NATIONAL ASSEMBLY SECRETARIAT

No.F.22(11)/2014- Legis.

Islamabad, the 26th June, 2014

OFFICE MEMORANDUM

THE FINANCE ACT, 2014. Subject:

The undersigned is directed to forward herewith two copies of the Finance Act, 2014, which was passed by the National Assembly on the 21st June, 2014. It received the assent of the President on the 25th June,2014 and has been published in the Gazette of Pakistan, Extraordinary, Part-I, dated the 25th June, 2014 as Act No. IX of 2014. Its receipt may kindly be acknowledged.

(MUHAMMAD MUSHTAQ) Deputy Secretary (Legis) Tele No. 9208213

The Finance Division, (1)[Mr. Ayub Khan, Deputy Secretary (Council)], Government of Pakistan, ISLAMABAD.

The Federal Board of Revenue, [Muhammad Shabbir, Second Secretary, 125 (Council)] Government of Pakistan, ISLAMABAD.

- Ministry of Parliamentary Affairs, (Mr. Ashraf Ali Samo, Assistant (3)Secretary), Government of Pakistan, ISLAMABAD.
- Ministry of Law, Justice and Human Rights [Mr. Saadat Iqtidar Alam, (4)Section Officer (Council)] Government of Pakistan, ISLAMABAD.

Parto

(MUHAMMAD MUSHTAQ) Deputy Secretary (Legis)

REGISTERED No. M - 302





EXTRAORDINARY PUBLISHED BY AUTHORITY

ISLAMABAD, THURSDAY, JUNE 26, 2014

PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 26th June, 2014

No. F. 22 (11)/2014-Legis.— The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 25th June, 2014 and is hereby published for general information:—

ACT No. IX OF 2014

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2014 and to amend and enact 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, 2014 and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows:---

(99)

Price Rs. 93.50

[4722(2014)/Ex.Gaz.]

[PART]

1. Short title, extent and commencement.—(1) This Act may be called the Finance Act, 2014.

(2) It extends to the whole of Pakistan.

(3) It shall come into force from the first day of July, 2014, except sub-sections (11) and (12) of section 2 and sub- sections (2), (9), (10), (11) and (12) of section 4 which shall have effect from the next day of assent given to this Act by the President of the Islamic Republic of Pakistan.

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

(1) in section 2,-

100

- (a) for clause (k), the following shall be substituted, namely:-
 - "(k) "customs-station" means any customs-station, customs-airport, an inland river port, land customsstation or any place declared as such under section 9;"; and
- (b) clause (m) shall be omitted;
- (2) in section 7, for the word "Central", the word "Federal" shall be substituted;
- (3) in section 18, after sub-section (1), the following new sub-section shall be inserted, namely:—

"(1A) Notwithstanding anything contained in sub-section (1), customs duties shall be levied at such rates on import of goods or class of goods as are prescribed in the Fifth Schedule, subject to such conditions, limitations and restrictions as prescribed therein.";

- (4) in section 18A, for the words, figures and brackets "Central Excises and Salt Act, 1944 (I of 1944)", the words and figures "the Federal Excise Act, 2005" shall be substituted;
- (5) in section 25,—
 - (a) in sub-section (5), clause (d) shall be omitted; and
 - (b) in sub-section (6),-

- (i) for the comma, occurring for eighth time, the word "and" shall be substituted; and
- (ii) the word, letter and brackets "and (d)" shall be omitted;
- (6) in section 32, in sub-sections (2), (3) and (3A), after the word "duty", the comma and word ", taxes" shall be inserted;
- (7) in section 80, in sub-section (3), after the word "duty", the comma and the words ", taxes and other charges levied thereon" shall be inserted;
- (8) in section 81, in sub-section (1),-

PART I]

- (a) in the first proviso, after the word "duty", the comma and words ", taxes and other charges" shall be inserted; and
- (b) in the second proviso, for the word "tax", the words "taxes and other charges" shall be substituted;
- (9) in section 185B, for clause (a), the following shall be substituted, namely:—
 - "(a) no court other than the Special Judge having jurisdiction shall try an offence punishable under this Act, except the offences relating to narcotics and narcotic substances which shall be tried by the Special Courts established under the Control of Narcotic Substances Act, 1997 (XXV of 1997);";
- (10) in section 194, in sub-section (3),-
 - (a) for the words "Customs and Excise Group", the words "Pakistan Customs Service" shall be substituted; and
 - (b) for the word "five", the word "three" shall be substituted;
- (11) the amendments set out in the First Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969); and
- (12) the provisions in the Second Schedule to this Act shall be added as the Fifth Schedule to the Customs Act, 1969 (IV of 1969).

3. Amendment of Act XXVII of 1974.— In the Members of Parliament (Salaries and Allowances) Act, 1974 (XXVII of 1974), in section 4,

in sub-section (1), for the words "seven hundred and fifty", the words "two thousand" shall be substituted.

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

 in section 2, in clause (27), for the semicolon at the end a colon shall be substituted, and thereafter the following proviso shall be added, namely:—

"Provided that the Board may through a general order specify zones or areas for the purpose of determination of highest retail price for any brand or variety of goods;";

(2) in section 3,—

102

- (i) in sub-section (2),-
 - (a) in clause (a), in the proviso, the word "and", at the end, shall be omitted; and
 - (b) after clause (a), amended as aforesaid, the following new clause (aa) shall be inserted, namely:---
 - "(aa) goods specified in the Eighth Schedule shall be charged to tax at such rates and subject to such conditions and limitations as specified therein; and";
- (ii) after sub-section (3A), the following new sub-section shall be inserted, namely:—

"(3B) Notwithstanding anything contained in subsections (1) and (3), sales tax on the import and supply of the goods specified in the Ninth Schedule to this Act shall be charged, collected and paid at the rates, in the manner, at the time, and subject to the procedure and conditions as specified therein or as may be prescribed, and the liability to charge, collect and pay the tax shall be on the persons specified therein.";

(iii) for sub-section (8), the following shall be substituted, namely:-

"(8) Notwithstanding anything contained in any law or notification made thereunder, in case of supply of natural gas

[PART]

to CNG stations, the Gas Transmission and Distribution Company shall charge sales tax from the CNG stations at the rate of seventeen per cent of the value of supply to the CNG consumers, as notified by the Board from time to time, but excluding the amount of tax, as provided in clause (46) of section 2.";

(iv)

after sub-section (8), substituted as aforesaid, the following new sub-section shall be added, namely:----

"(9) Notwithstanding anything contained in sub-section (1), tax shall be charged from retailers through their monthly electricity bills, at the rate of five per cent where the monthly bill amount does not exceed rupees twenty thousand and at the rate of seven and half per cent where the monthly bill amount exceeds the aforesaid amount, subject to the exclusions, procedure, restrictions and limitations as prescribed in Chapter II of the Sales Tax Special Procedure Rules, 2007:

Provided that the tax under this sub-section shall be in addition to the tax payable on supply of electricity under sub-sections (1), (1A) and (5).";

(3)

in section 3B, for sub-section (2), the following shall be substituted and shall be deemed to have been always so substituted, namely:—

"(2) Notwithstanding anything contained in any law or judgment of a court, including the Supreme Court and a High Court, any amount payable to the Federal Government under subsection (1) shall be deemed to be an arrear of tax or charge payable under this Act and shall be recoverable accordingly and any claim for refund in respect of such amount shall neither be admissible to the registered person nor payable to any court of law or to any person under direction of the court.":

- (4) in section 4, in clause (d), for the words "zero-rated goods", the words "goods at reduced rate of sales tax" shall be substituted;
- (5) in section 7, in sub-section (1),---
 - (a) for the word "section", occurring for the first time, the words and figure "sections 8 and" shall be substituted; and

- (b) after the words "output tax", the commas, words, brackets and figures ", excluding the amount of further tax under subsection (1A) of section 3," shall be inserted;
- (6) in section 8, in sub-section (1),—

104

- (i) in clause (d), the word "and", at the end, shall be omitted;
- (ii) after clause (e), for full stop at the end a semicolon shall be substituted and thereafter the following new clauses shall be added, namely:—
 - "(f) goods and services not related to the taxable supplies made by the registered person;
 - (g) goods and services acquired for personal or nonbusiness consumption;
 - (h) goods used in, or permanently attached to, immoveable property, such as building and construction materials, paints, electrical and sanitary fittings, pipes, wires and cables, but excluding such goods acquired for sale or resale or for direct use in the production or manufacture of taxable goods; and
 - vehicles falling in Chapter 87 of the First Schedule to the Customs Act, 1969 (IV of 1969), parts of such vehicles, electrical and gas appliances, furniture, furnishings, office equipment (excluding electronic cash registers), but excluding such goods acquired for sale or re-sale.":
- in section 40B, after the proviso, the following explanation shall be added, namely:—

"*Explanation.—* For the removal of doubt, it is declared that the powers of the Board, Chief Commissioner and Commissioner under this section are independent of the provisions of section 40.";

(8) after section 50A, the following new section shall be inserted, namely:—

"50B. Electronic scrutiny and intimation.—(1) The Board may implement a computerized system for the purpose of automated scrutiny, analysis and cross-matching of returns and other available data relating to registered persons and to

[PART]

electronically send intimations to such registered persons about any issue detected by the system.

(2) The intimation sent by the computerized system under sub-section (1) shall be in the nature of an advice or advance notice, aimed at allowing the registered person to clarify the issue, rectify any mistake or take other corrective action before any legal or penal action is initiated.

(3) The computerized system shall be so implemented so as to keep record of the issues detected, intimations sent, responses received and actions taken, and to present such information to the officer of Inland Revenue and to the Board in the prescribed manner.

(4) The Board may prescribe procedures and specifications for the smooth and efficient operation of the computerized system.";

- (9) in the Fifth Schedule, in column (1), after Serial No. 8 and entries relating thereto in column (2), the following new serial numbers and entries relating thereto shall be added, namely:—
 - "9. Goods exempted under section 13, if exported by a manufacturer who makes local supplies of both taxable and exempt goods.
 - Petroleum Crude Oil (PCT heading 2709.0000).
 - 11. Raw materials, components, sub-components and parts, if imported or purchased locally for use in the manufacturing of such plant and machinery as is chargeable to sales tax at the rate of zero percent, subject to the condition that the importer or purchaser of such goods holds a valid sales tax registration showing his registration category as "manufacturer"; and in case of import, all the conditions, restrictions, limitations and procedures as are imposed by notification under section 19 of the Customs Act, 1969 (IV of 1969), shall apply.
 - 12. The following goods and the raw materials, packing materials, sub-components, components, sub-assemblies and assemblies imported or purchased locally for the manufacture of the said goods, subject to the conditions, limitations and restrictions as specified in Chapter XIV of the Sales Tax Special Procedure Rules, 2007:-

- (i) Colors in sets (PCT heading 3213.1000)
- (ii) Writing, drawing and marking inks (PCT heading 3215.9010 and 3215.9090)
- (iii) Erasers (PCT heading 4016.9210 and 4016.9290)
- (iv) Exercise books (PCT heading 4820.2000)
- (v) Pencil sharpeners (PCT heading 8214.1000)
- (vi) Geometry boxes (PCT heading 9017.2000)
- (vii) Pens, ball pens, markers and porous tipped pens (PCT heading 96.08)
- (viii) Pencils including color pencils (PCT heading 96.09)
- (ix) Milk including flavored milk (PCT heading 04.01 and 0402.9900)
- (x) Yogurt (PCT heading 0403.1000)
- (xi) Cheese (PCT heading 0406.1010)
- (xii) Butter (PCT heading 0405.1000)
- (xiii) Cream (PCT heading 04.01 and 04.02)
- (xiv) Desi ghee (PCT heading 0405.9000)
- (xv) Whey (PCT heading 04:04)
- (xvi) Milk and cream, concentrated and added sugar or other sweetening matter (PCT heading 0402.1000)
- (xvii) Preparations for infant use put up for retail sale (PCT heading 1901.1000)
- (xviii) Fat filled milk (PCT heading 1901.9090)
- (xix) Bicycles (PCT heading 87.12).";

(10) in the Sixth Schedule,-

- (i) in Table-1, in column (1),—
 - (a) against Serial No. 24, in column (3), after the figure and comma, "1510.0000," the figure and comma "1511.1000," shall be inserted;

- (b) against Serial No. 59, in column (2) after the word, "solution", the comma and words ", cochlear implants system", and in column (3), after the figure "99.25", the comma and figure ", 99.37" shall respectively be inserted; and
- (c) after Serial No. 71 and the entries relating thereto in columns (2) and (3), the following new Serial Nos. and entries relating thereto shall be added, namely:—

"72	Uncooked poultry meat	02.07	
73	Milk and cream	04.01 and	
		04.02	
74	Flavored milk	0402.9900	
75	Yogurt	0403.1000	
76	Whey	04.04	
77	Butter	0405.1000	
78	Desi ghee	0405.9000	
79	Cheese	0406.1010	
80	Processed cheese not grated or powdered	0406.3000	
81	Cotton seed	1207.2000	
82	Frozen, prepared or preserved sausages and similar products of poultry meat or meat offal	1601.0000	
83	Meat and similar products of prepared,	1602.3200,	
	frozen or preserved meat or meat offal of all	1602.3900,	
	types including poultry meat and fish	1602.5000,	
		1604.1100,	
		1604.1200,	
		1604.1300,	
		1604.1400,	
		1604.1500,	
		1604.1600, 1604.1900,	
		1604.1900,	
		1604.2020,	
	and the state of t	1604.2020,	
		1604.3000	
84 -	Preparations for infant use, put up for retail	1901.1000	
12 12	sale		
85	Fat filled milk	1901.9090	
86	Colours in sets (Poster colours)	3213.1000	
87	Writing, drawing and marking inks	3215.9010	
		and	
	the second se	3215.9090	
88	Erasers	4016.9210	
100		and	
	the second s	4016.9290	
89	Exercise books	4820.2000	
90	Pencil sharpeners	8214.1000	
91	Energy saver lamps	8539.3910	
92	Sewing machines of the household type	8452.1010	
10 300		and	
		8452.1090	
93	Bicycles	87.12	
94	Wheelchairs	8713.1000	
	and the second sec	and	
		8713.9000	

108

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

PART I

Vessels for breaking up Other drawing, marking out or mathematical calculating instruments (geometry box) Pens and ball pens Pencils including colour pencils Compost (non-chemical fertilizer) produced and supplied locally

of Zone's infrastructure.

