20 of Table;
- (ii) the importer shall file the Goods Declaration online through Pakistan Customs Computerized System where operational, and through a normal hard copy in the Collectorates/Custom-stations, in which the Pakistan Customs Computerized System is not operational as yet.
- (iii) in already computerized Collectorates and Custom-stations where the Customs Computerized System is not yet operational, the Director Reforms and Automation or any other authorized officer shall feed the requisite information about clearance/release of goods under this notification in the Customs Computerized System on daily basis, and the data obtained from the Custom-stations, which have not yet been computerized, on weekly basis.

Table

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
1	Breeding bulls	0102.2910	0%	Nil
2	Hatching (Fertilized) egg for grandparent and parent stock of <i>Gallus domesticus</i> (chicken)	0407.1100	3%	Nil
3	Bovine semen	0511.1000	0%	Nil

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
4	Fresh and Dry Fruits except apples from Afghanistan	08.00	10%	Of Afghanistan origin and imported from Afghanistan
5	Spices (Mixtures referred to in Note 1(b) to Chapter 9)	0910.9100	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products
6	Wheat	10.01	0%	Nil
7	Sunflower seeds	1206.0000	0%	For sowing purpose only as certified by Ministry of National Food Security and Research.
8	Mustard seeds	1207.5000	0%	-do-
9	Canola seeds	1205.9000	0%	-do-
10	Carrageenan Food Gel	1302.3900	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
11	Cane Sugar	1701.1390 1701.1400	0%	If imported by private sector
12	Beet Sugar	1701.1200	0%	If imported by private sector
13	White crystalline cane sugar	1701.9910	0%	Nil
14	White crystalline beet sugar	1701.9920	0%	Nil
15	Mixes and doughs for the preparation of bakers' wares of heading 19.05	1901.2000	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
16	Food preparations	1901.9020 1901.9090	16%	-do-
17	Bread crumbs	1905.9000	16%	-do-
18	Sauces and preparation therefor, mixed condiments and mixed seasonings	2103.9000	16%	-do-
19	Sodium Iron (Na Fe EDTA), and other premixes of Vitamins, Minerals and Micro-nutrients (food grade)	Respective headings	0%	Nil
20	Growth promoter premix	2309.9000	10%	Nil
21	Vitamin premix	2309.9000	10%	Nil
22	Choline Chloride	2309.9000	10%	Nil
23	Mineral premix	2309.9000	10%	Nil
24	Cattle Feed Premix	2309.9000	5%	This facility shall be available for dairy sector, subject to certification by the Ministry of National Food Security and Research.
25	Vitamin B12 (feed grade)	2309.9000	10%	Nil
26	Vitamin H2 (feed grade)	2309.9000	10%	Nil
27	Fish and Shrimp Feed	2309.9000	0%	Nil

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
28	Poultry feed preparation (coccidiostats)	2309.9000	10%	Nil
29	Calf Milk Replacer(CMR)(color dyed)	2309.9000	10%	This facility shall be available for dairy sector, subject to certification by the Ministry of National Food Security and Research.
30	Growth promoter premix Vitamin premix Vitamin B ₁₂ (feed grade) Vitamin H ₂ (feed grade)	2309.9000	5%	If imported by Sales Tax registered manufacturers of poultry feed
30A	Medicaments	3004.9099	3%	If imported by poultry sector
31	Unground	2510.1000	0%	If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.
32	Chrysotile Asbestos	2524.9000	15%	If imported by the manufacturers of Powder Coatings subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
33	Phosphoric acid	2809.2010	0%	If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.
34	Ethylene	2901.2100	0%	If imported by industrial consumers for self-consumption
35	(i) Para xylene (ii) Acetic acid (iii) Hydrogen Bromide (iv) Palladium on carbon	2902.4300 2915.2100 2811.1990 3815.1200	0%	If imported by M/s. Lotte Chemical Pakistan Ltd.
36	Ethylene Dichloride	2903.1500	0%	If imported by industrial consumers for self-consumption
37	Ethylene glycol (ethanediol) (MEG)	2905.3100	0%	Nil
38	PTA	2917.3610	5%	Nil
39	Furazolidone (feed grade)	2934.9910	10%	Nil
40	Paprika Liquid	3203.0090	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
41	Stamping Foils	3212.1000	0%	Nil
42	Chilli Extract	3302.1090	3%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
43	Fatty Alcohol Ethoxylate	3402.1300	5%	If imported by manufacturers of Sodium Lauryl Ether Sulphate, registered under the Sales Tax Act, 1990.
44	(i). Adhesives based on polymers or rubbers (ii). Hot melt adhesives	3506.9190	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.

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
45	Products registered under the Agriculture Pesticides Ordinance, 1971	3808.9170	0%	Nil
46	Other pesticides	3808.9199	0%	Nil
47	Herbicides, anti-sprouting products and plant growth regulators	3808.9310	0%	Nil
48	Herbicides, anti-sprouting products and plant growth regulators	3808.9390	0%	Nil
49	Other	3808.9990	0%	Nil
50	Linear Alkyl Benzene	3817.0000	0%	Nil
51	Pet Resin Bottle Grade	3907.6120 3907.6920	8.5%	Nil
52	(i) Polyester Resin (ii) Epoxide resin	3907.9900 3907.3000	10%	If imported by the manufacturers of Powder Coatings, registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.
53	Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	3908.1000	0%	Nil
54	Other polyamides in primary form	3908.9000	0%	Nil
55	Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI)	3909.3100	5%	Nil
56	Pre-laminated Tape	3919.1090 3920.9900	16% 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.
57	Frontal Tape	3919.9090 3920.9900	16% 16%	-do-
58	PE + NW laminate sheet	3920.1000	16%	-do-
59	Poly back sheet	3920.1000 3920.9900	16%	-do-
60	Film of ethylene	3920.1000	15%	If imported by a Sales Tax registered manufacturer of aseptic plastic packages meant for liquid foods, subject to quota determination by IOCO
61	Plastic Film (Medical grade)	3920.2040 3921.9090	10%	If imported by the manufacturers of Disposable/Auto disable syringes registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.
62	Uncoated Film of Poly (ethylene terephthalate)	3920.6200	11%	If imported by the manufacturers of Metalized Yarn registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO.

