

REGISTERED No. M - 302
L.-7646



EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, THURSDAY, MAY 24, 2018

PART I

Acts, Ordinances, President's Orders and Regulations

GOVERNMENT OF PAKISTAN

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 23rd May, 2018

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

ACT NO. XXX OF 2018

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

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2018, and to amend certain laws for the purposes hereinafter appearing;

(433)

Price: Rs. 126.00

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

It is hereby enacted as follows:—

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

(2) It extends to the whole of Pakistan.

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

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

“The Fifth Schedule
[See sections 3(1) and 7]

S.No.	Petroleum Products	Unit	Maximum Petroleum Levy Rate (Rupees per Unit)
(1)	(2)	(3)	(4)
1.	High Speed Diesel Oil (HSDO)	Litre	30
2.	Motor Gasoline	Litre	30
3.	Superior Kerosene Oil (SKO)	Litre	30
4.	Light Diesel Oil (LDO)	Litre	30
5.	High Octane Blending Component (HOBC)	Litre	30
6.	E-10 Gasoline	Litre	30
7.	Liquefied Petroleum Gas (produced/extracted in Pakistan)	Metric Ton	20,000”.

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

(1) in section 2,—

- (a) in clause (p), for the word “twelve”, the words “twenty-four” shall be substituted; and
- (b) in clause (pa), after the word “includes”, the words and comma “a local manufacturer,” shall be inserted;

- (2) in section 18,—
- (a) in sub-section (3), for the expression “Board, with approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted; and
 - (b) in sub-section (5), in the proviso, the expression “, (3)” shall be omitted;
- (3) in section 19,—
- (a) in sub-section (1), for the expression “Board, with approval of the Federal Minister-in-charge pursuant to the approval of the Economic Coordination Committee of Cabinet”, the words “Federal Government” shall be substituted; and
 - (b) in sub-section (5), in the second proviso, for the figure “2018”, the figure “2019” shall be substituted;
- (4) after section 25A, the following new section shall be inserted, namely:—
- “25AA. Power to use data exchange information for determination of customs value.**—Any information or data, available under clause (b) of sub-section (1) of section 219A, may be utilized for the purpose of assessment including valuation.”;
- (5) in section 32, in sub-section (3), in the proviso, for full stop at the end a colon shall be substituted and thereafter the following second proviso shall be added, namely:—
- “Provided further that the aforesaid action shall also not be initiated in case full amount of short paid duty, taxes or other charges are paid voluntarily prior to initiation of audit inquiry or investigation.”;
- (6) in section 33, after sub-section (3), the following new sub-section shall be inserted, namely:—
- “(3A) The claim filed under this section shall be disposed of within a period not exceeding one hundred and twenty days from the date of filing of such claim:

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

- (7) in section 42, in sub-section (2), in the second proviso, in clause (a),—
 - (a) for the word “give”, the word “deliver” and for the word “notice”, the word “information” shall be substituted;
 - (b) in sub-clause (iii), for the word “crew”, the words “passengers and crew manifest” shall be substituted; and
 - (c) in sub-clause (iv), after the word “passengers”, the words “and crew name record information” shall be inserted;
- (8) in section 55, in sub-section (1), in clause (e), after the words “delivery”, the words “or other dues in connection with discharge and delivery of goods” shall be inserted;
- (9) after section 83, the following new section shall be inserted, namely:—

“83B. Provisional release of imported goods.—Where any offence is detected in respect of imported goods which are not liable to confiscation or needed for evidence at a later stage, the Collector of Customs may, on written request of owner of the goods, allow release of the same on payment of duty, taxes or other charges and furnishing bank guarantee or pay order against the amount of any penalty or fine which may be imposed on such goods.”;

- (10) in section 138, in sub-section (1), after the word and comma “consignee,”, the words “or where consignee has dishonored his commitments” shall be inserted;
- (11) in section 156, in the TABLE,—
 - (a) in clause 12A, in columns (1) and (3), after the figure and letter “26A”, the expression “and 155M” shall be inserted; and
 - (b) for clause 63 and entries relating thereto in columns (1), (2) and (3), the following new clause and entries related thereto shall be substituted, namely:—

- “63 (i) If any goods which are loaded for transshipment, are pilfered, replaced *en-route* or failed to reach the port of destination, or any person transships goods not allowed to be transshipped: such goods and the conveyance illegally carrying these goods shall be liable to confiscation and any person including the custodian involved in the offence and the bonded carrier shall be liable to a penalty not exceeding ten times the value of the goods and he shall further be liable, upon conviction by a Special Judge, to imprisonment for a term not exceeding seven years; and 121
- (ii) If any person contravenes any rule relating to transshipment other than mentioned in clause (i), such person including the custodian and the inland carrier shall be liable to penalty not exceeding five hundred thousand rupees or three times the amount of duties and taxes involved. 121”;
- (12) in section 182, for the words “officer who orders confiscation”, the words “officer or person authorized by the Collector or Director” shall be substituted;
- (13) in section 193A, after sub-section (2), the following new sub-section shall be inserted, namely:—
- “(2A) The Collector (Appeals) may, for a period not exceeding thirty days, stay recovery of duty and taxes on filing of appeal and after affording opportunity of being heard to the officer of the concerned Collectorate or Directorate.”;
- (14) in section 194B, in sub-section (3), for the word and comma “Controller,”, the word “Director” shall be substituted;

- (15) in section 207, after the word “agent”, the words “or a shipping agent”, shall be inserted;
- (16) after section 212, the following new section shall be inserted; namely:—

“212A. Authorized economic operator programme.—(1) The Federal Government may, by notification in the official Gazette, devise authorized economic operator programme to provide facilitations relating to secure supply chains of imported and exported goods through simplified procedures with regard to regulatory controls applicable thereon.

(2) The Board may, with approval of the Federal Government, prescribe rules on matters pertaining to authorized economic operator programme.”;
- (17) in section 219, after sub-section (3), the following new sub-section shall be inserted, namely:—

“(3A) Rules made under this section shall be subject to the condition of previous publication.”;
- (18) section 221A shall be re-numbered as sub-section (1) of that section and thereafter, the following new sub-section shall be added, namely:—

“(2) Notwithstanding any order or judgment of any court, a High Court and the Supreme Court, the regulatory duty already levied, collected and realized in exercise of any powers under this Act, before the commencement of the Finance Act, 2018 and after the commencement of the Finance Act, 2017, shall be deemed to have been validly levied, collected and realized under this Act, in exercise of the powers conferred on the commencement of the Finance Act, 2018, and where any such regulatory duty has not been levied, collected or realized, the same shall be recoverable in accordance with the provisions of this Act.”;
- (19) 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);
- (20) in the Third Schedule to the customs Act, 1969 (IV OF 1969), after item 22B, the following new item shall be inserted, namely:—

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

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

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

- (1) in section 10,—

- (a) in sub-section (1), for the words, “Pakistan International Airlines” the words, “any Pakistani airline” shall be substituted; and
- (b) in sub-section (2A), for the words, “twenty” the words, “twenty five” shall be substituted;

- (2) in section 12,—

- (a) in sub-section (1), the words, “including medical facilities” shall be omitted;
- (b) in sub-section (2), the words, “and also medical facilities as is admissible to a sitting member under sub-section (1)” shall be omitted; and
- (c) after sub-section (2), the following new sub-section (3) and (4), shall be added, namely:—

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

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

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

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

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

- (1) in section 3,—
 - (a) in sub-section (1A), for the word “two”, the word “three” shall be substituted;
 - (b) in sub-section (2), in clause (b), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted;
 - (c) in sub-section (3A), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted; and
 - (d) in sub-section (5), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted;
- (2) in section 4, in clause (c), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted;
- (3) in section 7,—
 - (a) in sub-section (3), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted; and
 - (b) in sub-section (4), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted;
- (4) in section 7A,—
 - (a) in sub-section (1), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted; and

- (b) in sub-section (2), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted;
- (5) in section 8, in sub-section (1),—
- (a) in clause (b), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted; and
 - (b) after clause (l), the following new clause (m) shall be added, namely:—

“(m) import of scrap of compressors falling under PCT heading 7204.4940.”;
- (6) after section 11A, the following new section 11B shall be inserted, namely:—
- “11B. **Assessment giving effect to an order.**—(1) Except where sub-section (2) applies, where, in consequence of, or to give effect to, any finding or direction in any order made under Chapter-VIII by the Commissioner (Appeals), Appellate Tribunal, High Court or Supreme Court an order of assessment of tax is to be issued to any registered person, the Commissioner or an officer of Inland Revenue empowered in this behalf shall issue the order within one year from the end of the financial year in which the order of the Commissioner (Appeals), Appellate Tribunal, High Court or Supreme Court, as the case may be, was served on the Commissioner or officer of Inland Revenue.
- (2) Where, by an order made under Chapter-VIII by the Appellate Tribunal, High Court or Supreme Court, an order of assessment is remanded wholly or partly and the Commissioner or Commissioner (Appeals) or officer of Inland Revenue, as the case may be, is directed to pass a new order of assessment, the Commissioner or Commissioner (Appeals) or officer of Inland Revenue, as the case may be, shall pass the new order within one year from the end of the financial year in which the Commissioner or Commissioner (Appeals) or officer of Inland Revenue, as the case may be, is served with the order:

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

- (7) in section 13, in sub-section (2), in clause (a), the expression “Board with the approval of the Federal Minister-in-charge may pursuant to the approval of the Economic Coordination Committee of the Cabinet”, the expression “Federal Government may” shall be substituted;
- (8) in section 25, in sub-section (2), in the second proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

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

- (9) for section 30A, the following shall be substituted, namely:—

“30A. Directorate General (Intelligence and Investigation), Inland Revenue.—(1) The Directorate General (Intelligence and Investigation) Inland Revenue shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, post.

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

- (a) specify the functions and jurisdiction of the Directorate General and its officers; and
- (b) confer the powers of authorities specified in section 30 upon the Directorate General and its officers.”;

- (10) in section 34, in sub-section (1), in clause (a), for the expression “KIBOR plus three”, the word “twelve” shall be substituted;
- (11) in section 40B,—
 - (a) the words “or Chief Commissioner” shall be omitted; and
 - (b) for the colon at the end, a full stop shall be substituted and thereafter the proviso and the explanation shall be omitted;
- (12) for section 47A, the following shall be substituted, namely:—

“47A. Alternative Dispute Resolution.—(1) Notwithstanding any other provision of this Act, or the rules made thereunder, an aggrieved person in connection with any dispute pertaining to—

- (a) the liability of tax against the aggrieved person, or admissibility of refunds, as the case may be;
- (b) the extent of waiver of default surcharge and penalty; or
- (c) any other specific relief required to resolve the dispute, may apply to the Board for the appointment of a Committee for the resolution of any hardship or dispute mentioned in detail in the application, which is under litigation in any Court of Law or an Appellate Authority, except where criminal proceedings have been initiated or where interpretation of question of law is involved having effect on other cases.

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

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

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

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

- (3) The aggrieved person, or the Commissioner, or both, as the case may be, shall withdraw the appeal pending before any Court of Law or an Appellate Authority, after constitution of the Committee by the Board under sub-section (2).
- (4) The Committee shall not commence the proceedings under sub-section (5) unless the order of withdrawal by the Court of Law or an Appellate Authority is communicated to the Board:

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

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

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

- (6) The recovery of tax payable by a taxpayer in connection with any dispute for which a Committee has been appointed under sub-section (2) shall be deemed to have been stayed on withdrawal of appeal upto the date of decision by the Committee.
- (7) The decision of the committee under sub-section (5) shall be binding on the Commissioner and the aggrieved person.
- (8) If the Committee fails to decide within the period of one hundred and twenty days under sub-section (5), the Board shall dissolve the Committee by an order in writing and the matter shall be decided by the Court of Law or the Appellate Authority which issued the order of withdrawal under sub-section (4) and the appeal shall be treated to be pending before such a Court of Law or the Appellate Authority as if the appeal had never been withdrawn.

- (9) The Board shall communicate the order of dissolution to the Court of Law or the Appellate Authority and the Commissioner.
- (10) The aggrieved person, on receipt of the order of dissolution, shall communicate it to the Court of Law or the Appellate Authority which shall decide the appeal within six months of the communication of said order.
- (11) The aggrieved person may make the payment of sales tax and other taxes as decided by the Committee under sub-section (5) and all decisions, orders and judgments made or passed shall stand modified to that extent.
- (12) The Board may prescribe the amount to be paid as remuneration for the services of the members of the Committee, other than the member appointed under clause (i) of sub-section (2).
- (13) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.”;
- (13) in section 48, in sub-section (1), in the proviso, for the words “twenty-five”, the word “ten” shall be substituted;
- (14) in section 58, for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted;
- (15) in section 60, for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted;
- (16) in section 65, for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted;
- (17) in section 71, in sub-section (1), for the words “Board with the approval of the Federal Minister-in-charge”, the words “Federal Government” shall be substituted;
- (18) in section 74A,—
 - (a) the existing provision shall be numbered as sub-section (1) of that section;

- (b) in sub-section (1), numbered as aforesaid, for the figure “2017”, the figure “2018” shall be substituted; and
- (c) after sub-section (1), numbered and amended as aforesaid, the following new sub-section (2) shall be added, namely:—

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

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

“(xx)	Colors in sets (PCT heading 3213.1000).
(xxi)	Writing, drawing and marking inks (PCT heading. 3215.9010 and 3215.9090)
(xxii)	Erasers (PCT heading 4016.9210 and 4016.9290)
(xxiii)	Exercise books (PCT heading 4820.2000)
(xxiv)	Pencil sharpeners (PCT heading 8214.1000)
(xxv)	Geometry boxes (PCT heading 9017.2000)
(xxvi)	Pens, ball pens, markers and porous tipped pens (PCT heading 96.08)
(xxvii)	Pencils including color pencils (PCT heading 96.09)”;

- (20) in the Sixth Schedule,—

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

“137.	Paper weighing 60 g/m ² for printing of Holy Quran imported by Federal or Provincial Governments and Nashiran-e-Quran as per quota determined by IOCO	4802.5510
138.	Fish Feed	Respective heading
139.	Fans for dairy farms	8414.5990
140.	Bovine semen	0511.1000
141.	Preparations for making animal feed	2309.9000
142.	Promotional and advertising material including technical literature, pamphlets, brochures and other give-aways of no commercial value, distributed free of cost by the exhibitors	9920(3)
143.	(i) Hearing aids (all types and kinds) (ii) Hearing assessment equipment; (a) Audiometers (b) Tympanometer (c) ABR (d) Oto Acoustic Omission	9937
144.	Liquefied Natural Gas imported by fertilizer manufacturers for use as feed stock	2711.1100
145.	Plant, machinery, equipment including dumpers and special purpose motor vehicles, if not manufactured locally, imported by M/s China State Construction Engineering Corporation Limited (M/s CSCECL) for the construction of Karachi – Peshawar Motorway (Sukkur – Multan Section) and M/s China Communication Construction Company (M/s CCCC) for the construction of Karakorum Highway (KKH) Phase-II (Thakot - Havellian Section) subject to the following conditions: (i) that the exemption under this serial number shall only be available to contractors named above; (ii) that the equipment and construction machinery imported under this serial number shall only be used for the construction of the respective allocated projects; (iii) that the importer shall furnish an indemnity bond, in the prescribed manner and format as set out in Annex-A, at the time of import to the extent of sales tax exempted under this serial number on consignment to consignment basis; (iv) that the Ministry of Communications shall certify in the prescribed manner and format as set out in	Respective heading

	<p>Annex-B that the imported equipment and construction machinery are <i>bona fide</i> requirement for construction of Sukkur – Multan Section (392.0 km) of Karachi – Peshawar Motorway or for the construction of Karakorum Highway(KKH) Phase-II - Thakot to Havellian Section (118.057 km) as the case may be;</p> <p>(v) for the clearance of imported goods through Pakistan Customs Computerized System the authorized officer of the Ministry shall furnish all relevant information, as set out in Annex-B, online against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;</p> <p>(vi) that the equipment and construction machinery, imported under this serial number, shall not be re-exported, sold or otherwise disposed of without prior approval of the FBR. In case goods are sold or otherwise disposed of with prior approval of FBR the same shall be subject to payment of sales tax as may be prescribed by the FBR;</p> <p>(vii) in case the equipment and construction machinery, imported under this serial number, is sold or otherwise disposed of without prior approval of the FBR in terms of para (vi) above, the same shall be subject to payment of statutory rates of sales tax as were applicable at the time of import;</p> <p>(viii) notwithstanding the condition at para (vi) and (vii) above, equipment and construction machinery, imported under this serial number, may be surrendered at any time to the Collector of Customs having jurisdiction, without payment</p>	
--	---	--

	<p>of any sales tax, for further disposal as may be prescribed by the FBR;</p> <p>(ix) the indemnity bond submitted in terms of para (iii) above by the importer shall be discharged on the fulfillment of conditions stipulated at para (vi) or (vii) or (viii) above, as the case may be; and</p> <p>(x) that violation of any of the above mentioned conditions shall render the goods liable to payment of statutory rate of sales tax leviable on the date of clearance of goods in addition to any other penal action under relevant provisions of the law.</p>	
146.	<p>Equipment imported by M/s China Railway Corporation to be furnished and installed in Lahore Orange Line Metro Train Project subject to the following conditions:</p> <p>(a) that the equipment imported under this serial number shall only be used in the aforesaid Project;</p> <p>(b) that the importer shall furnish an indemnity bond, in the prescribed manner and format as set out in Annex-C to this serial number, at the time of import to the extent of sales tax exempted under this serial number on consignment to consignment basis;</p> <p>(c) that the Punjab Mass Transit Authority, established under the Punjab Mass Transit Authority Act, 2015 (ACT XXXIII of 2015), hereinafter referred as the Regulatory Authority, shall certify in the prescribed manner and format as set out in Annex-D to this serial number that the imported equipment is <i>bona fide</i> requirement of the Project under the Contract No. PMA-CR-NORINCO-OL, dated 20-04-2015, hereafter referred as the contract, signed between the Regulatory Authority and CR-NORINCO;</p> <p>(d) in the event a dispute arises whether any item is entitled to exemption under this serial number, the item shall be immediately released by the Customs Department against a corporate guarantee, valid for a period of six months, submitted by the importer. A certificate from the</p>	Respective heading

	<p>Regulatory Authority duly verified by the Transport and Communication Section of the Ministry of Planning, Development and Reform, that the item is covered under this serial number shall be given due consideration by the Customs Department towards finally resolving the dispute;</p> <p>(e) for the clearance of imported equipment through Pakistan Customs Computerized System the authorized officer of the Regulatory Authority shall furnish all relevant information, as set out in Annex-D to this serial number, online against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;</p> <p>(f) that the equipment, imported under this serial number, shall not be re-exported, sold or otherwise disposed of without prior approval of the Federal Board of Revenue (FBR). In case goods are sold or otherwise disposed of with prior approval of FBR the same shall be subject to payment of sales tax as may be prescribed by the FBR;</p> <p>(g) in case the equipment, imported under this serial number, is sold or otherwise disposed of without prior approval of the FBR in terms of condition (f), the same shall be subject to payment of statutory rates of sales tax as were applicable at the time of import;</p> <p>(h) notwithstanding the condition (f) and (g), equipment imported under this serial number may be surrendered at any time to the Collector of Customs having jurisdiction, without payment of any sales tax, for further disposal as may be prescribed by the FBR;</p>	
--	---	--

	<p>(i) the indemnity bond submitted in terms of condition (b) above shall stand discharged on submission of a certificate from the Regulatory Authority to the effect that the equipment has been installed or consumed in the said Project. In case the equipment is not consumed or installed in the project the indemnity bond shall be discharged on fulfillment of conditions stipulated at (f) or (g) or (h), as the case may be; and</p> <p>(j) that violation of any of the above conditions shall render the goods liable to payment of statutory rate of sales tax leviable on the date of clearance of goods in addition to any other penal action under relevant provisions of the law.</p> <p>Explanation.—For the purpose of this provision, “equipment” shall mean machinery, apparatus, materials and all things to be provided under the contract for incorporation in the works relating to Lahore Orange Line Metro Train Project.</p>	
147.	Goods supplied to German Development Agency (<i>Deutsche Gesellschaft für Internationale Zusammenarbeit</i>) GIZ	Respective heading
148.	Imported construction materials and goods imported by M/s China State Construction Engineering Corporation Limited (M/s CSCECL), whether or not locally manufactured, for construction of Karachi-Peshawar Motorway (Sukkur-Multan Section) subject to fulfilment of same conditions, limitations and restrictions as are specified under S. No. 145 of this table, provided that total incidence of exemptions of all duties and taxes in respect of construction materials and goods imported for the project shall not exceed ten thousand eight hundred ninety-eight million rupees including the benefit of exemption from duties and taxes availed before 30 th June, 2018 under the provisions of the Sales Tax Act, 1990, the Customs Act, 1969, the Federal Excise Act, 2005 and the Income Tax Ordinance, 2001 and Notifications issued thereunder;	Respective heading
149.	Micro feeder equipment	8437.8000”;

(B) after Table-1, amended as aforesaid, the following shall be added, namely:—

“Annex-A

[See condition 145(iii)]

INDEMNITY BOND

(On appropriately stamped non-judicial paper)

THIS DEED OF INDEMNITY is made on the _____ date of _____ BETWEEN Messrs _____ having registered office at _____ (hereinafter called “the importers” which means and includes their successors, administrators, executors and assignees) of the one part, AND the President of Pakistan through the Collector of Customs _____ (hereinafter called the “Collector of Customs”), of the other part.

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

- (i) construction of Sukkur – Multan Section (392.0 km) of Karachi – Peshawar Motorway or
- (ii) for the construction of Karakorum Highway (KKH) Phase-II - Thakot to Havellian Section (118.057 km).

AND WHEREAS M/S. _____ having registered office at _____ (hereinafter called the importers) have imported the equipment and/or construction machinery mentioned in the said serial number 145 or serial number 148 for purposes of construction of above mentioned project(s) in accordance with the conditions given in the said serial number 145 or serial number 148 of this table, as the case may be;

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

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

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

Signed by importers on this _____ day of _____ 201 .

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

Witness _____
(signature, name, designation and full address)

Witness _____
(signature, name, designation and full address)

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

Annex-B

[See condition 145 (iv) and (v)]

NTN or FTN of Importer		Approval No.		
(I)		(II)		
Details of input goods (to be filled by the authorized officer of the Regulatory Authority) to be imported				
Description and specifications.	Quantity/UOM	L/C No. or bank contract No. and B/L.	IGM No. Date & Index No.	Remarks, if any.
(1)	(2)	(3)	(4)	(5)

CERTIFICATE BY THE AUTHORIZED OFFICER OF
REGULATORY AUTHORITY:

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

Signature: _____
Name & Designation: _____
Official Stamp: _____
Date: _____

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

Annex-C

[See condition 146(b)]

INDEMNITY BOND

(On appropriately stamp non-judicial paper attested by a Government servant in BPS 17 or above, an Oath Commissioner, a Notary Public or an officer of a Scheduled Bank)

THIS DEED OF INDEMNITY is made on the _____ date of _____ BETWEEN Messrs _____ having registered office at _____ (hereinafter called “the importers” which means and includes their successors, administrators, executors and assignees) of the one part, AND the President of the Islamic Republic of Pakistan through the Collector of Customs _____ (hereinafter called the “Collector of Customs”), of the other part.