Construction materials to Gawadar Export Processing Zone's investors and to Export Processing Zone Gawadar for development

101

102

103

95

96

97

98

99

100

*Raw and pickled hides and skins, wet blue hides and skins, finished leather, and accessories, components and trimmings, if imported by a registered leather goods manufacturer, for the manufacture of goods wholly for export, provided that conditions, procedures and restrictions laid down in rules 264 to 278 of the Customs Rules, 2001 are duly fulfilled and complied with.

Machinery, equipment and materials imported either for exclusive use within the limits of Export Processing Zone or for making exports therefrom, and goods imported for warehousing purpose in Export Processing Zone, subject to the conditions that such machinery, equipment, materials and goods are imported by investors of Export Processing Zones, and all the procedures, limitations and restrictions as are applicable on such goods under the Customs Act, 1969 (IV of 1969) and rules made thereunder shall *mutatis mutandis*, apply.

Import and supply thereof, up to the year 2020, of ships of gross tonnage of less than 15 LDT and all floating crafts including tugs, dredgers, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistan entity and flying the Pakistan flag, except ships or crafts acquired for demolition purposes or are designed or adapted for use for recreation or pleasure purposes, subject to the condition that such ships or crafts are used only for the purpose for which they were procured, and in case such ships or crafts are used for demolition purposes within a period of five years of their acquisition, sales tax applicable to such ships purchased for demolition purposes shall be chargeable.

Substances registered as drugs under the Drugs Act, 1976 (XXXI of 1976) and medicaments as are classifiable under Chapter 30 of the First Schedule to the Customs Act, 1969 (IV of 1969) except the following, even if medicated or medicinal in nature, namely:— 96.08 96.09 Respective

89,08

9017.2000

headings

Respective headings

Respective headings

Respective headings

Respective headings

Respective headings

PART I]

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

- 109
- filled infusion solution bags (a) imported with or without infusion giving sets;
- (b) scrubs, detergents and washing preparations;
- soft soap or no-soap soap; (c)
- (d) adhesive plaster;
- (e) surgical tapes:
- liquid paraffin; (f)
- disinfectants; and (g)
- cosmetics and toilet preparations. (h)
- 105

Raw materials for the basic manufacture of pharmaceutical active ingredients and for manufacture of pharmaceutical products, provided that in case of import, only such raw materials shall be entitled to exemption which are liable to customs duty not exceeding ten per cent advalorem, either under the First Schedule to the Customs Act, 1969 (IV of 1969) or under a notification issued under section 19 thereof.

Respective headings

0206,1000, 0206.2000. 0206.8000 and 0206.9000 2501.0010

107

106

animals.

Import and supply of iodized salt bearing brand names and trademarks whether or not sold in retail packing.

Import of Halal edible offal of bovine

108

109

Components or sub-components of energy saver lamps, namely:-(a) Electronic Circuit 8539.9040 (b) Plastic Caps (Upper and Lower) 8539.9040 (c) Base Caps B22 and E27 8539,9040 (d) Tungsten Filaments 8539.9040 (e) Lead-in-wire 8539.9040 (f) Fluorescent Powder (Tri Band Phospher) 3206.5010 (g) Adhesive Additive 3824,9099 (h) Al-Oxide Suspension (i) Capping Cement (j) Stamp Pad Ink (k) Gutter for Suspension

Goods imported temporarily with a view to subsequent exportation, as concurred by the Board, including passenger service item, provision and stores of Pakistani Airlines.

3824.9099 3214.1050 3215.9010 2850.0000

Respective headings

[PART I

110	renew wind Alter	wable I, sul mative	ving items with dedicated use of source of energy like solar and bject to certification by the e Energy Development Board slamabad:—	
	(a)		olar PV panels;	8541.5000
	(b)		VD induction lamps;	8539.3990
	(c)		MD, LEDs with or without	9405.1090
	(c)		allast, with fittings and fixtures;	3403.1030
	(d)		Vind turbines including alternators	8502.3100
	. (4)		nd mast:	6502.5100
	(c)		olar torches;	8513.1040
	(f)		anterns and related instruments;	8513.1090
	(g)		V modules along with related	8541,4000,
	" (E)		omponents, including invertors,	8504.4090,
			harge controllers and batteries.	9032.8990 and 8507.0000
111	Whit	te crys	stalline sugar	1701.9910 and
				1701.9920
112	endo gyna	ovasci	ry, endoscopy, oncology, urology, gy, disposables and other	Respective headings
	A.	ANI	GIOPLASTY PRODUCTS	
	<i>n</i> .	L	Coronary Artery Stents	
		2.	Drugs Eluting Coronary Artery	
	1.1	-	Stents	- 1
		3.	Coronary Artery Dilatation	
			Catheters (Balloons)	
		4.	PTCA Guide Wire	
		5.	PTCA Guiding Catheters	
		6.	Inflation Devices/Priority Packs	
	-		 (a) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	
	B.		GIOGRAPHY PRODUCTS	
		1.	Angiography Catheters	
			Sheaths	
		3.	Guide Wires	
		4.	Contrast Lines	
		5.	Pressure Lines	
		6.	Mannifolds	
	C.		TRAST MEDIA FOR GIOGRAPHY/ANGIOPLASTY	
		1.	Angiography Accessories	
		2.	ASD Closure Devices	2 *
		3.	ASD Delivery Systems	· ·
		4.	VSD Closure Devices	
		5.	VSD Delivery System	

- 6. Guide Wires
- 7. Sizing Balloons
- 8. Sizing Plates
- 9. PDA Closure Devices
- 10. PDA Delivery system

D. TEMPORARY PACEMAKERS (with leads, connectors and accessories)

E. PERMANENT PACEMAKER (with leads, connectors and accessories)

110

+

PART I]

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

F.

J.

HEART FAILURE DEVICES (with leads, connectors and accessories)

IMPLANTABLE G. CARDIOVERTES (with leads, connectors and accessories)

H. CARDIAC ELECTROPHYSIOLOGY PRODUCTS

- 1. Electrophysiology catheters
- Electrophysiology cables
 Electrophysiology connectors

LEAR CARDIOLOGY I. PRODUCTS

- 1. Radioactive isotopes
- 2. Cold kits (Cardioloite MAA, DTPA etc)

CARDIAC SURGERY PRODUCTS

- 1. Oxygenators
- 2. Cannulas
- Prosthetic Heart Valves 3.
- Luminal Shunts for heart surgery 4.
- 5. Artificial limbs and appliances

EQUIPMENT K.

- 1. Cardiac Angiography Machine
- 2. Echocardiography Machines
- 3. ETT Machines
- 4. Gamma Camera for Nuclear cardiology studies

PERIPHERAL INTERVENTIONS L. EQUIPMENT

Disposables and other equipment for peripheral interventions including stents (including carotid and wall stents), balloons, sheaths, catheters, guide wires, filter wires coils, needles, valves (including rotating homeostatic valves), connecting cables, inflation devices adaptors.

High Efficiency Irrigation Equipment. (If used for agriculture sector)

(1) Submersible pumps (up to 75 lbs and head 150 meters)

(2) Sprinklers including high and low pressure (center pivotal) system, conventional sprinkler equipment, water reel traveling sprinkler, drip or trickle irrigation equipment, mint irrigation sprinkler system.

(3) Air release valves, pressure gauges, water meters, back flow preventers, and automatic controllers.

8413.7010

8424.8100 8424.2010

8481.1000, 8481.3000, 9026.2000, 9032.8990

114

115

116.

Green House Farming and Other Green House Equipment.

(If used for agriculture sector)

- Tunnel farming equipment. (1)
- 8430,3900

(2) Green houses (prefabricated).

Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan Province and Malakand Division upto the 30th June, 2019 subject to the same conditions and procedure as are applicable for import of such plant, machinery and equipment under the Customs Act, 1969 (IV of 1969).

Plant, machinery and equipment imported for setting up industries in FATA upto the 30th June, 2019 subject to the same conditions and procedure as are applicable for import of such plant, machinery and equipment under the Customs Act, 1969 (IV of 1969).

Respective headings.";

in Table-2, in column (1),-(ii)

> against Serial No. 3, for the entry in column (2), the (a) following shall be substituted, namely:-

"Supplies made by cottage industry.";

- after the already omitted Serial No. 12, the following (b) new Serial Nos. and entries relating thereto in columns (2) and (3) shall be added, namely:-
 - Reclaimed lead, if supplied to "13 recognized manufacturers of lead batteries
 - 14 Waste paper

15

Sprinkler Equipment (a)

- Drip Equipment (b)
- Spray Pumps and (c)
 - nozzles
- Raw cotton and ginned cotton 16

Respective headings."; and

Respective headings

Respective

headings Respective

headings

after Table-2, amended as aforesaid, the following new Table (iii) shall be added, namely:---

PART I

8430.3100.

9406.0010

Respective

headings

"Table-3

The plant, machinery, equipment and apparatus, including capital goods, specified in column (2) of the Annexure below, falling under the HS Codes specified in column (3) of that Annexure, shall be exempt from the whole of sales tax, subject to the following conditions, besides the conditions specified in column (4) of the Annexure, namely:—

 the imported goods as are not listed in the locally manufactured items, notified through a Customs General Order issued by the Board from time to time or, as the case may be, certified as such by the Engineering Development Board;

except for S. No. 9 and 14 of the Annexure, the Chief (ii) 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 bonafide requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Project Director or any other person authorized by the Collector in this behalf shall enter the requisite information in the 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; and

(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, layout plan and drawings:

Explanation.—For the purpose of Table-3, 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—

- [PART I
- (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; or
- (b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, dairy*and poultry industry.

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
1.	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	Nil [*]
2.	Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes:-		(a) The project requirement shall be approved 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
	(1) Dentist chairs	9402.1010	Customs Act, 1969 (IV of 1969);
	(2) Medical surgical dental or veterinary furniture .	9402.9090	(b) the goods shall not be sold or otherwise disposed of without prior
	(3) Operating Table.	9402.9010	approval of the Board and payment of customs duties and taxes at statutory
	(4) Emergency Operating Lights.	9405.4090	rates leviable at the time of import.
	 (5) Hospital Beds with mechanical fittings 	9402.9020	Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969).;
	(6) Gymnasium equipment.	9506.9100	
	(7) Cooling Cabinet.	8418.5000	
	(8) Refrigerated Liquid Bath.	3824.9099	ing toingal
	 (9) Contrast Media Injections (for use in Angiography & MRI etc). B. Cardiology/Cardiac Surgery Equipment 	3822.0000	
	(1) Cannulas	9018.3940	

Respective headings

Respective

headings

Respective

headings

Respective

headings

(2) Manifolds.	8481.8090
(3) Intravenous cannula i.v. catheter.C. Disposable Medical_Devices	9018.3940
 Self-disabling safety sterile syringes. 	9018.3110
(2) Insulin syringes.	9018.3110
D. Other Related Equipments	
(1) Fire extinguisher.	8424.1000

(2) Fixtures & fittings for hospitals

1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 nonluxury) i.e. single or double cabin pickups, accessories, spares, chemicals and consumables meant for mine construction phase or extraction phase.