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
63	Perforated Poly Film	3920.9900	16%	If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally.
64	Waist Band Barrier	3921.9090	16%	-do-
65	Raw Hides & Skins	41.01	0%	Nil
66	Raw Skins	41.02	0%	Nil
67	Other Raw Hides and Skins	41.03 (excluding 4103.3000)	0%	Nil
68	In the wet state (including wet- blue)	4105.1000 4106.2100	0%	Nil
69	Blister Paper	4802.6990	10%	If imported by the manufacturers of I.V. Canola registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.
70	Uncoated paper and paperboard	4805.9290	15%	If imported by the Liquid food packaging industry for dairy and juices registered under the Sales Tax Act, 1990, and subject to annual quota determination by the IOCO.
71	Yarn of nylon or other polyamides	5402.4500	7%	Nil
72	Yarn of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	5403.3100	5%	Nil
73	Of polyesters	5501.2000	6.5%	Nil
74	Acrylic or modacrylic	5501.3000	6.5%	Nil
75	Of polypropylene	5501.4000	6.5%	Nil
76	Filament tow of other polymers	5501.9000	6.5%	Nil
77	Artificial filament tow	5502.9090	6.5%	Nil
78	Of polyesters not exceeding 2.22 decitex	5503.2010	7%	Nil
79	Of other polyester	5503.2090	6%	Nil
80	Acrylic or modacrylic	5503.3000	6.5%	Nil
81	Of polypropylene	5503.4000	6.5%	Nil
82	Other synthetic staple fibre	5503.9000	6.5%	Nil
83	Of synthetic fibers	5505.1000	6.5%	Nil
84	Of artificial fibers	5505.2000	6.5%	Nil
85	Of polyesters	5506.2000	6.5%	Nil
86	Acrylic or modacrylic	5506.3000	6.5%	Nil
87	Other synthetic staple fibre	5506.9000	6.5%	Nil

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
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.
89	Acquisition layer	5603.9200	11%	-do-
90	Loop pile fabric	6001.2210 6001.2290	16%	-do-
91	Silver	71.06	0%	Nil
92	Gold	71.08	0%	Nil
93	Carbon steel strips of thickness 0.09 to 0.1 mm and width 22.2 to 22.4 mm	7226.9200	5%	If imported by manufacturers of shaving blades/razors, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
94	Bicycle Chain Parts	7315.1990	15%	If imported by Bicycle chain manufacturers registered under the Sales Tax Act, 1990 as per quota determined by IOCO.
95	Aluminium Wire not alloyed	7605.1900	11%	If imported by the manufacturers of Metalized Yarn registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO.
96	(i) Coils of aluminium alloys (ii) Aluminum lids	7606.1200 8309.9010	0% 0%	If imported by registered local manufacturer of aluminum beverage cans subject to quota determination by IOCO.
97	CKD kits for compression-ignition internal combustion piston engines (diesel engines of 3 HP to 36 HP)	8408.9000	3%	This concession is only available to those parts of CKD kits as are not manufactured locally if imported by local manufacturers / assemblers of these engines.
98	Permanent magnets of metal	8505.1100	0%	If imported by local manufacturers of DC Fans subject to annual quota determination by IOCO.
99	[Omitted]			
100	Cellular Mobile Phone	8517.1219	0%	Nil
101	Cellular mobile phones in CKD/SKD condition	8517.1211	0%	i. If imported by local assemblers/ manufacturers duly certified by Pakistan Telecommunication Authority (PTA) subject to quota determination by the Input Output Co-efficient Organization (IOCO). ii. Imports shall be subject to production of type approval certificate from PTA. iii. Local assemblers/ manufacturers shall furnish consignment wise NOC from PTA.
102	(i) Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	8517.6210 8517.6220 8517.6230 8517.6240 8517.6250 8517.6260 8517.6290 8418.6940	0%	Nil

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
	(ii) Refrigerated out door cabinet designed for insertion of electric and electronic apparatus			
103	[Omitted]			
104	(i). Electronic integrated circuits (SIM Chip) (ii). Magnetic sheets (iii). Glue Tape Lamination for dye bonding of chip (iv). Polyvinyl Chloride (PVC) Rigid Film (v). Biaxially Oriented Polypropylene (BOPP) film, laminated	8542.3900 8519.8190 5807.1030 3920.4910 3920.2040	0%	If imported by SIM and Smart Card manufacturers registered under Sales Tax Act, 1990, as per quota determined by IOCO as per procedure prescribed in SRO 565(I) /2006.
105	Ships and other floating crafts including tugs, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistani entity and flying Pakistani flag.	8901.1000 8901.2000 8901.3000 8901.9000 8902.0000 8904.0000 8905.1000 8905.2000 8905.9000 8906.1000 8906.9000 8907.9000	0%	The exemption shall be available up to the year 2030, subject to the condition that the ships and crafts are used for the purpose for which they were procured, and in case such ships and crafts are used for demolition purposes, full customs duties and other charges applicable to ships and crafts purchased for demolition purposes shall be chargeable.
106	Defence stores, excluding those of the National Logistic Cell	93.00 & Respective headings	15%	If imported by the Federal Government for the use of Defence Services whether the goods have been imported against foreign exchange allocation or otherwise.
107	(i) Paper having specification 60 gm/m ² in 23X36 inches or 20X30 inches sheets (ii) Art paper having specification 20x30 inches, 23x30 inches, 23x33 inches, 23x36 inches and 700x1000 mm	4802.5510 4810.1310 4810.1990	0%	(1) If imported by a Federal or Provincial Government Institution or a Nashir-e-Quran approved by respective Provincial Quran Board for printing of Holy Quran; (2) In case of Nashir-e-Quran the quantity of paper to be imported would be determined by IOCO; and (3) The Nashir-e-Quran may also get printing done from another printer (vendor), duly registered under Sales Tax Act, 1990 and with relevant Provincial Quran Board, having suitable in-house facility, subject to approval of the IOCO. Imports made by Nashir-e-Quran availing the facility of

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
				<p>printing through vendors will be cleared against submission of bank guarantee or pay order. In such case, -</p> <p>(i) the vendor shall have a firm contract with the Nashir-e-Quran;</p> <p>(ii) the Nashir-e-Quran may provide the imported paper, to the vendor;</p> <p>(iii) the vendor shall not be entitled to import the paper, under this scheme for printing of Quran to be supplied to the Nashir-e-Quran;</p> <p>(iv) the vendor, after completing the printing, shall supply the printed Quran to that Nashir-e-Quran only with whom he held the firm contract; and</p> <p>(v) the vendor shall also maintain proper record of the imported paper utilized, and printed Quran supplied to the Nashir-e-Quran;</p> <p>(vi) the security deposited by the Nashir-e-Quran at the time of clearance shall be released after NOC from IOCO regarding consumption of paper and supply of finished product as per the contract.</p>
108	(i) Cable filling/flooding compound	3824.9999	0%	If imported by a Sales Tax registered person engaged in manufacturing of Optical Fiber Cable subject to quota determination by IOCO
	(ii) Polybutylene Terephthalate	3907.7000	0%	
	(iii) Fiber reinforced plastic/glass reinforced polypropylene	3916.9000	0%	
	(iv) Polyester rigid film	3920.6310	5%	
	(v) Weighing more than 150 g/m ² (Nonwovens)	5603.9400	5%	
	(vi) Water blocking/swelling tape	5604.9000	0%	
	(vii) Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn	5606.0000	5%	
	(viii) Backed	7607.2000	5%	