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

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

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

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

Signed by importers on this _____ day of _____ 201 .

Managing Director or person next in hierarchy duly authorized by MD

(Name and permanent address)

Collector of Customs

(On behalf of President)

Witness (1) _____
(signature, name, designation and full address)

Witness (2) _____
(signature, name, designation and full address)

Annex-D

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

NTN or FTN of Importer		Approval No.		
Details of equipment (to be filled by the authorized officer of the Regulatory Authority) to be imported				
Description and specifications.	Quantity/UOM	L/C No. or bank contract No. and B/L.	IGM No. Date & Index No.	Remarks, if any.
(1)	(2)	(3)	(4)	(5)

CERTIFICATE BY THE AUTHORIZED OFFICER OF REGULATORY AUTHORITY:

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

Signature: _____

Name and Designation: _____

Official Stamp: _____

Date: _____”;

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

“23.	Match boxes	Respective headings.”;
------	-------------	------------------------

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

“17.	Machinery, equipment, raw materials, components and other capital goods for use in building, fittings, repairing or refitting of ships, boats or floating structures imported by Karachi Shipyard and Engineering Works Limited.	Respective heading	Nil
18.	The following parts for assembling and manufacturing of personal computers and laptops:		If imported by manufacturers and assemblers of computers and laptops, registered with and certified by Engineering Development Board in accordance with quota determined by IOCO
	(i) Bare PCBs	8534.0000	
	(ii) Power Amplifier	8542.3300	
	(iii) Microprocessor/ Controllers	85.42	
	(iv) Equipment for SMT Manufacturing	8486.2000	
	(v) Laptop batteries	8506.5000	
	(vi) Adapters	8504.4020	
	(vii) Cooling fans	8414.5190	
	(viii) Heat sink	7616.9920	
	(ix) Hard Disk SSD	8471.7020	
	(x) RAM/ROMS	8471.7060 and 8471.7090	
	(xi) System on Chip/FPGA-IC	85.42	
	(xii) LCD / LED Screen	8528.7211	
	(xiii) Motherboards	8534.0000	
	(xiv) power supply	84.73	
	(xv) Optical Drives	8471.7040	
	(xvi) External Ports	8536.2090	
	(xvii) Network cards	8517.6990	
	(xviii) Graphic cards	8471.5000	
	(xix) wireless cards	8517.6970	
	(xx) micro phone	8518.3000	
	(xxi) Trackpad	8471.6020	
19.	Plant and machinery, except the items listed under Chapter 87 of the Pakistan Customs Tariff, imported for setting up of a	9917(2)	Nil”; and

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

(21) in the Eight Schedule,—

(A) in Table-1, in column (1),—

- (a) against serial number 25, in column (3), for the figure “8701.9020”, the figures “8701.9220 and 8701.9320” shall be substituted;
- (b) against serial number 26, in column (4), for the figure “7”, the figure “5” shall be substituted;
- (c) against serial number 27, in column (4), for the figure “7”, the figure “5” shall be substituted;
- (d) against serial number 28, in column (4), for the figure “7”, the figure “5” shall be substituted;
- (e) against serial number 29, in column (4), for the figure “7”, the figure “5” shall be substituted;
- (f) against serial number 30, in column (4), for the figure “7”, the figure “5” shall be substituted;
- (g) serial numbers 33, 35, 36, 37, 38, 39, 40, 41, 42, 48 and 49 and entries relating thereto in columns (2), (3), (4) and (5) shall be omitted;
- (h) against serial number 43, in column (4), for the figure “10”, the figure “5” shall be substituted;
- (i) after serial number 49, and entries relating thereto in columns (2), (3), (4) and (5) omitted as aforesaid, the following new serial numbers and entries relating thereto in columns (2), (3), (4) and (5) shall be added, namely:

“50.	LNG/RLNG	2711.1100	12%	Import thereof
51.	RLNG	2711.2100	12%	Supply thereof
52.	Fertilizers (all types)	Respective heading	2%	Nil
53.	The following cinematographic equipment imported during the period commencing on the 1 st day of July, 2018 and ending on the 30 th day of June, 2023.		5%	Subject to same limitations and conditions as are specified in Part-1 of Fifth Schedule to the Customs Act, 1969 for availing 3% concessionary rate of customs duty on the import of these equipment.”;
	(i) Projector	9007.2000		
	(ii) Parts and accessories for projector	9007.9200		
	(iii) Other instruments and apparatus for cinema	9032.8990		
	(iv) Screen	9010.6000		
	(v) Cinematographic parts and accessories	9010.9000		
	(vi) 3D Glasses	9004.9000		
	(vii) Digital Loud Speakers	8518.2200		
	(viii) Digital Processor	8519.8190		
	(ix) Sub-woofer and Surround Speakers	8518.2990		
	(x) Amplifiers	8518.5000		
	(xi) Audio rack and termination board	7326.9090 8537.1090		
	(xii) Music Distribution System	8519.8990		
	(xiii) Seats	9401.7100		
	(xiv) Recliners	9401.7900		
	(xv) Wall Panels and metal profiles	7308.9090		
	(xvi) Step Lights	9405.4090		
	(xvii) Illuminated Signs	9405.6000		
	(xviii) Dry Walls	6809.1100		

	(xix) Ready Gips	3214.9090		
54.	lithium iron phosphate battery (Li-Fe-PO ₄)	8506.5000	12%	Nil
55	Fish babies / seedlings	Respective headings	5%	Nil
56	Potassium Chlorate (KClO ₃)	Respective headings	17% alongwith rupees 40 per kilogram	Import and supply thereof. Provided that rate of rupees 40 per kilogram shall not apply on imports made by and supplies made to organizations under the control of Ministry of Defence Production.
57	Rock phosphate	Respective headings	10%	If imported by fertilizer manufacturers for use in the manufacturing of fertilizers.”; and

(B) in Table-2, in column (1), after serial number 8 and entries relating thereto in columns (2), (3) and (4), the following new serial number 9 and entries relating thereto in columns (2), (3) and (4) shall be added, namely:—

“9	Capital goods otherwise not exempted, for Transmission Line Projects.	Respective heading	The concession will be available in respect of those Transmission Line Projects which are being executed under Standard Implementation Agreement under Policy Framework for Private Sector Transmission Line Projects, 2015 and Projects Specific Transmission Services Agreement. Provided that sales tax charged under this provision shall be non-adjustable and non-refundable.”.
----	---	--------------------	---

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

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

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

(2) in section 4,—

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

(b) in sub-section (2),—

(i) in clause (f),—

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

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

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

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

(3) in section 5,—

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

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

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

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

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

- (1) in section 2,—

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

“(22B) “fee for offshore digital services” means any consideration for providing or rendering services by a non-resident person for online advertising including digital advertising space, designing, creating, hosting or maintenance of websites, digital or cyber space for websites, advertising, e-mails, online computing, blogs, online content and online data, providing any facility or service for uploading, storing or distribution of digital content including digital text, digital audio or digital video, online collection or processing of data related to users in Pakistan, any facility for online sale of goods or services or any other online facility.”;

- (B) in clause (23A), after the word “Board”, the expression “or Azad Jammu and Kashmir Council Board of Revenue or Gilgit-Baltistan Council Board of Revenue” shall be inserted;

- (C) in clause (29), for the expression “, 236M and 236N,” the word “and” shall be substituted;

- (D) in clause (41),—

- (a) in sub-clause (e),—

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

“(i) has and habitually exercises an authority to conclude contracts on behalf of the other person or habitually concludes contracts or habitually plays the principal role leading to the conclusion of contracts that are routinely concluded without material modification by the person and these contracts are—

- (a) in the name of the person; or
- (b) for the transfer of the ownership of or for the granting of the right to use property owned by that enterprise or that the enterprise has the right to use; or
- (c) for the provision of services by that person; or”;

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

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

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

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

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

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

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

- (A) the term “cohesive business operation” includes an overall arrangement for the supply of goods, installation, construction, assembly, commission, guarantees or supervisory activities and all or principal activities are undertaken or performed either by the person or the associates of the person; and
 - (B) supply of goods include the goods imported in the name of the associate or any other person, whether or not the title to the goods passes outside Pakistan.”;
- (2) in section 4B, in sub-section (1), for the figure “2017” the figure “2020” shall be substituted;
 - (3) in section 5A, in sub-section (1),—
 - (a) for the words “seven and a half”, the word “five” shall be substituted;
 - (b) for the word “forty”, the word “twenty” shall be substituted; and
 - (c) the words “or bonus shares” shall be omitted;
 - (4) in section 6,—
 - (a) in sub-section (1), after the word “royalty”, a comma and the words “, fee for offshore digital services” shall be inserted;
 - (b) in sub-section (3), in clause (b), after the word “services”, occurring for the first time, the words “or fee for offshore digital services” shall be inserted; and

- (c) in sub-section (4), after the word “royalty”, a comma and the words “, fee for offshore digital services” shall be inserted;
- (5) in section 8, in sub-section (1), the expression “5A,” shall be omitted;
- (6) in section 18, in sub-section (1), after clause (e), the following explanation shall be added, namely:—

“Explanation.— For the removal of doubt it is clarified that income subject to taxation under sections 5A, 5AA, 6, 7 and 7A shall not be chargeable to tax under this section.”;

- (7) in section 37, in sub-section (4A), in clause (a), after the word “gift”, the expression “from a relative as defined in sub-section (5) of section 85” shall be inserted;
- (8) in section 39, in sub-section (1),—
 - (a) in clause (k), for full stop at the end, a semi colon and the word “and” shall be substituted;
 - (b) in clause (l), for the semi colon and the word “and” a full stop shall be substituted; and
 - (c) clause (m) shall be omitted;
- (9) in section 53, in sub-section (2), for the expression “Board with the approval of Federal Minister-in-charge may, from time to time pursuant to the approval of the Economic Coordination Committee of Cabinet”, the words “Federal Government may” shall be substituted;
- (10) in section 57,—
 - (a) in sub-section (1), after the word “which”, the expression “sub-section (4) or” shall be inserted; and
 - (b) for sub-section (4), the following shall be substituted, namely:—

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

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

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

- (11) in section 59A, for sub-section (5), the following shall be substituted, namely:—
- “(5) Subject to sub-section (4) of section 57, sub-section (12) of section 22 and sub-section (6), where in computing the taxable income for any tax year, full effect cannot be given to the loss relating to deductions under section 22, 23, 24 or 25 owing to there being no profits or gains chargeable for that year or such profits or gains as mentioned in sub-section (4) of section 57, being less than the said loss, the loss or part of the loss, as the case may be, shall be set off against fifty percent of the person’s income chargeable under the head “income from business” for the following year or if there is no “income from business” for that year, be set off against fifty percent of the person’s income chargeable under the head “income from business” for the next following year and so on for succeeding years.”;
- (12) in section 62, in sub-section (2), in component C of the formula, in clause (c), for the words “one and a half”, the word “two” shall be substituted;
- (13) in section 65B, in sub-section (2), for the figure “2019” the figure “2021” shall be substituted;
- (14) in section 65D, in sub-section (2), in clause (a), for the figure “2019” the figure “2021” shall be substituted;
- (15) in section 65E, in sub-section (4), for the figure “2019” the figure “2021” shall be substituted;
- (16) in section 79, in sub-section (1), in clause (c), after the word “asset” the expression “to a relative, as defined in sub-section (5) of section 85,” shall be inserted;
- (17) in section 100A, after sub-section (2), the following new sub-section shall be added, namely:—

- “(3) Notwithstanding anything contained in sub-section (1), income, profits and gains and tax payable thereon shall be computed subject to the limitations and provisions contained in Chapters VII and VIII.”;
- (18) in section 100C, in sub-section (2), in clause (e), after the word “banks”, the words “and microfinance banks” shall be inserted;
- (19) in section 101,—
- (a) in sub-section (3), in clause (d), for full stop at the end a semi colon and the word “or” shall be substituted and thereafter the following new clause shall be added, namely:—
- “(e) import of goods, whether or not the title to the goods passes outside Pakistan, if the import is part of an overall arrangement for the supply of goods, installation, construction, assembly, commission, guarantees or supervisory activities and all or principal activities are undertaken or performed either by the associates of the person supplying the goods or its permanent establishment, whether or not the goods are imported in the name of the person, associate of the person or any other person.
- Explanation.*— For the removal of doubt, it is clarified that where the income is subject to taxation under sections 5A, 5AA, 6, 7 and 7A, the income shall not be chargeable to tax under the head income from business.”; and
- (b) after sub-section (12), the following new sub-section shall be inserted, namely:—
- “(12A) A fee for offshore digital services shall be Pakistan-source income, if it is—
- (a) paid by a resident person, except where the fee is payable in respect of services utilised in a business carried on by the resident outside Pakistan through a permanent establishment; or
- (b) borne by a permanent establishment in Pakistan of a non-resident person.”;

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

“101A. **Gain on disposal of assets outside Pakistan.**—(1) Any gain from the disposal or alienation outside Pakistan of an asset located in Pakistan of a non-resident company shall be Pakistan-source.

- (2) The gain under sub-section (1) shall be chargeable to tax at the rate and in the manner as specified in sub-section (10).
- (3) Where the asset is any share or interest in a non-resident company, the asset shall be treated to be located in Pakistan, if—
- (a) the share or interest derives, directly or indirectly, its value wholly or principally from the assets located in Pakistan; and
- (b) shares or interest representing ten per cent or more of the share capital of the non-resident company are disposed or alienated.
- (4) The share or interest, as mentioned in sub-section (3), shall be treated to derive its value principally from the assets located in Pakistan, if on the last day of the tax year preceding the date of transfer of a share or an interest, the value of such assets exceeds one hundred million Rupees and represents at least fifty per cent of the value of all the assets owned by the non-resident company.
- (5) Notwithstanding the provisions of section 68, the value as mentioned in sub-section (4) shall be the fair market value, as may be prescribed, for the purpose of this section without reduction of liabilities.
- (6) Where the entire assets by the non-resident company are not located in Pakistan, the income of the non-resident company, from disposal or alienation outside Pakistan of a share of, or interest in, such non-resident company shall be treated to be located in Pakistan, to the extent it is reasonably attributable to assets located in Pakistan and determined as may be prescribed.

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

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

- (8) The person acquiring the asset from the non-resident person shall deduct tax from the gross amount paid as consideration for the asset at the rate of ten percent of the fair market value of the asset and shall be paid to the Commissioner by way of credit to the Federal Government through remittance to the Government Treasury or deposit in an authorized branch of the State Bank of Pakistan or the National Bank of Pakistan, within fifteen days of the payment to the non-resident.
- (9) The resident company as referred to in sub-section (7) shall collect advance tax as computed in sub-section (10) from the non-resident company within thirty days of the transaction of disposal or alienation of the asset by such non-resident company:

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

- (10) The tax to be collected under sub-section (9) shall be the higher of—
- (a) 20% of A, where A = fair market value less cost of acquisition of the asset; or

- (b) 10% of the fair market value of the asset.
- (11) Where tax has been paid under sub-section (8) or (9), no tax shall be payable by the non-resident company in respect of gain under sub-section (8) of section 22 or capital gains under section 37 or 37A.
- (12) Where any gain is taxable under this section and also under any other provision of this Ordinance, the said gain shall be taxable under other provision of the Ordinance.”;
- (21) in section 107, in sub-section (2), for the word “Where” the words “Subject to section 109, where” shall be substituted;
- (22) in section 108,—
 - (a) in sub-section (3), in clause (b), for the words “and maintain” the expression “, maintain and furnish to the Board” shall be substituted; and
 - (b) in sub-section (4), after the word “under”, occurring for the first time, the expression “clause (a), (c) or (d) of” shall be inserted;
- (23) in section 109,—
 - (a) in sub-section (1), after clause (c), the following new clause shall be inserted, namely:—
 - “(d) from tax year 2018 and onwards, disregard an entity or a corporate structure that does not have an economic or commercial substance or was created as part of the tax avoidance scheme.”; and
 - (b) after sub-section (2), the following new sub-section shall be added, namely:—
 - “(3) Reduction in a person’s liability to tax as referred to in sub-section (2) means a reduction, avoidance or deferral of tax or increase in a refund of tax and includes a reduction, avoidance or deferral of tax that would have been payable under this Ordinance, but are not payable due to a tax treaty for the avoidance of double taxation as referred to in section 107.”;

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

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

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

- (a) more than fifty percent of the capital or voting rights of the non-resident company are held, directly or indirectly, by one or more persons resident in Pakistan or more than forty percent of the capital or voting rights of the non-resident company are held, directly or indirectly, by a single resident person in Pakistan;
- (b) tax paid, after taking into account any foreign tax credits available to the non-resident company, on the income derived or accrued, during a foreign tax year, by the non-resident company to any tax authority outside Pakistan is less than sixty percent of the tax payable on the said income under this Ordinance;
- (c) the non-resident company does not derive active business income as defined under sub-section (3); and
- (d) the shares of the company are not traded on any stock exchange recognized by law of the country or jurisdiction of which the non-resident company is resident for tax purposes.

- (3) A company shall be treated to have derived active income if—

- (a) more than eighty percent of income of the company does not include income from dividend, interest, property, capital gains, royalty, annuity payment, supply of goods or services to an associate, sale or licensing of intangibles and management, holding or investment in securities and financial assets; and
- (b) principally derives income under the head “income from business” in the country or jurisdiction of which it is a resident.

- (4) Income of a controlled foreign company is an amount equal to the taxable income of that company determined in accordance with the provisions of this Ordinance as if that controlled foreign company is a resident taxpayer and shall be taxed at the rate specified in Division III of Part I of the First Schedule.
- (5) The amount of attributable income under sub-section (1) for a tax year shall be computed according to the following formula, namely:—

$$A \times (B/100)$$

Where—

- A is the amount of income of a controlled foreign company under sub-section (2); and
- B is the percentage of capital or voting rights, whichever is higher, held by the person, directly or indirectly, in the controlled foreign company.
- (6) The amount of attributable income shall be treated as zero, if the capital or voting rights of the resident person is less than ten percent.
- (7) Income of a controlled foreign company shall be treated as zero, if it is less than ten million Rupees.
- (8) The income of a controlled foreign company in respect of a foreign tax year, as defined in sub-section (9), shall be determined in the currency of that controlled foreign company and shall, for purposes of determining the amount to be included in the income of any resident person during any tax year under the provisions of this section, be converted into Rupees at the State Bank of Pakistan rate applying between that foreign currency and the Rupee on the last day of the tax year.
- (9) Foreign tax year, in relation to a non-resident company, means any year or period of reporting for income tax purposes by that non-resident company in the country or jurisdiction of residence or, if that company is not subject to income tax, any annual period of financial reporting by that company.

- (10) The income attributable to controlled foreign company under sub-section (1) and taxed in Pakistan under this section shall not be taxed again when the same income is received in Pakistan by the resident taxpayer.
- (11) Where tax has been paid by the resident person on the income attributable to controlled foreign company and in a subsequent tax year the resident person receives dividend distributed by the controlled foreign company, after deduction of tax on dividend, the resident person shall be allowed a tax credit equal to the lesser of,—
 - (i) foreign tax paid, as defined in sub-section (8) of section 103, on dividends; and
 - (ii) Pakistan tax payable, as defined in section 103, for the tax year in which the dividend is received by the resident taxpayer.”;
- (25) in section 111,—
 - (a) for sub-section (2), the following shall be substituted, namely:—
 - “(2) The amount referred to in sub-section (1) shall be included in the person’s income chargeable to tax:
 - (i) in the tax year to which such amount relates if the amount representing investment, money, valuable article or expenditure is situated or incurred in Pakistan or concealed income is Pakistan-source; and
 - (ii) in the tax year immediately preceding the tax year in which the investment, money, valuable article or expenditure is discovered by the Commissioner and is situated or incurred outside Pakistan and concealed income is foreign-source.