2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.

Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pick-ups, imported for Thar Coal Field.

 Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation Respective headings those mineral exploration and extraction companies or their authorized operators or contractors who hold permits, licences, lease and who enter into agreements with the Government of Pakistan or a Provincial Government;

1. This concession shall be available to

 Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the amount of sales tax, along with an undertaking to pay the sales tax at the statutory rate in case such goods are not re-exported on conclusion of the project; and

3. The goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of sales tax 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.

(a) 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.

(b) 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.

(i) This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:—

4.

3.

5.

PART I

through oil, gas, coal, wind and wave energy including under construction projects, which entered into an implementation agreement with the Government of Pakistan.

Construction 2 machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.

(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;

(b) the Chief Executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the projects bona fide requirement; and

(c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of sales tax leviable at the time of import;

(ii) temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of sales tax and the amount payable under this notification, along with an undertaking to pay the sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

Respective headings

-do-

Respective headings

-do-

6. 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.

> 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.

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.

7

2. Construction machinery. equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.

Explanation.- The expression "projects for power generation" means any project for generation of electricity whether small, medium or large and whether for supply to the national grid or to any other user or for in house consumption.

 Machinery and equipment meant for power transmission and grid stations including under construction projects.

8.

Explanation.- For the purpose of this serial number, "machinery and equipment" shall mean,-

 (a) machinery and equipment operated by power of any description, such as is used in the generation of power;

(b) apparatus, appliances, metering and testing apparatus, mechanical and electrical control, transmission gear and transmission tower, power transmission and distribution cables and conductors, insulators, damper spacer and hardware and parts thereof adapted to be used in conjunction with the machinery and equipment as specified in clause (a) above; and

(c) components parts of machinery and equipment, as specified in clause (a) and (b) above, identifiable for use in or with machinery imported for the project and equipment including spares for purposes of the project.

2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.

Following machinery, equipment and other education and research related items imported by technical training institutes, research institutes, schools, colleges and universities:-

> Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.

(2) Other dryers

0

(3) Filtering or purifying machinery and apparatus for water

Respective headings -do-

Nil

7017.1010

8419.3900 8421.2100

8421.2900 (4) Other filtering or purifying machinery and apparatus for liquids 8423.1000 (5) Personal weighing machines, including baby scales, household scales (6) Scales for continuous weighing 8423.2000 of goods on conveyors. 8423.3000 (7) Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales (8) Other weighing machinery 8423.8100 having a maximum weighing capacity not exceeding 30 kg (9) Other weighing machinery 8423.8200 having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg 8423.8900 (10) Other weighing machinery (11) Weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.9000 8423.2000 & 8423.3000 (12) Other weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000 8423.9000 (13) Networking equipments like routers, LAN bridges, hubs 8517.6970 excluding switches and repeaters. 8514.3000 (14) Other furnaces and ovens (15) Electronic balances of a 9016.0010 sensitivity of 5 cg or better, with or without weights. 9016.0090 (16) Other balances of a sensitivity of 5 cg or better, with or without weights. 9032.1010 (17) Thermostats of a kind used in refrigerators and air-conditioners 9032.1090 (18) Other thermostats 9032.2000 (19) Manostats 9032.8100 (20) Other instruments and apparatus Hydraulic or pneumatic (21) Other instruments and 9032,8990 apparatus 903:2.9000

(22) Parts and accessories of automatic regulating or controlling instruments and apparatus

118

[PART]

(23) Spares, accessories, and reagents for scientific equipments.

Respective

Respective

headings

3405.4000.

3405.9000

7019.5190

8202.4000.

8202.9100

8202.9990

8414.8010

8464.9000 &

Respective

headings

 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.

 Following machinery and equipment for marble, granite and gem stone extraction and processing industries:

Polishing cream or material

(1) Froei glass mesh

(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.

(4) Gin saw blades. 8202.9910

(5) Gang saw blades/diamond saw blades/multiple blades or all types and dimensions.

(6) Air compressor (27 cft and above).

(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 air rubber piner machines, compressed drilling hydraulic machines, manual and power drilling machines, steel drill rods and spring (all sizes and dimensions), system whole finding with accessories, manual portable rock drills, cross cutter and bridge cutters.

(8) Integral drilling steel for horizontal and vertical drilling, extension thread rods for pneumatic super long drills, tools and accessories for rock drills. 1. For the projects of Gem Stone & Jewelery Industry, CEO/COO, Pakistan Gem and Jewelery Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bonafide project requirement. The authorized person of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.

Nil

2. For the projects of Marble & Granite Industry, CEO/COO, Pakistan Stone Development Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bonafide project requirement. The authorized persons of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.

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.

8466.9100

12. M pr cr ho w

120

Machinery, equipment and other project related items including capital goods, for setting up of hotels, 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 1. The Division dealing with the subjectmatter of industries, shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide 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.

 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.

13. Effluent treatment plants

Respective headings

8504,4090

9032.8990

8539.3910

8539.3910

8541.5000

8413.7090, 8413.7010

8421.2100

8507.3000,

8507.8000

8539.3920

8502.3900

8503.0010

8503.0090

8406.8100

8406.8200

.....

Nil

Nil

 Following items with dedicated use of renewable source of energy like solar, wind, geothermal etc:-

1. Solar Home Systems.

(a) Inverters.

(b) Charge controllers/current controllers.

(c) Energy saver lamps of varying voltages (operating on DC).

(d) Energy saver lamps of varying voltages (operating on AC).

(c) Light emitting diodes (light emitting in different colors).

 Water pumps operating on solar energy.

(g) Water purification plants operating on solar energy.

(h) Batteries NiCd, Li-ion & Lead Acid specific utilization and integrated with solar electrification system.

(i) Energy Saving Tube Lights

2. Solar Parabolic Trough Power Plants.

 Parabolic Trough collectors modules.

(b) Absorbers/Receivers tubes.

(c) Steam turbine of an output exceeding 40MW.

(d) Steam turbine of an output not exceeding 40MW.

(e) Sun tracking control system.	8543.7090
(f) Control panel with other accessories.	8537.1090
3. Solar Dish Sterling Engine.	8412.8090
(a) Solar concentrating dish.	8543.7000
(b) Sterling engine.	8543.7000
(c) Sun tracking control system.	8543.7090
(d) Control panel with accessories.	8406.8200
(e) Generator	8501.6100
4. Solar Air Conditioning System	8415.1090
(a) Absorption chillers.	8418.6990
(b) Cooling towers.	8419.8910
(c) Pumps.	8413.3090
(d) Air handling units.	8415.8200
(e) Fan coils units.	8415,9099
(f) Charging & Testing equipment.	9031.8000
5. Solar Desalination System	8421.2100
(a) Solar photo voltaic panels	8541.4000
(b) Solar water pumps	8413.3090
(c) Storage batteries.	8507.2090
(d) Charge controllers.	9032.8990
(e) Inverters.	8504.4090
6. Solar Thermal Power Plants with accessories.	8502.3900
7. Solar Water Heaters with accessories.	8419.1900
(a) Vacuum tubes (Glass).	7020.0090
(b) Selective coating for absorber plates.	Respective heading
(c) Copper, aluminum and stainless steel sheets.	Respective heading
(d) Copper and aluminum tubes.	Respective heading
8. PV Modules	8541.4000
(a) Solar cells.	8541.4000
(b) Tempered Glass.	7007.2900
(c) Aluminum frames.(d) O-Ring.	7610.9000
(d) O-Ring.(e) Flux	4016.9990
	3810.1000
(f) Adhesive labels.	3919.9090

(g) Junction box + Cover	8538.9090
(h) Sheet mixture of Paper and plastic	392 0.99 00
(i) Ribbon for PV Modules (made of silver & Lead)	Respective headings
(j) Bypass diodes.	8541,1000
(k) EVA (Ethyl Vinyl Acetate) Sheet (Chemical).	3920.9900
9. Solar Cell Manufacturing Equipment.	
(a) Crystal (Grower) Puller (if w machine).	8479.8990
(b) Diffusion furnace.	8514.3000
(c) Oven.	8514.3000
(d) Wafering machine	8479.8990
(e) Cutting and shaping machines for silicon ingot.	8461.9000
(f) Solar grade polysilicon	3824.9099
material. (g) Phosphene Gas.	2848.0000
(h) Aluminum and silver paste.	Respective headings
10. Pyranometers and accessories for solar data collection	9030.8900
14. Solar chargers for charging electronic devices	8504.4020
12. Remote control for solar charge controller.	8543.7010
13. Wind Turbines.	8412.8090
(a) Rotor	8412.9090
(b) Hub	8412.9090
(c) Generator	8501.6490
(d) Deep cycle battery	8507.8000
14. Wind water pump	8413.8190
15. Geothermal energy equipments.	
(1) Geothermal Heat Pumps	8418.6100, 8418.6990
(2) Geothermal Reversible Chillers	8418.6990
(3) Air handlers for indoor quality control equipments	8415.8300
(4) Hydronic heat pumps	8418.6100
(5) Slim Jim heat exchangers	8419.5000
(6) HDPE fusion tools	8515.8000

122

=

PART I]

15.

16

(7) Geothermal energy Installation tools and Equipment	8419.8990	
(8) Dehumidification equipment	8479.6000	
(9) Thermostats and Intelli Zone	9032.1090	
16. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR.		
Following items for promotion of renewable energy technologies		
	N	
1. LVD induction lamps	8539.3990	
SMD, LEDs with or without ballast with fittings and fixtures.	9405.1090	
 Wind turbines including alternators and mast. 	8502.3100	
4. Solar torches	8513.1040	
5. Lanterns and related instruments	8513.1090	
6. PV module, with or without, the related components including invertors, charge controllers and batteries	8541.4000, 8504.4090, 9032.8990, 8507.0000	S ir b c b
Plant, machinery, equipment and specific items used in production of bio-diesel.	Respective headings	T B ir p

Subject to certification by AEDB that the inverters, charge controllers and batteries being imported are in quantities which commensurate with the PV modules being imported.

Nil

The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide 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.

Annex-A

Head	er Information				-						
NTN	FTN of Importe	r		Regulatory Au	thority	no.		Name of Re	egulatory authori	ty	
	(1)		(2)						(3)		
Detai	ls of Input go	ods (to b	e filled by	the chief exec	utive o	f the in	nporting	Goods imp	orted (Collectora	te of impo	rt)
HS Code	Description	Specs	Custom Duty rate (applic- able)	Sales Tax rate (applicable)	THW	Quantity	UOM	Quantity imported	Collectorate	CRN/ Mach No.	Date of CRN/ Mach. No.
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

CERTIFICATE. It is certified that the description and quantity mentioned above are commensurate with the project requirement and that the same are not

[PART I

manufactured locally. It is further certified that the above items shall not be used for any other purpose.

Signature of Chief Executive, or

the person next in hierarchy duly

authorized by the Chief Executive

Name

N.I.C. No.

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

		1	1 NO 1	H	feader I	nformat	tion				
NTN/F	TN of Importer			Approval No.						1.1	
	(1)			(2)						2	
Details Author		s (to b	filled by the	authorized office	er of t	he Reg	ulatory	Goods imp	orted (Collectora	te of import)	
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	NOM	Quantity imported	Collectorate	CRN/Mach. No.	Date of CRN/ Mach No.
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

CERTIFICATE. Before certifying the above-authorized officer of the Regulatory Authority shall ensure that the goods are genuine and bonafide requirement of the project and that the same are not manufactured locally. Signature

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.";

(11) after the Sixth Schedule, amended as aforesaid, the following new Schedule shall be inserted, namely,---

"EIGHTH SCHEDULI

[See clause (aa) of sub-section (2) of section 3]

		the second se	ble-1	
S. No,	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
1	Soyabean meal	2304.0000	5%	
2	Oil cake and other solid residues, whether or not ground or in the form of pellets	2306.1000	5%	
3	Directly reduced iron	72.03	5%	
4	Oilseeds meant for sowing.	Respective headings	5%	Import thereof subject to the condition that the concerned department of the Division dealing with the subject- matter of oil seed certifies that the
				imported seeds are fungicide and insecticide treated and are meant for sowing.
5.	Raw cotton and ginned cotton	Respective headings	5%	On import
6	Plant and machinery not manufactured locally and having no compatible local substitutes	Respective headings	5%	 On import of such plant and machinery by registered manufacturers, post-dated cheque(s) equal to the differential amount of sales tax payable at import stage, shall be submitted to the customs authorities, which
				shall be returned on furnishing proof of filing of first sales tax return after import of such machinery, showing the import of such machinery; (ii) On import by commercial
				(ii) On import by commercial importers, good-for-payment cheque, bank guarantee, pay

cheque, bank guarantee, pay order or treasury challan showing deposit, equal to the differential amount of sales tax payable at import stage, shall be submitted to the customs authorities, which shall be returned back, or as the case may be, refunded, after evidence of subsequent supply to registered manufacturers or industrial users is furnished to the customs authorities;

Supply of such imported plant and machinery by commercial importers to unregistered

(iii)

persons or persons other than manufacturers shall be liable to standard rate of tax, and evidence to that effect shall be produced to the customs authorities for release of the above mentioned instruments or refund of the amount paid at import stage;

- (iv) Subsequent supply of plant and machinery imported or acquired by registered manufacturers to unregistered persons or persons other than manufacturers shall be liable to tax at standard rate; and
 (v) the validity period of
 -) the validity period of instruments furnished under this provision shall not be less than one hundred and twenty days.