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
	(ix) Single/Multimode Optical Fiber	9001.1000	0%	
109	(i) Other craft paper (ii) Multi-ply (clay coated paper and paper board (iii) Aluminum foil (rolled but not further worked)	4804.3900 4810.9200 7607.1100	15%	If imported by a Sales Tax registered manufacturer of Aseptic liquid food packaging material, subject to quota determination by IOCO.
110	Lithium iron phosphate battery (Li-Fe-PO ₄)	8506.5000	8%	Nil
111	(i) Other (ii) Other (iii) Of polymers of ethylene (iv) Of other plastics (v) Of polymers of ethylene (vi) Weighing not more than 25 g/m ² (vii) Weighing more than 25 g/m ² but not more than 70 g/m ² (viii) Weighing more than 70 g/m ² but not more than 150 g/m ²	3506.9190 3906.9090 3920.1000 3921.1900 3923.2100 5603.1100 5603.9200 5603.9300	5% 5% 16% 16% 5% 11% 16% 11%	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.
112	(i) Malt extracts & Food prep (ii) Other (iii) Cans of Iron and steel	1901.9020 1901.9090 7310.2900	5% 5% 10%	Imports by manufacturers of infant formula milk, registered under the Sales Tax Act, 1990, subject to annual quota determination and verification by the Input Output Co-efficient Organization (IOCO).
113	(i) Dextrose (ii) Sodium Chloride pharma grade (iii) Calcium Chloride pharma grade (iv) Magnesium Chloride Pharma grade (v) Potassium Chloride (vi) Sodium bicarbonate pharma grade (vii) Potassium Chloride pharma grade	1702.3000 2501.0090 2827.2000 2827.3100 2827.3900 2836.3000 3104.2000	0%	If imported by manufacturers of hemodialyzers, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
114	(i) Aluminum sheets & Coils	7606.1100 7606.9190 7606.9290	5%	If imported by manufacturers of photo polymers & CTP plates and pre-sensitized printing plate, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(ii) Aluminum foil	7607.1990		
115	(i) AKD wax	3809.9200	5%	If imported by manufacturers of Paper sizing agents, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(ii) Finishing agent	3809.9200	5%	
	(iii) Cationic	3402.1290	5%	
116	(i) Refrigerant gas R-290 (propane)	2711.1200	0%	If imported by manufacturers of Home Appliances, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO); and certification from Inland Revenue Department that all dealers of the manufacturing unit are registered with Sales Tax department.
	(ii) Refrigerant gas Isobutane R-600 gas	2901.1010		
	(iii) Refrigerant gas R-410	3824.7800		
	(iv) Articles of glass	7020.0090		
	(v) Silver solder 5%	7106.9290		
	(vi) Stainless steel sheets	7220.2090		
	(vii) Copper welding rod	7407.2900		
	(viii) Copper capillary tube	7411.1010		
	(ix) Copper tube inner grooved	7411.1020		
	(x) Aluminium sheet stucco	7606.9210		
	(xi) Filter driers (02 hole/3 hole)	8421.3910		
	(xii) AC motors, single phase	8501.4090		
	(xiii) Transformers	8504.3100		
	(xiv) Magnetic strip	8505.1900		
	(xv) Magnetrons	8540.7100		
	(xvi) Glass board for manufacturing TV panels (LCD, LED, OLED, HDI etc.)	8529.9090		
		(xvii) Printed circuits		
117	Base oil	2710.1993	0%	If imported by manufacturers of coning oil, white oil and other textile oils, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
118.	CNG vehicle conversion kits.	8409.9191 8409.9991	5%	Brands of kits approved by OGRA, if imported by authorized dealers.
119	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	3814.0000	5%	If imported by manufacturers of Butyl Acetate registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
120	Plasticised (Poly Vinyl Chloride)	3904.2200	0%	If imported by manufacturers of disposable syringes and saline infusion sets, registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).
121	Other saturated Polyesters	3907.9900	5%	If imported by manufacturers of interlining/ buckram, registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).;
122	(i) Skimmed milk powder	0402.1000	0%	(i) If imported by manufacturers 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 manufacturers 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).”.
	(ii) Whey powder	0404.1010		
	(iii) Peas (Pisum sativum)	0713.1000		
	(iv) Grams (dry whole)	0713.2010		
	(v) Other	0713.3990		
	(vi) Groundnuts shelled weather or not broken	1202.4200		
	(vii) Other	1507.9000		
	(viii) Palm Olein	1511.9030		
	(ix) Other	1514.9900		
	(x) Vegetable fats and their fractions	1516.2010		
	(xi) Other	1517.9000		
	(xii) Malto dextrins	1702.9030		
	(xiii) Other	2106.9090		
	(xiv) Other	3404.9090		
	(xv) Other	3824.9999		
123	Yarn and film grades	3907.6110 3907.6910	5%	if imported by registered manufacturers of film and yarn from PET.
124	Newsprint in rolls or sheets	4801.0000	0%	If imported by newspaper or periodical publishers certified by the All Pakistan Newspaper Society(APNS)
125	(i) Other	3215.1190	0%	If imported by registered manufacturers Of Auto-Disable Syringes with quota determination by IOCO and subject to NOC from Ministry of National Health Services Regulation and Coordination (MoNHSR&C).
	(ii) Polypropylene	3902.1000	0%	
	(iii) Propylene copolymers	3902.3000	0%	
	(iv) Plasticised	3904.2200	0%	
	(v) Epoxide resins	3907.3000	0%	
	(vi) Biaxially Oriented Polypropylene (BOPP) film, laminated	3920.2040	0%	
	(vii) Other	3921.9090	0%	
	(viii) Gaskets of rubber	4016.9310	0%	
	(ix) Printing paper	4802.5510	0%	
	(x) Tubular metal needles and needles for sutures	9018.3200	0%	

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
126	(i) Aluminum foil rolled but not further worked "7 microns to 100 microns"	7607.1100	0%	if imported by registered manufacturers of pharmaceutical packaging subject to quota determination by IOCO.
	(ii) Film and sheet of polyamides " 20 microns to 40 microns"	3920.9200	0%	
127	(i) Other	3005.9090	5%	if imported by registered of First Aid Bandages Manufacturing Industry subject to quota determination by IOCO.
	(ii) Other	3920.2090	5%	
	(iii) Other woven fabrics (Dyed)	5407.5200	5%	
128	(i) Ednozym Pectofruit (ii) Endozym Pectofruit PR (iii) Endozym Alphamyl MG	3507.9000	3%	if imported by Sales Tax registered manufacturers of Food Processing Industry subject to quota determination by IOCO.
	(iv) Silite Normal Speed, (v) Silite High Speed and (vi) Spindasol FJ under	3824.9999	3%	
129	(i) Glucose precursors (ii) Yeast (iii) Toxin Binders (iv) Energy supplements for cows transition period (v) Acidifiers (vi) Electrolytes for calves (vii) Biotin (viii) Buffers (ix) Copper boluses (x) Non-protein nitrogen sources	2309.9000	5%	If imported by Dairy sector
130	(i) Shoe adhesives	3506.9110	5%	If imported by Sales Tax registered Shoe manufacturers subject to quota determination by IOCO.
	(ii) Phenolic resins	3909.4000	5%	
	(iii) Of polymers of ethylene	3920.1000	5%	
	(iv) Other	3920.2090	5%	
	(v) Other	3921.9090	5%	
	(vi) Shoe lasts	3926.9060	5%	
	(vii) Uppers and parts thereof, other than stiffeners	6406.1000	5%	