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

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

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

(26) in section 114,—

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

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

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

- (b) in sub-section (2),—

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

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

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

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

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

- (a) the person's total foreign assets and liabilities as on the last day of the tax year;
 - (b) any foreign assets transferred by the person to any other person during the tax year and the consideration for the said transfer; and
 - (c) complete particulars of foreign income, the expenditure derived during the tax year and the expenditure wholly and necessarily for the purposes of deriving the said income.
- (2) The Commissioner may by a notice in writing require any person being an individual who, in the opinion of the Commissioner on the basis of reasons to be recorded in writing, was required to furnish a foreign income and assets statement under sub-section (1) but who has failed to do so to furnish the foreign income and assets statement on the date specified in the notice.”;
- (28) in section 118,—
- (a) in sub-section (1),—
 - (i) for the word “or” a comma shall be substituted; and
 - (ii) after the figure “116” the expression “or a foreign income and assets statement under 116A, if applicable” shall be inserted; and
 - (b) in sub-section (2A), after the figure “116”, the expression “or a foreign income and assets statement under 116A, if applicable” shall be added;
- (29) in section 121, in sub-section (3), for full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:

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

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

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

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

“134A. Alternative Dispute Resolution.—(1) Notwithstanding any other provision of this Ordinance, or the rules made thereunder, an aggrieved person in connection with any dispute pertaining to—

- (a) the liability of tax against the aggrieved person, or admissibility of refunds, as the case may be;
- (b) the extent of waiver of default surcharge and penalty; or
- (c) any other specific relief required to resolve the dispute,

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

- (2) The Board may, after examination of the application of an aggrieved person, appoint a committee, within sixty days of receipt of such application in the Board, comprising,—
- (i) an officer of Inland Revenue not below the rank of a Commissioner;

- (ii) person to be nominated by the taxpayer from a panel notified by the Board comprising,—
 - (a) senior chartered accountants and senior advocates having experience in the field of taxation; and
 - (b) reputable businessmen as nominated by Chambers of Commerce and Industry:

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

- (iii) a retired Judge not below the rank of District and Sessions Judge, to be nominated through consensus by the members appointed under clauses (i) and (ii).
- (3) The aggrieved person, or the Commissioner, or both, as the case may be, shall withdraw the appeal pending before any court of law or an Appellate Authority, after constitution of the committee by the Board under sub-section (2).
 - (4) The committee shall not commence the proceedings under sub-section (5) unless the order of withdrawal by the court of law or the Appellate Authority is communicated to the Board:

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

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

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

- (6) The recovery of tax payable by a taxpayer in connection with any dispute for which a Committee has been appointed under sub-section (2) shall be deemed to have been stayed on withdrawal of appeal up to the date of decision by the Committee.
- (7) The decision of the committee under sub-section (5) shall be binding on the Commissioner and the aggrieved person.
- (8) If the Committee fails to decide within the period of one hundred and twenty days under sub-section (5), the Board shall dissolve the committee by an order in writing and the matter shall be decided by the court of law or the Appellate Authority which issued the order of withdrawal under sub-section (4) and the appeal shall be treated to be pending before such court of law or the Appellate Authority as if the appeal had never been withdrawn.
- (9) The Board shall communicate the order of dissolution to the court of law or the Appellate Authority and the Commissioner.
- (10) The aggrieved person, on receipt of the order of dissolution, shall communicate it to the court of law or the Appellate Authority, which shall decide the appeal within six months of the communication of said order.
- (11) The aggrieved person may make the payment of income tax and other taxes as decided by the committee under sub-section (5) and all decisions, orders and judgments made or passed shall stand modified to that extent.
- (12) The Board may prescribe the amount to be paid as remuneration for the services of the members of the Committee, other than the member appointed under clause (i) of sub-section (2).
- (13) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.”;
- (32) in section 137, in sub-section (2), for full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:

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

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

(34) in section 147,—

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

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

- b. in sub-section (4A), after the word “taxpayer”, wherever occurring, the words “including a banking company” shall be inserted; and
- c. in sub-section (6), for full stop at the end a colon shall be substituted and thereafter the following provisos shall be added, namely:—

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

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

(35) in section 148,—

- (i) in sub-section (2A), after the word “unless”, the words “amended or” shall be inserted; and
- (ii) for sub-section (8), the following shall be substituted, namely:—

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

- (a) goods where goods are sold in the same condition as they were when imported:

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

- (b) edible oil;
- (c) packing material; and
- (d) plastic raw material imported by an industrial undertaking falling under PCT headings 39.01 to 39.12.”;

(36) in section 152,—

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

“(1C) Every banking company or a financial institution remitting outside Pakistan an amount of fee for offshore digital services, chargeable to tax under section 6, to a non-resident person on behalf of any resident or a permanent establishment of a non-resident in Pakistan shall deduct tax from the gross amount paid at the rate specified in Division IV of Part I of the First Schedule.”;

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

“(2B) The tax deductible under clause (b) of sub-section (2A) shall be a minimum tax and the provisions of

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

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

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

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

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

(37) in section 153,—

a. in sub-section (1),—

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

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

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

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

- (ii) in sub-clause (i),—
 - (a) for the expression “the tax year 2009 or in any subsequent year”, the expression “any of the preceding tax years” shall be substituted; and
 - (b) the word “or”, at the end, shall be omitted;
 - (iii) in sub-clause (j), after the semi-colon, the word “or” shall be inserted; and
 - (iv) after sub-clause (j), amended as aforesaid, the following new sub-clause shall be added, namely:—
 - “(k) a person deriving income from the business of construction and sale of residential, commercial or other buildings(builder); or
 - (l) a person deriving income from the business of development and sale of residential, commercial or other plots (developer).”;
- (38) in section 165A,—
- a. for clause (a), the following shall be substituted, namely:—
 - “(a) a list of persons containing particulars of cash withdrawals exceeding fifty thousand Rupees in a day and tax deductions thereon for filers and non-filers, aggregating to Rupees one million or more during each preceding calendar month.”;
 - b. in clause (b), for the word “one” the word “ten” shall be substituted; and
 - c. in clause (c), for the word “one” the word “two” shall be substituted;
- (39) in section 168,—
- a. in sub-section (2), after the word “sub-sections” the expression “(2A), (2B),” shall be inserted; and
 - b. after sub-section (2), amended as aforesaid, the following new sub-sections shall be inserted, namely:—

“(2A) Where a company is a member of an association of persons which is taxed in accordance with section 92 and an amount of tax has been collected from an association of persons under Division II of this Part or Chapter XII or deducted from a payment made to the said association under Division III of this Part or Chapter XII, the company shall be allowed a tax credit, in respect of tax collected or deducted from the association of persons, according to the following formula, namely:—

$$(A/B) \times C$$

Where —

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

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

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

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

(40) in section 177, in sub-section (11),—

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

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

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

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

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

- a. against S. No. (1A), for the entry in column (3), the expression “Such person shall pay a penalty of Rs. 5000 if the person had already paid the tax collected or withheld by him within the due date for payment and the statement is filed within ninety days from the due date for filing the statement and, in all other cases, a penalty of Rs. 2500 for each day of default from the due date subject to a minimum penalty of Rs. 10,000.” shall be substituted;” and
- b. after S. No. 1AA and entries relating thereto in columns (2),(3) and (4), the following new S. No. and entries relating thereto shall be inserted, namely:—

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

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

“182A. Return not filed within due date.—(1) Notwithstanding anything contained in this Ordinance, where a person fails to file a return of income under section 114 by the due date as specified in section 118 or by the date as extended by the Board under section 214A or extended by the Commissioner under section 119, as the case may be, such person shall—

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

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

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

(43) section 214D shall be omitted;

(44) in section 216,—

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

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

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

(45) in section 218,—

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

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

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

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

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

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

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

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

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

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

“227C. Restriction on purchase of certain assets.—Notwithstanding anything contained in any law, for the time being in force,—

- (a) any application for booking, registration or purchase of a new locally manufactured motor vehicle or for first registration of an imported vehicle shall not be accepted or processed by any vehicle registering authority of Excise and Taxation Department or a manufacturer of a motor vehicle respectively, unless the person is a filer.; and
- (b) any application or request by a person to any authority responsible for registering, recording or attesting transfer of any immovable property , exceeding five million rupees, for registering or attesting the transfer shall not be accepted or processed by such authority, unless the person is a filer.”;

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

“230F. Directorate General of Immovable Property.—(1) The Directorate-General of Immovable Property, (hereinafter referred to as Directorate-General in this section, shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.

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

- (3) The Directorate-General may, subject to the provisions and conditions as may be prescribed, initiate proceedings for the acquisition of property for the reasons and purposes specified in sub-section (4).
- (4) The proceedings under sub-section (3) shall be initiated, where the Directorate-General, on the basis of valuation made by it, has reason to believe that any immovable property of a fair market value has been transferred by a person, hereinafter referred to as the transferor, to another person, hereinafter referred to as the transferee, for a consideration which is less than the fair market value of the immovable property and that the consideration for such transfer as agreed to between the transferor and transferee has been understated in the instrument of transfer for the purposes of—
 - (a) the avoidance or reduction of withholding tax obligations under this Ordinance;
 - (b) concealment of unexplained amount referred to in sub-section (1) of section 111 representing investment in immovable property; or
 - (c) avoidance or reduction of capital gains tax under section 37.
- (5) The Directorate-General may appoint any valuer or expert as it considers necessary for the purposes of determination of valuation including fair market value of immovable property.
- (6) The mode and manner of appointment of a valuer or expert shall be as may be prescribed.
- (7) The valuation made under sub-section (4) and reasons that consideration is less than the fair market value shall be recorded in writing.
- (8) No proceedings shall be initiated in respect of any immovable property after expiration of a period of six months from the end of the month in which the instrument of transfer in respect of such property is registered, recorded or attested.
- (9) The mode and manner of initiation of proceedings and acquisition of immovable property under this section shall be as may be prescribed:

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

- (10) If the Directorate-General is satisfied with the objections or reasons furnished by the transferee or the transferor, it shall, by order in writing, declare that the property shall not be acquired under this section.
- (11) If after hearing the objections, if any, and after taking into account all the relevant material on record, the Directorate-General is satisfied that the fair market value of such property exceeds the consideration by more than fifty per cent of such consideration and that transfer as agreed to between the transferor and the transferee has not been truly stated in the instrument of transfer it may, after obtaining approval of the Board, make an order for acquisition of the immovable property under this section.
- (12) The transferee may prefer express appeal to the Appellate Tribunal of Immovable Property against the order of acquisition of any immovable property under sub-section (11) within sixty days of service of a copy of such order.
- (13) There shall be established an Appellate Tribunal of Immovable Property to exercise the powers conferred on the Tribunal under this section.
- (14) The appointment of members of the Tribunal, powers, functions, constitution of the Tribunal and mode and manner of disposal of appeals shall be as may be prescribed.
- (15) The Appellate Tribunal may, after giving the appellant and the Directorate-General an opportunity of being heard, pass such order as it thinks fit.
- (16) The transferee or the Directorate-General aggrieved by any order of the Tribunal may, within sixty days of the date on which the order under sub-section (15) is served, prefer an appeal against such order to the High Court.
- (17) As soon as may be after the order for acquisition of immovable property made under sub-section (11) becomes

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

- (18) The order referred to in sub-section (11) becomes final if either no appeal has been there against filed or on appeal filed before the Tribunal, the order is confirmed and no appeal is filed before the High Court or on appeal filed before the High Court the order is confirmed.
- (19) Notwithstanding anything contained in any law or any agreement for the time being in force, where order referred to in sub-section (11) becomes final, the immovable property and all rights including ownership rights thereof shall be vested in the Federal Government and shall be treated to be in the same position in relation to such rights as the person in whom such rights would have continued to vest if such order had not become final.
- (20) Where any immovable property is acquired under this section, the Board shall make the payment of consideration for acquisition to the person or persons entitled thereto, as soon as may be, after the property becomes vested in the Federal Government.
- (21) Notwithstanding the provisions of section 68, for the purpose of this section,—
 - (a) “consideration for acquisition” means a sum equal to the aggregate of the amount of the consideration for the transfer of immovable property and hundred per cent of such consideration;
 - (b) “fair market value” in relation to an immovable property means the price that the immovable property would ordinarily fetch on sale in the open market on the date of execution of the instrument of transfer of such property;
 - (c) “immovable property” means any land with or without a superstructure or any building or part of a building or any rights therein and includes, where any land or any building or part of a building is transferred along-with

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

- (d) “transfer” in relation to any immovable property means transfer of such property by way of sale or exchange or lease for a term of not less than ten years.
- (22) The provisions of this section shall come into force on such date as the Federal Government may, by notification in official Gazette, appoint.
- (23) From the date of appointment as mentioned in sub-section (22), rates mentioned in column (3) of the Table in Division XVIII shall be 1% and provisions of clause (c) of sub-section (4) of section 111, section 236C, section 236W and Division X of Part IV of the First Schedule shall not apply.”;
- (49) in section 233A, in sub-section (2), for the words “final tax”, the word “adjustable” shall be substituted;
- (50) after section 236H, the following new section shall be inserted, namely:—
- “236HA. Tax on sale of certain petroleum products.—**(1) Every person selling petroleum products to a petrol pump operator or distributor, where such operator or distributor is not allowed a commission or discount, shall collect advance tax on *ex-depot* sale price of such products at the rate specified in Division XVA of Part IV of the First schedule.
- (2) The tax deductible under sub-section (1) shall be a final tax on the income arising from the sale of petroleum products to which sub-section (1) applies.”;
- (51) in section 236I, in sub-section (3), after the word “person” the words “on an amount which is paid by way of scholarship or” shall be inserted;”;
- (52) in section 236K,—
- (a) after sub-section (2), the following new sub-section shall be inserted, namely:—
- “(3) Any person responsible for collecting payments in installments for purchase or allotment of any immovable

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

(53) section 236M shall be omitted;

(54) section 236N shall be omitted;

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

“236Y. Advance tax on persons remitting amounts abroad through credit or debit or prepaid cards.—(1) Every banking company shall collect advance tax, at the time of transfer of any sum remitted outside Pakistan, on behalf of any person who has completed a credit card transaction, a debit card transaction, or a prepaid card transaction with a person outside Pakistan at the rate specified in Division XXVII of Part IV of the First Schedule.

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

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

“(2) Notwithstanding any omission, irregularity or deficiency in the establishment, or conferment of powers and functions, of the Directorate-General (Intelligence and Investigation), Inland Revenue and authorities specified in section 230, all orders passed, notices issued and actions taken in exercise or purported exercise of the powers and functions of the Commissioner under this Ordinance by the Directorate-General (Intelligence and Investigation), Inland Revenue or the authorities specified in section 230 shall be deemed to have been validly passed, issued and taken under this Ordinance.”;

(57) in the First Schedule,—

(A) in Part I,—

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

“Division I

Rates of Tax for Individuals

- (1) The rates of tax imposed on the taxable income of every individual shall be as set out in the following table, namely:—

TABLE

S.No.	Taxable income	Rate of tax
(1)	(2)	(3)
1	Where the taxable income does not exceed Rs. 400,000	0%
2	Where the taxable income exceeds Rs.400,000 but does not exceed Rs. 800,000	Rs.1,000
3	Where the taxable income exceeds Rs.800,000 but does not exceed Rs. 1,200,000	Rs.2,000
4	Where the taxable income exceeds Rs.1,200,000 but does not exceed Rs.2,400,000	5% of the amount exceeding Rs.1,200,000
5	Where the taxable income exceeds Rs.2,400,000 but does not exceed Rs.4,800,000	Rs. 60,000 + 10% of the amount exceeding Rs.2,400,000
6	Where the taxable income exceeds Rs.4,800,000	Rs. 300,000 + 15% of the amount exceeding Rs.4,800,000

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

Rates of Tax for Association of Persons

- (2) The rates of tax imposed on the taxable income of every Association of Persons shall be as set out in the following table, namely:—

TABLE

S.No.	Taxable Income	Rate of Tax
(1)	(2)	(3)
1	Where the taxable income does not exceed Rs.400,000	0%
2	Where the taxable income exceeds Rs.400,000 but does not exceed Rs.1,200,000	5% of the amount exceeding Rs.400,000
3	Where the taxable income exceeds Rs.1,200,000 but does not exceed Rs.2,400,000	Rs.40,000 + 10% of the amount exceeding Rs.1,200,000
4	Where the taxable income exceeds Rs. 2,400,000 but does not exceed Rs.3,600,000	Rs.160,000 + 15% of the amount exceeding Rs.2,400,000
5	Where the taxable income exceeds Rs. 3,600,000 but does not exceed Rs.4,800,000	Rs.340,000 + 20% of the amount exceeding Rs.3,600,000
6	Where the taxable income exceeds Rs. 4,800,000 but does not exceed Rs.6,000,000	Rs.580,000 + 25% of the amount exceeding Rs.4,800,000
7	Where the taxable income exceeds Rs.6,000,000	Rs.880,000 + 30% of the amount exceeding Rs.6,000,000;

(ii) in Division II,—

- (a) In paragraph (i), in the third proviso, for the word “onwards” the following shall be substituted, namely:—

“thereafter as set out in the following Table, namely:—

TABLE

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

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

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

Tax Year	Rate of Tax
2019	24%
2020	23%
2021	22%
2022	21%
2023 and onwards	20%”;

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

“Division IIA

Table

S. No.	Person	Rate of super tax			
		Rate (percentage of income)			
		Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021
(1)	(2)	(3)	(4)	(5)	(6)
1.	Banking company	0%	4%	3%	2%
2.	Person other than a banking company, having income equal to or exceeding Rs. 500 million	3%	2%	1%	0%

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

- (iv) in Division III,—

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

- (b) in the third proviso, for the figure “2018” occurring for the first time, the figure “2020” shall be substituted and for the expression “thirtieth day of June, 2018” occurring for the second time the words “the date of setting up of the said Scheme” shall be substituted;
- (v) in Division IV, after the word “services”, the expression “and 5% of the gross amount of the fee for offshore digital services” shall be inserted;
- (vi) in Division VII, for the expression “Tax Year 2018”, the expression “Tax Years 2018 and 2019” shall be substituted; and
- (vii) in Division VIII, in the Table, in the third row, for the expression “sub-section (4)”, the expression “ the proviso to sub-section (1)” shall be substituted;

(B) in Part II, in the Table,—

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

“Persons importing LNG”; and

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

“3A	Persons importing coal	4%	6%”
-----	------------------------	----	-----

(C) in Part III,—

- (i) in Division I,—
 - (a) in the Table, in column (1), against the entry “company”, in column (3), for the figure “25” the figure “15” shall be substituted;

- (b) in the third proviso, for the figure “2018” occurring for the first time, the figure “2020” shall be substituted and for the expression “thirtieth day of June, 2018” occurring for the second time the words “the date of setting up of the said Scheme” shall be substituted; and
- (c) in the fourth proviso, for full stop at the end a colon shall be inserted and thereafter the following new proviso shall be added, namely,—

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

- (ii) in Division III,—

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

- (I) in clause (i), for the figure “7”, the figure “8” shall be substituted; and
- (II) in clause (ii), for the figure “7.75” the figure “9” shall be substituted;

- (b) in paragraph (3),—

- (I) in sub-paragraph (ii), for the figure “12” the figure “14” shall be substituted; and
- (II) in sub-paragraph (iii), for the figure “12.5” the figure “15” shall be substituted;

- (D) in Part IV,—

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

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

Table

S. No.	Rate of tax	
(1)	(2)	(3)
1.	5% of the bill ad valorem or Rs. 20,000 per function, whichever is higher	For Islamabad, Lahore, Multan, Faisalabad, Rawalpindi, Gujranwala, Bahawalpur, Sargodha, Sahiwal, Shekhupura, Dera Ghazi Khan, Karachi, Hyderabad, Sukkur, Thatta, Larkana, Mirpur Khas, Nawabshah, Peshawar, Mardan, Abbottabad, Kohat, Dera Ismail Khan, Quetta, Sibi, Loralai, Khuzdar, Dera Murad Jamali and Turbat.
2.	5% of the bill ad valorem or Rs. 10,000 per function, whichever is higher	For cities other than those mentioned above”;

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

“Division XVA

Advance tax on sale of certain petroleum products

The rate of collection of tax under section 236HA shall be 0.5% of ex-depot sale price for filers and 1% for non-filers.”;

- (iii) in Division XXI,—

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

(b) both the provisos shall be omitted; and

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

“Division XXVII**Advance tax on amount remitted abroad through credit,
debit or prepaid cards**

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

(58) in the Second Schedule,—

(A) in Part I,—

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

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

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

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

(xvi) Khyber Pakhtunkhwa General Provident Investment Fund.

(xvii) Khyber Pakhtunkhwa Pension Fund.”;

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

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

(xlvii) Al-Shifa Trust Eye Hospital.

(xlviii) Aziz Tabba Foundation.

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

(l) Sharif Trust.

- (li) The Kidney Centre Post Graduate Institute.
- (lii) Pakistan Disabled Foundation.;
- (Iiii) Sardar Trust Eye Hospital, Lahore.”
- (iv) in clause (66),—
 - (a) after sub-clause (xxxiv), the following sub-clause shall be added, namely:—

“(xxxv) Third Pakistan International Sukuk Company Limited.”; and
 - (b) after sub-clause (xli), the following new sub-clauses shall be added, namely:—
 - “(xlii) SAARC Energy Centre.
 - (xliii) Pakistan Bar Council.
 - (xliv) Pakistan Centre for Philanthropy.
 - (xlv) Pakistan Mortgage Refinance Company Limited.
 - (xlvi) Aziz Tabba Foundation.
 - (l) Al-Shifa Trust Eye Hospital.
 - (li) Saylani Welfare International Trust.
 - (lii) Shaukat Khanum Memorial Trust.
 - (liii) Layton Rahmatullah Benevolent Trust (LRBT).
 - (liv) The Kidney Centre Post Graduate Training Institute.
 - (lv) Pakistan Disabled Foundation.
 - (lvi) Forman Christian College.;
 - (lvii) Habib University Foundation.

- (lviii) Begum Akhtar Rukhsana Memorial Trust Hospital.
- (lix) Al-Khidmat Foundation.
- (lx) Dawat-e-Islami Trust
- (Ixi) Sardar Trust Eye Hospital, Lahore.”;
- (v) in clause (72A), after the word “Limited”, the words “and the Third Pakistan International Sukuk Company Limited” shall be inserted;
- (vi) after clause (90), the following new clause shall be inserted, namely:—

“(90A) Any profit on debt derived by any person on bonds issued by Pakistan Mortgage Refinance Company to refinance the residential housing mortgage market, for a period of five years with effect from the 1st day of July, 2018.”;
- (vii) in clause (100), after the word “from” the words “manufacturing or” shall be inserted;
- (viii) after clause (110B), the following new clause shall be inserted, namely:—

“(110C) Any gain by a person on transfer of a capital asset, being a bond issued by Pakistan Mortgage Refinance Company to refinance the residential housing mortgage market, during the period from the 1st day of July, 2018 till the 30th day of June, 2023.”;
- (ix) after clause (126B), the following new clause shall be inserted, namely:—

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

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

- (a) existing production capacity is enhanced by at least 100,000 barrels per day;
- (b) the refinery maintains separate accounts for income arising from aforesaid additional production capacity; and
- (c) the refinery is a deep conversion refinery.”; and

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

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

“(24AA) The rate of tax, under section 152 in the case of M/S CR-NORINCO JV (Chinese Contractor) as recipient, on payments arising out of commercial contract agreement signed with the Government of Punjab for installation of electrical and mechanical (E&M) equipment for construction of the Lahore Orange Line Metro Train Project, shall be 6% of the gross amount of payment.”;

- (C) in Part III,—

- (a) in clause (6), after the word “Account” the words “and *Shuhada* Family Welfare Account” shall be inserted; and
- (b) after clause (6), amended as aforesaid, the following new clauses shall be added, namely:—

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

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

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

- (a) owned and managed by a company formed for operating the said project and registered under the Companies Act, 2017 (XIX of 2017) and having its registered office in Pakistan; and
- (b) not formed by the splitting up, or the reconstruction or reconstitution, of a business already in existence or by transfer to a new business of any machinery or plant used in a business which was being carried on in Pakistan at any time before the commencement of the new business; and
- (c) a low cost housing project under which the maximum sale price of a single housing unit is two and a half million rupees.”