<u>Explanation</u>.— For the purpose of this provision, plant and machinery means such plant and machinery as is used in the manufacture or production of goods.

Table-2

Plant, machinery, equipment and apparatus, including capital goods, specified in column (2) of the Annexure below, falling under the HS Codes specified in column (3) of that Annexure, shall be charged to sales tax at the rate of **five percent**, subject to the following conditions, besides the conditions specified in column (4) of the Annexure, namely:—

- (i) the imported goods as are not listed in the locally manufactured items, notified through a Customs General Order issued by the Board from time to time or, as the case may be, certified as such by the Engineering Development Board;
- (ii) 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 bonafide requirement. He shall furnish all relevant information Online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Project Director or any other person authorized by the Collector in this behalf shall enter the requisite information in the 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; and

(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.

Explanation.—In this Table the expression, 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; or
- (b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, dairy and poultry industry.

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
1	Machinery and equipment for development of grain handling and storage facilities.	Respective Headings	Nil
2	Cool chain machinery and equipment.	Respective Headings	Nil
3	Following items imported by Call Centers, Business Processing Outsourcing facilities duly approved by the Pakistan Telecommunication Authority.		Nil
	(1) Telephone sets/head sets.	8517.1100	
	(2) Cat 5/Cat 6/Power cables	8544.4990	42
	(3) PABX Switch	8517.6290	
	(4) Plasma TV	8528.7212	×

Annexure

[PART I

		(2)	
(5)	Dedicated	telephone	exchange
	system for c	all centers	

8517.6290

(3)

(6) Other (digital call recorders)

8519.8990

Respective Headings

1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial . Government.

(4)

2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this notification, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

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.

Nil

Respective Headings

Respective Headings

Nil

(1)

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.

2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.

Complete plants relocated for

industries.

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.

128

4

5.

6.

(1)	(2)	(3)	(4)
7.	Proprietary Formwork System for building/structures of a height of 100 ft and above and its various items/ components consisting of the following, namely:—	7308.4000	(i) If not manufactured locally and imported by the construction companies registered with the Pakistan Engineering Council;
	(1) Plastic tube.	3917.2390	(ii) the system is to be procured from a well renowned international manufacturer;
a a	(2) Plastic tie slot filters/plugs, plastic cone.	^N 3926.9099	(iii) a certificate from one of the following International Pre-shipment Inspection
			Companies/Survey Firms to the extent that all the components/parts are to be used in the Proprietary Formwork System for construction of structures/ buildings of more than 100 feet height, is produced, namely:
	(3) Standard steel ply panels, Special sized steel ply panels, wedges, tube clamps (B-Type & G Type), push/pull props, brackets (structure), steel soldiers (structure), drop head, standard, prop tic, buard rail post (structure), coupler brace, cantilever frame, decking beam/Infill beam and doorway angles.	7308.4000	 (a) Messrs Lloyds of London; (b) Messrs Quality Tech, LLC; (c) Messrs ABS; (d) Messrs Bureau Veritas; and (e) Messrs SGS; and (iv) The Pakistan Engineering Council shall certify that the imported Proprietary Formworks System conform to the requirement of the Company's project.
	(4) Lifting Unit (Structure)	7308.9090	-do-
	(5) Bolts, tie bolts, anchor bolt assembly (fastener), anchor screw (fastener).	7318.1590	-do-
	(6) Nuts	7318.1690	-do-
	(7) Steel pins, tie wing nut (fastener).	7318.1900	-do-
	(8) Steel washers, water plate (fastener).	7318.2290	-do-
	(9) Adjustable base jack (thread rod with nut and steel plate), adjustable fork head (threaded rod with nut and steel channel).	8425.4900	-do-

[PART I

Annex-A

Heade	r Information										
NTN/FTN of Importer		Regu	Regulatory authority no.					Name of Regulatory authority			
	(1) (2)		(3)								
Detail	s of Input goods	(to be fille	d by the chief e	xecutive of the ir	nporting	company))	Goods imp	orted (Collectorat	e of import	()
HS Code	Description	Specs	Custom Duty rate (applic- able)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	CRN/ Mach No.	Date o CRN/ Mach. No.
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

CERTIFICATE. It is certified that the description and quantity mentioned above are 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 of Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive

Name

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.

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

NTN/FT	"N of Importer			Approval No.							_
	(1)			(2)			_		and the second second		
Dctails Authorit	of Input goods	(to be	filled by the a	uthorized office	er of th	ne Regi	ulatory	Goods impo:	rted (Collectorate of	of import)	
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	NOM	Quantity imported	Collectorate	CRN/Mach. No.	Date of CRN/ Mach No.
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

CERTIFICATE. Before certifying the above-authorized officer of the Regulatory Authority shall ensure that the goods are genuine and bonafide requirement of the project and that the same are not manufactured locally.

Signature

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."; and

(12) After the Eighth Schedule, inserted as aforesaid, the following new schedule shall be added, namely:---

"NINTH SCHEDULE

[See sub-section (3B) of section 3]

(1)	(2)	(3)	(4)	(5)
S. No.	Description / Specification of Goods	Sales tax on import (payable by importer at the time of import)	Sales tax (chargeable at the time of registration of IMEI number by CMOs)	Sales tax on supply (payable at time of supply by CMOs)
1.	Subscriber Identification Module (SIM) Cards	-	-	Rs. 250
2.	 A. Low Priced Cellular Mobile Phones or Satellite Phones (i) All cameras: 2.0 mega-pixels or less (ii) Screen size: 2.6 inches or less (iii) Key pad 	Rs. 150	Rs. 150	
	 B. <u>Medium Priced Cellular Mobile</u> <u>Phones or Satellite Phones</u> (i) One or two cameras: between 2.1 to 10 mega-pixels 	Rs. 250	Rs. 250	Ξ.

TABLE

[PART I

(1)	(2)	(3)	(4)	(5)
<u>(~/</u>	 (ii) Screen size: between 2.6 inches and 5.0 inches (iii) Micro-processor: less than 2 GHZ 			
	 C. Smart Cellular Mobile Phones or Satellite Phones (i) One or two cameras: 10 mega-pixels and above (ii) Touch Screen: size 5.0 inches and above (iii) 4GB or higher Basic Memory (iv) Operating system of the type IOS, Android V2.3, Android Gingerbread or higher, Windows 8 or Blackberry RIM (v) Micro-processor: 2GHZ or higher, dual core or quad core 	Rs. 500	Rs. 500	-

LIABILITY, PROCEDURE AND CONDITIONS

- (i) In case of the goods specified against S. No. 1 of the Table, the liability to charge, collect and pay tax shall be on the Cellular Mobile Operator (CMO) at the time of supply. In case of the goods specified against S. No. 2, the liability to pay sales tax at the time of import shall be on the importer, and the liability to charge, collect and pay sales tax payable on supplies shall be on the Cellular Mobile Operator at the time of registering International Mobile Equipment Identity (IMEI) number in his system.
- (ii) The Cellular Mobile Operators shall, if not already registered, obtain registration under the Sales Tax Act, 1990.
- (iii) No IMEI shall be registered in his system by a Cellular Mobile Operator without charging and collecting the sales tax as specified in the Table.
- (iv) The Cellular Mobile Operator shall deposit the sales tax so collected through his monthly tax return in the manner prescribed in section 26 of the Sales Tax Act; 1990 and rules made thereunder.
- (v) The Cellular Mobile Operator shall maintain proper records of all IMEI numbers registered for a period of six years, and such records shall be produced for inspection, audit or verification, as and when required, by an authorized officer of Inland Revenue.
- (vi) The Pakistan Telecommunication Authority shall provide data regarding IMEI numbers registered with other Cellular Mobile Operators to prevent double taxation on the same IMEI number in

133

case of switching by a subscriber from one operator to another, and to provide data regarding registration of IMEI numbers to the Board on monthly basis.

- (vii) No adjustment of input tax shall be admissible to the Cellular Mobile Operator or any purchaser of cellular mobile phone against the sales tax charged and paid in terms of this Schedule.
- (viii) The tax specified in column (4) of the Table shall be charged, collected and paid with effect from such date as may be specified by the Board and the sales tax specified in column (3) shall stand withdrawn from the date so specified.
- Note:— Notwithstanding anything contained in any other law for the time being in force, the levy, collection and payment of sales tax under notification No. S. R. O. 460(I)/2013, dated the 30th May, 2013, shall be deemed to always have been lawfully and validly levied, collected and paid.";

5. Amendment of Act XVII of 1996.—In the Pakistan Telecommunication (Re-organization) Act, 1996 (XVII of 1996), the following further amendment shall be made and shall be deemed to have been so made on the 1st day of March, 2014, namely:—

In the aforesaid Act, in section 33A, in sub-section (4), clause (c) shall be omitted.

6. Amendments of Ordinance XXIV of 2001.—In the Controller General of Accounts (Appointment, Functions and Powers) Ordinance, 2001 (XXIV of 2001), in section 5, in clause (b),—

- (a) after the word "may" the commas and words ", with the approval of the President," shall be inserted; and
- (b) for the semi colon, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-

"Provided that in case of exigency Ministry of Finance or Finance Departments, as the case may be, may authorize payments directly from the State Bank of Pakistan and submit such information to Controller General to enable him to record the transactions;".

7. Amendments 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) clauses (8), (9), (10) and (11) shall be re-numbered as clauses
 (9), (10), (11) and (8) respectively;
 - (b) after clause (23), the following new clause shall be inserted, namely:---
 - "(23A) "filer" means a taxpayer whose name appears in the active taxpayers' list issued by the Board from time to time or is holder of a taxpayer's card;";
 - (c) in clause (29),---
 - (i) for the word "and", occurring for the first time, a comma shall be substituted;
 - (ii) after the figure "234", the word and figure "and 236M" shall be inserted;
 - (iii) the words and commas "but does not include, in case of a shareholder of a company, the amount representing the face value of any bonus share or the amount of any bonus declared, issued or paid by the company to the shareholders with a view to increasing its paid up share capital", shall be omitted;
 - (d) after clause (35B), the following new clause shall be inserted, namely:----
 - "(35C) "non-filer" means a person who is not a filer;";
- (e) after clause (59A), the following new clause shall be inserted, namely:-
 - "(59B) "Special Judge" means the Special Judge appointed under section 203;"; and
 - (f) after clause (61), the following new clause shall be inserted, namely:---
 - "(61A) "stock fund" means a collective investment scheme or a mutual fund where the investible funds are invested by way of equity shares in companies, to the extent of more than seventy per cent of the investment;";
- (2) section 4A shall be omitted;
- (3) in section 8, in clauses (d) and (e), for the word "sections", the word "section" shall be substituted;
- (4) in section 13, in sub-section (8), the word "the", occurring last, shall be omitted;