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
	(viii) Outer soles and heels of rubber	6406.2010	15%	
	(ix) Buckle	8308.9020	5%	
	(x) Weighing more than 150 g/m ²	5603.1400	5%	
	(xi) Weighing more than 70 g/m ² but not more than 150 g/m ²	5603.9300	5%	
131	(i) PVC Emulsion grade	3904.1010	0%	1. If imported by Sales Tax registered manufacturers of artificial leather subject to quota determination by IOCO.
	(ii) Release paper	4811.5990	3%	2. Import of PVC Emulsion grade is also subject to lab test.
132	Decorative base paper	4802.5510	0%	If imported by registered manufacturers of Decorative Printed Industry subject to quota determination by IOCO.
133	Spray Valves/Pumps with or without spray cap/ actuator for aerosol products	8481.8090	0%	If imported by registered manufacturers of Aerosol subject to quota determination by IOCO.
134	PET Scrap	3915.9000	11%	If imported by Sales Tax registered manufacturers of Polyester Staple Fiber subject to quota determination by IOCO.
135	(i) Butt welding	7307.9300	3%	If imported by registered manufacturers of Boilers Manufacturers subject to quota determination by IOCO.
	(ii) Iron and alloy steel U-sections of various heights	7216.3110 7216.3210 7216.3310	10%	
	(iii) Safety or relieve valves	8481.4000	10%	
136	(i) Other uncoated paper and paperboard and	4805.9390	0%	If imported by Sales Tax registered manufacturers of Bobbins, Cops and Cores subject to quota determination by IOCO.
	(ii) Vegetable parchment	4806.1000	0%	
137	Woven fabrics obtained from strip and the like	5407.2000	5%	If imported by Sales Tax registered manufacturers of Machine made Carpets subject to quota determination by IOCO.
138	Chain parts	7315.1990	15%	If imported by registered manufacturers of industrial chain subject to quota determination by IOCO.
139	Specialty paper 40-50 grams having specification of wood free, white, glossy and one side coated for Gravure Printing Process	4810.9900	0%	If imported by registered manufacturers of Flexible Packaging Industry subject to quota determination by IOCO.
140	Unsaturated Polyester Resin (UPR)	3907.9100	5%	If imported by registered manufacturers of Solid Surface Sheet subject to quota determination by IOCO. The concession shall be admissible till 30th June 2022.

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
141	Carbon black other than rubber grade	2803.0020	5%	If imported by Sales Tax registered manufacturers subject to quota determination by IOCO.
142	Hermetic bags and cocoons	Respective heading	0%	Subject to certification by Ministry of National Food and Security (MoNFS&R) that imported goods are bona fide requirement for use in the Agriculture Sector. The authorized officer of the Ministry shall furnish all relevant information on line to Pakistan Customs Computerized System against specific user ID and Password obtained under section 155D of the Customs Act, 1969.
143	Lithium Ion Cells	8507.6000	0%	If imported by manufacturers of lithium-ion batteries subject to quota determination by IOCO.
144	Petroleum oils and oils obtained from bituminous minerals, crude	2709.0000	2.5%	If imported by registered oil refineries. The concession shall be admissible till 30 th June 2022.
145	Raw materials used in the manufacturing of the COVID-19 related items i.e, VTM, IV Cannula, N95 Masks, Surgical Masks, Face Shields, Tyvek Suits	Respective heading	0%	If imported by registered manufacturers subject to NOC issued by DRAP and Quota determined by IOCO
146	Carpets	5701.1010	0%	If imported by Sales Tax registered exporters of Hand-woven Carpets.
147	Of circular cross-section measuring less than 7 mm in diameter	7213.9191 7227.9010	10%	If imported by registered manufacturers of Welding Electrode subject to quota determination by IOCO.

PART- IV

Imports of Machinery and Equipment for Textile Sector**TABLE**

S.No.	PCT Code	Rate of Duty	Condition
(1)	(2)	(3)	(4)
1.	8443.1951	0%	Machinery and equipment, not manufactured locally, If imported by Textile industrial units registered with Ministry of Textile Industry
2.	8444.0000	0%	-do-
3.	8445.1100	0%	-do-
4.	8445.1200	0%	-do-
5.	8445.1300	0%	-do-
6.	8445.1910	0%	-do-
7.	8445.1990	0%	-do-
8.	8445.2000	0%	-do-
9.	8445.3000	0%	-do-
10.	8445.4010	0%	-do-

S.No.	PCT Code	Rate of Duty	Condition
(1)	(2)	(3)	(4)
11.	8445.4020	0%	-do-
12.	8445.4030	0%	-do-
13.	8445.4090	0%	-do-
14.	8445.9000	0%	-do-
15.	8446.1000	0%	-do-
16.	8446.2100	0%	-do-
17.	8446.2900	0%	-do-
18.	8446.3000	0%	-do-
19.	8447.1100	0%	-do-
20.	8447.1200	0%	-do-
21.	8447.2000	0%	-do-
22.	8447.9010	0%	-do-
23.	8447.9090	0%	-do-
24.	8448.1100	0%	-do-
25.	8448.1900	0%	-do-
26.	8449.0000	0%	-do-
27.	8451.1000	0%	-do-
28.	8451.2900	0%	-do-
29.	8451.3000	0%	-do-
30.	8451.4010	0%	-do-
31.	8451.4020	0%	-do-
32.	8451.4030	0%	-do-
33.	8451.5000	0%	-do-
34.	8451.8010	0%	-do-
35.	8451.8020	0%	-do-
36.	8451.8030	0%	-do-
37.	8451.8040	0%	-do-
38.	8451.8050	0%	-do-
39.	8451.8060	0%	-do-
40.	8451.8070	0%	-do-
41.	8451.8090	0%	-do-
42.	8452.2100	0%	-do-
43.	8452.2900	0%	-do-
44.	8448.3110	0%	-do-
45.	8448.3190	0%	-do-
46.	8448.3330	0%	-do-
47.	8502.1390	0%	-do-

Explanation: - For the purpose of this Part the expression “excluding those manufactured locally” means the goods which are not included in the list of locally manufactured goods specified in General Order issued by the Federal

Board of Revenue or as the case may be, certified as such by the Engineering Development Board.