(D) in Part IV,—

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

(b) in clause (11A),—

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

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

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

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

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

“(11E) The provisions of clause (b) of sub-section (1) of section 153 shall not apply to payments received by Sui Southern Gas Company Limited and Pakistan LNG Terminal Limited from Sui-Northern Gas Pipelines Limited on account of re-gasification charges.”;

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

“(12A) The provisions of section 150 shall not apply to dividend paid to Transmission Line Projects under Transmission Line Policy 2015.”;

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

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

- (g) clause (56B) shall be omitted;

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

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

“(60A) The provisions of section 148 shall not apply for import of plant, machinery and equipment including dumpers and special purposes motor vehicles imported by the following for construction of Sukkur-Multan section of Karachi-Peshawar Motorway project and Karakorum Highway (KKH) Phase-II (Thakot to Havellian Section) of CPEC project respectively, namely:—

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

- (b) M/s China Communication Construction Company (M/s CCCC).
- (60AA) The provisions of section 148 of the Income Tax Ordinance, 2001(XLIX of 2001), shall not apply for import of construction materials or goods up to a maximum of 10,898.000 million rupees imported by China State Construction Engineering Corporation (M/s CSCEC) for construction of Sukkur-Multan section of Karachi-Peshawar Motorway project of National Highway Authority under CPEC.”;
- (60B) The provisions of section 148 shall not apply on import of thirty-five armoured and security vehicles imported by or for Ministry of Foreign Affairs, Government of Pakistan meant for security of visiting foreign dignitaries, subject to the following conditions, namely:—
 - (a) that the vehicles imported under this clause shall only be used for the security purpose of foreign dignitaries and will be parked in Central Pool of Cars (CPC) in the Cabinet Division for further use as and when needed; and
 - (b) that the importing Ministry at the time of import shall furnish an undertaking to the concerned Collector of Customs to the extent of customs-dues exempted under this clause on consignment to consignment basis binding themselves that the vehicles imported under this clause shall not be re-exported, sold or otherwise disposed of without prior approval of the Board and in the manner prescribed therefor.
- (60C) The provision of section 148 shall not apply on import of equipment to be furnished or installed for Rail Based Mass Transit Projects in Lahore, Karachi, Peshawar and Quetta under CPEC.”;
- (j) in clause (63), after the word “Karachi” the expression “and Lahore University of Management Sciences, Lahore” shall be inserted;

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

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

- (i) investment made by an individual in a greenfield industrial undertaking directly or as an original allottee in the purchase of shares of a company establishing an industrial undertaking or capital contribution in an association of persons establishing an industrial undertaking;
- (ii) investment made by an association of persons in an industrial undertaking; and
- (iii) investment made by a company in an industrial undertaking—

if the said investment is made on or after the 1st day of January, 2014 and commercial production commences on or before the 30th day of June, 2019;

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

- (i) construction industry in corporate sector;
- (ii) low cost housing construction in the corporate sector;
- (iii) livestock development projects in the corporate sector;
- (iv) new captive power plants; and
- (v) mining and quarrying in Thar coal, Balochistan and Khyber Pakhtunkhawa;

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

- (i) arms and ammunitions;

- (ii) explosives;
 - (iii) fertilizers;
 - (iv) sugar;
 - (v) cigarettes;
 - (vi) aerated beverages;
 - (vii) cement;
 - (viii) textile spinning units;
 - (ix) flour mills;
 - (x) vegetable ghee; and
 - (xi) cooking oil manufacturing;
- (d) The term green field industrial undertaking shall include expansion projects for the purposes of this clause; and
- (e) Immunity under this clause shall not be available to proceeds of crime relating to offences under the following laws, namely:—
- (i) Control of Narcotics Substances Act, 1997;
 - (ii) Anti-Terrorism Act, 1997; and
 - (iii) Anti-Money Laundering Act, 2010.
- (l) in clause (94),—
- (a) after the words “Mercantile Exchange Limited”, the words “inspection, certification, testing and training services” shall be inserted;
 - (b) for the figure “2018”, the figure “2019” shall be substituted;
 - (c) in the first proviso, for the figure “2018”, the figure “2019” shall be substituted; and

- (d) in the second proviso,—
 - (i) for the figure “2018” the figure “2019” shall be substituted; and
 - (e) for the figure “2017”, the figure “2018” shall be substituted;
- (m) for clauses (95) and (96), the following shall be substituted , namely:—
 - “(95) the provisions of sections 147, 150A, 151, 152, 231A, 231AA, 236A and 236K shall not apply to “The second Pakistan international Sukuk Company Limited” and the Third Pakistan International Sukuk Company Limited, as a payer.
 - (96) the provisions of sections 147, 150A, 151, 155 and 236K shall not apply to “The second Pakistan international Sukuk Company Limited” and the Third Pakistan International Sukuk Company Limited, as a recipient.”;
- (n) after clause (99), the following new clause shall be inserted, namely:—
 - “(100) The provisions of section 236U shall not apply to an insurance company collecting premium under—
 - (a) Crop Loan Insurance Scheme (CLIS); and
 - (b) Livestock Insurance Scheme (LIS).”;
- (o) after clause (102), the following new clauses shall be added, namely:—
 - “(103) The provisions of section 7B shall not apply to yield or profit on investment in Bahbood Savings Certificate or Pensioner’s Benefit Account, provided that tax on the said yield or profit on debt is paid at the rates specified in Division I of Part I of the First Schedule subject to clause (6) of Part III.

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

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

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

(59) in the Seventh Schedule,—

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

(b) in rule (5), in sub-rule (1),—

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

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

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

9. **Amendment of Federal Excise Act, 2005.**—In the Federal Excise Act, 2005, the following further amendments shall be made, namely:—

(1) in section 3,—

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

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

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

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

“14B. **Assessment giving effect to an order.**—(1) Except where sub-section (2) applies, where, in consequence of, or to give effect to, any finding or direction in any order made under Chapter-V by the Commissioner (Appeals), Appellate Tribunal, High Court, or Supreme Court, the Commissioner or an officer of Inland Revenue empowered in this behalf, shall issue the order within one year from the end of the financial year in which the order of the Commissioner (Appeals), Appellate Tribunal, High Court or Supreme Court, as the case may be, was served on the Commissioner or Officer of Inland Revenue.

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

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

- (4) in section 16, in sub-section (2), for the expression “Board with the approval of the Federal Minister-in-charge may, pursuant to the approval to the Economic Coordination Committee of the Cabinet”, the expression “Federal Government may” shall be substituted;
- (5) in section 29, in sub-section (2), after clause (a), the following new clause shall be inserted, namely:—

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

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

- (ii) confer the powers of authorities specified in section 30 upon the Directorate General and its officers;”;
- (6) in section 37, in sub-section (3), in the second proviso, for the words “twenty-five”, the word “ten” shall be substituted;
- (7) for section 38, the following shall be substituted, namely:—

“38. **Alternative Dispute Resolution.**—(1) Notwithstanding any other provision of this Act, or the rules made thereunder, an aggrieved person in connection with any dispute pertaining to—

- (a) the liability of duty against the aggrieved person, or admissibility of refunds, as the case may be;
- (b) the extent of waiver of default surcharge and penalty; or
- (c) any other specific relief required to resolve the dispute,

may apply to the Board for the appointment of a Committee for the resolution of any hardship or dispute mentioned in detail in the application, which is under litigation in any Court of Law or an Appellate Authority, except where criminal proceedings have been initiated or where interpretation of question of law is involved having effect on other cases.

- (2) The Board may, after examination of the application of an aggrieved person, appoint a Committee, within sixty days of receipt of such application in the Board, comprising,—
 - (i) an officer of Inland Revenue not below the rank of a Commissioner;
 - (ii) a person to be nominated by the taxpayer from a panel notified by the Board comprising,—
 - (a) senior chartered accountants and senior advocates having experience in the field of taxation; and

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

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

- (iii) a retired Judge not below the rank of District and Sessions Judge, to be nominated through consensus by the members appointed under clauses (i) and (ii).
- (3) The aggrieved person, or the Commissioner, or both, as the case may be, shall withdraw the appeal pending before any Court of Law or an Appellate Authority, after constitution of the Committee by the Board under sub-section (2).
 - (4) The Committee shall not commence the proceedings under sub-section (5) unless the order of withdrawal by the Court of Law or an Appellate Authority is communicated to the Board:

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

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

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

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

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

- (7) The decision of the committee under sub-section (5) shall be binding on the Commissioner and the aggrieved person.
 - (8) If the Committee fails to decide within the period of one hundred and twenty days under sub-section (5), the Board shall dissolve the Committee by an order in writing and the matter shall be decided by the Court of Law or the Appellate Authority which issued the order of withdrawal under sub-section (4) and the appeal shall be treated to be pending before such a Court of Law or the Appellate Authority as if the appeal had never been withdrawn.
 - (9) The Board shall communicate the order of dissolution to the Court of Law or the Appellate Authority and the Commissioner.
 - (10) The aggrieved person, on receipt of the order of dissolution, shall communicate it to the Court of Law or the Appellate Authority which shall decide the appeal within six months of the communication of said order.
 - (11) The aggrieved person may make the payment of federal excise duty and other taxes as decided by the Committee under sub-section (5) and all decisions, orders and judgments made or passed shall stand modified to that extent.
 - (12) The Board may prescribe the amount to be paid as remuneration for the services of the members of the Committee, other than the member appointed under clause (i) of sub-section (2).
 - (13) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section;
- (8) in section 45, in sub-section (2),—
- (i) the words “or Chief Commissioner” shall be omitted;

- (ii) for the colon of the end, a full stop shall be substituted; and
- (iii) the proviso shall be omitted.
- (9) in section 46, after sub-section (9), a new sub-section shall be added, namely:—
 - “(10) The audit of a registered person under this section shall be conducted only once in every three years.”;
- (10) section 47C shall be re-numbered as sub-section (1) of that section and thereafter the following new sub-section shall be added, namely:—
 - “(2) Notwithstanding any omission, irregularity or deficiency in the establishment of or conferment of powers and functions on the Directorate General (Intelligence and Investigation), Inland Revenue and authorities specified in clause (a) of sub-section (2) of section 29 of this Act, all orders passed, notices issued and actions taken in exercise or purported exercise of the powers and functions of the Officers of Inland Revenue under this Act by the Director General (Intelligence and Investigation), Inland Revenue or the authorities specified in clause (a) of sub-section (2) of section 29 of this Act shall be treated to have been validly passed, issued and taken under this Act.”;
- (11) in the First Schedule,—
 - (A) in table-I,—
 - (i) for serial numbers 9, 10 and 10a in column (1) and the entries relating thereto in columns (2), (3) and (4), the following serial numbers and the entries relating thereto shall be substituted, namely:—

“9.	Locally produced cigarettes if their on-pack printed retail price exceeds four thousand five hundred rupees per thousand cigarettes.	24.02	Rupees three thousand nine hundred and seventy per thousand cigarettes
-----	--	-------	--

10.	Locally produced cigarettes if their on-pack printed retail price exceeds two thousand nine hundred and twenty-five rupees per thousand cigarettes but does not exceed four thousand five hundred rupees per thousand cigarettes.	24.02	Rupees one thousand seven hundred and seventy six per thousand cigarettes
10a.	Locally produced cigarettes if their on-pack printed retail price does not exceed two thousand nine hundred and twenty-five rupees per thousand cigarettes.	24.02	Rupees eight hundred and fifty four per thousand cigarettes”; and

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

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

(12) in the Third Schedule,—

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

“22.	Equipment imported by M/s China Railway Corporation to be furnished and installed in Lahore Orange Line Metro Train Project subject to the following conditions: (a) that the equipment imported under this serial number shall only be used in the aforesaid Project; (b) that the importer shall furnish an indemnity bond, in the prescribed manner and format as set out in Annex-A to this serial number, at the time of import to	
------	---	--

	<p>the extent of federal excise duty exempted under this serial number on consignment to consignment basis;</p> <p>(c) that the Punjab Mass Transit Authority, established under the Punjab Mass Transit Authority Act, 2015 (ACT XXXIII of 2015), hereinafter referred as the Regulatory Authority, shall certify in the prescribed manner and format as set out in Annex-B to this serial number that the imported equipment is <i>bona fide</i> requirement of the Project under the Contract No. PMA-CR-NORINCO-OL, dated 20-04-2015, hereafter referred as the contract, signed between the Regulatory Authority and CR-NORINCO;</p> <p>(d) in the event a dispute arises whether any item is entitled to exemption under this serial number, the item shall be immediately released by the Customs Department against a corporate guarantee, valid for a period of six months, submitted by the importer. A certificate from the Regulatory Authority duly verified by the Transport and Communication Section of the Ministry of Planning, Development and Reform, that the item is covered under this serial number shall be given due consideration by the Customs Department towards finally resolving the dispute;</p> <p>(e) for the clearance of imported equipment through Pakistan</p>	
--	---	--

	<p>Customs Computerized System the authorized officer of the Regulatory Authority shall furnish all relevant information, as set out in Annex-B to this serial number, online against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;</p> <p>(f) that the equipment, imported under this serial number, shall not be re-exported, sold or otherwise disposed of without prior approval of the Federal Board of Revenue (FBR). In case goods are sold or otherwise disposed of with prior approval of FBR the same shall be subject to payment of federal excise duty as may be prescribed by the FBR;</p> <p>(g) in case the equipment, imported under this serial number, is sold or otherwise disposed of without prior approval of the FBR in terms of condition (f), the same shall be subject to payment of statutory rates of federal excise</p>	
--	---	--

	<p>duty as were applicable at the time of import;</p> <p>(h) notwithstanding the condition (f) and (g), equipment imported under this serial number may be surrendered at any time to the Collector of Customs having jurisdiction, without payment of any federal excise duty, for further disposal as may be prescribed by the FBR;</p> <p>(i) the indemnity bond submitted in terms of condition (b) above shall stand discharged on submission of a certificate from the Regulatory Authority to the effect that the equipment has been installed or consumed in the said Project. In case the equipment is not consumed or installed in the project the indemnity bond shall be discharged on fulfillment of conditions stipulated at (f) or (g) or (h), as the case may be; and</p> <p>(j) that violation of any of the above conditions shall render the goods liable to payment of statutory rate of federal excise duty leviable on the date of clearance of goods in addition to any other penal action under relevant provisions of the law.</p> <p>Explanation. For the purpose of this provisions, “equipment” shall mean machinery, apparatus, materials and all things to be provided under the contract for incorporation in the works relating to Lahore Orange Line Metro Train Project.</p>	
--	---	--

Annex-A

[See condition (b)]

INDEMNITY BOND

(On appropriately stamp non-judicial paper attested by a Government servant in BPS 17 or above, an Oath Commissioner, a Notary Public or an officer of a Scheduled Bank)

THIS DEED OF INDEMNITY is made on the _____ date of _____ BETWEEN Messrs _____ having registered office at _____ (hereinafter called “the importers” which means and includes their successors, administrators, executors and assignees) of the one part, and the President of the Islamic Republic of Pakistan through the Collector of Customs _____ (hereinafter called the “Collector of Customs”), of the other part.

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

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

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

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

Signed by importers on this _____ day of _____ 201 .

Managing Director or person next in hierarchy duly authorized by MD
(Name and permanent address)
Collector of Customs
(On behalf of President)

Witness (1) _____
(signature, name, designation and full address)

Witness (2) _____
(signature, name, designation and full address)

Annex-B

[See conditions (c) and (e)]

NTN or FTN of Importer		Approval No.		
Details of equipment (to be filled by the authorized officer of the Regulatory Authority) to be imported				
Description and specifications.	Quantity/UOM	L/C No. or bank contract No. and B/L.	IGM No. Date & Index No.	Remarks, if any.
(1)	(2)	(3)	(4)	(5)

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

Signature: _____
Name and Designation: _____
Official Stamp: _____
Date: _____

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

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

“14.	Commission paid by State Bank of Pakistan and its subsidiaries to National Bank of Pakistan or any other banking company for handling banking services of Federal Or Provincial Governments as State Bank of Pakistan’s agents	Respective heading”.
------	--	----------------------

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

TABLE

S.No.	Category of smart phone	Rate of levy per Set in rupees
(1)	(2)	(3)
1.	Where Import value of handset (including duties and taxes) does not exceed Rs.10,000/-	Nil
2.	Where Import value of handset (including duties and taxes) exceeds Rs.10,000 but does not exceed Rs.40,000 /-	1000
3.	Where Import value of handset (including duties and taxes) exceeds Rs.40,000 but does not exceed Rs.80,000 /-	3000
4.	Where Import value of handset (including duties and taxes) exceeds Rs.80,000	5000

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

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

AN

ACT

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

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

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

It is hereby enacted as follows:—

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

(2) It shall come into force at once.

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

- (a) “cost of acquisition of the mortgaged asset” means the sum of mortgaged payments and other mortgaged cost of acquisition;
- (b) “court of law” means an Appellate Tribunal, a High Court or Supreme Court of Pakistan;
- (c) “declarant” means a person making a declaration under section 5;
- (d) “fair market value” means price of foreign asset determined and declared by a declarant himself, but in no case is less than the cost of acquisition of the foreign assets;
- (e) “foreign assets” means any movable or immovable assets held outside Pakistan and includes real estate, mortgaged assets, stock and shares, bank accounts, bullion, cash, jewels, paintings, accounts and loan receivables, beneficial ownership or beneficial interests or contribution in offshore entities and trusts;
- (f) “government security” means a bond, note or other debt instrument issued by the Federal Government with a promise of repayment upon maturity;

- (g) “liquid assets” means cash or an *asset* that can be readily converted into cash with a minimal impact on the assets’ value and includes bank notes, marketable securities, stocks, promissory notes, government bonds, deposit certificates and other similar instruments; and
- (h) “holder of public office” means a person who is or has been, during the preceding ten years,—
 - (i) the President of the Islamic Republic of Pakistan or the Governor of a Province;
 - (ii) the Prime Minister, Chairman Senate, Speaker of the National Assembly, Deputy Chairman Senate, Deputy Speaker National Assembly, Federal Minister, Minister of State, Attorney-General for Pakistan and other Law Officers appointed under the Central Law Officers Ordinance, 1970 (VII of 1970), Adviser or Consultant or Special Assistant to the Prime Minister and holds or has held a post or office with the rank or status of a Federal Minister or Minister of State, Federal Parliamentary Secretary, Member of Parliament, Auditor-General of Pakistan, Political Secretary;
 - (iii) the Chief Minister, Speaker Provincial Assembly, Deputy Speaker Provincial Assembly, Provincial Minister, Adviser or Consultant or Special Assistant to the Chief Minister and who holds or has held a post or office with the rank or status of a Provincial Minister, Provincial Parliamentary Secretary, Member of the Provincial Assembly, Advocate-General for a Province including Additional Advocate-General and Assistant Advocate-General, Political Secretary;
 - (iv) the Chief Justice or, as the case may be, a Judge of the Supreme Court, Federal Shariat Court, a High Court or a Judicial Officer whether exercising judicial or other functions or Chairman or member of a Law Commission, Chairman or Member of the Council of Islamic Ideology;
 - (v) holding an office or post in the service of Pakistan or any service in connection with the affairs of the Federation or of a Province or of a local council constituted under any Federal or Provincial law relating to the constitution of local councils, co-operative societies or in the management of corporations, banks, financial institutions, firms, concerns, undertakings or any other institution or organization established, controlled or administered by or under the Federal Government or a Provincial Government or a civilian employee of the Armed Forces of Pakistan;

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

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

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

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

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

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

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

- (a) all citizens of Pakistan wherever they may be, except holders of public office, their spouses and dependent children; and
- (b) all foreign assets held by the persons mentioned in clause (a) and tax paid on the value of such assets under section 8, except where proceedings are pending in any court of law in respect of the foreign assets.

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

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

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

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

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

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

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

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

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

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

TABLE

S. No.	Foreign assets	Rate (as a percentage of the value of foreign assets)
(1)	(2)	(3)
1.	Liquid assets not repatriated	5%
2.	Immovable assets outside Pakistan	3%
3.	Liquid assets repatriated and invested in Government securities upto 5 years in US dollars denominated bonds with six-monthly profit payment in equivalent Rupees (rate of return 3%) and payable on maturity in equivalent Rupees	2%
4.	Liquid assets repatriated	

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

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

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

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

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

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

- (a) repatriation of liquid assets in Pakistan;
- (b) deposit of tax in US dollars in SBP; and
- (c) deposit of tax in Rupees in the income tax account of the Federal Consolidated Fund.

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

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

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

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

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

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

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

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

Schedule

Form A

DECLARATION UNDER SECTION 5														
FULL NAME														
CNIC*						-								
NTN (if available)														
ADDRESS														
TELEPHONE NUMBER:														
Email:														
FOREIGN ASSETS														
S.No.	Nature of assets					Amount in Rupees		Tax Rate		Tax in Pak Rupees				
1.	Liquid assets not repatriated							5%						
2.	Immovable assets outside Pakistan							3%						
3.	Liquid assets repatriated and invested in Government securities							2%						
4.	Liquid assets repatriated							2%						
Total tax in Rupees(1+2+3+4)														
Total tax in US Dollars														
Whether evidence of payment of tax attached										YES		NO		

*CNIC includes NICOP or any other identification number issued by National Database and Registration Authority.

Form B

DESCRIPTION OF ASSETS [see section 5(4)]		
A. Liquid assets not repatriated		
1. Foreign currency		
Bank account details	Bank name and bank A/c 1	
	Bank name and bank A/c 2	
	Bank name and bank A/c 3	
	Bank name and bank A/c 4	
	Bank name and bank A/c 5	

2. Other liquid assets (securities, stocks, promissory notes, Government bonds, deposit certificates and other similar instruments, etc.)
1.
2.
3.
4.
5.
6.
B. IMMOVABLE PROPERTY (Jurisdiction, address and size)
1.
2.
3.
4.
5.
6.
7.

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief—

- (a) the information given in this declaration is correct and complete; and
- (b) the value of foreign assets has truly been declared.

I, further declare that I am competent to make this declaration and verify it in my own name.

Date _____

Signature _____

Name _____

12. Voluntary Declaration of Domestic Assets Act, 2018.—There is hereby enacted Voluntary Declaration of Domestic Assets Act, 2018, in the manner as follows:—

AN

ACT

to provide for voluntary declaration of domestic assets in Pakistan

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

AND WHEREAS it is expedient to provide for declaration of such assets for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Voluntary Declaration of Domestic Assets Act, 2018.

(2) It shall come into force at once.

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

- (a) “declarant” means a person making a declaration under section 5;
- (b) “court of law” means an Appellate Tribunal, a High Court or Supreme Court of Pakistan;
- (c) “domestic assets” means assets of every kind other than foreign assets under Foreign Assets (Declaration and Repatriation) Act, 2018;
- (d) “holder of public office” means a person who is or has been, during the preceding ten years,—
 - (i) the President of the Islamic Republic of Pakistan or the Governor of a Province;
 - (ii) the Prime Minister, Chairman Senate, Speaker of the National Assembly, Deputy Chairman Senate, Deputy Speaker National Assembly, Federal Minister, Minister of State, Attorney-General for Pakistan and other Law Officers appointed under the Central Law Officers Ordinance, 1970 (VII of 1970), Adviser or Consultant or Special Assistant to the Prime Minister and holds or has held a post or office with the rank or status of a Federal Minister or Minister of State,

Federal Parliamentary Secretary, Member of Parliament, Auditor-General of Pakistan, Political Secretary;

- (iii) the Chief Minister, Speaker Provincial Assembly, Deputy Speaker Provincial Assembly, Provincial Minister, Adviser or Consultant or Special Assistant to the Chief Minister and who holds or has held a post or office with the rank or status of a Provincial Minister, Provincial Parliamentary Secretary, Member of the Provincial Assembly, Advocate-General for a Province including Additional Advocate-General and Assistant Advocate-General, Political Secretary;
- (iv) the Chief Justice or, as the case may be, a Judge of the Supreme Court, Federal Shariat Court, a High Court or a Judicial Officer whether exercising judicial or other functions or Chairman or member of a Law Commission, Chairman or Member of the Council of Islamic Ideology;
- (v) holding an office or post, in the service of Pakistan or any service in connection with the affairs of the Federation or of a Province or of a local council constituted under any Federal or Provincial law relating to the constitution of local councils, co-operative societies or in the management of corporations, banks, financial institutions, firms, concerns, undertakings or any other institution or organization established, controlled or administered by or under the Federal Government or a Provincial Government or a civilian employee of the Armed Forces of Pakistan:

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

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

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

(vii) a District *Nazim* or District *NaibNazim*, Tehsil *Nazim* or Tehsil *Naib Nazim* or Union *Nazim* or Union *Naib Nazim*.

(e) “undisclosed asset” in relation to an immovable property includes an immovable property the value of which has been under-reported or understated;

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

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

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

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

(b) undisclosed income and domestic assets held by the persons mentioned in clause (a) in Pakistan, except where proceedings are pending in any court of law in respect of the undisclosed income or domestic assets.

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

5. **Declaration of domestic assets in Pakistan.**—(1) Subject to the provisions of this Act, any person may make, to the Federal Board of Revenue by the due date specified in section 6, a declaration in respect of undisclosed income and domestic assets acquired before the tenth day of April, 2018.

(2) The value of a domestic asset shall be as specified in section 10.