- (5) in section 18, in sub-section (3), for the word "lesser", occurring twice, the word "lessor" shall be substituted;
- (6) in section 21, in clause (e), after the word "fund", occurring for the second time a comma shall be inserted;
- (7) in section 31, in sub-section (1), for the expression "Banking Tribunals Ordinance, 1984" the expression "Financial Institutions (Recovery of Finances) Ordinance, 2001 (XLVI of 2001)" shall be substituted:
- (8) in section 37, in sub-section (1A), the words and comma "held for a period upto two years," shall be omitted;
- (9) in section 37A, in sub-section (1),-
 - (a) first proviso shall be omitted;
 - (b) in the second proviso, the word "further" shall be omitted;
 - (c) in sub-section (3), "after the word "capital" the comma and words ",debt securities" shall be inserted;
 - (d) after sub-section (3), amended as aforesaid, the following new sub-section shall be inserted, namely:---
 - "(3A) For the purpose of this section, "debt securities" means—
 - (a) Corporate Debt Securities such as Term Finance Certificates (TFCs), Sukuk Certificates (Sharia Compliant Bonds), Registered Bonds, Commercial Papers, Participation Term Certificates (PTCs) and all kinds of debt instruments issued by any Pakistani or foreign company or corporation registered in Pakistan; and
 - (b) Government Debt Securities such as Treasury Bills (T-bills), Federal Investment Bonds (FIBs), Pakistan Investment Bonds (PIBs), Foreign Currency Bonds, Government Papers, Municipal Bonds, Infrastructure Bonds and all kinds of debt instruments issued by Federal Government, Provincial Governments, Local Authorities and other statutory bodies.";
- (10) in section 39, in sub-section (1),—
 - (i) in clause (j), the word "and" shall be omitted;
 - (ii) in clause (1), after the semicolon the word "and" shall be added;

136 THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

- (iii) after clause (1), amended as aforesaid, the following new clause shall be added, namely:-
 - "(m) income arising to the shareholder of a company, from the issuance of bonus shares.";
- (11) in section 49, after sub-section (4), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that the income from sale of spectrum licences by Pakistan Telecommunication Authority on behalf of the Federal Government after the first day of March 2014 shall be treated as income of the Federal Government and not of the Pakistan Telecommunication Authority.";

- (12) in section 56A, for the word "onword", the word "onward" shall be substituted;
- (13) in section 59AA, in sub-section (6), for the words "Central Board of Revenue" the word "Board" shall be substituted;
- (14) section 88A shall be omitted;
- (15) in section 92, in sub-section (1), for full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely,—

"Provided that if at least one member of the association of persons is a company, the share of such company or companies shall be excluded for the purpose of computing the total income of the association of persons and the company or the companies shall be taxed separately, at the rate applicable to the companies, according to their share.";

- (16) in section 100B, in sub-section (2), for clause (d), the following clause shall be substituted, namely:---
 - "(d) a company, in respect of debt securities only; and";
- (17) after section 100B, amended as aforesaid, the following new section shall be inserted, namely:—

"100C. Tax credit for certain persons.—(1) Non-profit organizations, trusts or welfare institutions, as mentioned in subsection (2) shall be allowed a tax credit equal to one hundred per cent of the tax payable, including minimum tax and final taxes payable under any of the provisions of this Ordinance, subject to the following conditions, namely:—

(a) return has been filed;

[PART I

PART I] THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

- (b) tax required to be deducted or collected has been deducted or collected and paid; and
- (c) withholding tax statements for the immediately preceding tax year have been filed.
- (2) Persons eligible for tax credit under this section include-
 - (a) any income of a trust or welfare institution or non-profit organization from donations, voluntary contributions, subscriptions, house property, investments in the securities of the Federal Government and so much of the income chargeable under the head "income from business" as is expended in Pakistan for the purposes of carrying out welfare activities:

Provided that in the case of income under the head "income from business", the exemption in respect of income under the said head shall not exceed an amount which bears to the income, under the said head, the same proportion as the said amount bears to the aggregate of the incomes from the aforesaid sources of income.

- (b) a trust administered under a scheme approved by the Federal Government in this behalf and established in Pakistan exclusively for the purposes of carrying out such activities as are for the benefit and welfare of—
 - (i) ex-servicemen and serving personnel, including civilian employees of the Armed Forces, and their dependents; or
 - (ii) ex-employees and serving personnel of the Federal Government or a Provincial Government and their dependents, where the said trust is administered by a committee nominated by the Federal Government or, as the case may be, a Provincial Government;
- (c) a trust or welfare institution or non-profit organization approved by Chief Commissioner for the purposes of this sub-clause;
- (d) income of a university or other educational institution being run by a non-profit organization existing solely for educational purposes and not for purposes of profit;

[PART I

(e) any income which is derived from investments in securities of the Federal Government, profit on debt from scheduled banks, grant received from Federal Government or Provincial Government or District Governments, foreign grants and house property held under trust or other legal obligations wholly, or in part only, for religious or charitable purposes and is actually applied or finally set apart for application thereto:

Provided that nothing in this clause shall apply to so much of the income as is not expended within Pakistan:

Provided further that if any sum out of the amount so set apart is expended outside Pakistan, it shall be included in the total income of the tax year in which it is so expended or of the year in which it was set apart, whichever is the greater, and the provisions of section 122 shall not apply to any assessment made or to be made in pursuance of this proviso.

Explanation .- Notwithstanding anything contained in the Mussalman Wakf Validating Act, 1913 (VI of 1913), or any other law for the time being in force or in the instrument relating to the trust or the institution, if any amount is set apart, expended or disbursed for the maintenance and support wholly or partially of the family, children or descendents of the author of the trust or the donor or, the maker of the institution or for his own maintenance and support during his life time or payment to himself or his family, children, relations or descendents or for the payment of his or their debts out of the income from house property dedicated, or if any expenditure is made other than for charitable purposes, in each case such expenditure, provision, setting apart, payment or disbursement shall not be deemed, for the purposes of this clause, to be for religious or charitable purposes; or

(f) any income of a religious or charitable institution derived from voluntary contributions applicable solely to religious or charitable purposes of the institution:

Provided that nothing contained in this clause shall apply to the income of a private religious trust which does not enure for the benefit of the public.";

(18) in section 113,---

- (i) in sub-section (1), for the words "equal to one per cent of the person's turnover for the year", the words "the amount of minimum tax computed on the basis of rates as specified in Division IX of Part I of First Schedule" shall be substituted; and
- (ii) in sub-section (2), in clause (b), for the words "an amount equal to one per cent of the person's turnover for the year", the words "minimum tax computed on the basis of rates as specified in Division IX of Part I of First Schedule" shall be substituted;
- (19) after section 113B, the following new section 113C shall be inserted, namely:---

"113C. Alternative Corporate Tax.- (1) Notwithstanding anything contained in this Ordinance, for tax year 2014 and onwards, tax payable by a company shall be higher of the Corporate Tax or Alternative Corporate Tax.

- (2) For the purposes of this section.—
 - (a) "Accounting Income" means the accounting profit before tax for the tax year, as disclosed in the financial statements or as adjusted under subsection (7) or sub-section (11) excluding share from the associate recognized under equity method of accounting;
 - (b) "Alternative Corporate Tax" means the tax at a rate of seventeen per cent of a sum equal to accounting income less the amounts, as specified in sub-section (8), and determined in accordance with provisions of sub-section (7) hereinafter;
 - (c) "Corporate Tax" means total tax payable by the company, including tax payable on account of minimum tax and final taxes payable, under any of the provisions of this Ordinance but not including those mentioned in sections 8, 161 and 162 and any amount charged or paid on account of default surcharge or penalty and the tax payable under this section.

[PART I

(3) The sum equal to accounting income, less any amount to be excluded therefrom under sub-section (8), shall be treated as taxable income for the purpose of this section.

(4) The excess of Alternative Corporate Tax paid over the Corporate Tax payable for the tax year shall be carried forward and adjusted against the tax payable under Division II of Part I of the First Schedule, for following year.

(5) If the excess tax, as mentioned in sub-section (4), is not wholly adjusted, the amount not adjusted shall be carried forward to the following tax year and adjusted as specified in sub-section (4) in that year, and so on, but the said excess cannot be carried forward to more than ten tax years immediately succeeding the tax year for which the excess was first computed.

Explanation.—For the purpose of this sub-section the mechanism for adjustment of excess of Alternative Corporate Tax over Corporate Tax, specified in this section, shall not prejudice or affect the entitlement of the taxpayer regarding carrying forward and adjustment of minimum tax referred to in section 113 of this Ordinance.

(6) If Corporate Tax or Alternative Corporate Tax is enhanced or reduced as a result of any amendment, or as a result of any order under the Ordinance, the excess amount to be carried forward shall be reduced or enhanced accordingly.

(7) For the purposes of determining the "Accounting Income", expenses shall be apportioned between the amount to be excluded from accounting income under sub-section (8) and the amount to be treated as taxable income under sub-section (3).

(8) The following amounts shall be excluded from accounting income for the purposes of computing Alternative Corporate Tax:—

- (i) exempt income;
- (ii) income subject to tax under section 37A and final tax chargeable under sub-section (7) of section 148, section 150, sub-section (3) of section 153, sub-section (4) of sections 154, 156 and sub-section (3) of section 233;

- (iii) income subject to tax credit under section 65D and 65E;
- (iv) income subject to tax credit under section 100C; and
- (v) income of the company subject to clause (18A) of Part-II of the Second Schedule;

(9) The provisions of this section shall not apply to taxpayers chargeable to tax in accordance with the provisions contained in the Fourth, Fifth and Seventh Schedules.

(10) Tax credit under section 65B shall be allowed against Alternative Corporate Tax.

(11) The Commissioner may make adjustments and proceed to compute accounting income as per historical accounting pattern after providing an opportunity of being heard.";

- (20) in section 114, in sub-section (1), in clause (b), in sub-clause (ix), after the word "is" the words "a resident person" shall be inserted;
- (21) in section 122B, in the heading and in sub-sections (1) and (2), for the words "Regional Commissioner", wherever occurring, the words "Chief Commissioner" shall be substituted.
- (22) in section 127,—
 - (a) for the words "taxation officer", the words "Officer of Inland Revenue" shall be substituted;
 - (b) in sub-section (2), in clause (b), for the word "again", the word "against" shall be substituted;
- (23) in section 130, in sub-section (4),—
 - (i) in clause (b), the word "or", occurring at the end, shall be omitted;
 - (ii) in clause (c), for the full stop, at the end, a semicolon and the word "or" shall be substituted and thereafter the following new clause shall be added, namely:—
 - "(d) a person who has, for a period of not less than ten years, practiced professionally as a cost and management accountant within the meaning of the Cost and Management Accountants Act, 1966 (XIV of 1966).";

(24) in section 148,—

(a) in sub-section (7), in clause (d),—

- (i) in sub-clause (viii), for the words "with Sales Tax Department" the expression "under the Sales Tax Act, 1990"shall be substituted;
- (ii) in sub-clause (ix), for the words, "for sales tax purposes" the expression "under the Sales Tax Act, 1990" shall be substituted; and
- (b) after sub-section (8), the following new sub-section shall be inserted, namely:---

"(8A) The tax collected under this section at the time of import of ships by ship-breakers shall be final tax.";

(25) in section 149, after sub-section (2), the following new subsections shall be added, namely:—

"(3) Notwithstanding anything contained in sub-sections (1) and (2), every person responsible for making payment for directorship fee or fee for attending board meeting or such fee by whatever name called, shall at the time of payment, deduct tax at the rate of twenty percent of the gross amount payable.

(4) Tax deductible under sub-section (3) shall be adjustable.";

- (26) in section 150, for the expression "Division III of Part I" the expression "Division I of Part III" shall be substituted;
- (27) in section 151,
 - (a) in sub-section (1), after the word "Division" for the figure "I" the figure "IA" shall be substituted; and
 - (b) in sub-section (3), for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that in the case of a non-filer other than a company the final tax shall be equal to the tax deductible in the case of filer and the tax deducted in excess of that shall be advance income tax adjustable against tax liability.";

(28) in section 153, in sub-section (1), in clause (c),-

- (i) after the word and comma "contract,", the words "including contract signed by a sportsperson" shall be inserted; and
- (ii) for the words "other than", the words "but not including" shall be substituted;
- (29) in section 156, in sub-section (3), after the word "under", occurring for the second time, the word and hyphen "sub-" shall be inserted;
- (30) in section 159,—
 - (i) in sub-section (1), in clause (b), for the comma, a semicolon and the word"; or" shall be substituted and thereafter the following new clause shall be added, namely:—
 - "(c) is subject to hundred per cent tax credit under section 100C,";
 - (ii) in sub-section (4), for the word "one", the word "on" shall be substituted;
- (31) in section 169, in sub-section (1), in clause (b), for the word "of", occurring for the eighth time, the word "or" shall be substituted;
- (32) after section 181A, the following new section shall be inserted, namely:---

"181AA. Compulsory registration in certain cases.—(1) Notwithstanding anything contained in any law, for the time being in force, any application for commercial or industrial connection of electricity or natural gas, shall not be processed and such connection shall not be provided unless the person applying for electricity or gas connection is registered under section 181.";

(33) in section 203, in sub-section (1), for full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that the Federal Government may, by notification in official Gazette, declare that a Special Judge appointed under section 185 of the Customs Act 1969 (IV of 1969) shall have jurisdiction to try offences under this Ordinance.";

PART I

(34) for section 231B, the following shall be substituted, namely:----

"231B. Advance tax on private motor vehicles.—(1) Every motor vehicle registering authority of Excise and Taxation Department shall collect advance tax at the time of registration of a motor vehicle, at the rates specified in Division VII of Part IV of the First Schedule.