PART-V

**Import of Automotive Vehicles (CBUs)
Under Automotive Development Policy (ADP) 2016-21**

TABLE

S.No.	Description	PCT Code	Customs Duty%
(1)	(2)	(3)	(4)
1.	Agricultural Tractors, having an engine capacity exceeding 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)	8704.2214, 8704.2294 8704.2340, 8704.3240	1%
8.	Trailers	87.16	15%

PART-V(A)

**Import of Electric Vehicles (EV) CBU & their Parts
Under Electric Vehicle Policy 2020**

TABLE-I

[For 2-3 Wheelers, 4-Wheelers & Heavy Commercial Vehicles (CBUs)]

S. No.	Description	PCT Code	Customs Duty(%)	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Electric auto rickshaw	8703.8030	50% of the prevailing tariff rate of customs duty as specified in the First Schedule to the Customs Act, 1969).	The concession shall be admissible for a period of 5 years with effect from 1 st July 2020, on import of 10 electric vehicles (CBU) of the same variant to be assembled/ manufactured as mentioned in column (2) of this table, to the extent of maximum 200 units, to 2-3 wheeler segment, duly approved / certified by the Engineering Development Board (EDB). EDB shall monitor compliance with the EV Policy 2020 and intimate FBR immediately in case of violation by any manufacturer to stop further clearance at the concessional rate, specified in column 4.
2.	3-Wheeler electric loader	8711.6060		
3.	Electric motorcycle	8711.6040		
4.	Electric buses	8702.4090	1%	Nil

S. No.	Description	PCT Code	Customs Duty(%)	Conditions
(1)	(2)	(3)	(4)	(5)
5.	Electric trucks	8704.9030	1%	Nil
6.	Electric prime movers	8701.2060	1%	Nil
7.	Electric Vehicles 4-wheelers	8703.8090	10%	The concession shall be admissible till 30th June 2022.
			25%	The concession shall be admissible w.e.f. 1 st July, 2022 till 30th June 2026.
8.	Electric Vehicles 4-wheelers	8703.8090	50% of the rate of customs duty as specified in the column (4) of the serial No 7 above.	The concession shall be admissible till 30th June 2026, on import of Electric Vehicles 4-wheelers (CBU) per company of the same variant to be assembled / manufactured as mentioned in column (2) of this table to the extent of maximum 100 units per company, duly approved/certified by Engineering Development Board (EDB). EDB shall monitor compliance with EV Policy 2020 and intimate FBR immediately in case of violation by any manufacturer to stop further clearance at the concessional rate, specified in column (4).

TABLE-II

[For CKD & EV Specific Parts]

S. No.	Description of vehicles	Description of imported goods	Customs duty (%)	Conditions
(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).
		(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.

S. No.	Description of vehicles	Description of imported goods	Customs duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
		(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 loader (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), (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)	1% (notwithstanding the rate of customs duty as specified in the First Schedule to the Customs Act, 1969).	The concession shall be admissible to manufacturers of 3-Wheeler electric loader for a period of five years from 1 st July, 2020 subject to certification and quota determination by the Engineering 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 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 code 8711.6040)	i) Following EV specific components for assembly / manufacturing in 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),	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 electric motorcycle for a period of five years from 1 st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).

S. No.	Description of vehicles	Description of imported goods	Customs duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
		(g) Batteries other than lead acid(PCT code 85.07)		
		(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.
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 22.06.2006.
5.	Electric Trucks (PCT code 8704.9030)	Components in any kit form (CKD) (PCT code 8704.9020)	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 quota determination by the Engineering Development Board (EDB). (ii) The concession shall be admissible subject to the conditions

S. No.	Description of vehicles	Description of imported goods	Customs duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
				mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
6.	Electric Prime Movers (PCT code 8701.2060)	Components in any kit form (CKD) (PCT code 8701.2050)	1%	(i) The concession shall be admissible on import of CKD kits to manufacturers of electric prime movers for a period of five years with effect from 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 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).
		(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 dated 22.06.2006.

TABLE-III**[Miscellaneous]**

S. No.	Description	Customs duty (%)	Conditions
(1)	(2)	(3)	(4)
1.	Plant and machinery specifically designed for use in manufacturing of electric vehicles.	0%	(i) The concession shall be admissible on one-time basis for setting up the new assembly and/ or manufacturing facility of electric vehicles, and for expansion in the existing units, duly approved/ certified, by the Engineering Development Board (EDB). (ii) The concession shall be admissible to manufacturers of the electric vehicles specified in column (2) of Table-II above, subject to certification by EDB that the plant & machinery is specifically designed for use in setting up of electric vehicle manufacturing only.
2.	Import of inputs for manufacturing of EV specific parts, as mentioned against S. No. 1, 2 and 3, of Table-II above, by vendors and OEMs of EV manufacturing .	0%	(i) The concession shall be admissible to manufacturers and vendors of EV specific parts, subject to certification and quota determination by EDB. (ii) The concession shall be admissible subject to the conditions mentioned under SRO 655(I)/2006 dated 22.06.2006.
3.	Import of CBU chargers with CKD kits for electric vehicles as specified in column 2 of Table-II above.	1% (Notwithstanding the rate of customs duty as specified in the First Schedule to Customs Act, 1969).	The concession shall be admissible on the CBU chargers, imported with CKD kits of 2-3 wheelers, 4-wheelers and HCV vehicles specified in Table-II above, subject to EDB certification.

PART V(B)

**Import of Parts for Hybrid Vehicles
Under Auto Industry Development Exports Policy (AIDEP)**

S. No.	Description of imported Goods	PCT code	CD%	Condition
(1)	(2)	(3)	(4)	(5)
1	Following parts for Hybrid Electric Vehicle: - 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 3. Sensor hybrid vehicle battery voltage 4. Inverter assembly with converter (Power control unit)	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).

S. No.	Description of imported Goods	PCT code	CD%	Condition
(1)	(2)	(3)	(4)	(5)
	5. Electric motor and generator for Transaxle assembly			
	6. Battery charging system / inlet connectors			
	7. Hybrid system control unit / hybrid ECU			
	8. Junction box			
2.	Following parts for Plug-in Hybrid Electric Vehicle: - 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 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 system control unit / hybrid ECU 8. Junction box 9. Charger 10. Charging port	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)."

PART-VI

**Imports of Aviation Related Goods i.e. Aircrafts and Parts etc.
by Airline Companies/Industry under National Aviation Policy 2015**

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

- (i) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify that the imported goods/items are the company's *bonafide* requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;

- (ii) the exemption shall be admissible on production of certificate by the Aviation Division, Government of Pakistan to the effect that the intending importer is operating in the country or intends to operate in the county in the airline sector;
- (iii) the list of imported items is duly approved by the Aviation Division, Government of Pakistan in line with Policy Framework approved by the Government of Pakistan;
- (iv) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall furnish an undertaking to the customs authority at the time of import that the goods imported shall be used for the purpose as defined/notified by the Aviation Division, Government of Pakistan under the Aviation Policy; and
- (v) in case of deviation from the above stipulations, the Collector of Customs shall initiate proceedings for recovery of duty and taxes under the relevant laws.

TABLE

S. No.	Description of goods	PCT Code	Customs duty	Special Condition
(1)	(2)	(3)	(4)	(5)
1.	Aircraft	8802.4000	0%	Whether imported or acquired on wet or dry lease. In case of M/s Pakistan International Airlines Corporation this exemption shall be admissible on and from the 19 th March, 2015.
2.	Spare parts	Respective headings	0%	For use in aircraft, trainer aircraft and simulators.
3.	Maintenance Kits	Respective headings	0%	For use in trainer aircraft (8802.2000 & 8802.3000).
4.	Machinery, equipment & tools	Respective headings	0%	For setting up Maintenance, Repair & Overall (MRO) workshop by MRO company recognized by Aviation Division.
5.	Machinery, equipment, operational tools, furniture & fixture	Respective headings	0%	On one time basis for exclusive use of New/Greenfield airports by company authorized by Aviation Division.
6.	Aviation simulators	Respective headings	0%	On one time basis for aircrafts by airline company recognized by Aviation Division.
7.	Aircraft engine	8407.1000	0	For use in aircraft and trainer aircraft.