(3) The description, value and tax paid in respect of the undisclosed income and domestic assets declared in sub-section (1) shall be in the manner as set out in Form A of the Schedule to this Act.

(4) The declaration of undisclosed income and domestic assets shall be made in the manner as set out in Form A of the Schedule to this Act, electronically on Federal Board of Revenue’s web portal and shall be valid only if it is accompanied by the evidence of payment of tax. The declarant may be

required to provide additional item-wise details of such income and assets while filing declaration on Federal Board of Revenue's web portal.

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

7. **Charge of tax.**—The domestic assets declared within the due date shall be chargeable to tax at the rates specified in the Table below on the value of assets as determined under section 10, namely:—

TABLE

S.No.	Assets	Rate (as a percentage of the value of the asset)
(1)	(2)	(3)
1.	Foreign currency held in a foreign currency account in Pakistan as on the 31 st March, 2018 and encashed in equivalent Rupees.	2%
	Foreign currency held in a foreign currency account in Pakistan as on the 31 st March, 2018 which is invested in Government securities upto 5 years in US dollars denominated bonds with six-monthly profit payment in equivalent Rupees (rate of return 3%) and payable on maturity in equivalent Rupees.	
2.	Other assets.	5%

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

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

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

(2) For the purpose of the Income Tax Ordinance, 2001(XLIX of 2001), the cost of acquisition of domestic assets and date of acquisition shall be deemed to be the value under sub-section (2) of section 5 and the date on which declaration has been made by the declarant, respectively.

10. **Valuation.**—For the purpose of this Act, the valuation of assets declared shall be made in the following manner, namely:—

S.No.	Undisclosed income and domestic assets	Value for the purpose of section 5(2)
(1)	(2)	(3)
1.	Undisclosed income.	As declared.
2.	Open plots and land.	Cost of acquisition or FBR rates, whichever is higher.
3.	Super structure.	Rs. 400 per square feet.
4.	Apartments and flats.	Cost of acquisition or Provincial stamp duty rates, whichever is higher.
5.	Imported motor vehicles.	A-B A= CIF value plus the amount of all charges, customs-duty, sales tax, levies, octroi, fees and other duties and taxes leviable thereon and the costs incurred till their registration. B= a sum equal to 10% of the said value for each successive year upto a maximum of five years.
6.	Motor vehicles purchased from a manufacturer or assembler or dealer in Pakistan.	A-B A= The price paid by the purchaser, including the amount of all charges, customs duty, sales tax and other taxes, levies, octroi, fees and all other duties and taxes leviable thereon and the costs incurred till their registration. B= a sum equal to 10% of the said value for each successive year upto a maximum of five years.
7.	Used motor vehicles purchased locally.	Value determined in the manner specified in S.N. 5 or 6, as the case may be, as reduced by an amount equal to 10% for every year following the year in which it was imported or purchased from a manufacturer.
8.	Securities and shares traded on stock exchange.	Day-end price of the share or security quoted on registered stock exchange as on the 9 th April, 2018 and where no day-

		end price of such share or security is quoted on stock exchange on the 9 th April, 2018 day-end price of the share or security quoted on a date nearest to the 9 th April, 2018.
9.	Securities and shares not traded on stock exchange.	Break-up value or face value, whichever is higher. Breakup value shall be the sum of paid-up capital, reserves and balance as per profit and loss account as reduced by the value of preference shares and divided by the amount of the paid up ordinary share capital.
10.	National saving schemes, postal certificates, bonds, securities and other similar investments in capital instruments not traded or quoted on stock exchange.	Face value.
11.	Gold.	Rupees 4000 per gram.
12.	Other precious stones and metals.	Market rate as on the 9 th April, 2018 or cost of acquisition, whichever is higher.
13.	Stock-in-trade.	Market rate as on the 9 th April, 2018.
14.	Plant and machinery.	Actual cost of acquisition with no depreciation.
15.	Accounts receivable.	Actual cost of acquisition.
16.	Other assets.	
17.	Prize bonds, cash and bank accounts including foreign currency accounts.	For bank accounts balance as on 9 th April, 2018 and face value for other assets.

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

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

12. Declaration not admissible in evidence.—Notwithstanding anything contained in any other law for the time being in force, nothing contained in any declaration made under section 5 shall be admissible in

evidence against the declarant for the purpose of any proceedings relating to imposition of penalty or for the purposes of prosecution under any law including Income Tax Ordinance, 2001 (XLIX of 2001).

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

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

Schedule

Form A

DECLARATION UNDER SECTION 5														
FULL NAME														
CNIC						-								
NTN (if available)														
ADDRESS														
TELEPHONE NUMBER:														
Email:														
UNDISCLOSED INCOME AND DOMESTIC ASSETS														
S.No.	Undisclosed income and assets.										Value as per section 10.			
1.	Undisclosed income.													
2.	Open plots and land.													
3.	Super structure.													
4.	Apartments and flats.													
5.	Imported motor vehicles.													
6.	Motor vehicles purchased from a manufacturer or assembler or dealer in Pakistan.													
7.	Used motor vehicles purchased locally.													
8.	Securities and shares traded on stock exchange.													
9.	Securities and shares not traded on stock exchange.													

10.	National saving schemes, postal certificates, bonds, securities and other similar investments in capital instruments not traded or quoted on stock exchange.	
11.	Gold.	
12.	Other precious stones and metals.	
13.	Stock-in-trade.	
14.	Plant and machinery.	
15.	Accounts receivable.	
16.	Other assets.	
17.	Cash, prize bonds and bank accounts	
18.	Government securities (other than those at S.No. 1 in the Table under section 7)	
Total value in Rupees		
Tax @ 5% (A)		
19.	Government securities or rupee amount from encashment of foreign currency accounts (S.No. 1 in the Table under section 7)	
Tax @ 2% (B)		
Total Tax (A+B)		
Whether evidence of payment of tax attached.		YES NO

VERIFICATION

I, the undersigned, solemnly declare that to the best of my knowledge and belief—

- (a) the information given in this declaration is correct and complete; and
- (b) the value of domestic assets have truly been declared.

I, further declare that I am competent to make this declaration and verify it in my own name.

Date _____

Signature _____

Name _____

THE FIRST SCHEDULE

[see section 3(19)]

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

“03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
		- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodonidellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodonpiceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilushasselti</i> , <i>Leptobarbushoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Latesniloticus</i>) and snakeheads (<i>Channa spp.</i>):	
0304.3100		- - Tilapias (<i>Oreochromis spp.</i>)	20
0304.3200		- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	20
0304.3300		- - Nile perch (<i>Latesniloticus</i>)	20
0304.3900		- - Other	20
		- Fresh or chilled fillets of other fish:	
0304.4100		- - Pacific salmon (<i>Oncorhynchusnerka</i> , <i>Oncorhynchusgorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchustschawytscha</i> , <i>Oncorhynchuskisutch</i> , <i>Oncorhynchusmasou</i> and <i>Oncorhynchusrhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Huchohucho</i>)	20
0304.4200		- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchusclarki</i> , <i>Oncorhynchusaguabonita</i> , <i>Oncorhynchusgilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchuschrysogaster</i>)	20
0304.4300		- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	20
0304.4400		- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	20
0304.4500		- - Swordfish (<i>Xiphias gladius</i>)	20
0304.4600		- - Toothfish (<i>Dissostichus spp.</i>)	20
0304.4700		- - Dogfish and other sharks	20
0304.4800		- - Rays and skates (<i>Rajidae</i>)	20
0304.4900		- - Other	20
		- Other, fresh or chilled:	

0304.5100	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodonidellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodonpiceus</i> , <i>Catla</i> spp., <i>Labeo</i> spp., <i>Osteochilushasselti</i> , <i>Leptobarbushoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Latesniloticus</i>) and snakeheads (<i>Channa</i> spp.)	20
0304.5200	- - Salmonidae	20
0304.5300	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	20
0304.5400	- - Swordfish (<i>Xiphias gladius</i>)	20
0304.5500	- - Toothfish (<i>Dissostichus</i> spp.)	20
0304.5600	- - Dogfish and other sharks	20
0304.5700	- - Rays and skates (<i>Rajidae</i>)	20
0304.5900	- - Other	20
	- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodonidellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodonpiceus</i> , <i>Catla</i> spp., <i>Labeo</i> spp., <i>Osteochilushasselti</i> , <i>Leptobarbushoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Latesniloticus</i>) and snakeheads (<i>Channa</i> spp.):	
0304.6100	- - Tilapias (<i>Oreochromis</i> spp.)	20
0304.6200	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	20
0304.6300	- Nile perch (<i>Latesniloticus</i>)	20
0304.6900	- - Other	20
	- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :	
0304.7100	- - Cod (<i>Gadusmorhua</i> , <i>Gadusogac</i> , <i>Gadusmacrocephalus</i>)	20
0304.7200	- - Haddock (<i>Melanogrammusaegelefinus</i>)	20
0304.7300	- - Coalfish (<i>Pollachiusvirens</i>)	20
0304.7400	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20
0304.7500	- - Alaska Pollack (<i>Theragrachalcogramma</i>)	20
0304.7900	- - Other	20
	- Frozen fillets of other fish:	
0304.8100	- - Pacific salmon (<i>Oncorhynchusnerka</i> , <i>Oncorhynchusgorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchuschawytscha</i> , <i>Oncorhynchuskisutch</i> , <i>Oncorhynchusmasou</i> and <i>Oncorhynchusrhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Huchohucho</i>)	20

0304.8200	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20
0304.8300	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	20
0304.8400	-- Swordfish (<i>Xiphias gladius</i>)	20
0304.8500	-- Toothfish (<i>Dissostichus spp.</i>)	20
0304.8600	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20
0304.8700	-- Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	20
0304.8800	-- Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	20
0304.8900	-- Other	20
	- Other, frozen:	
0304.9100	-- Swordfish (<i>Xiphias gladius</i>)	20
0304.9200	-- Toothfish (<i>Dissostichus spp.</i>)	20
0304.9300	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilushasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	20
0304.9400	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	20
0304.9500	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	20
0304.9600	-- Dogfish and other sharks	20
0304.9700	-- Rays and skates (<i>Rajidae</i>)	20
0304.9900	-- Other	20
04.07	Birds' eggs, in shell, fresh, preserved or cooked.	
	- Fertilised eggs for incubation:	
0407.1100	-- Of fowls of the species <i>Gallus domesticus</i> (chicken)	11
0407.1900	-- Other	3
	- Other fresh eggs:	
0407.2100	-- Of fowls of the species <i>Gallus domesticus</i> (chicken)	3
0407.2900	-- Other	3
0407.9000	- Others	3
0904.1200	-- Crushed or ground	11

0906.2000	- Crushed or ground	11
1507.1000	- Crude oil, whether or not degummed	Rs.10,550/ MT
1507.9000	- Other	Rs.11,700/ MT
23.09	Preparations of a kind used in animal feeding.	
2309.1000	- Dog or cat food, put up for retail sale	20
2309.9000	- Other	20
2520.1010	- - - Gypsum	3
2520.1020	- - - Anhydrite	3
2520.2000	- Plasters	11
2521.0000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	3
2701.1200	- - Bituminous coal	3
2701.1900	- - Other coal	3
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
	- - Light oils and preparations:	
2710.1210	- - - Motor spirit	3
2710.1220	- - - Aviation spirit	3
2710.1230	- - - Spirit type jet fuel	3
2710.1240	- - - White spirit	3
2710.1250	- - - Solvent oil (non-composite)	16
2710.1290	- - - Other	16
	- - Other:	
	- - - Kerosene, Kerosene type jet fuels and other Kerosene based mineral oils:	
2710.1911	- - - - Kerosene	3
2710.1912	- - - - J.P.1	3
2710.1913	- - - - J.P.4	3
2710.1914	- - - - Other jet fuels	3

2710.1919	----	Other	20
	---	Other medium oils and preparations:	
2710.1921	---	Light diesel oil	3
2710.1929	----	Other	3
	---	Gas oils:	
2710.1931	----	High speed diesel oil	11
2710.1939	----	Other	11
	---	Fuel oils:	
2710.1941	----	Furnace-oil	11
2710.1942	---	Petroleum top naptha	20
2710.1949	----	Other	20
	---	Lubricating oil, i.e., oil such as is not ordinarily used for any other purpose than lubrication, which has flash point at or above 200°F by Abel's Close Test:	
2710.1951	---	In packs not exceeding 10 litres	20
2710.1952	---	In packs exceeding 10 litres	20
2710.1953	---	In bulk (vessels, bouzers, lorries etc)	20
	---	Other:	
2710.1991	---	Mineral oil which has flash point at or above 200°F and is ordinarily used for the batching of jute or other fibre.	3
2710.1992	----	Mineral greases	20
2710.1993	- - -	Base oil for lubricating oils of subheadings 2710.1951, 2710.1952 and 2710.1953	11
2710.1994	----	Brake fluid	20
2710.1995	----	Liquid paraffin	11
2710.1996	----	White oil	11
2710.1997	----	Transformer oil	16
2710.1998	---	Spin finish oil	3
2710.1999	----	Other	20
2710.2000	-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils	11
	-	Waste Oil:	
2710.9100	- -	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	20

2710.9900	-- Other	16
2803.0010	--- Carbon black (rubber grade)	16
2915.2100	-- Acetic acid	16
2915.3600	-- Dinoseb (ISO) acetate	16
2915.3940	--- Methyl acetate	16
2915.7010	--- Stearic acid	16
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	-- Oxalic acid, its salts and esters:	
2917.1110	--- Oxalic acid	11
2917.1190	--- Other	3
2917.1200	-- Adipic acid, its salts and esters	3
2917.1300	-- Azelaic acid, sebacic acid, their salts and esters	3
2917.1400	-- Maleic anhydride	11
2917.1900	-- Other	3
2917.2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.3200	-- Dioctylorthophthalates	20
2917.3300	-- Dinonyl or didecylorthophthalates	16
	-- Other esters of orthophthalic acid:	
2917.3410	--- Dibutylorthophthalates	11
2917.3490	--- Other	11
2917.3500	-- Phthalic anhydride	11
	-- Terephthalic acid and its salts:	
2917.3610	--- Pure terephthalic acid (PTA)	16
2917.3690	--- Other	3
2917.3700	-- Dimethyl terephthalate (DMT)	3
	-- Other:	
2917.3910	--- Iso phthalic acid	3
2917.3920	--- Di-Octyl Terephthalate (DOTP)	20
2917.3990	--- Other	3

3203.0010		--- Obtained from acacia catechu (black cutch)	11
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.	
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
3204.1100		-- Disperse dyes and preparations based thereon	16
3204.1200		-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	16
3204.1300		-- Basic dyes and preparations based thereon	3
3204.1400		-- Direct dyes and preparations based thereon	16
		-- Vat dyes (including those usable in that state as pigments) and preparations based thereon:	
3204.1510		--- Indigo blue	3
3204.1590		--- Other	16
3204.1600		-- Reactive dyes and preparations based thereon	16
		-- Pigments and preparations based thereon:	
3204.1710		--- Powdered	16
3204.1720		--- Liquid	16
3204.1790		--- Other	16
		-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19:	
3204.1910		--- Dyes, sulphur	16
3204.1990		--- Dyes, synthetic	16
3204.2000		- Synthetic organic products of a kind used as fluorescent brightening agents	20
3204.9000		- Other	20
3206.4930		- - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	11
3206.5090		--- Inorganic products of a kind used as luminophores	11
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	
		- Printing ink:	
		-- Black:	
3215.1110		--- Rolling coating printing ink	16
3215.1120		--- Digital	20

3215.1130	---	Processed	20
3215.1190	---	Other	20
	--	Other:	
3215.1910	---	Flourescent ink	16
3215.1920	---	Digital	20
3215.1930	---	Processed	20
3215.1990	---	Other	20
	-	Other:	
3215.9010	---	Inks for ball points pens, fine liners and fibre tips	11
3215.9090	---	Other	20
3403.1120	---	Of a kind used in the paper or like industries	16
3403.1139	---	-Other	16
3403.1190	---	Other	16
3403.9120	---	Of a kind used in the paper or like industries	16
3403.9139	---	-Other	16
3403.9190	---	Other	16
3824.4000	-	Prepared additives for cements, mortars or concretes	16
3824.6000	-	Sorbitol other than that of subheading No. 2905.44	16
3904.2100	--	Non-plasticised	16
3905.1900	--	Other	16
3906.9010	---	Cyanoacrylate	16
3906.9020	---	Acrylic binders	16
3919.1010	---	Double sided tape	11
3920.7100	--	Of regenerated cellulose	16
3920.7300	--	Of cellulose acetate	16
3920.9100	--	Of poly(vinyl butyral)	16
3920.9200	--	Of polyamides	16
3920.9300	--	Of amino resins	16
40.11		New pneumatic tyres, of rubber.	
4011.1000	-	Of a kind used on motor cars (including station wagons and racing cars)	16
	-	Of a kind used on buses or lorries :	
	---	Of a kind used in light trucks:	
4011.2011	---	Radial	16

4011.2019	----	Other	16
	---	Other:	
4011.2091	----	Radial	3
4011.2099	----	Other	3
4011.3000	-	Of a kind used on aircraft	3
4011.4000	-	Of a kind used on motorcycles	20
4011.5000	-	Of a kind used on bicycles	20
4011.7000	-	Of a kind used on agricultural or forestry vehicles and machines	20
4011.8000	-	Of a kind used on construction, mining or industrial handling vehicles and machines	11
	-	Other:	
4011.9010	---	Of a kind used on rickshaw	20
4011.9090	---	Other	11
4411.1200	--	Of a thickness not exceeding 5 mm	11
4411.1300	--	Of a thickness exceeding 5 mm but not exceeding 9 mm	11
4411.1400	--	Of a thickness exceeding 9 mm	11
4818.9000	-	Other	20
5204.1100	--	Containing 85 % or more by weight of cotton	16
5204.1900	--	Other	16
5204.2010	---	For sewing	16
5204.2090	---	Other	16
5309.1100	--	Unbleached or bleached	16
5309.1900	--	Other	16
5309.2100	--	Unbleached or bleached	16
5309.2900	--	Other	16
5901.1000	-	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	16
5901.9090	---	Other	16
5904.9000	-	Other	16
5906.9100	--	Knitted or crocheted	16
5906.9900	--	Other	16
5907.0000		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	16
6006.1000	-	Of wool or fine animal hair	16
6006.2110	---	Unbleached	16

6006.2120	---	Bleached	16
6006.2200	--	Dyed	16
6006.2300	--	Of yarns of different colours	16
6006.2400	--	Printed	16
6006.3110	---	Unbleached	16
6006.3120	---	Bleached	16
6006.3200	--	Dyed	16
6006.3300	--	Of yarns of different colours	16
6006.3400	--	Printed	16
6006.4110	---	Unbleached	16
6006.4120	---	Bleached	16
6006.4200	--	Dyed	16
6006.4300	--	Of yarns of different colours	16
6006.4400	--	Printed	16
6006.9090	---	Other	16
72.11		Flat- rolled products of iron or non- alloy steel, of a width of less than 600 mm, not clad, plated or coated.	
		- Not further worked than hot- rolled:	
		- - Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4 mm, not in coils and without patterns in relief :	
7211.1310	---	Of secondary quality	20
7211.1390	---	Other	11
		- - Other, of a thickness of 4.75 mm or more:	
7211.1410	---	Of secondary quality	20
7211.1490	---	Other	11
		- - Other:	
7211.1920	---	Of secondary quality	20
7211.1990	---	Other	11
		- Not further worked than cold- rolled (cold- reduced):	
		- - Containing by weight less than 0.25 % of carbon:	
7211.2310	---	Of secondary quality	20
7211.2390	---	Other	11
		- - Other:	
7211.2910	---	Of secondary quality	20

7211.2920	---	Cold rolled steel strips of thickness below 0.5 mm and upto 100 mm wide	3
7211.2990	---	Other	11
	-	Other:	
7211.9010	---	Of secondary quality	20
7211.9090	---	Other	11
72.13		Bars and rods, hot- rolled, in irregularly wound coils, of iron or non- alloy steel.	
	-	Containing indentations, ribs, grooves or other deformations produced during the rolling process:	
7213.1010	---	Of secondary quality	20
7213.1090	---	Other	11
	-	Other, of free- cutting steel:	
7213.2010	---	Of secondary quality	20
7213.2090	---	Other	11
	-	Other:	
	- -	Of circular cross-section measuring less than 14 mm in diameter:	
7213.9110	---	Of secondary quality	20
	---	Other:	
7213.9191	- - -	Of circular cross-section measuring less than 7 mm in diameter	11
7213.9199	- - -	Other	11
	- -	Other:	
7213.9910	---	Of secondary quality	20
7213.9990	---	Other	11
72.27		Bars and rods, hot- rolled, in irregularly wound coils, of other alloy steel.	
7227.1000	-	Of high speed steel	11
7227.2000	-	Of silico-manganese steel	11
	-	Other:	
7227.9010	---	Of circular cross-section measuring less than 7 mm in diameter	11
7227.9090	---	Other	11
73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas- rings, plate warmers and similar non- electric domestic appliances, and parts thereof, of iron or steel.	
	-	Cooking appliances and plate warmers:	

	-- For gas fuel or for both gas and other fuels:	
	--- Cooking ranges:	
7321.1111	---- In CKD/SKD condition	20
7321.1119	---- Other	20
7321.1190	--- Other	20
7321.1200	-- For liquid fuel	20
7321.1900	-- Other, including appliances for solid fuel	20
	- Other appliances:	
7321.8100	-- For gas fuel or for both gas and other fuels	20
7321.8200	-- For liquid fuel	20
7321.8900	-- Other, including appliances for solid fuel	20
7321.9000	- Parts	20
7602.0010	--- Of auto parts	30
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
7612.1000	- Collapsible tubular containers	20
	- Other:	
7612.9020	--- Oval cans of all sizes	20
7612.9030	--- Round cans of a capacity upto 300 mL	20
7612.9040	--- Other round cans	20
7612.9090	--- Other	20
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.	
	- Pumps fitted or designed to be fitted with a measuring device:	
8413.1100	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	11
	-- Other:	
8413.1910	--- Pumps for dispensing chemicals, fitted with sensor	3
8413.1990	--- Other	20
8413.2000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	16
	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:	
8413.3010	--- Diesel fuel injection pumps for vehicles of Chapter 87	35

8413.3020	<p>--- Following parts for Vehicles of sub - headings 8701.9220 and 8701.9320: (1) Oil pump assembly (2) Water pump for internal combustion piston engines</p>	35
8413.3030	<p>- - - Following parts of vehicles of Chapter 87; (1) Oil pump assembly for motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190 (2) Water pump for internal combustion piston engines for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190</p>	35
8413.3040	--- Oil pump for vehicles of heading 87.11	35
8413.3050	--- Other for the vehicles of chapter 87	35
8413.3090	--- Other	20
8413.4000	- Concrete pumps	3
8413.5000	- Other reciprocating positive displacement pumps	20
	- Other rotary positive displacement pumps:	
	--- Geared pumps:	
8413.6011	---- For motor cars and vehicles	35
8413.6019	---- Other	3
8413.6090	--- Other	20
	- Other centrifugal pumps:	
8413.7010	--- Submersible pums	3
8413.7090	--- Other	20
	- Other pumps; liquid elevators:	
8413.8100	-- Pumps	20
8413.8200	-- Liquid elevators	11
	- Parts:	
	-- Of pumps:	
8413.9110	--- Stainless steel impellers	3
8413.9120	--- Stainless steel fabricated laser welded chamber for pump bowl assembly	3
8413.9130	--- Other parts for machines of headings 8413.1910, 8413.4000, 8413.7010 and 8413.6010	3
8413.9140	--- Other parts for machines of heading 8413.1100	11
8413.9150	--- Plunger and other pumps parts for the vehicles of chapter 87	35
8413.9190	--- Other	20
8413.9200	-- Of liquid elevators	11