(2) Every motor vehicle registering authority of Excise and Taxation Department shall collect advance tax at the time of transfer of registration or ownership of a private motor vehicle, at the rates specified in Division VII of Part IV of the First Schedule:

Provided that no collection of advance tax under this subsection shall be made on transfer of vehicles after five years from the date of first registration in Pakistan.

(3) Every manufacturer of a motor car or jeep shall collect, at the time of sale of a motor car or jeep, advance tax at the rate specified in Division VII of Part IV of the First Schedule from the person to whom such sale is made.

(4) Sub-section (1) shall not apply if a person produces evidence that tax under sub-section (3) in case of a locally manufactured vehicle or tax under section 148 in the case of imported vehicle was collected from the same person in respect of the same vehicle.

(5) The advance tax collected under this section shall be adjustable:

Provided that the provisions of this section shall not be applicable in the case of —

- (a) the Federal Government;
- (b) a Provincial Government;
- (c) a Local Government;
- (d) a foreign diplomat; or
- (e) a diplomatic mission in Pakistan.";
- (35) after section 235, the following new sections shall be inserted, namely:---

"235A. Domestic electricity consumption.- (1) There shall be collected advance tax at the rates specified in Division XIX of Part IV of the First Schedule on the amount of electricity bill of a domestic consumer.

(2) The person preparing electricity consumption bill shall charge advance tax under sub-section (1) in the manner electricity consumption charges are charged.

(3) Tax collected under this section shall be adjustable against tax liability.

235B. Tax on steel melters, re-rollers etc.—(1) There shall be collected tax from every steel melter, steel reroller, composite steel units, registered for the purpose of Chapter XI of Sales Tax Special Procedure Rules, 2007 at the rate of one rupee per unit of electricity consumed for the production of steel billets, ingots and mild steel (MS products) excluding stainless steel.

(2) The person preparing electricity consumption bill shall charge and collect the tax under sub-section (1) in the manner electricity consumption charges are charged and collected.

(3) The tax collected under sub- section (1) shall be deemed to be the tax required to be deducted under sub-section (1) of section 153, on the payment for local purchase of scrap.

(4) Tax collected under sub-section (1) shall be nonadjustable and credit of the same shall not be allowed to any person.";

(36) in section 236B,—

- (a) in sub-section (2), for the words "person preparing" the words "airline issuing" shall be substituted;
- (b) after sub-section (2), amended as aforesaid, the following new sub-section shall be inserted, namely,---

"(2A) The mode, manner and time of collection shall be as may be prescribed.";

[PART I

(37)

after section 236J, the following new sections shall be inserted, namely:---

"236K. Advance tax on purchase or transfer of immovable property.—(1) Any person responsible for registering or attesting transfer of any immovable property shall at the time of registering or attesting the transfer shall collect from the purchaser or transferee advance tax at the rate specified in Division XVIII of Part IV of the First Schedule.

(2) The advance tax collected under sub-section (1) shall be adjustable.

(3) The advance tax under this section shall not be collected in the case of the Federal Government, a Provincial Government, a Local Government or a foreign diplomatic mission in Pakistan.

(4) Nothing contained in this section shall apply to a scheme introduced by the Federal Government, or a Provincial Government or an Authority established under a Federal or Provincial law for expatriate Pakistanis.

236L. Advance tax on purchase of international air ticket.—(1) Every airline, issuing ticket for journey originating from Pakistan, shall collect advance tax at the rates specified in Division XX of Part IV of the First Schedule, on the gross amount of international air tickets issued to passengers booking one-way or return, from Pakistan.

(2) The airline issuing air ticket shall collect or charge advance tax under sub-section (1) in the manner air ticket charges are collected or charged, either manually or electronically.

(3) The mode, manner and time of collection under subsection (1) shall be as may be prescribed.

(4) The advance tax collected under sub-section (1) shall be adjustable.

236M. Bonus shares issued by companies quoted on stock exchange.—(1) Notwithstanding anything contained in any law for the time being in force, every company, quoted on stock exchange, issuing bonus shares to the shareholders of the company, shall withhold five per cent of the bonus shares to be issued.

(2) Bonus shares withheld under sub-section (1) shall only be issued to a shareholder, if the company collects from the shareholder, tax equal to five per cent of the value of the bonus shares issued to the shareholder including bonus shares withheld, determined on the basis of day-end price on the first day of closure of books.

(3) Tax under sub-section (2), shall be collected by the company, within fifteen days of the first day of closure of books.

(4) If the shareholder fails to make the payment of tax under sub-section (2) within fifteen days or the company fails to collect the said tax within fifteen days, the company shall deposit the bonus share withheld under sub-section (1) in the Central Depository Company of Pakistan Limited or any other entity as may be prescribed.

(5) Bonus shares deposited in the Central Depository Company of Pakistan Limited or the entity prescribed under subsection (4) shall be disposed of in the mode and manner as may be prescribed and the proceeds thereof shall be paid to the Commissioner, by way of credit to the Federal Government.

(6) Issuance of bonus shares shall be deemed to be the income of the shareholder and the tax collected by the company under sub-section (2) or proceeds of the bonus shares disposed of and paid under sub-section (5) shall be treated to have been paid on behalf of the shareholder.

(7) Tax paid under this section shall be a final tax on the income of the shareholder of the company arising from issuance of bonus shares.

236N. Bonus shares issued by companies not quoted on stock exchange.— (1) Notwithstanding anything contained in any law for the time being in force, every company, not quoted on stock exchange, issuing bonus shares to the shareholders of the company, shall deposit tax, within fifteen days of the closure of books, at the rate of five per cent of the value of the bonus shares on the first day of closure of books, whether or not tax has been collected by the company under sub-section (3).

(2) Issuance of bonus shares shall be deemed to be the income of the shareholder and tax deposited under sub-section (1) shall be treated to have been deposited on behalf of the shareholder.

(3) A company liable to deposit tax under sub-section (1), shall be entitled to collect and recover the tax deposited under sub-section (1), from the shareholder, on whose behalf the tax has been deposited, before the issuance of bonus shares.

[PART]

(4) If a shareholder neither makes payment of tax to the company nor collects its bonus shares, within three months of the date of issuance of bonus shares, the company may proceed to dispose of its bonus shares to the extent it has paid tax on its behalf under sub-section (1).

(5) Tax paid under this section shall be a final tax on the income of the shareholder of the company arising from issuance of bonus shares.

(6) The Board may prescribe rules for determination of value of shares under sub-section (1).

- (38) in section 239, in sub-section (13), for the words and comma, "amended, modified", the words and comma "amend, modify" shall be substituted;
- (39) in the FIRST SCHEDULE,—
 - (I) in Part I,-
 - (A) in Division I,-
 - (i) after paragraph (1A), the following new paragraph shall be inserted, namely:----
 - "(IB) Where the taxable income in a tax year, other than income on which the deduction of tax is final, does not exceed one million rupees of a person—
 - holding a National Database Registration Authority's Computerized National Identity Card for disabled persons; or
 - (ii) a taxpayer of the age of not less than sixty years on the first day of that tax year, the tax liability on such income shall be reduced by 50%.";

PART I] THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

- (ii) paragraph (2) shall be omitted.
- (B) in Division II, in clause (i), in the proviso for full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely:-

"Provided further that the rate of tax imposed on the taxable" income of a company, other than a banking company shall be 33% for the tax year 2015.";

(C) For Division III, the following shall be substituted, namely:---

"Division III

Rate of Dividend Tax

The rate of tax imposed under section 5 on dividend received from a company shall be---

- (a) 7.5% in the case of dividends declared or distributed by purchaser of a power project privatized by WAPDA or on shares of a company set up for power generation or on shares of a company, supplying coal exclusively to power generation projects; and
- (b) 10%, in all other cases:

Provided that the dividend received by a person from a stock fund shall be taxed at the rate of 12.5% for tax year 2015 and onwards, if dividend receipts are less than capital gains:

Provided further that the dividend received by a company from a collective investment scheme or a mutual fund, other than a stock fund, shall be taxed at the rate of 25% for tax year 2015 and onwards.";

(D) in Division-VII, for the Table, the following shall be substituted, namely:—

[PART I

S.No.	Period.	Tax Year.	Rate of tax.
(1)	(2)	(3)	(4)
1.	Where holding period of a	2011	10%
1.	security is less than six	2012	10%
	months.	2013	10%
	months.	2014	10%
	× *		
2.	Where holding period of a	2011	7.5%
2.	security is more than six	2012	8%
	months but less than twelve	2013	8%
	months.	2014	8%

TAX YEAR 2015

3.	Where holding period of a security is less than twelve months.	12.5%
4.	Where holding period of a	10%

- 4. Where holding period of a rove security is twelve months or more but less than twenty-four months.
- 5. Where holding period of a 0% security is twenty-four months or more."

Provided that the rate for companies shall be as specified in Division II of Part I of First Schedule, in respect of debt securities;

- (E) in Division VIII, in the TABLE, after S.No 2, the following new S.No and corresponding entries relating thereto in columns (2) and (3), shall be added, namely:-
 - "3. Where holding period of 0% immovable property is more than two years.";
- (F) after Division VIII, amended as aforesaid, the following new Division shall be added, namely,—

"TABLE

PART I]

S. No.	Person(s)	Minimum Tax as percentage of the person's turnover for the year
(1)	(2)	(3)
1.	 (a) Oil marketing companies, Oil refineries, Sui Southern Gas Company Limited and Sui Northern Gas Pipelines Limited (for the cases where annual turnover exceeds rupees one billion.); (b) Pakistani Airlines; and (c) Poultry industry including poultry breeding, broiler production, egg production and poultry feed production. 	0.5%
2.	 (a) Distributors of pharmaceutical products, consumer goods including fast moving consumer goods fertilizers and cigarettes; (b) Petroleum agents and distributors who are registered under the Sales Tax Act, 1990; (c) Rice mills and dealers; and (d) Flour mills. 	0.2%
3.	Motorcycle dealers registered under the Sales Tax Act, 1990.	0.25%
4.	In all other cases.	1%"

"Division IX Minimum tax under section 113

(II) for Part II, the following shall be substituted, namely:---

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

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

S.No.	Persons	Rate
(1)	(2)	(3)
1.	Industrial undertaking importing remeltablesteel (PCT Heading 72.04) and directly reduced iron for its own use;	1% of import value as increased by

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

[PART I

(1)	(2)	(3)
	 (ii) Persons importing potassic fertilizers in pursuance of Economic Coordination Committee of the cabinet's decision No. ECC-155/12/2004 dated the 9th December, 2004; (iii) Persons importing urea; and (iv) Manufacturers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011 dated the 31st December, 2011. 	customs- duty, sales tax and federal excise duty
2.	Persons importing pulses.	2% of import value as increased by customs- duty, sales tax and Federal excise duty
3.	Commercial importers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31 st December, 2011.	3% of import value as increased by customs- duty, sales tax and federal excise duty
4.	Ship breakers on import of ships	4.5%
5.	Industrial undertakings not covered under S. Nos. 1 to 4	5.5%
6.	Companies not covered under S. Nos. 1 to 5	5.5%
7.	Persons not covered under S. Nos. 1 to 6	6%"

(III) Part IIA shall be omitted;

(IV) in Part III,-

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

"Division I Advance Tax on Dividend

The rate of tax to be deducted under section 150 shall be-

(a) 7.5% in the case of dividends declared or distributed by purchaser of a power project privatized by WAPDA or on shares of a company set up for power generation or on shares of a company, supplying coal exclusively to power generation projects;

- (b) 10% for filers other than mentioned in (a) above;
- (c) 15% for non-filers other than mentioned in (a) above:

Provided that the rate of tax required to be deducted by a collective investment scheme or a mutual fund shall be—

	Stock Fund	Money market Fund, Income Fund or any other fund	
Individual	10% .	10%	
Company	ompany 10% 25%		
AOP	10%	10%	

Provided further that in case of a stock fund if dividend receipts of the fund are less than capital gains, the rate of tax deduction shall be 12.5%.