PART-VII

Miscellaneous

Table-A

S. No.	DESCRIPTION	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
10	Grams split	0713.2020	0
11	Other	0713.2090	0
12	Beans of the species Vignamungo (L.)Hepper or Vignaradiata (L.)Wilczek	0713.3100	0
13	Small red (Adzuki) beans (Phaseolus or vignaangularis)	0713.3200	0
14	Kidney beans, including white pea beans (Phaseolus vulgaris)	0713.3300	0
15	Bambara beans (Vignasubterranea or Voandzeiasubterranea)	0713.3400	0
16	Cow peas (Vignaunguiculata)	0713.3500	0
17	Green beans (dry whole)	0713.3910	0
18	Green beans (split)	0713.3920	0
19	Other	0713.3990	0
20	Dry whole	0713.4010	0
21	Split	0713.4020	0
22	Broad beans (Viciafaba var. major) and horse beans (Viciafaba var. equina, Viciafabavar.minor)	0713.5000	0
23	Pigeon peas (Cajanuscajan)	0713.6000	0
24	Black matpe (dry whole)	0713.9010	0
25	Mash dry whole	0713.9020	0
26	Mash split or washed	0713.9030	0
27	Other	0713.9090	0
28	Pepper seeds for sowing	0904.1130	0
29	Other	0904.1190	0
30	Cinnamon (Cinnamomumzeylanicum Blume)	0906.1100	0
31	Other	0906.1900	0
32	Neither crushed nor ground	0908.1100	0
33	Neither crushed nor ground	0908.2100	0
34	Garnet natural	2513.2020	0

S. No.	DESCRIPTION	PCT CODE	Customs duty (%)
(1)	(2)	(3)	(4)
35	J.P.1	2710.1912	0
36	Other jet fuels	2710.1914	0
37	Light diesel oil	2710.1921	0
38	Crude	3102.5010	0
39	Containing nitrates and phosphates	3105.5100	0
40	Water quality testing kits	3822.0000	0
41	Holy Quran(Arabic text with or without translation)	4901.9910	0
42	Other	5303.1090	0
43	Abaca raw	5305.0020	0

Table-B

Sr. No.	Description	PCT Code	Customs duty %
(1)	(2)	(3)	(4)
1.	Tallow	1502.1000	5
2.	Cocoa powder, not containing added sugar or other sweetening matter.	1805.0000	5
3.	Unmanufactured tobacco; tobacco refuse	2401.0000	5
4.	Quicklime	2522.1000	5
5.	Slaked lime	2522.2000	5
6.	Hydraulic lime	2522.3000	5
7.	Talc	2526.1010	5
8.	Other	2526.1090	5
9.	Crushed or powdered	2526.2000	5
10.	Motor spirit	2710.1210	10
11.	High speed diesel (HSD)	2710.1931	10
12.	Furnace oil	2710.1941	7
13.	Natural gas	2711.1100	5
14.	Chlorosulphuric acid	2806.2000	5
15.	Oxides of boron	2810.0010	5
16.	Hydrogen fluoride (hydrofluoride acid)	2811.1100	5
17.	Hydrogen cyanide (hydrocyanic acid)	2811.1200	5
18.	Other	2835.3900	5
19.	Acetone	2914.1100	11
20.	Formic acid	2915.1100	16
21.	Ethyl acetate	2915.3100	16
22.	nButyl acetate	2915.3300	16
23.	secButyl acetate	2915.3930	16
24.	Oxalic acid	2917.1110	3
25.	Citric acid	2918.1400	5
26.	Other	3203.0090	11
27.	Other	3204.1590	11
28.	Dyes, sulphur	3204.1910	11
29.	Dyes, synthetic	3204.1990	11
30.	Other	3204.9000	16
31.	Other	3206.2090	11

Sr. No.	Description	PCT Code	Customs duty %
(1)	(2)	(3)	(4)
32.	Ultramarine and preparations based thereon	3206.4100	11
33.	Lithopone	3206.4210	11
34.	Pigments and preparations based on cadmium compounds	3206.4920	11
35.	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	3207.2000	3
36.	Of a kind used in the leather or like industries	3403.1110	16
37.	Greases	3403.1910	16
38.	Other	3403.1990	16
39.	Of a kind used in the leather or like industries including fat liquors	3403.9110	16
40.	Other	3403.9990	16
41.	Activated carbon	3802.1000	5
42.	With a basis of amylaceous substances	3809.1000	11
43.	Of a kind used in the paper or like industries	3809.9200	11
44.	Of a kind used in the leather or like industries	3809.9300	11
45.	Compound plasticizers for rubber or plastics	3812.2000	11
46.	Non refractory mortars and concretes	3824.5000	16
47.	Polymers of ethylene, in primary forms	3901.0000	3
48.	Polymers of propylene or of other olefins, in primary forms	3902.0000	3
49.	Shoe lasts	3926.9060	16
50.	Reinforced only with metal	4010.1100	11
51.	Reinforced only with textile materials	4010.1200	11
52.	Other	4016.1090	5
53.	Fabrics of noil silk	5007.1000	5
54.	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	5007.2000	5
55.	Other fabrics	5007.9000	5
56.	Of a weight not exceeding 300 g/m ²	5111.1100	5
57.	Other	5111.1900	5
58.	Other, mixed mainly or solely with man-made filaments	5111.2000	5
59.	Other, mixed mainly or solely with man-made staple fibre	5111.3000	5
60.	Other	5111.9000	5
61.	Of a weight not exceeding 200 g/m ²	5112.1100	5
62.	Other	5112.1900	5
63.	Other, mixed mainly or solely with man-made filaments	5112.2000	5
64.	Other, mixed mainly or solely with man-made staple fibres	5112.3000	5
65.	Other	5112.9000	5
66.	Woven fabrics of coarse animal hair or of horsehair.	5113.0000	5
67.	Containing 85 % or more by weight of cotton	5204.1100	5
68.	Other	5204.1900	5
69.	For sewing	5204.2010	5
70.	For embroidery	5204.2020	5
71.	Other	5204.2090	5
72.	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5205.1100	5
73.	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5205.1200	5
74.	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):	5205.1300	5

Sr. No.	Description	PCT Code	Customs duty %
(1)	(2)	(3)	(4)
75.	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5205.1400	5
76.	Measuring less than 125 decitex (exceeding 80 metric number)	5205.1500	5
77.	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5205.2100	5
78.	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5205.2200	5
79.	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5205.2300	5
80.	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5205.2400	5
81.	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5205.2600	5
82.	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5205.2700	5
83.	Measuring less than 83.33 decitex (exceeding 120 metric number)	5205.2800	5
84.	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5205.3100	5
85.	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5205.3200	5
86.	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5205.3300	5
87.	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5205.3400	5
88.	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5205.3500	5
89.	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5205.4100	5
90.	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5205.4200	5
91.	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5205.4300	5
92.	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5205.4400	5
93.	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5205.4600	5
94.	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5205.4700	5
95.	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5205.4800	5
96.	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5206.1100	5
97.	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5206.1200	5
98.	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5206.1300	5