84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	
8414.1000	- Vacuum pumps	3
8414.2000	- Hand- or foot- operated air pumps	11
	- Compressors of a kind used in refrigerating equipment:	
8414.3010	- - - Used with HCFC and non-CFC gases	3
8414.3020	- - - For vehicles of chapter 87	35
8414.3090	- - - Other	11
8414.4000	- Air compressors mounted on a wheeled chassis for towing	3
	- Fans:	
	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:	
8414.5110	- - - Ceiling fan	20
8414.5120	- - - Pedestal fan	20
8414.5130	- - - Table fan	20
8414.5140	- - - Exhaust fan	20
8414.5190	- - - Other	20
	- - Other:	
8414.5910	- - - Blowers including portable type with self contained electric motor	20
8414.5990	- - - Other	20
8414.6000	- Hoods having a maximum horizontal side not exceeding 120 cm	20
	- Other:	
8414.8010	- - - Piston type air compressors	16
8414.8020	- - - Screw compressors	16
8414.8030	- - - CNG compressors	16
8414.8040	- - - Air curtains	16
	- - - Turbo chargers:	
8414.8051	- - - - For motor cars and vehicles	35
8414.8059	- - - - Other	16
8414.8090	- - - Other	16
	- Parts:	
8414.9010	- - - Of machines of heading 8414.1000 and 8414.3010	3
8414.9020	- - - Of machines of heading 8414.3090	3

8414.9090	---	Other	16
84.15		Air conditioning machines, comprising a motor- driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
		- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system":	
		--- Window or wall type:	
8415.1011		---- In CKD/SKD condition	20
8415.1019		---- Other	20
		- - - Self contained or split type comprising of inner and outer unit whether or not imported separately:	
8415.1021		---- In CKD/SKD condition	20
8415.1029		---- Other	20
		- - - Tropical MPS multi system unit 5 tonnes capacity and above:	
8415.1031		---- In CKD/SKD condition	20
8415.1039		---- Other	20
		- - - Other:	
8415.1091		---- In CKD/SKD condition	20
8415.1099		---- Other	20
		- Of a kind used for persons, in motor vehicles:	
8415.2010		- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	35
8415.2090		- - - Other	35
		- Other:	
		- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):	
8415.8110		- - - In CKD/SKD condition	20
8415.8190		- - - Other	20
		- - Other, incorporating a refrigerating unit:	
8415.8210		- - - In CKD/SKD condition	20
8415.8290		- - - Other	20
		- - Not incorporating a refrigerating unit:	
8415.8310		- - - In CKD/SKD condition	20
8415.8390		- - - Other	20
		- Parts:	

	---	Evaporators:	
8415.9011	----	Enamelled and coated for antirust purposes	16
8415.9012	----	For vehicles of chapter 87	35
8415.9019	----	Other	16
	---	Condensors:	
8415.9021	----	For vehicles of chapter 87	35
8415.9029	----	Other	16
8415.9030	---	Covers for inner body.	16
	---	Other:	
8415.9091	----	For use with air conditioning machines of PCT headings 8415.2010 and 8415.2090	35
8415.9099	----	Other	20
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
		- Combined refrigerator- freezers, fitted with separate external doors:	
8418.1010	---	In CKD/SKD condition	20
8418.1090	---	Other	20
		- Refrigerators, household type:	
	--	Compression-type:	
8418.2110	---	In CKD/SKD condition	20
8418.2190	---	Other	20
	--	Other:	
8418.2910	---	In CKD/SKD condition	20
8418.2990	---	Other	20
		- Freezers of the chest type, not exceeding 800 l capacity:	
8418.3010	---	In CKD/SKD condition	20
8418.3090	---	Other	20
		- Freezers of the upright type, not exceeding 900 l capacity:	
8418.4010	---	In CKD/SKD condition	20
8418.4090	---	Other	20
8418.5000		- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment.	20
		- Other refrigerating or freezing equipment; heat pumps:	

8418.6100	- - Heat pumps other than air conditioning machines of heading 84.15.	20
	- - Other:	
8418.6910	- - - Milk chillers above 3000 litre capacity	11
8418.6920	- - - Refrigerating machines with engine fitted on a common base for refrigerator containers	11
	- - - Water dispenser:	
8418.6931	- - - - In CKD/SKD condition	20
8418.6939	- - - - Other	20
8418.6940	- - - Refrigerated out door cabinet designed for insertion of electric and electronic apparatus	20
8418.6990	- - - Other	20
	- Parts:	
8418.9100	- - Furniture designed to receive refrigerating or freezing equipment	20
	- - Other:	
8418.9910	- - - Evaporators (roll bond / fin / tube on plate types)	3
8418.9920	- - - Wire condensers	11
8418.9930	- - - Of machine of heading 8418.6910	11
8418.9990	- - - Other	20
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non- electric.	
	- Instantaneous or storage water heaters, non- electric:	
	- - Instantaneous gas water heaters:	
8419.1110	- - - In CKD/SKD condition	16
8419.1190	- - - Other	20
	- - Other:	
8419.1910	- - - In CKD/SKD condition	16
8419.1990	- - - Other	20
8419.2000	- Medical, surgical or laboratory sterilisers	3
	- Dryers:	
8419.3100	- - For agricultural products	3

8419.3200	-- For wood, paper pulp, paper or paperboard	3
8419.3900	-- Other	3
8419.4000	- Distilling or rectifying plant	20
8419.5000	- Heat exchange units	20
	- Machinery for liquifying air or other gases:	
8419.6010	--- Mist eliminator	3
8419.6090	--- Other	3
	- Other machinery, plant and equipment:	
8419.8100	-- For making hot drinks or for cooking or heating food	20
	-- Other:	
8419.8910	--- Cooling tower	20
8419.8990	--- Other	20
	- Parts:	
8419.9010	--- Of machines of heading 8419.2000, 8419.3100, 8419.3200, 8419.3900 & 8419.6000	3
8419.9020	--- Of machine of heading 8419.4000	16
8419.9090	--- Other	20
84.50	Household or laundry- type washing machines, including machines which both wash and dry.	
	- Machines, each of a dry linen capacity not exceeding 10 kg:	
	-- Fully-automatic machines:	
8450.1110	--- In CKD/SKD condition	20
8450.1190	--- Other	20
	-- Other machines, with built-in centrifugal drier:	
8450.1210	--- In CKD/SKD condition	20
8450.1290	--- Other	20
	-- Other:	
	--- Semi-automatic machines:	
8450.1911	---- In CKD/SKD condition	20
8450.1919	---- Other	20
	--- Other:	
8450.1991	---- In CKD/SKD condition	20
8450.1999	---- Other	20
	- Machines, each of a dry linen capacity exceeding 10 kg:	

8450.2010	---	In CKD/SKD condition	20
8450.2090	---	Other	20
8450.9000	-	Parts	20
85.02		Electric generating sets and rotary converters.	
		- Generating sets with compression- ignition internal combustion piston engines (diesel or semi- diesel engines):	
	--	Of an output not exceeding 75 kVA:	
8502.1110	---	Of an output not exceeding 5 kVA	3
8502.1120	---	Exceeding 5 KVA but not exceeding 20 KVA	20
8502.1130	---	Exceeding 20 KVA but not exceeding 50 KVA	20
8502.1190	---	Other	20
8502.1200	--	Of an output exceeding 75 kVA but not exceeding 375 kVA	16
	--	Of an output exceeding 375 kVA:	
8502.1310	---	Of an output exceeding 375 kVA but not exceeding 1100 kVA	16
8502.1390	---	Other	3
		- Generating sets with spark- ignition internal combustion piston engines:	
8502.2010	---	Of an output not exceeding 5 kVA	11
8502.2020	---	Of an output exceeding 5 KVA but not exceeding 1250 KVA	11
8502.2090	---	Other	11
		- Other generating sets:	
8502.3100	--	Wind-powered	3
8502.3900	--	Other	3
8502.4000	-	Electric rotary converters	20
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
8504.1000	-	Ballasts for discharge lamps or tubes	20
		- Liquid dielectric transformers:	
8504.2100	--	Having a power handling capacity not exceeding 650 kVA	20
8504.2200	--	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	20
8504.2300	--	Having a power handling capacity exceeding 10,000 kVA	20
		- Other transformers:	
8504.3100	--	Having a power handling capacity not exceeding 1 kVA	20
8504.3200	--	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	20

8504.3300	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	20
8504.3400	- - Having a power handling capacity exceeding 500 kVA	20
	- Static converters:	
8504.4010	- - - Un-interrupted power supply (UPS) of power rating upto 1.5 kVA	16
8504.4020	- - - Battery chargers	11
8504.4030	- - - Charging station for electric vehicle	16
8504.4090	- - - Other	16
8504.5000	- Other inductors	20
	- Parts:	
8504.9010	- - - On load-tape changer for power transformers	3
8504.9020	- - - Bushings for power transformers	3
8504.9030	- - - Of machines of heading 8504.4090	3
8504.9040	- - - Toroidal cores and strips	11
8504.9090	- - - Other	16
85.08	Vacuum cleaners.	
	- With self- contained electric motor :	
	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l:	
8508.1110	- - - In CKD/SKD condition	16
8508.1190	- - - Other	20
	- - Other:	
8508.1910	- - - In CKD/SKD condition	16
8508.1990	- - - Other	20
	- Other vacuum cleaners:	
	- - - Industrial vacuum cleaner:	
8508.6011	- - - - In CKD/SKD condition	3
8508.6019	- - - - Other	3
	- - - Other:	
8508.6091	- - - - In CKD/SKD condition	16
8508.6099	- - - - Other	20
8508.7000	- Parts	11
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro- thermic hair- dressing apparatus (for	

		example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro- thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	
		- Electric instantaneous or storage water heaters and immersion heaters:	
8516.1010		--- In CKD/SKD condition	16
8516.1090		--- Other	20
		- Electric space heating apparatus and electric soil heating apparatus:	
8516.2100		-- Storage heating radiators	20
8516.2900		-- Other	20
		- Electro- thermic hair- dressing or hand- drying apparatus:	
8516.3100		-- Hair dryers	20
8516.3200		-- Other hair-dressing apparatus	20
8516.3300		-- Hand-drying apparatus	20
8516.4000		- Electric smoothing irons	20
		- Microwave ovens:	
8516.5010		--- In CKD/SKD condition	20
8516.5090		--- Other	20
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:	
8516.6010		--- Electric oven	20
8516.6020		--- Electric ranges	20
8516.6030		--- Electric roasters/grillers	20
8516.6090		--- Other	20
		- Other electro- thermic appliances:	
8516.7100		-- Coffee or tea makers	20
8516.7200		-- Toasters	20
		-- Other:	
8516.7910		--- Insect killers	20
8516.7990		--- Other	20
		- Electric heating resistors:	
8516.8010		--- Electric Heating Element for Refrigerators/Power condensation heater for motors	11
8516.8090		--- Other	20
8516.9000		- Parts	3

85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.	
		- Telephone sets, including telephones for cellular networks or for other wireless networks:	
8517.1100		-- Line telephone sets with cordless handsets	20
		-- Telephones for cellular networks or for other wireless networks:	
		--- Cellular mobile phone:	
8517.1211		---- In CKD/SKD condition	Rs.250/set
8517.1219		---- Other	Rs.250/set
8517.1220		--- Fixed wireless terminal and CDMA	16
8517.1230		--- Satellite mobile phone, whether or not functional on cellular networks	11
8517.1290		--- Other	20
		-- Other:	
8517.1810		--- Video phones	11
8517.1890		--- Other	11
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :	
8517.6100		-- Base stations	11
		-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	
8517.6210		--- Voice frequency telegraphy	11
8517.6220		--- Modems	11
8517.6230		--- High bit rate digital hierarchy system (SDH)	11
8517.6240		--- Digital loop carrier system (DLC)	11
8517.6250		--- Synchronous digital hierarchy system (SDH)	11
8517.6260		--- Multiplexers, statistical multiplexers	11
8517.6270		--- Routers	3
8517.6290		--- Other	16
		-- Other:	
8517.6910		--- ISDN system	11

8517.6920	---	ISDN terminal adapters	11
8517.6940	---	Subscriber end equipment	11
8517.6950	---	Set top boxes for gaining access to internet	11
8517.6960	---	Attachements for telephones	11
8517.6970	---	Networking equipments like LAN bridges, hubs, switches and repeaters	3
8517.6980	---	Multi-station access units	3
8517.6990	---	Other	16
8517.7000	-	Parts	11
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus.	
	-	Cathode-ray tube monitors :	
8528.4200	--	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	3
8528.4900	--	Other	20
	-	Other monitors :	
8528.5200	--	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	3
8528.5900	--	Other	20
	-	Projectors :	
	--	Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71:	
8528.6210	---	Multimedia projector	3
8528.6290	---	Other	3
8528.6900	--	Other	20
	-	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
	--	Not designed to incorporate a video display or screen:	
8528.7110	---	Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers)	20
8528.7190	---	Other	20
	--	Other, colour:	
	---	Television set:	
8528.7211	----	LCD, LED and OLED	20
8528.7213	----	In CKD/SKD condition	20

8528.7219	----	Other	20
8528.7290	---	Other	20
8528.7300	--	Other, monochrome	20
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp- holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.	
		- Fuses:	
8536.1010	---	For motor cars and vehicles	35
8536.1090	---	Other	20
		- Automatic circuit breakers:	
8536.2010	---	Circuit breakers above 10 amp	3
8536.2020	---	Air Circuit breakers, multi phase	3
8536.2090	---	Other	20
8536.3000	-	Other apparatus for protecting electrical circuits	20
		- Relays:	
		-- For a voltage not exceeding 60 V:	
8536.4110	---	For motor cars and vehicles	35
8536.4190	---	Other	3
		-- Other:	
8536.4910	---	For motor cars and vehicles	35
8536.4990	---	Other	3
		- Other switches:	
8536.5010	---	Pressure switches	11
		--- Switches for vehicles of chapter 87:	
8536.5021	----	(1) Ignition switches without combination steering lock for motor cars of heading 8703 (not exceeding 800 cc) (2) Ignition switches (with or without combination lock) and handle switch assembly for vehicles of heading 87.11 (3) Switch assembly combination and ignition switch assembly for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130, 8704.3190 (4) Door switches for interior lamp for motor cars of heading 8703, (not exceeding 1200cc) and vehicles of sub - heading 8704.2190	35
8536.5022	----	Neutral safety switch, push button, ignition switch, light switch, stop light switch, and horn switch for vehicles of sub - headings 8701.9220 and 8701.9320	35
8536.5029	---	Other	35

		--- Other:	
8536.5091		--- -Other for motor cars and vehicles	35
8536.5099		--- -Other	20
		- Lamp- holders, plugs and sockets:	
8536.6100		-- Lamp-holders	20
		-- Other:	
8536.6910		--- Plugs and Sockets with pins 16 and above	3
8536.6990		--- Other	20
8536.7000		- Connectors for optical fibres, optical fibre bundles or cables	20
		- Other apparatus:	
8536.9010		--- Wafer probers	3
8536.9030		--- Magnetic contactors/thermal protectors for motors	11
8536.9090		--- Other	20
85.44		Insulated (including enamelled or anodised) wire, cable (including co- axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	
		- Winding wire:	
		-- Of copper:	
8544.1110		--- Enamelled wire with nylon cover	11
8544.1190		--- Other	20
8544.1900		-- Other	20
8544.2000		- Co- axial cable and other co- axial electric conductors	20
		- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:	
		--- Of a kind used in vehicles of chapter 87:	
8544.3011		---- Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
8544.3012		---- Wiring sets and cable sets for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.2040, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	35
8544.3019		---- Other	35
8544.3090		--- Other	20
		- Other electric conductors, for a voltage not exceeding 1,000 V :	

	-- Fitted with connectors:	
8544.4210	--- Computer leads	3
	--- Of a kind used in vehicles of chapter 87:	
8544.4221	---- Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3150, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
8544.4222	---- Wiring sets and cable sets for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.2040, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	35
8544.4229	---- Other	35
8544.4290	--- Other	20
	-- Other:	
8544.4910	--- Telephone cables	20
8544.4920	- - - Multi core, flexible, flat type copper, insulated (all features together)	11
8544.4990	--- Other	20
	- Other electric conductors, for a voltage exceeding 1,000 V:	
8544.6010	--- For a voltage exceeding 1,000 V but not exceeding 32,000 V	20
8544.6090	--- Other	20
8544.7000	- Optical fibre cables	20
9004.9000	- Other	3
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	
	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:	
9405.1010	--- Chandeliers	20
9405.1020	--- Fitting of base metal for fluorescent tubes	20
9405.1030	--- Light fittings with fixed/fitted LED or SMD or COB	20
9405.1090	--- Other	20
9405.2000	- Electric table, desk, bedside or floor- standing lamps	20
9405.3000	- Lighting sets of a kind used for Christmas trees	20
	- Other electric lamps and lighting fittings:	
9405.4010	--- Lighting system of a kind used for film shootings	3

9405.4020	---	Light fittings with fixed/fitted LED or SMD or COB	20
9405.4090	---	Other	20
		- Non- electric lamps and lighting fittings:	
9405.5010	---	Tubular day lighting device	3
9405.5090	---	Other	20
9405.6000		- Illuminated signs, illuminated name- plates and the like	20
		- Parts:	
		- - Of glass:	
9405.9110	---	Of chandelier	11
9405.9190	---	Other	20
9405.9200	--	Of plastics	20
9405.9900	--	Other	20
9606.1000		- Press- fasteners, snap- fasteners and press- studs and parts therefor	16
9606.2200	--	Of base metal, not covered with textile material	16
9606.2920	---	Buttons	16
9606.2990	---	Other	16
9606.3010	---	Button moulds and other parts of buttons	16
9607.2000		- Parts	16
9905		<p>Imports by Dignitaries of UAE, Qatar and Bahrain: Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE, Qatar and Bahrain subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:-</p> <p>Dignitaries of UAE H.H. Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force. H.E. Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi.</p> <ol style="list-style-type: none"> H.E. Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi. H.E. Sheikh Nahyan Bin Mubarak Al-Nahyan, Minister for Higher Education of the UAE and Member of the ruling family of Abu Dhabi. H.E. Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi. H.H. General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces. H.E. Sheikh Tahnoun Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi. 	0

		<p>8. H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai.</p> <p>9. H.H. Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE.</p> <p>10. H.H. Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates.</p> <p>11. H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai.</p> <p>12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance & Industry, UAE.</p> <p>13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai & Head of Central Military Command.</p> <p>14. H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard.</p> <p>15. H.H. Sheikh Fatima Bint Mubarak Ali Kittbi.</p> <p>16. H.E. Sheikh Dr. Sultan Bin Khalifa Al-Nahyan.</p> <p>17. Maj General Sheikh Al Mur Bin Maktoum Al Maktoum.</p> <p><u>Dignitaries of Bahrain:</u></p> <p>1. H.E King Hamad Bin Isa Al-Khalifa.</p> <p>2. Lt. Gen. Sheikh Mohamed Bin Isa Bin Salman Al-Khalifa.</p> <p><u>Dignitaries of Qatar:</u></p> <p>1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani</p> <p>2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani.</p> <p>3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani.</p> <p>4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani</p> <p>5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani.</p> <p>6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani</p> <p>7. H.E. Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani</p> <p>8. H.E. Shaikh Faisal Bin Jassim Bin Faisal Al-Thani</p> <p>9. H.E. Shaikh Falah Bin Jassim Bin Jabr Al-Thani</p> <p>10. H.E. Sheikh Faisal Bin Nasser Bin Hamad Al-Thani</p> <p>11. H.E. Sheikh Hamad Bin Jassim Bin Jabr Al-Thani</p> <p>12. H.H. Shaikh Mohammad Bin Khalifa Al-Thani, Former Deputy Prime Minister of the State of Qatar</p> <p><u>Dignitaries of Kingdom of Saudi Arabia:</u></p> <p>1. His Royal Highness Prince Fahad Bin Sultan Bin Abdul Aziz Al-Saud, Governor of Tabuk of Kingdom of Saudi Arabia</p> <p>1. His Royal Highness Prince Mansour Bin Mohammad Bin S. Bin Abdul Rahman Al-Saud</p> <p>(i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be</p>	
--	--	---	--

		<p>provided by UAE/Qatar/ Bahrain/Saudi Arabia Ambassador.</p> <p>(ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July & 1st January.</p> <p>(iii) UAE/Qatar/Bahrain/Saudi Arabia Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives.</p> <p>(iv) UAE/Qatar/Bahrain/Saudi Arabia Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/ Qatar/ Bahrain Rulers.</p> <p>(v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan</p> <p>(vi) On the recommendations of Ministry of Foreign Affairs, FBR may issue exemption certificate to any dignitary, not listed above under this PCT Code.</p>	
9914		<p><u>Imports by Charitable Institutions and Hospitals:</u></p> <p>(1) Machinery, equipment, apparatus, appliances, instruments and spares thereof classifiable under Chapter 84, 85 or 90, excluding such items as are notified through a Customs General Order issued by the Federal Board of Revenue from time to time;</p> <p>(2) Oxygen cylinders, wheelchairs, medical, surgical, dental furniture and spares thereof;</p> <p>(3) Re-agents, disposables; imported by,—</p> <p>(i) charitable non-profit making institutions operating hospitals of fifty beds or more; or</p> <p>(ii) hospitals run by the Federal or a Provincial Government; or</p> <p>(iii) the Federal or a Provincial Government exclusively meant for hospitals run by the Federal or a Provincial Government:—</p> <p>Subject to the following conditions:—</p> <p>(a) the importing institution operating a hospital of fifty beds or more shall furnish a proof thereof to the satisfaction of respective Collector of Customs.</p> <p>(b) the head of the importing institution or hospital shall furnish an undertaking in writing to the respective Collector of Customs to the effect that imported goods are <i>bona fide</i> requirement of the project or for in house use and these shall not be sold, utilized or disposed of otherwise than for the purpose for which the same have been imported and binds itself to pay the leviable duty and taxes in the event of breach of the undertaking.</p>	0

		<p>(c) undertaking so furnished by the hospital or institution is certified:</p> <p>(i) in case of Federal Government hospitals or institutions or charitable non-profit making institutions by the Ministry of National Health Services Regulations and Coordination (NHSRC).</p> <p>(ii) in case of Provincial Government hospitals or institutions or charitable non-profit making institutions by the Secretary of the Health Department of the province where such hospital or institution is situated.</p> <p>(iii) in case of the Federal Government or a Provincial Government by the Ministry of National Health Services Regulations and Coordination (NHSRC) or Secretary of the Health Department of the Province where such hospital is situated, respectively.</p> <p>(iv) in case of ospitals/institutions of Armed Forces, respective Surgeon Generals (Director General Medical Services) or equivalent rank/authority.</p> <p>(v) in case of Fauji Foundation hospitals, M.D Fauji Foundation.</p> <p>(vi) in case of Pakistan Atomic Energy Commission hospitals/institutions, Director General Procurement PAEC.</p> <p>(d) In case of private sector institutions or hospitals, accountal of the goods shall be ensured by the Board of Trustees/ Governors and proof thereof shall be furnished to the satisfaction of respective Collector of Customs on demand.</p> <p>(iv) Exemption under this PCT code will also be available to the hospitals being set up or constructed subject to the above conditions.</p> <p>(4) The goods imported under this PCT shall not be sold or otherwise disposed of before 7 years of import date. After 7 years, the goods may be disposed of on payment of customs duties and taxes at statutory rates leviable at the time of import and taking into consideration the physical condition of goods as determined by respective Customs Collectorate</p>	
9941		<p>Following goods imported by or donated to municipal authorities including development authorities , Federal Government, Provincial Government, Government of Azad Jammu and Kashmir, Government of Gilgit-Baltistan, National Disaster Management Authority (NDMA), Provincial Disaster Management Authority (PDMA) and Government Emergency/Rescue services, excluding contractors thereof, subject to the condition that the goods shall not be sold or otherwise disposed off within a period 10 years of imports without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.</p> <p>1. Ambulances (Respective heading)</p>	0"

		2. Fire fighting vehicles (PCT 8705.3000) 3. Waste disposal trucks (PCT 8704.2200, 8704.2300) 4. Incinerators for disposal waste management (8417.8000) 5. Motorized sweepers (PCT 8479.8990) 6. Brake down lorries (PCT 8705.9000) 7. Special purpose vehicles for the maintenance of street lights and overhead cables (8705.9000) 8. Snow ploughs (PCT 8430.2000) 9. Mobile health units and their equipment, apparatus, appliances and instruments, trailer chassis and prime movers designed for mobile health units.	
--	--	---	--

THE SECOND SCHEDULE

[See section 3(21)]

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

“THE FIFTH SCHEDULE

[see section 18(1A)]

PART-I

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

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

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

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

Provided further that condition of local manufacturing shall not be applicable for a period of three years, commencing on 1st July, 2018 and ending on 30th June, 2021, against Sr.No.12 of

Table under Part-I of Fifth Schedule to the Customs Act, 1969, on import of machinery, equipment and other capital goods imported for new private transmission lines projects under the valid contract (s) or letter (s) of credit and the total C&F value of such imports for the project is US \$ 50 million or above duly certified by the Ministry of Energy (Power Division);

- (ii) except for S. Nos. 1(H), 14, 20,21 and 22 of the Table, the 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 3% or 11% shall be applicable only for such goods which are chargeable to 3% or 11% duty under the First Schedule to Customs Act, 1969.