Division IA

Profit on Debt

The rate of tax to be deducted under section 151 shall be 10% of the yield or profit for filers and 15% of the yield or profit paid, for non-filers:

Provided that for a non-filer, if the yield or profit paid is rupees five hundred thousand or less, the rate shall be ten per cent";

- (b) in Division III,-
 - (A) in paragraph (1), in sub-paragraph (b),---
 - (i) in clause (i), for the figure "3.5", the figure "4" shall be substituted; and
 - (ii) in clause (ii), for the figure "4", the figure "4.5" shall be substituted;
 - (B) in paragraph (2), in sub-paragraph (ii),—
 - (i) in clause (a), for the figure "6", the figure "8" shall be substituted; and
 - (ii) in clause (b), for the figure "8", the figure "10" shall be substituted;

(C) in paragraph (3),—

- (i) in sub-paragraph (i), for the figure "6", the figure "7" shall be substituted;
- (ii) in sub-paragraph (ii), for the figure "6.5", the figure "7.5" shall be substituted; and
- (iii) after sub-paragraph (ii), amended as aforesaid, the following new sub-paragraph shall be added, namely:-
 - "(iii) 10% of the gross amount payable in case of sportspersons.";
- (c) in Division IV, in paragraph (3), for the figure "0.5", the figure "1" shall be substituted;
- (d) in Division VIA, for the figure "10", the figure "12" shall be substituted;
- (V) in Part IV,-
 - (a) for Division II, the following shall be substituted, namely:-

"Division II

Brokerage and Commission

The rate of collection under sub-section (1) of section 233 shall be .---

- (a) 7.5% of the amount of the payment, in case of advertising agents;
- (b) 12% of the amount of payment in all other cases.";
- (b) in Division III,—
 - (i) for clause (3), the following shall be substituted, namely:-
 - "(3) in case of other private motor cars shall be as following,--

PART I] THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

S. No.	Engine capacity	for filers	for non-filer
(1)	(2)	(3)	(4)
1.	upto 1000cc	Rs. 1,000	R s.1,000
2.	1001cc to 1199cc	Rs. 1,800	Rs. 3,600
3.	1200cc to 1299cc	Rs. 2,000	Rs. 4,000
4.	1300cc to 1499cc	Rs. 3,000	Rs. 6,000
5.	1500cc to 1599cc	Rs. 4,500	Rs. 9,000
6.	1600cc to 1999cc	Rs. 6,000	Rs. 12,000
7.	2000cc & above	Rs. 12,000	Rs. 24,000"

155

(ii) for clause (4), the following shall be substituted, namely:-

"(4) where the motor vehicle tax is collected in lump sum,---

S. No.	Engine capacity	for filer	for non-filer
(1)	(2)	(3)	(4)
1.	upto 1000cc	Rs. 10,000	Rs. 10,000
2.	1001cc to 1199cc	Rs. 18,000	Rs. 36,000
3.	1200cc to 1299cc	Rs. 20,000	Rs. 40,000
4.	1300cc to 1499cc	Rs. 30,000	Rs. 60,000
5.	1500cc to 1599cc	Rs. 45,000	Rs. 90,000
6.	1600cc to 1999cc	Rs. 60,000	Rs. 120,000
7.	2000cc and above	Rs. 120,000	Rs. 240,000"

- (c) in Division V, in clause (b), for the figure "15", the figure "14" shall be substituted;
- (d) in Division VI, after the word "withdrawn" the words and figures "for filers and 0.5% of the cash amount withdrawn, for non-filers" shall be inserted;
- (e) for Division VII, the following shall be substituted, namely:---

"Division VII

Advance tax on purchase of private motor car and jeep

The rate of tax under sub-sections (1), (2) and (3) of section 231B shall be as follows:—

S. No.	Engine Capacity	Tax for filer	Tax for Non-filer
(1)	(2)	(3)	(4)
1.	Upto 850cc	Rs. 10,000	Rs. 10,000
2.	851cc to 1000cc	Rs. 20,000	Rs. 25,000
3.	1001cc to 1300cc	Rs. 30,000	Rs. 40,000
4.	1301cc to 1600cc	Rs. 50,000	Rs. 100,000
5.	1601cc to 1800cc	Rs. 75,000	Rs. 150,000
6.	1801cc to 2000cc	Rs.100,000	Rs. 200,000
7.	2001cc to 2500cc	Rs.150,000	Rs. 300,000
8.	2501cc to 3000cc	Rs.200,000	Rs. 400,000
9.	Above 3000cc	Rs.250,000	Rs. 450,000"

Provided that the rate of tax to be collected under sub-section (2) of section 231B, shall be reduced by 10% each year from the date of first registration in Pakistan.;

PART I] THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

- (f) in Division X, after the word "received" the words and figures "for filers and 1% of the gross amount of the consideration received for non-filers." shall be added;
- (g) in Division XI, for the figure "10" the figure "5" shall be substituted;

(ga) for Division XIV, the following shall be substituted, namely:---

"Division XIV

Advance tax on sale to distributors, dealers or wholesalers.

The rate of collection of tax under section 236G shall be as follows:-

Category of Sale	Rate of Tax	
1	Filer	Non-Filer
Fertilizers	0.2%	0.4%
Other than fertilizers	0.1%	0.2%";

(h) after Division XVII, the following new Divisions shall be added, namely:-

"Division XVIII

Advance tax on purchase of immovable property

The rate of tax to be collected under section 236K shall be:-

S.No.	Period	Rate of Tax	
(1)	(2)	(3)	
1.	Where value of Immovable property is up to 3 million.	0%	
2.	Where the value of Immovable property is more than 3 million	Filer 1%	
	The flored is interesting a support	Non-Filer 2%	

Provided that the rate of tax for Non-Filer shall be 1% upto the date appointed by the Board through notification in official gazette.

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

Division XIX

Advance tax on domestic electricity consumption

The rate of tax to be collected under section 235A shall be-

- (i) 7.5% if the amount of monthly bill is Rs.100,000 or more; and
- (ii) 0% the amount of monthly bill is less than Rs.100,000.

Division XX

Advance tax on international air ticket

The rate of tax to be collected under section 236L shall be:-

S. No.	Type of Ticket	Rate
(1)	(2)	(3)
1.	Economy	0%
2.	Other than economy	4%";

(40) in the SECOND SCHEDULE,—

- (I) in Part I,—
 - (a) in clause (4), in sub-clause (b) for the words "income year", the words "tax year" shall be substituted;
 - (b) clause (35) shall be omitted;
 - (c) in clause (57), in sub-clause (3), after paragraph (xii), the following new paragraph shall be added, namely,—
 - "(xiii) Sindh Province Pension Fund established under the Sindh Province Pension Fund Ordinance, 2002.";
 - (d) clauses (58), (58A), (59) and (60) shall be omitted;
 - (e) in clause (66),—
 - (i) sub-clause (v) shall be omitted;

- (ii) clause (xxiv), occurring for the second time, clause (xxv), clause (xxvii), clause (xxviii), occurring thrice and clause (xxix) shall be re-numbered as clauses (xxv), (xxvi), (xxvii), (xxviii), (xxix), (xxx) and (xxxi) respectively;
- (iii) after sub-clause (xxxi), re-numbered as aforesaid, the following new sub-clause shall be added, namely:—
 - "(xxx) Greenstar Social Marketing Pakistan (Guarantee) Limited.";
- (f) clauses (81A), (88A), (92A) and (93A) shall be omitted;
- (g) in clause (99), for the full stop, at the end, a colon shall be substituted and thereafter, the following proviso shall be added, namely:-

"Provided that for the purpose of determining distribution of at least 90% of accounting income, the income distributed through bonus shares, units or certificates as the case may be, shall not be taken into account.";

- (h) for clause (126), the following shall be substituted, namely:----
 - "(126) Any income of a public sector university established solely for educational purposes and not for the purposes of profit, with effect from the 1st day of July, 2013.";
- (i) for clause (126A) the following shall be substituted, namely:-
 - "(126A) income derived by China Overseas Ports Holding Company Limited from Gwadar Port operations for a period of twenty years, with effect from the sixth day of February, 2007.";
- (j) after clause (126G), the following new clause shall be inserted, namely:---
 - "(126H) Profits and gains derived by a taxpayer, from a fruit processing or preservation unit set up in Balochistan Province, Malakand Division,

Gilgit-Baltistan and FATA between the first day of July, 2014 to the thirtieth day of June, 2017, both days inclusive, engaged in processing of locally grown fruits, for a period of five years beginning with the month in which the industrial undertaking is set up or commercial production is commenced, whichever is later.";

- (k) after clause (132A), the following new clause shall be inserted, namely:-
 - "(132B) Profits and gains derived by a taxpayer from a coal mining project in Sindh, supplying coal exclusively to power generation projects."; and
- (1) clause (135) shall be omitted;
- (II) in Part II,-
 - (a) in clause (3),-
 - (i) after the word, "rendered" the words "and construction contracts" shall be inserted;
 - (ii) for the words, "such receipts" the words " receipts from services and income from contracts" shall be substituted; and
 - (b) clauses (3A), (9B), (9C), (13E), (13HH), (13HHH) and (17) shall be omitted;
 - (c) in clause (14B), for the full stop at the end a colon shall be substituted and thereafter the following new provisos shall be added, namely:-

"Provided that owners of the passenger transport vehicles may pay tax for the period 1^{st} day of July, 2012 to 30^{th} day of June, 2013 at the rates under this clause, if the tax is paid by the 30^{th} day of June, 2014:

Provided further that the tax already paid from 1st day of July, 2012, as per rates specified in Division III of Part IV of the First Schedule, shall not be refunded.";

(d) after clause (18), the following new clause shall be inserted, namely:—

"(18A) The rate of tax as specified in Division II of Part I of the First Schedule shall be reduced to 20% for a company setting up an industrial undertaking between the first day of July, 2014 to the thirtieth day of June, 2017, for a period of five years beginning from the month in which the industrial undertaking is set up or commercial production is commenced, whichever is later:

> Provided that fifty percent of the cost of the project including working capital is through owner equity foreign direct investment.";

- (e) clauses (19), (20), (23), (24), (24B), (26), (29) and (30) shall be omitted;
- (III) in Part III,-

PART I]

- (a) in clause (1), in sub-clause (1), in paragraph (a), the word and comma "pilots," shall be omitted;
- (b) clause (1A) shall be omitted;
- (c) after clause (1A), omitted as aforesaid, the following new clause shall be inserted, namely:-
 - "(1AA) Total allowances received by pilots of any Pakistani airlines shall be taxed at a rate of 7.5%, provided that the reduction under this clause shall be available to so much of the allowances as exceeds an amount equal to the basic pay."; and
- (d) Clauses (5), (7), (8), (9), (10), (11), (12), (13), (14) and (15) shall be omitted;
- (IV) in Part IV,-
 - (a) after clause (5), the following new clauses shall be inserted, namely:----
 - "(9A) Provisions of clause (a) of sub-section (1) of section 153, shall not apply to steel melters, steel re-rollers, composite steel units, as a payer, in respect of purchase of scrap, provided that tax is collected in accordance with section 235B:

Provided that steel melters, steel re-rollers and composite steel units may opt to pay tax in accordance with section 235B, for tax year 2012 and 2013, if tax liability for the said tax years is paid by the 30th day of June, 2014:

Provided further that where tax has been deducted under clause (a) of sub-section (1) of section 153 or paid under an order under section 161, it shall not be refundable.;

(9AA) Provisions of clause (a) of sub-section (1) of section 153, shall not apply to ship breakers as recipient of payment:

> Provided that this clause shall only apply for ships imported after the 1st July 2014.";

- (b) clauses (10) and (10A) shall be omitted;
- (c) in clause (11A), in sub-clause (v), after the figure and brackets, "(132)" the following shall be inserted, namely:-

"and clause (132B)";

- (d) clause (38B) shall be omitted;
- (e) in clause (38C), after the word, "section", the figure and comma "150," shall be inserted;
- (f) clauses (41A), (41AA), (41AAA) and (41B) shall be omitted;
- (g) after clause (56A), the following new clauses shall be inserted, namely:-
 - "(56B) The provisions of sub-section (7) of section 148, and clause (a) of sub-section (1) of section 169 shall not apply to a person being a commercial importer if the person opts to file return of total income along with accounts and documents as may be prescribed, subject to the condition that minimum tax liability under normal tax regime shall not be less than 5.5%, of the imports, if the person is a company and 6% otherwise.