Sr. No.	Description	PCT Code	Customs duty %
(1)	(2)	(3)	(4)
99.	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5206.1400	5
100.	Measuring less than 125 decitex (exceeding 80 metric number)	5206.1500	5
101.	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5206.2100	5
102.	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5206.2200	5
103.	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5206.2300	5
104.	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5206.2400	5
105.	Measuring less than 125 decitex (exceeding 80 metric number)	5206.2500	5
106.	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5206.3100	5
107.	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5206.3200	5
108.	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5206.3300	5
109.	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5206.3400	5
110.	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5206.3500	5
111.	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5206.4100	5
112.	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5206.4200	5
113.	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5206.4300	5
114.	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5206.4400	5
115.	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5206.4500	5
116.	Containing 85 % or more by weight of cotton	5207.1000	5
117.	Other	5207.9000	5
118.	Coir yarn	5308.1000	8
119.	True hemp yarn	5308.2000	8
120.	Other	5308.9000	8
121.	Unbleached or bleached	5309.1100	5
122.	Other	5309.1900	5
123.	Unbleached or bleached	5309.2100	5
124.	Other	5309.2900	5
125.	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	5311.0000	5
126.	High tenacity yarn of polyesters, whether or not textured	5402.2000	10
127.	Other	5402.3900	10
128.	Other	5402.4900	10

Sr. No.	Description	PCT Code	Customs duty %
(1)	(2)	(3)	(4)
129.	Other	5402.5900	10
130.	Other	5402.6900	10
131.	Of polyesters	5501.2000	7
132.	Of polypropylene	5501.4000	7
133.	Of polyesters not exceeding 2.22 decitex	5503.2010	7
134.	Other	5503.2090	7
135.	Other	5503.9000	7
136.	Of polyesters	5506.2000	7
137.	Of synthetic staple fibres	5508.1000	10
138.	Of artificial staple fibres	5508.2000	10
139.	Single yarn	5509.2100	10
140.	Multiple (folded) or cabled yarn	5509.2200	10
141.	Single yarn	5509.4100	10
142.	Multiple (folded) or cabled yarn	5509.4200	10
143.	Mixed mainly or solely with artificial staple fibres	5509.5100	10
144.	Mixed mainly or solely with wool or fine animal hair	5509.5200	10
145.	Mixed mainly or solely with cotton	5509.5300	10
146.	Other	5509.5900	10
147.	Mixed mainly or solely with wool or fine animal hair	5509.6100	10
148.	Mixed mainly or solely with cotton	5509.6200	10
149.	Other	5509.6900	10
150.	Mixed mainly or solely with wool or fine animal hair	5509.9100	10
151.	Mixed mainly or solely with cotton	5509.9200	10
152.	Other	5509.9900	10
153.	Single yarn	5510.1100	10
154.	Multiple (folded) or cabled yarn	5510.1200	10
155.	Other yarn, mixed mainly or solely with wool or fine animal hair	5510.2000	10
156.	Other yarn, mixed mainly or solely with cotton	5510.3000	10
157.	Other yarn	5510.9000	10
158.	Of synthetic staple fibres, containing 85 % or more by weight of such fibres	5511.1000	10
159.	Of synthetic staple fibres, containing less than 85 % by weight of such fibres	5511.2000	10
160.	Of artificial staple fibres	5511.3000	10
161.	Of yarns of different colours	5516.9300	10
162.	Printed	5516.9400	10
163.	Of a kind used in motor cars of heading 87.03 and vehicles of subheadings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	5703.2020	15
164.	Other for motor cars and vehicles	5703.2030	15
165.	Other	5703.2090	15
166.	Of a kind used in vehicles of heading 87.03 and vehicles of subheadings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	5703.3020	15
167.	Other for motor cars and vehicles	5703.3030	15
168.	Other	5703.3090	15
169.	Tiles, having a maximum surface area of 0.3 m ²	5704.1000	15
170.	Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	6903.1000	3

Sr. No.	Description	PCT Code	Customs duty %
(1)	(2)	(3)	(4)
171.	Other	6903.2090	3
172.	Semifinished products of iron or nonalloy steel	7207.0000	5
173.	U sections of a height exceeding 150 mm	7216.3110	5
174.	I sections of a height exceeding 200 mm	7216.3210	5
175.	H sections of a height exceeding 250 mm	7216.3310	5
176.	L or T sections (of a height exceeding 150 mm	7216.4010	5
177.	Wire of stainless steel	7223.0000	5
178.	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	7224.0000	5
179.	Of high speed steel	7227.1000	5
180.	Bars and rods, of high speed steel	7228.1000	5
181.	Other	7228.2090	5
182.	Other	7228.3090	5
183.	Other bars rods, not further worked than forged	7228.4000	5
184.	Other bars and rods, not further worked than cold formed or cold finished	7228.5000	5
185.	Other bars and rods	7228.6000	5
186.	Of aluminium alloys	7606.1200	5
187.	Aluminium lids for cans of carbonated soft drinks	8309.9010	5
188.	Other	8501.4090	16
189.	Auto-Disable Syringes with or without needles	9018.3110 9018.3120	10
190.	Other	9032.1090	16
191.	Of plastics, not covered with textile material	9606.2100	16
192.	Button blanks	9606.3020	16
193.	Fitted with chain scoops of base metal	9607.1100	16
194.	Other	9607.1900	16

PART-VIII

Imports of specific Goods allowed at Joint Border Sustenance Markets

In order to ensure smooth functioning and operationalization of Border Markets in specific border areas, the imports under this part shall be subject to following conditions, namely:-

- (i) Border markets will be functional for two days each week and total allowance per day for the visitor will be \$100.
- (ii) The Customs Value of imported goods will be displayed for ascertaining the admissible quantities of imported goods.
- (iii) The visitor will purchase goods from any category up to US \$50 on concessional rate of leviable duty/taxes as mentioned in column (4) of the Table.

- (iv) In case, a visitor chooses to purchase goods of value more than \$50 from a specific category, it will be considered as commercial quantity being liable to duty/taxes on statutory rates.
- (v) The Customs staff posted at the border market will make an entry via electronic system for the goods purchased by the visitor on the prescribed format as notified by the Board.
- (vi) A system generated receipt will be issued to the visitor bearing his Name & CNIC No. by the Custom Officer in respect of goods purchased along with payable Customs Duty.