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

- (a) the manufacture or production of any goods, and includes refractory bricks and materials required for setting up a furnace, catalysts, machine tools, packaging machinery and equipment, refrigeration equipment, power generating sets and equipment, instruments for testing, research and

development, quality control, pollution control and the like;
and

- (b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, cool chain, dairy and poultry industry;

TABLE

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1	Agricultural Machinery			
	A) Tillage and seed bed preparation equipment.			If used for agriculture sector.
	(1). Rotavator.	8432.8010	2%	
	(2). Cultivator.	8432.2910	2%	
	(3). Ridger.	8432.8090	2%	
	(4). Sub soiler.	8432.3900	2%	
	(5). Rotary slasher.	8432.8090	2%	
	(6). Chisel plough	8432.1010	2%	
	(7). Ditcher.	8432.1090	2%	
	(8). Border disc.	8432.2990	2%	
	(9). Disc harrow.	8432.2100	2%	
	(10). Bar harrow.	8432.2990	2%	
	(11). Mould board plow.	8432.1090	2%	
	(12). Tractor rear or front blade.	8430.6900	2%	
	(13). Land leveler or land planer.	8430.6900	2%	
	(14). Rotary tiller.	8432.8090	2%	
	(15). Disc plow.	8432.1090	2%	
	(16). Soil scrapper.	8432.8090	2%	
	(17). K.R. Karundi.	8432.8090	2%	
	(18). Tractor mounted trencher	8701.9220 8701.9320	2%	
	(19). Land leveler.	8430.6900	2%	
	(20). Laser land leveler.	8432.8090	2%	
	B) Seeding or Planting Equipment.			If used for agriculture sector.
	(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%	

(1)	(2)	(3)	(4)	(5)
	(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			If used for agriculture sector.
	(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	2%	
	(6). Granular applicator.	8424.2010	2%	
	(7). Boom or field sprayers.	8424.2010	2%	
	(8). Self-propelled sprayers.	8424.2010	2%	
	(9). Orchard sprayers.	8424.2010	2%	
	(D) Harvesting, Threshing and Storage Equipment.			If used for agriculture sector.
	(1). Wheat thresher	8433.5200	2%	
	(2). Maize or groundnut thresher or Sheller.	8433.5200	2%	
	(3). Groundnut digger.	8433.5900	2%	
	(4). Potato digger or harvester.	8433.5300	0%	
	(5). Sunflower thrasher.	8433.5200	2%	
	(6). Post hole digger.	8433.5900	2%	
	(7). Straw balers.	8433.4000	2%	
	(8). Fodder rake.	8201.3000 8433.5900	2%	
	(9). Wheat or rice reaper.	8433.5900	2%	
	(10). Chaff or fodder cutter.	8433.5900	2%	
	(11). Cotton picker.	8433.5900	2%	
	(12). Onion or garlic harvester.	8433.5200	0%	
	(13). Sugar harvester.	8433.5200	0%	
	(14). Reaping machines.	8433.5900	2%	
	(15). Combined harvesters (Upto five years old).	8433.5100	0%	
	(16). Pruner/sheers.	8433.5900	2%	
	(17). Fodder/forage wagon.	8716.8090	5%	

(1)	(2)	(3)	(4)	(5)
	E) Fertilizer and Plant Protection Equipment.			If used for agriculture sector
	(1). Spray pumps (diaphragm type).	8413.8100	5%	
	(2). All types of mist blowers.	8414.5990	5%	
	F) Dairy, Livestock and poultry, machinery			If used for Agriculture, Dairy, Livestock and Poultry sector
	(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%	
	(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	2%	
	(9). Machinery for animal feed stuff	8436.1000	2%	
	(10). Any other machinery and equipment for manufacturing of dairy products	Ch. 84 & 85	3%	If imported by manufacturers which are members of Pakistan Dairy Association.
	(11). Fans for use in dairy sheds	8414.5990	3%	If imported by members of Corporate Dairy Farmers Association
	(G) Post-harvest Handling and Processing and Miscellaneous Machinery.			If used for agriculture sector.
	(1). Vegetable and fruits cleaning and sorting or grading equipment.	8437.1000	2%	
	(2). Fodder and feed cube maker equipment.	8433.4000	2%	
	(3). Milking machines.	8434.1000	2%	
	(4). Pre-fabricated CO ₂ 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 Annex-B to the effect that the imported goods are <i>bona fide</i> requirement for use in the Agriculture sector. The

(1)	(2)	(3)	(4)	(5)
				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.
	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 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.
	(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 (b) Anti-insect net. (c) Shade net.	 3920.1000 3926.9099 5608.1900 5608.9000	 0% 0% 0%	
	(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)	(2)	(3)	(4)	(5)
				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	3% 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 & other Respective Headings	5% 3%, 5%	
	(J) Horticulture and Floriculture			1. If used for agriculture sector. 2. 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 on common base for refrigerated containers.	8418.6920	5%	
	(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.			If used for agriculture or aquaculture/Fish farming sector.
	(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%	

(1)	(2)	(3)	(4)	(5)
	(10). Feed pellet (Floating Type) machine	8438.8020	2%	
2	Machinery and equipment for development of grain handling and storage facilities including silos.	Respective Headings	3%,5%	Condition (iv) of the preamble.
3	Cool chain machinery, equipment including Capital goods.	Respective Headings	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	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 Customs Computerized System against a specific user ID and password obtained under Section 155D of the Customs Act, 1969 (IV of 1969); 2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs-duties and taxes at statutory rates be leviable at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969). 3. For sub-entry at serial A (6) and sub-entry at serial D (2) Condition (iv) of the preamble.

(1)	(2)	(3)	(4)	(5)
	A. Medical Equipment.			
	1) Dentist chairs.	9402.1010	5%	
	2) Medical surgical dental or 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	3%,5%	
	7) Cooling Cabinet.	9506.9100	5%	
	8) Refrigerated Liquid Bath.	8418.5000	5%	
	9) Contrast Media Injections (for use in Angiography & MRI etc).	3824.9999 3822.0000	5% 5%	
	B. Cardiology/Cardiac Surgery Equipment			-do-
	1) Cannulas.	9018.3940	5%	
	2) Manifolds.	8481.8090	5%	
	3) Intra venous cannula i.v. catheter.	9018.3940	5%	
	C. Disposable Medical Devices			-do-
	1) Self-disabling safety sterile syringes.	9018.3110	5%	
	2) Insulin syringes.	9018.3110	5%	
	D. Other Related Equipment			-do-
	1) Fire extinguisher.	8424.1000	5%	
	2) Fixtures & fittings for hospitals	Respective Headings	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 the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay</p>

(1)	(2)	(3)	(4)	(5)
				<p>the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs duties and taxes leviable at the time of import. These shall however be allowed to be transferred to other entitled mining companies with prior approval of the Board.</p>
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	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 and the payment of customs duties and taxes leviable at the time of import. These shall however be allowed to be transferred to other entitled mining companies with prior approval of the Board.</p>

(1)	(2)	(3)	(4)	(5)
				4. Condition (iv) of the preamble.
8	Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pickups imported for Thar Coal Field.	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 Board and the payment of customs duties and taxes leviable at the time of import. These shall, however, be allowed to be transferred to other entitled mining companies with prior approval of the Board.</p>
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	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 manner and format as per Annex-A that the imported goods are the project's <i>bona fide</i> requirements; and</p> <p>(c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import;</p> <p>2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount</p>

(1)	(2)	(3)	(4)	(5)
				between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project. 3. Condition (iv) of the preamble.
10	<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	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 house consumption.</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>(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 manner and format as per Annex-A that the imported goods are the project's <i>bona fide</i> requirements; and</p> <p>(c)the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import;</p> <p>2. Temporarily imported goods shall be cleared against a security in the form</p>

(1)	(2)	(3)	(4)	(5)
				of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.
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	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 manner and format as per Annex-A that the imported goods are the project's <i>bona fide</i> requirements; and</p> <p>(c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import;</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. Condition (iv) of the preamble.</p>

(1)	(2)	(3)	(4)	(5)
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 <i>semiconductor wafers</i> .	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; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.	8423.9000	0%	
	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%	

(1)	(2)	(3)	(4)	(5)
	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, hydro-cracking and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.	Respective Headings	3%, 10%	Condition (iv) of the preamble.
16	Machinery and equipment imported by an industrial concern.	Respective Headings	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 <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
	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 widia.	8202.4000 8202.9100	5% 5%	
	4) Gin saw blades.	8202.9910	5%	

(1)	(2)	(3)	(4)	(5)
	5)Gang saw blades/ diamond saw blades/ multiple blades or all types and dimensions.	8202.9990	5%	<p>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 <i>bona fide</i> 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 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.</p> <p>4. Condition (iv) of the preamble.</p>
	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	3%	
		& Respective headings	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	5%	
18	1. Machinery, equipment and other project related items including capital goods, for setting up of power generation plants, water treatment plants and other infrastructure related projects located in an area of 30 km around the zero point in Gwadar.	Respective Headings	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> <p>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.</p> <p>3. Condition (iv) of the preamble.</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.	Respective Headings	3%,5%	

(1)	(2)	(3)	(4)	(5)
19	Effluent treatment plants.	Respective headings	3%,5%	Condition (iv) of the preamble.
20	<p>Following items for use with solar energy:- Solar Power Systems.</p> <p>(1) Off-grid/On-grid solar power system (with or without provision for USB/charging port) comprising of :</p> <p>i. PV Module.</p> <p>ii. Charge controller.</p> <p>iii. Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system).</p> <p>iv. Essential connecting wires (with or without switches).</p> <p>v. Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT).</p> <p>vi. Bulb holder</p> <p>(2) Water purification plants operating on solar energy.</p>	<p>8501.3110 8501.3210</p> <p>8541.4000 9032.8990 8507.2090 8507.3000 8507.6000 8544.4990 8504.4090</p> <p>8536.6100 8421.2100</p>	0%	Nil
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%	
	(iii). Sun tracking control system.	8543.7090	0%	
	(iv). Control panel with accessories.	8406.8200	0%	
	(v). Stirling Engine Generator	8501.6100	0%	

(1)	(2)	(3)	(4)	(5)
	3. (a) Solar Air Conditioning Plant (b) Parts for Solar Air Conditioning Plant (i). Absorption chillers. (ii). Cooling towers. (iii). Pumps. (iv). Air handling units. (v). Fan coils units. (vi). Charging & testing equipment.	8415.1090 8418.6990 8419.8910 8413.3090 8415.8200 8415.9099 9031.8000	0% 0% 0% 0% 0% 0%	
	4. (a) Solar Desalination System (b) Parts for Solar Desalination System (i). Solar photo voltaic panels. (ii). Solar water pumps. (iii). Deep Cycle Solar Storage batteries. (iv). Charge controllers. (v). Inverters (off grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT)	8421.2100 8541.4000 8413.3090 8507.2090 9032.8990 8504.4090	0% 0% 0% 0% 0%	
	5. Solar Thermal Power Plants with accessories.	8502.3900	0%	
	6. (a) Solar Water Heaters with accessories. (b) Parts for Solar Water Heaters (i). Insulated tank (ii). Vacuum tubes (Glass) (iii). Mounting stand (iv). Copper and Aluminum tubes (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	8419.1900 7309.0000 7310.0000 7020.0090 Respective headings Respective heading Respective headings	0% 0% 0% 0% 0% 0%	

(1)	(2)	(3)	(4)	(5)
	7. (a) PV Modules. (b) Parts for PV Modules (i). Solar cells. (ii). Tempered Glass. (iii). Aluminum frames. (iv). O-Ring. (v). Flux. (vi). Adhesive labels. (vii). Junction box & Cover. (viii). Sheet mixture of Paper and plastic (ix). Ribbon for PV Modules (made of silver & Lead). (x). Bypass diodes. (xi). EVA (Ethyl Vinyl Acetate) Sheet (Chemical).	8541.4000 8541.4000 7007.2900 7610.9000 4016.9990 3810.1000 3919.9090 8538.9090 3920.9900 Respective headings 8541.1000 3920.9900	0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	
	8. Solar Cell Manufacturing Equipment. (i). Crystal (Grower) Puller (if machine). (ii). Diffusion furnace. (iii). Oven. (iv). Wafering machine. (v). Cutting and shaping machines for silicon ingot. (vi). Solar grade polysilicon material. (vii). Phosphene Gas. (viii). Aluminum and silver paste.	8479.8990 8461.9000 3824.9999 2853.9000 Respective headings	0% 0% 0% 0% 0%	
	9. Pyranometers and accessories for solar data collection.	9030.8900	3%	
	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). (b) Wind Turbines upto 200 KW for off-grid solutions comprising of: (i). Turbine with Generator/ Alternator. (ii). Nacelle with rotor with or without tail. (iii). Blades. (iv). Pole/ Tower.	8412.8090 8412.8090 Respective headings	0% 0% 0%	

(1)	(2)	(3)	(4)	(5)
	(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 equipments.	8418.6990	0%	
	(iv). Hydronic heat pumps.	8415.8300	0%	
	(v). Slim Jim heat exchangers.	8418.6100	0%	
	(vi). HDPE fusion tools.	8419.5000	0%	
	(vii). Geothermal energy Installation tools and Equipment.	8515.8000	0%	
		8419.8990	0%	
	(viii). Dehumidification equipment.	8479.6000	0%	
	(ix). Thermostats and IntelliZone.	9032.1090	0%	
	15. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR.	Respective headings	0%	
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%	

(1)	(2)	(3)	(4)	(5)
	(x). Light emitting diodes (light emitting in different colors). (xi). Water pumps operating on solar energy along with solar pump controllers (xii). Energy saver lamps of varying voltages (xiii). Energy Saving Tube Lights. (xiv). Sun Tracking Control System (xv). Invertors (off-grid/on grid/hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT). (xvi). Charge controller/ Current controller.	8541.5000 8413.7010 8413.7090 8504.4090 8539.3110 8539.3210 8539.3120 8539.3220 8543.7090 8504.4090 9032.8990	0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	
23	Parts and Components for manufacturing LED lights:- (i). Aluminum Housing/ Shell for LED (LED Light Fixture) (ii). Metal Clad Printed Circuit Boards (MCPCB) for LED (iii). Constant Current Power Supply for of LED Lights(1-300W) (iv). Lenses for LED lights	9405.1090 8534. 0000 8504.4090 9001.9000	0% 0% 0% 0%	If imported by LED light manufacturers registered under the Sales Tax Act, 1990 subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
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

(1)	(2)	(3)	(4)	(5)
				shall be recovered beside initiation of penal action under the Customs Act, 1969.
26	Plant, machinery and equipment imported during the period commencing on the 1 st July, 2014 and ending on the 30 th June, 2019 for setting up Industries in FATA.	Respective headings	0%	The plant, machinery and equipment under the said serial number shall be released on certification from Additional Chief Secretary, FATA that the goods are <i>bona fide</i> project requirement of the Unit as per Annex-B. The goods shall not be sold or otherwise disposed off 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:- <ol style="list-style-type: none"> 1. Dumpers designed for off highway use. 2. Super swinger truck conveyors. 3. Mobile canal lining equipment. 4. Transit mixers. 5. Concrete Placing trucks. 6. Crane lorries. 	8704.1090 8705.9000 8705.9000 8705.4000 8705.9000 8705.1000	20% 20% 20% 20% 20%	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.
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	11%	(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 <i>bona fide</i> project requirement and shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and

(1)	(2)	(3)	(4)	(5)
				password obtained under section 155D of the Customs Act, 1969. (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.
31	Micro feeder equipment for food fortification	8437.8000	0%	Nil
32.	Cinematographic equipment imported during the period commencing on the 1 st July, 2018 and ending on the 30 th June, 2023.			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 <i>bona fide</i> 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. 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. (ii) IOCO shall verify and determine quota requirement of such equipment.
	(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 8537.1090	3%	
	(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%	

(1)	(2)	(3)	(4)	(5)
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.

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.No.
(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 *bona fide* requirement of the project and the same are not manufactured locally.

Signature & Seal of the Authorized Officer _____

Designation _____

NOTE:—*In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user 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)**

S. No.	Description	HS Code	Customs duty (%)
(1)	(2)	(3)	(4)
1	Flurbiprofen	2916.3990	5%
2	Aspirin	2918.2210	5%
3	Amlodipine	2933.3990	5%
5	Deferiprone	2933.3990	5%
6	Lamivudine	2933.3990	5%
7	Loratadine	2933.3990	5%
8	Pantoprazole Sodium (Injec Grade)	2933.3990	5%
9	Risedronate Sodium	2933.3990	5%
10	Fexofenadine	2933.3990	5%
11	Ebastine	2933.3990	5%
12	Isoniazid	2933.3990	5%
13	Omeprazole Pellets	2933.3990	5%
14	Moxifloxacin	2933.4990	3%
15	Protacine (Proglumet, Dimaleate)	2933.5990	5%
16	Sparfloxacin	2933.5990	5%
17	Atorvastatin	2933.9990	5%
18	Amiloride HCL	2933.9990	5%
19	Candesartan Cilextle	2933.9990	5%
20	Pheneramine Maleate	2933.9990	5%
21	Pioglitazone HCL	2934.1090	5%

(1)	(2)	(3)	(4)
22	Sulphanilamide	2935.9050	5%
23	Gliclazide	2935.9090	5%
24	Piperazine Anhydrous (Pharmaceutical grade).	2935.9090	5%
25	Celecoxib	2935.9090	5%
26	Glibenclamide	2935.9090	5%
27	Thiocolchicoside	2935.9090	5%
28	Hydrochlorothiazide	2935.9090	5%
29	Alfacalcidole	2936.9000	3%
30	(i) Amoxicillin sodium sterile BP	2941.1000	5%
	(ii) Ampicillin sodium sterile USP/BP (Pharmaceutical grade)		
	(iii) Bacampicillin HCL		
	(iv) Carbenicillin and its salts		
	(v) Carfecillin		
	(vi) Cloxacillin and its salts excluding sodium (compacted/ powder form for oral use)		
	(vii) Flucloxacillin sodium		
	(viii) PencillinV.Potassium		
	(ix) Benzyl pencillin sodium/potassium		
	(x) Cloxacillin sodium sterile USP/BP		
	(xi) Pencillinbenzathin		
	(xii) Procaine pencillinG.fortified, sodium/potassium		
	(xiii) Sultamicilliatosylate		
	(xiv) Sultamicillin (Pharmaceutical grade)		
	(xv) Ticarcilin disodium		
	(xvi) Piperacillin Sodium		
31	Clarithromycin Powder	2941.5000	5%
32	Roxithromycin	2941.5000	5%
33	Clarithromycine Granules	2941.5000	5%
34	Azithromyein	2941.9090	5%
35	Fusidic Acid	2941.9090	5%
36	Gentamyein	2941.9090	5%
37	Rifampicin	2941.9090	5%
38	Ceftriaxonesodium	2941.9090	5%
39	Cefotaximesodium	2941.9090	5%
40	D-Cycloserine	2941.9090	5%
41	Acrinol Pad	3005.9010	5%
42	Benzalkonium Chloride Pad (BKC)	3005.9090	5%
43	Sodium Casinate	3501.9000	5%

(1)	(2)	(3)	(4)
44	Activated Glucuronate	3824.9999	5%
45	Losartan Potassium	3824.9999	5%
46	ChondroitinSulphate	3913.9090	5%
47	Polyethylene Film	3920.9900	5%
48	Acid Hypophosphorous:	Respective heading	3%,5%
	Acid PipmidcTrydae		5%
	Acid Citric Anhydrous		5%
	Propylparaben (Aseptofom-P)		5%
	MethylparabenAseptofom-M)		5%
	Carbinoxamine Maleate		5%
	EuflavineBp (Acriflavine)		5%
	VancomycinHcl		5%
	Dextro-MethorphHbr		3%
	Acyclovir Usp		5%
	Sodium Benzoate		3%
	Sodium Sulfate		5%
	Cupric Chloride		5%
	EnoxacinSesquihfrtae		5%
	Mama Copolymer		5%
	Sodium Valproate		3%
	Sodium Cyclamate		5%
	Magnesium Hydroxide Paste		5%
	Diphenhydramine		3%
	Alprazolam		3%
	Bacitracin Usp Powder Microniz		5%
	ChloromycetinPalmitate		5%
	Chlorpheniramine Maleate		5%
	Esmomeprazole Magnesium Ec		5%
	Fluconazole		3%
	Glipizide		5%
	Neomycin Sulphate		5%
	Polymyxin B Sulphate USP Micro		5%
	Lorazepam		5%
	NystatinUsp Powder		5%
	Ferric Pyrophosphate Nf		5%
	Alprazolam		5%
	Pyritinol Base Fine Powder		5%
	Pyritinol Di-Hcl Mono Hydrate		5%
	Bisacodyl		5%
	Sodium Picosulphate		5%
	Carbamazepine		5%

(1)	(2)	(3)	(4)
	Co-DergocrineMs (Gram) A 01		5%
	Clemastine Hydrogen Fumarate		5%
	Calcium Lactobionate Oral		5%
	ClamipramineHclEp		5%
	Imipramine Hydrochlor/Ds 01		5%
	Oxcarbapazine Fine/Ds 05		5%
	Calcium Lactobionate Special Grade		5%
	TemazepamUsp 28/Ep 4th Ed		5%
	LevocetirizineDihydrochloride		5%
	BromocriptineMs(G) Msa/Ds 01		5%
	Pindolol Base/Ds Pur		5%
	Clopamide Base/Ds 01		5%
	Pindolol Base		5%
	Nimesulide		5%
	Enalapril Maleate Usp 23		5%
	Cetirizin Dihydrochloride Ep		5%
	Famotidine		3%
	Fluoxetine Hcl		5%
	Doxycycline Hydrochloride Bp		5%
	Captopril		5%
	Simvastatin Ep		5%
	Cefaclor Monohydrate		5%
	Lactulose		3%
	Albendazole - Human Grade		5%
	Clobetasol Propionate		5%
	Betamethasone Base		5%
	Betamethasone 17-Valerate		5%
	Bacitracin Zinc Bp (69 Mcg/Mg)		5%
	Hydrocortisone Acetate Micronised		3%
	Hydrocortisone Usp Micro		5%
	Clotrimazole		3%
	Clindamycin Phosphate		5%
	Cetirizine Dihydrochloride		5%
	Fluconazole		5%
	Minocycline Hydrochloride		5%
	Neomycin SulphBp 700 U/Mg Mic		5%
	Nystatin (Mycostatin Micropul)		5%
	Triprolidine Hcl B.P (94%)		5%
	Ferrous Sulphate		3%
	Polymyxin B SulphBp 8000 U/Mg		5%
	ProcyclidineHcl		5%
	Mupirocin		5%

(1)	(2)	(3)	(4)
	Artemether		3%
	Lumefantrine		3%
	Desmoder H/Hexamethylen Di-Iso		5%
	Erythrocine J		5%
	Furosemide (Imp)		5%
	Glimepiride Granules 0.606% (W/W (1 Mg)		5%
	Ketoprofen		5%

Table B**(Excipients/Chemicals)**

S. No.	Description	HS Code	Customs Duty (%)
(1)	(2)	(3)	(4)
1	Worked grains of other cereals. (Pharmaceutical grade)	1104.2900	5%
2	Sterillisable maize (corn) starch (Pharmaceutical grade)	1108.1200	5%
3	Gum Benjamin BP (Pharmaceutical grade)	1301.2000	5%
4	(i).Balsam, Tolu BP/USP. (ii).Gum acacia powder BP (iii).Gumbenzoin, Styra, 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%

(1)	(2)	(3)	(4)
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%
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%

(1)	(2)	(3)	(4)
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	HS 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%

(1)	(2)	(3)	(4)
16	Medicinal eye Drops	3004.9050	10%
17	Ointments, medicinal	3004.9060	10%
18	Alfacalcidole Injection	3004.9099	0%
19	All medicines of cancer. An illustrative list is given below, namely:-	3004.9099	0%
	(i). Aminoglutethimide		
	(ii). Anastrozole		
	(iii). Asparaginase		
	(iv). Azathioprine		
	(v). BCG strain 2-8x10 ⁸ CFU per vial		
	(vi). Belomycin		
	(vii). Bevacizumab		
	(viii). Bicalutamide		
	(ix). Bortezomib		
	(x). Busulfan		
	(xi). Capecitabine		
	(xii). Carboplatin		
	(xiii). Cetuximab		
	(xiv). Chlorambucil		
	(xv). Chlormethine		
	(xvi). Cisplatin		
	(xvii). Cladribine		
	(xviii). Cyclophosphamide		
	(xix). Cyproterone acetate		
	(xx). Cytarabine		
	(xxi). Dacarbazine		
	(xxii). Dactinomycin		
	(xxiii). Danunorubicin		
	(xxiv). Docetaxel Trihydrate		
	(xxv). Diethylstilbestrol-Diphosphate Sodium		
	(xxvi). Disodium Clodronate tetrahydrate		
	(xxvii). Disodium Pamidronate		
	(xxviii). Doxorubicin		
	(xxix). Epirubicin		
	(xxx). Erlotinib		

(1)	(2)	(3)	(4)
	(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). Imatinibmisilate		
	(xliv). Irinotecan		
	(xlv). Lenograstim		
	(xlvi). Letrozole		
	(xlvii). Leuprorelin		
	(xlviii). Lomustine		
	(xlix). Medroxyprogesterone		
	(l). Megestrol		
	(li). Melphalan		
	(lii). Mercaptopurine		
	(liii). Methotrexate		
	(liv). Mitomycine		
	(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		

(1)	(2)	(3)	(4)
	(lxvi). Topotecan		
	(lxvii). Trastuzumab		
	(lxviii). Tretinoin		
	(lix). Triptorelin Acetate		
	(lxx). Tropisetron		
	(lxxi). Vinblastine		
	(lxxii). Vincristine		
	(lxxiii). Vinorelbine		
	(lxxiv). Zoledronic Acid		
	(lxxv). Tasigna(Nilotinib)		0%
	(lxxvi). Temozolomide		0%
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 Amidotrizoate Meglumine 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		

(1)	(2)	(3)	(4)
	(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:- (i). Deferasirox (ii). Defiprone (iii). DesferrioxamineMesylate	3004.9099	0%
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). Basiliximab (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, Epoetinbeta Erythropoietin 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%

Table D
(Packing Materials/Raw Materials for Packing/Bandages)

S. No.	Description	HS 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%
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%

(1)	(2)	(3)	(4)
24	Laminated heat sealable paper	4811.4900	5%
25	Kraft paper (wax coated)	4811.6010	5%
26	Non-woven paper	4811.9000	5%
27	Non-woven fabric	5603.9200 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%
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)	8309.9000	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	HS Code	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	Ckcreatinin kinase (mb)	3822.0000	5%
15	Cknac	3822.0000	5%
16	Control	3822.0000	5%
17	Control Sera	3822.0000	5%
18	Cratininsysi	3822.0000	5%
19	Crp control	3822.0000	5%
20	Detektiion cups	3822.0000	5%
21	DNA SSP DRB GenricIC	3822.0000	5%
22	Elisa 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%
27	Hcy	3822.0000	5%
28	Hdl Cholesterol	3822.0000	5%
29	Hdl/Ildlchol	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%

(1)	(2)	(3)	(4)
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
4	Fresh and Dry Fruits 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 allocated with the business of national food security and research.
8	Mustard seeds	1207.5000	0%	-do-
9	Canola seeds	1205.9000	0%	-do-

(1)	(2)	(3)	(4)	(5)
10	Carrageenan Food Gel	1302.3900	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
11	Cane Sugar	1701.1390 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%	-ditto-
17	Bread crumbs	1905.9000	16%	-ditto-
18	Sauces and preparation therefor, mixed condiments and mixed seasonings	2103.9000	16%	-ditto-
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 Livestock and Dairy Development.

(1)	(2)	(3)	(4)	(5)
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
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 Livestock and Dairy Development.
30	Growth promoter premix Vitamin premix Vitamin B ₁₂ (feed grade) Vitamin H2(feed grade)	2309.9000	5%	If imported by Sales Tax registered manufacturers of poultry feed
31	Unground	2510.1000	0%	If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.
32	Chrysotile Asbestos	2524.9000	15%	If imported by the manufacturers of Powder Coatings subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
33	Phosphoric acid	2809.2010	0%	If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.
34	Ethylene	2901.2100	3%	If imported by industrial consumers for self-consumption
35	(i) Para xylene (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	3%	If imported by industrial consumers for self-consumption
37	Ethylene glycol (ethanediol) (MEG)	2905.3100	0%	Nil

(1)	(2)	(3)	(4)	(5)
38	PTA	2917.3610	5%	Nil
39	Furazolidone (feed grade)	2934.9910	10%	Nil
40	Paprika Liquid	3203.0090	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
41	Stamping Foils	3212.1000	0%	Nil
42	Chilli Extract	3302.1090	3%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
43	Fatty Alcohol Ethoxylate	3402.1300	5%	If imported by manufacturers of Sodium Lauryl Ether Sulphate, registered under the Sales Tax Act, 1990.
44	(i). Adhesives based 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.
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

(1)	(2)	(3)	(4)	(5)
51	Pet Resin Bottle Grade	3907.6120 3907.6920	8.5%	Nil
52	Polyester Resin	3907.9900	15%	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	3%	Nil
54	Other polyamides in primary form	3908.9000	3%	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	16%	If imported by a Sales Tax registered manufacturer of aseptic plastic packages meant for liquid foods, subject to quota determination by IOCO
61	Plastic Film (Medical 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.

(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

(1)	(2)	(3)	(4)	(5)
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
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	16%	-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	11%	If imported by safety blades manufacturers registered under the Sales Tax Act, 1990, as per quota determined by IOCO.
94	Bicycle Chain Parts	7315.1990	15%	If imported by Bicycle chain manufacturers registered under the Sales Tax Act, 1990 as per quota determined by IOCO.

(1)	(2)	(3)	(4)	(5)
95	Aluminium Wire not alloyed	7605.1900	11%	If imported by the manufacturers of Metalized Yarn registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO.
96	Coils of aluminium alloys	7606.9220	8%	If imported by registered local manufacturer of aluminum beverage cans subject to Quota determined 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 determine by IOCO.
99	Lead Acid Batteries for Telephone Exchanges	8507.2010	11%	If imported by Telecom companies registered with Pakistan Telecommunication Authority
100	Cellular Mobile Phone	8517.1210	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	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

(1)	(2)	(3)	(4)	(5)
103	(i) Set top boxes for gaining access to internet (ii) TV broadcast transmitter (iii) Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers) (iv) Other set top boxes	8517.6950 8525.5020 8528.7110 8528.7190 8528.7290	11%	Subject to type approval by PEMRA. This concession will be available till 30-06-2018.
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% 5% 5% 5% 5%	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 2020, subject to the condition that the ships and crafts are used for the purpose for which they were procured, and in case such ships and crafts are used for demolition purposes, full customs duties and other charges applicable to ships and crafts purchased for demolition purposes shall be chargeable.

(1)	(2)	(3)	(4)	(5)
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	Paper for printing of Holy Quran	4802.5510	0%	(i) 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 and having specification 60 gm/m ² in 20X36 inches or 20X30 inches sheets (ii) In case of Nashir-e-Quran the quantity of paper to be imported would be determined by IOCO
108	(i) Cable filling/flooding compound (ii) Polybutylene Terephthalate (iii) Fiber reinforced plastic/glass reinforced polypropylene (iv) Water blocking/swelling tape (v) Multimode Optical Fiber	3824.9999 3907.7000 3916.9000 5604.9000 9001.1000	5%	If imported by a Sales Tax registered person engaged in manufacturing of Optical Fiber Cable subject to quota determination by IOCO
109	(i) Multi-ply (clay coated paper and paper board) (ii) Aluminum foil (rolled but not further worked)	4810.9200 7607.1100	18% 18%	If imported by a Sales Tax registered manufacturer of Aseptic cartons liquid food packaging material, subject to quota determination by IOCO
110	Lithium iron phosphate battery (Li-Fe-PO ₄)	8506.5000	8%	Nil

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-
11.	8445.4020	0%	-do-
12.	8445.4030	0%	-do-
13.	8445.4090	0%	-do-
14.	8445.9000	0%	-do-
15.	8446.1000	0%	-do-
16.	8446.2100	0%	-do-
17.	8446.2900	0%	-do-
18.	8446.3000	0%	-do-
19.	8447.1100	0%	-do-
20.	8447.1200	0%	-do-
21.	8447.2000	0%	-do-
22.	8447.9010	0%	-do-
23.	8447.9090	0%	-do-
24.	8448.1100	0%	-do-
25.	8448.1900	0%	-do-
26.	8449.0000	0%	-do-
27.	8451.1000	0%	-do-

(1)	(2)	(3)	(4)
28.	8451.2900	0%	-do-
29.	8451.3000	0%	-do-
30.	8451.4010	0%	-do-
31.	8451.4020	0%	-do-
32.	8451.4030	0%	-do-
33.	8451.5000	0%	-do-
34.	8451.8010	0%	-do-
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-

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%

(1)	(2)	(3)	(4)
3.	Fully dedicated LNG buses (CBU)	8702.9030	1%
4.	Fully dedicated LPG buses (CBU)	8702.9040	1%
5.	Fully dedicated CNG buses (CBU)	8702.9050	1%
6.	Hybrid Electric Vehicle (HEV) (CBU)	8702.2090 8702.3090	1%
7.	Hybrid Electric Vehicle (HEV) (CBU)	8704.2214 8704.2294 8704.2340 8704.3240	1%
8.	Trailers	87.16	15%

Part-VI

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

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

- (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 *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;
- (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.

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

(1)	(2)	(3)	(4)
22	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>)	0713.5000	0
23	Pigeon peas (<i>Cajanus cajan</i>)	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 (<i>Cinnamomum zeylanicum</i> Blume)	0906.1100	0
31	Other	0906.1900	0
32	Neither crushed nor ground	0908.1100	0
33	Neither crushed nor ground	0908.2100	0
34	In powder or in flakes	2504.1000	0
35	Silica sands and quartz sands	2505.1000	0
36	Quartz	2506.1000	0
37	Quartzite	2506.2000	0
38	Kaolin and other kaolinic clays, whether or not calcined.	2507.0000	0
39	Fire-clay	2508.3000	0
40	Other clays	2508.4000	0
41	Andalusite, kyanite and sillimanite	2508.5000	0
42	Mullite	2508.6000	0
43	Chamotte or dinas earths	2508.7000	0
44	Natural barium sulphate (barytes)	2511.1000	0
45	Natural barium carbonate (witherite)	2511.2000	0
46	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	2512.0000	0
47	Pumice stone	2513.1000	0
48	Emery	2513.2010	0
49	Garnet natural	2513.2020	0
50	Other	2513.2090	0
51	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	2514.0000	0
52	Aviation spirit	2710.1220	0

(1)	(2)	(3)	(4)
53	Spirit type jet fuel	2710.1230	0
54	Kerosene	2710.1911	0
55	J.P.1	2710.1912	0
56	J.P.4	2710.1913	0
57	Other jet fuels	2710.1914	0
58	Light diesel oil	2710.1921	0
59	Spin finish oil	2710.1998	0
60	Natural gas	2711.1100	0
61	Propane	2711.1200	0
62	Butanes	2711.1300	0
63	Ethylene, propylene, butylene and butadiene	2711.1400	0
64	L.P.G.	2711.1910	0
65	Natural gas	2711.2100	0
66	Potassium chlorates	2829.1910	0
67	Sodium hydrogen sulphide	2830.1010	0
68	Other	2830.1090	0
69	Sodium hydrogen sulphite	2832.1010	0
70	Thiosulphates	2832.3000	0
71	Sulphates of ferrous	2833.2910	0
72	Sulphates of lead	2833.2920	0
73	Alums	2833.3000	0
74	Peroxosulphates (persulphates)	2833.4000	0
75	Phosphinates (hypophosphites) and phosphonates (phosphites)	2835.1000	0
76	Of mono sodium	2835.2210	0
77	Other	2835.2290	0
78	Of potassium	2835.2400	0
79	Calcium hydrogen orthophosphate ("dicalcium phosphate")	2835.2500	0
80	Other phosphates of calcium	2835.2600	0
81	Of aluminium	2835.2910	0
82	Of sodium	2835.2920	0
83	Of trisodium	2835.2930	0
84	Other	2835.2990	0
85	Peroxoborates (perborates)	2840.3000	0
86	Urea, whether or not in aqueous solution	3102.1000	0

(1)	(2)	(3)	(4)
87	Ammonium sulphate	3102.2100	0
88	Other	3102.2900	0
89	Ammonium nitrate, whether or not in aqueous solution	3102.3000	0
90	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non fertilising substances	3102.4000	0
91	Crude	3102.5010	0
92	Other	3102.5090	0
93	Double salts and mixtures of calcium nitrate and ammonium nitrate	3102.6000	0
94	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	3102.8000	0
95	Other, including mixtures not specified in the foregoing subheadings	3102.9000	0
96	Superphosphates	3103.1100 3103.1900	0
97	Other	3103.9000	0
98	Potassium chloride	3104.2000	0
99	Potassium sulphate	3104.3000	0
100	Other	3104.9000	0
101	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	3105.1000	0
102	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	3105.2000	0
103	Diammonium hydrogen orthophosphate (diammonium phosphate)	3105.3000	0
104	Ammonium dihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate)	3105.4000	0
105	Containing nitrates and phosphates	3105.5100	0
106	Other	3105.5900	0
107	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	3105.6000	0
108	Other	3105.9000	0
109	Quebracho extract	3201.1000	0
110	Wattle extract	3201.2000	0
111	Acacia catechu (cutch)	3201.9010	0
112	Oak or chestnut extract	3201.9020	0
113	Gambier	3201.9030	0

(1)	(2)	(3)	(4)
114	Other	3201.9090	0
115	For leather industry	3808.9220	0
116	Water quality testing kits	3822.0000	0
117	Ion exchangers of condensation type	3914.0010	0
118	Ionexchangers of the polymerization type	3914.0020	0
119	Natural rubber latex, whether or not pre-vulcanized	4001.1000	0
120	Smoked sheets	4001.2100	0
121	Technically specified natural rubber (TSNR)	4001.2200	0
122	Other	4001.2900	0
123	Balata, gutta-percha, guayule, chicle and similar natural gums	4001.3000	0
124	Latex	4002.1100	0
125	Latex	4002.5100	0
126	Latex	4002.9100	0
127	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry salted, or 16 kg when fresh, wet salted or otherwise preserved	4101.2000	0
128	Full grains, unsplit; grain splits	4104.1100	0
129	Other	4104.1900	0
130	Full grains, unsplit; grain splits	4104.4100	0
131	Other	4104.4900	0
132	In the wet state (including wet- blue)	4105.1000	0
133	In the dry state (crust)	4105.3000	0
134	In the wet state (including wet-blue)	4106.2100	0
135	In the dry state (crust)	4106.2200	0
136	Of reptiles	4106.4000	0
137	In the wet state (including wet blue)	4106.9100	0
138	In the dry state (crust)	4106.9200	0
139	Full grains, unsplit	4107.1100	0
140	Grain splits	4107.1200	0
141	Other	4107.1900	0
142	Full grains, unsplit	4107.9100	0

(1)	(2)	(3)	(4)
143	Grain splits	4107.9200	0
144	Other	4107.9900	0
145	Leather further prepared after tanning or crusting, including parchment dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	4112.0000	0
146	Of goats or kids	4113.1000	0
147	Of reptiles	4113.3000	0
148	Other	4113.9000	0
149	Chamois (including combination chamois) leather	4114.1000	0
150	Patent leather and patent laminated leather; metallised leather	4114.2000	0
151	Chemical wood pulp, dissolving grades.	4702.0000	0
152	Coniferous	4704.1100	0
153	Non-coniferous	4704.1900	0
154	Coniferous	4704.2100	0
155	Nonconiferous	4704.2900	0
156	Holy Quran(Arabic text with or without translation)	4901.9910	0
157	Flax, raw or retted	5301.1000	0
158	Broken or scutched	5301.2100	0
159	Other	5301.2900	0
160	Flax tow and waste	5301.3000	0
161	True hemp, raw or retted	5302.1000	0
162	Other	5302.9000	0
163	Jute, cutting	5303.1010	0
164	Jute, waste	5303.1020	0
165	Other	5303.1090	0
166	Other	5303.9000	0
167	Sisal and other textile fibres of the genus Agave, raw	5305.0010	0
168	Abaca raw	5305.0020	0
169	Other	5305.0090	0
170	Digital Quran	8523.8050	0

Table-B

Sr. No.	Description	PCT Code	Customs duty %	Condition
1	Cotton yarn	52.05 52.06	5	Nil
2	Cocoa powder, not containing added sugar or other sweetening matter.	1805.0000	5	Nil
3	Unmanufactured tobacco; tobacco refuse	2401.0000	5	Nil
4	Quicklime	2522.1000	5	Nil
5	Slaked lime	2522.2000	5	Nil
6	Hydraulic lime	2522.3000	5	Nil
7	Talc	2526.1010	5	Nil
8	Other	2526.1090	5	Nil
9	Crushed or powdered	2526.2000	5	Nil
10	Furnace-oil	2710.1941	7	Nil
11	Chlorosulphuric acid	2806.2000	5	Nil
12	Oxides of boron	2810.0010	5	Nil
13	Hydrogen fluoride (hydrofluoric acid)	2811.1100	5	Nil
14	Hydrogen cyanide (hydrocyanic acid)	2811.1200	5	Nil
15	Polymers of ethylene, in primary forms	3901.0000	5	Nil
16	Polymers of propylene or of other olefins, in primary forms	3902.0000	5	Nil
17	Yarn and film grades	3907.6110 3907.6910	5	Nil
18	Newsprint in rolls or sheets	4801.0000	5	If imported by newspaper or periodical publishers certified by the All Pakistan Newspaper Society (APNS).
19	Coir yarn	5308.1000	8	Nil
20	True hemp yarn	5308.2000	8	Nil

Sr. No.	Description	PCT Code	Customs duty %	Condition
21	Other	5308.9000	8	Nil
22	Of a kind used in motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	5703.2020	15	Nil
23	Other for motor cars and vehicles	5703.2030	15	Nil
24	Other	5703.2090	15	Nil
25	Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	5703.3020	15	Nil
26	Other for motor cars and vehicles	5703.3030	15	Nil
27	Other	5703.3090	15	Nil
28	Tiles, having a maximum surface area of 0.3 m ²	5704.1000	15	Nil
29	Semi-finished products of iron or non-alloy steel	7207.0000	5	Nil
30	U sections of a height exceeding 150 mm	7216.3110	5	Nil
31	I sections of a height exceeding 200 mm	7216.3210	5	Nil
32	H sections of a height exceeding 250 mm	7216.3310	5	Nil
33	L or T sections (of a height exceeding 150 mm)	7216.4010	5	Nil
34	Wire of stainless steel	7223.0000	5	Nil
35	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	7224.0000	5	Nil
36	Of high speed steel	7227.1000	5	Nil
37	Bars and rods, of high speed steel	7228.1000	5	Nil
38	Other	7228.2090	5	Nil

Sr. No.	Description	PCT Code	Customs duty %	Condition
39	Other	7228.3090	5	Nil
40	Other bars rods, not further worked than forged	7228.4000	5	Nil
41	Other bars and rods, not further worked than cold- formed or cold- finished	7228.5000	5	Nil
42	Other bars and rods	7228.6000	5	Nil".

TAHIR HUSSAIN,
Secretary.