Table

S. No.	Description	PCT Code	Customs Duty (%)
(1)	(2)	(3)	(4)
Category-I			
1	Seed (potatoes)	0701.1000	5
2	Tomatoes, fresh or chilled.	0702.0000	5
3	Onions and shallots	0703.1000	5
4	Garlic	0703.2000	5
5	Other	0704.9000	5
6	Carrots and turnips	0706.1000	5
7	Cucumbers and gherkins fresh or chilled.	0707.0000	5
8	Peas (pisum sativum)	0708.1000	5
9	Beans (vigna spp., phaseolus spp.)	0708.2000	5
10	Other leguminous vegetables	0708.9000	5
11	Peas (Pisum sativum)	0713.1000	5
12	Grams (dry/whole)	0713.2010	5
13	Other	0713.2090	5
14	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	0713.3100	5
15	Small red (Adzuki) beans (Phaseolus or Vigna angularis)	0713.3200	5
16	Kidney beans including white beans	0713.3300	5
17	Bambara – vigna subteranea or vaahdzeia subterrea	0713.3400	5
18	Cow peas (Vigna unguiculata)	0713.3500	5
19	Other	0713.3990	5
20	Lentils (dry whole)	0713.4010	5
21	Broad beans (Vicia faba var. Major) and horse beans (Vicia faba var. Equina, Vicia faba var. Minor)	0713.5000	5
22	Pigeon peas (cajanus cajan)	0713.6000	5
23	Other	0713.9090	5
24	Vanilla (Neither crushed nor ground)	0905.1000	5
25	Cinnamon	0906.1100	5
26	Other (cinnamon and cinnamon tree flowers)	0906.1900	5
27	Neither crushed nor ground (Cloves)	0907.1000	5
28	Crushed or ground (Cloves)	0907.2000	5

S. No.	Description	PCT Code	Customs Duty (%)
(1)	(2)	(3)	(4)
29	Neither Crushed nor ground (Nutmeg)	0908.1100	5
30	Crushed or ground (Nutmeg)	0908.1200	5
31	Neither crushed nor ground (Maze)	0908.2100	5
32	Crushed or ground (Maze)	0908.2200	5
33	Large (cardammoms)	0908.3110	5
34	Small (cardammoms)	0908.3120	5
35	Crushed or ground (Cardammoms)	0908.3200	5
36	Neither crushed nor ground (Coriander)	0909.2100	5
37	Crushed or ground (Coriander)	0909.2200	5
38	Neither crushed nor ground (Seeds of Cumins)	0909.3100	5
39	Crushed or ground (Seeds of Cumins)	0909.3200	5
40	Neither crushed nor ground (Seeds of Anise, Badian, Caraway, Fennel etc)	0909.6100	5
41	Crushed or ground (Seeds of Anise, Badian, Caraway, Fennel etc)	0909.6200	5
42	Thyme; bay leaves	0910.9910	5
43	Barley (seeds)	1003.1000	5
44	Other (barley)	1003.9000	5
45	Sunflower seeds ,whether or not broken	1206.0000	5
46	Locust beans	1212.9200	5
47	Cereal straws and husks	1213.0000	5
48	Animal Fats and Oil and their fractions	1516.1000	5
49	Vegetable Fats and their fractions	1516.2010	5
50	Vegetable Oils and their fractions	1516.2020	5
51	Knives and cutting blades for paper and paper board	8208.9010	5
Category-II			
1	OF A FAT CONTENT, BY WEIGHT, NOT EXCEEDING 1 % (Milk and Cream)	0401.1000	10
2	OF A FAT CONTENT, BY WEIGHT, EXCEEDING 1 % BUT NOT EXCEEDING 6 % (Milk and Cream)	0401.2000	10
3	Of a fat content, by weight, exceeding 6 % but not exceeding 10% (Milk and Cream)	0401.4000	10
4	Of a fat content, by weight, exceeding 10 % (Milk and Cream)	0401.5000	10
5	Leeks and other alliaceous vegetables	0703.9000	10
6	Cauliflowers and headed broccoli	0704.1000	10
7	Brussels sprouts	0704.2000	10
8	Cabbage lettuce (head lettuce)	0705.1100	10
9	Other	0705.1900	10
10	Witloof chicory (cichorium intybus var.foliosum)	0705.2100	10
11	Other	0705.2900	10
12	Other	0706.9000	10
13	Fruits of the genus Capsicum or of the genus Pimenta	0709.6000	10
14	Figs	0804.2000	10
15	Fresh (grapes)	0806.1000	10
16	Dried (grapes)	0806.2000	10
17	Watermelons	0807.1100	10
18	Other	0807.1900	10
19	Apples	0808.1000	10

S. No.	Description	PCT Code	Customs Duty (%)
(1)	(2)	(3)	(4)
20	Green tea	0902.1000	10
21	Other green tea	0902.2000	10
22	Crushed or ground (Ginger)	0910.1200	10
23	Turmeric (curcuma)	0910.3000	10
24	Other	0910.9990	10
25	Lactose (sugar)	1702.1110	10
26	Lactose syrup	1702.1120	10
27	Other	1702.1900	10
28	Caramel	1702.9020	10
29	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	2304.0000	10
30	Other (animal feed)	2309.9000	10
31	For sewing (thread)	5204.2010	10
32	For embroidery (Thread)	5204.2020	10
33	Spades and shovels	8201.1000	10
34	Other (Tools for masons, watchmakers, miners and hand tools nes)	8205.5900	10
35	For kitchen appliances or for machines used by the food industry	8208.3000	10
36	Other	8208.9090	10
Category-III			
1	Yogurt	0403.1000	20
2	Other (potatoes)	0701.9000	20
3	Sweet corn	0710.4000	20
4	Mixtures of vegetables	0710.9000	20
5	Fresh (dates)	0804.1010	20
6	Dried (dates)	0804.1020	20
7	Apricots	0809.1000	20
8	Sour cherries (Prunus cerasus)	0809.2100	20
9	Other	0809.2900	20
10	Peaches, including nectarines	0809.3000	20
11	Plums and sloes	0809.4000	20
12	Strawberries	0810.1000	20
13	Kiwi fruit	0810.5000	20
14	Neither crushed nor ground (Ginger)	0910.1100	20
15	Other (Durum wheat (excl. Seed for sowing))	1001.1900	20
16	Other (Wheat and meslin (excl. Seed for sowing, and durum wheat))	1001.9900	20
17	Of wheat (flour)	1101.0010	20
18	Of meslin (flour)	1101.0020	20
19	Vermacelli	1902.1920	20
20	Other (packed cake)	1905.9000	20
21	Homogenised preparations	2007.1000	20
22	Citrus fruit	2007.9100	20
23	Other	2007.9900	20
24	Organic surfaceactive products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	3401.3000	20
25	Preparations put up for retail sale	3402.2000	20
26	Other	3402.9000	20

S. No.	Description	PCT Code	Customs Duty (%)
(1)	(2)	(3)	(4)
27	Others (Tableware and kitchenware of porcelain or china)	6911.1090	20
28	Other (Household articles nes & toilet articles of porcelain or china)	6911.9000	20
29	Other (Glassware for table or kitchen purposes (excl. Glass having a linear c)	7013.4900	20
30	Other (Glassware nes (other than that of 70.10 or 70.18))	7013.9900	20
31	Spoons	8215.9910	20
32	Other (Tableware articles not in sets and not plated with precious meta)	8215.9990	20
33	Bicycles and other cycles (including delivery tricycles), not motorised.	8712.0000	20
34	Vacuum flasks	9617.0010	20
35	Other	9617.0020	20

TAHIR HUSSAIN,
Secretary