PART I]

- (56C) The provisions of sub-section (3) of section 153, in respect of sale of goods and clause (a) of sub-section (1) of section 169 shall not apply to a person, if the person opts to file return of total income along with accounts and documents as may be prescribed subject to the condition that minimum tax liability under normal tax regime shall not be less than 3.5% of the gross amount of sales, if the person is a company and 4% otherwise.
- (56D) The provisions of sub-section (3) of section 153, in respect of contracts and clause (a) of sub-section (1) of section 169 shall not apply to a person if the person opts to file return of total income along with accounts and documents as may be prescribed subject to the condition that minimum tax liability under normal tax regime shall not be less than 6% of contract receipts, if the person is a company and 6.5% otherwise.
- (56E) The provisions of sub-section (2) of section 153 and clause (a) of sub-section (1) of section 169 shall not apply in respect of a person if the person opts to file return of total income along with accounts and documents as may be prescribed subject to the condition that minimum tax liability under normal tax regime shall not be less than 0.5% of gross amount of services received.
- (56F) The provisions of sub-section (2) of section 156A and clause (a) of sub-section (1) of section 169 shall not apply in respect of a person if the person opts to file return of total income along with accounts and documents as may be prescribed, subject to the condition that minimum tax liability under normal tax regime shall not be less than 10% of the commission or discount received.
- (56G) The provisions of sub-section (3) of section 233 and clause (a) of sub-section (1) of section 169 shall not apply in respect of a person if the person opts to file return of total income along with accounts and documents as may be

[PART I

prescribed, subject to the condition that minimum tax liability under normal tax regime shall not be less than 10% of the commission.";

- (h) in clause 57,—
 - (i) in sub-clause (vi), for the words, "with Sales Tax Department" the words, comma and figure "under the Sales Tax Act, 1990" shall be substituted;
 - (ii) after the second proviso, the following new explanation shall be added, namely:-

"*Explanation*.—For the removal of doubt, exemption under this clause, in respect of section 153, shall only be available as a recipient and not as withholding agent.";

 (i) after clause (72B), the following proviso shall be added, namely:—

"Provided that the certificate shall only be issued by the Commissioner if an application for the said certificate is filed before the Commissioner, in the manner and after fulfilling the conditions as specified by notification in the official Gazette, issued by the Board for the purpose of this clause."

- (j) clause (80) shall be omitted;
- (k) in clause (82), for the figure, "2013", the figure "2014" shall be substituted; and
- (1) clauses (84), (85), (87) and (88) shall be omitted.;
- (41) in the THIRD SCHEDULE, in Part II, in clause (1), for the figure "25", occurring for the second time, the figure "15" shall be substituted; and
- (42) in the SEVENTH SCHEDULE,—

(A) in rule 6,—

 (i) for the words "income under the head "Dividend" and" the words "net income from "Dividend" and net income from" shall be substituted; and

PART I] THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

(ii) for the words "per cent", the words "and twelve and a half, respectively" shall be substituted; and

165

- (B) after rule 6, amended as aforesaid, the following new rules shall be inserted:-
 - "6A. For the purpose of rule 6, net income from dividend shall be computed according to the following formula, namely:-

$(A/C) \times B$

Where-

- A is the total amount of expenditure as per this Schedule;
- B is the gross amount of dividend received; and
- C is the gross amount of receipts including dividend.
- 6B. For the purpose of rule 6, net income from capital gains shall be computed according to the following formula, namely:—

$(A/C) \times B$

Where-

- A is the total amount of expenditure as per this Schedule;
- B is the gross amount of capital gains; and
- C is the gross amount of receipts including capital gains.".

8. Amendments of the Federal Excise Act, 2005.— In the Federal Excise Act, 2005, the following further amendments shall be made, namely:-

 in section 12, in sub-section (4), in the proviso, for the full stop, at the end, a colon shall be substituted and thereafter, the following new proviso shall be added, namely:- "Provided further that the Board may through a general order specify zones or areas only for the purpose of determination of highest retail price for any brand or variety of goods.";

- (2) in the First Schedule,-
 - (a) in Table I, in column (1),--
 - (i) for S. Nos. 9 and 10 and the corresponding entries relating thereto in columns (2), (3) and (4), the following shall respectively be substituted, namely:-

"9.	Locally produced cigarettes if their on-pack printed retail price exceeds rupees two thousand seven hundred and six per thousand cigarettes	24.02	Rupees two thousand six hundred and thirty two per thousand cigarettes.

10. Locally produced 24.02 cigarettes if their on-pack printed retail price does not exceed rupees two thousand seven hundred and six per thousand cigarettes

Rupees one thousand and eighty five per thousand cigarettes.";

- (ii) against S. No. 13, in column (4), for the words "four hundred rupees per metric ton" the words "five per cent of the retail price" shall be substituted; and
- (iii) against S. No. 55, in column (2), for the word "Motor", the words "Imported motor" shall be substituted;
- (iv) in the heading "Restrictions" in the sub-heading "Variant at different price points" for figures and hyphen "2012-13" the words "of the current financial year" shall be substituted; and

(b) in Table-II, in column (1),-

PART I] THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

(i) against S. No. 3, for the entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:-

"Facilities for travel

98.03

9803.1000

(a) Services provided or rendered in respect of travel by air of passengers within the territorial jurisdiction of Pakistan,—

(i) Long routes

(ii)

Two thousand and five hundred rupees

One thousand two hundred and fifty rupees

(iii) Socio-economic routes

Short routes

Five hundred rupees

Explanation: For the purpose of this entry, "Long routes" means journeys exceeding 500 kilometers, "short routes" means the remaining journeys, other than socio-economic routes, and "socio-economic routes" means journeys along the Balochistan coastal belt. Routes exempt from duty as on 1st July, 2014 shall, however, remain exempt.

(b) services provided or rendered in respect of travel by air of passengers embarking on international journey from Pakistan,---

(i) Economy and economy plus Five thousand rupees

(ii) Club, business and first class. Ten thousand rupees;

- (ii) against S. No. 6,-
 - (a) in column (2), after the word "services", the comma and words ", excluding such services in the area of a Province where such Province has

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

[PART I

imposed Provincial sales tax and has started collecting the same through its own Board or Authority, as the case may be" shall be added; and

- (b) in column (4), for the word "nineteen", the word "Eighteen" shall be substituted; and
- (iii) after S. No. 14, the following new serial number and corresponding entries relating thereto in columns (2), (3) and (4) shall be added, namely:-
 - "15. Chartered flights 98.03 Sixteen per cent of the charges.".

9. Amendment of Act XXI of 2011.— In the Gas Infrastructure Development Cess Act, 2011 (XXI of 2011), the following further amendments shall be made namely:-

 in section 3, in sub-section (1), for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

> "Provided that the Federal Government may decide to levy any rate of Cess on any category of gas consumers subject to maximum rate provided in the Second Schedule.";

(2) in the First Schedule,-

- (a) in entry 4, the word "and", at the end, shall be omitted;
- (b) in entry 5, for the full stop, at the end, a semi colon and the word "and" shall be substituted and thereafter the following shall be added, namely:—
 - "6. Oil and Gas Development Company Limited; and
 - Any other company engaged in sale of gas to any category of gas consumers as notified in the official gazette.";
- (3) for the Second Schedule, the following shall be substituted, namely:----

PART I]

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

THE SECOND SCHEDULE [See Section 3]

S. No.	Sector	Maximum Rate of Cess (Rs/MMBTU)
(1)	(2)	(3)
1.	Fertilizer – Feed Stock	300
2.	Compressed Natural Gas (CNG)	300
3.	Industrial including Fertilizer Fuel Stock	150
4.	Captive Power	200
5.	WAPDA / KESC / GENCOs	100 -
6.	Independent Power Plants (IPPs)	100
7.	Commercial including Ice Factories	_
8.	Cement	-
9.	Liberty Power Plant	
10.	Domestic	-;

10. Repeal of Income Support Levy Act of 2013.— The Income Support Levy Act, 2013 is hereby repealed.

THE FIRST SCHEDULE [see section 2 (11)]

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%" respectively specified below shall be substituted, namely:—

"0102.2110	Bulls	1
0102.2120	Cows	1
[PART I

0102.2130	Oxen	1
0102.2190	Other	1
0102.2910	Bulls	1
0102.2920	Cows	1
0102.2930	Oxen	1
0102.2990	Other	1
0102.3100	Pure-bred breeding animals	1
0102.3900	Other	1
0102.9000	- Other	1
0104.1000	- Sheep	1
0104.2000	- Goats	1
0201.1000	- Carcasses and half- carcasses	1
0201.2000	- Other cuts with bone in	1
0201.3000	- Boneless	1
0202.1000	- Carcasses and half- carcasses	1
0202.2000	- Other cuts with bone in	1
0202.3000	- Boneless	1
0204.1000	- Carcasses and half carcasses of lamb, fresh or chilled	1
0204.2100	Carcasses and half-carcasses	1
0204.2200	Other cuts with bone in	1
0204.2300	Boneless	1
0204.3000	- Carcasses and half- carcasses of lamb, frozen	1
0204.4100	Carcasses and half-carcasses	1
0204.4200	Other cuts with bone in	1
0204.4300	Boneless	1
0204.5000	- Meat of goats	1
0403.1000	- Yogurt	25
0403.9000	- Other	25
0405.1000	- Butter	25
0405.2000	- Dairy spreads	25
0405.9000	- Other	,25
0406.1010	Cheese	25
0406.1020	Curd	25
0406.1090	Other	25
0406.2000	- Grated or powdered cheese, of all kinds	25
0406.3000	- Processed cheese, not grated or powdered	25

PART I]	THE GAZETTE C	OF PAKISTAN,	EXTRA., JUNE	26, 2014

ł

0406.4000	- Blue- veined cheese and other cheese containing veins produced by Penicillium roqueforti	25
0406.9000	- Other cheese	25
0409.0000	Natural honey.	25
0511.1000	- Bovine semen	1
0511.9110	Fish eggs	1
0601.1010	Bulbs	1
0601.1090	Other	1
0601.2000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	1
0602.1000	- Unrooted cuttings and slips	1
0602.2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts	1
0602.3000	- Rhododendrons and azaleas, grafted or not	1
0602.4000	- Roses, grafted or not	1
0602.9010	Mushroom spawn	1
0602.9090	Other	1
0701.1000	- Seed	1
0701.9000	- Other	1
0702.0000	Tomatoes, fresh or chilled.	- 1
0703.1000	- Onions and shallots	- 1
0703.2000	- Garlic	1
0704.1000	- Cauliflowers and headed broccoli	1
0713.1000	- Peas (Pisum sativum)	1
0713.2010	Grams (dry whole)	1
0713.2020	Grams split	1
0713.2090	Other	1
0713.3100	Beans of the species Vigna mungo (L.)Hepper or Vigna radiata (L.)Wilczek	1
0713.3200	Small red (Adzuki) beans (Phaseolus or vigna angularis)	1
0713.3300	Kidney beans, including white pea beans (Phaseolus vulgaris)	1
0713.3400	Bambara beans (Vigna subterranea or Voandzeia subterranea)	1

0713.3500	Cow peas (Vigna unguiculata)	1
0713.3910	Green beans (dry whole)	1
0713.3920	Green beans (split)	1
0713.3990	Other	1
0713.4010	Dry whole	1
0713.4020	Split	1
0713.5000	- Broad beans (Vicia faba var. major) and horse beans(Vicia faba var. equina, Vicia faba var.minor)	1
0713.6000	- Pigeon peas (Cajanus cajan)	1
0713.9010	Black matpe (dry whole)	1
0713.9020	Mash dry whole	1
0713.9030	Mash split or washed	1
0713.9090	Other	1
0801.1910	Seed	1
0804.1010	Fresh	25
0804.1020	Dried	25
0804.2000	- Figs	25
0804.3000	- Pineapples	25
0804.4000	- Avocados	25
0804.5010	Guavas	25
0804.5020	Mangoes	25
0804.5030	Mangosteens	25
0804.5040	Frozen mango	25
0804.5050	Mango pulp	25
0804.5090	Other	25
0805.1000	- Oranges	25
0805.2010	Kino (fresh)	25
0805.2090	Other	25
0805.4000	- Grapefruit, including pomelos	25
0805.5000	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	25
0805.9000	- Other	25
0806.1000	- Fresh	25
0806.2000	- Dried	25
0807.1100	Watermelons	25
0807.1900	Other	25

Papaws (papayas) Apples Pears Quinces Apricots - Sour cherries (Prunus cerasus) - Other Peaches, including nectarines Plums and sloes - Strawberries - Raspberries, blackberries, mulberries and loganberries - Black, white or red currants and gooseberries - Cranberries, bilberries and other fruits of the genus Vaccinium - Kiwifruit - Durians - Persimmons	25 25 25 25 25 25 25 25 25 25 25 25 25 2
Pears Quinces Apricots - Sour cherries (Prunus cerasus) - Other Peaches, including nectarines Plums and sloes - Strawberries - Raspberries, blackberries, mulberries and loganberries - Black, white or red currants and gooseberries - Cranberries, bilberries and other fruits of the genus Vaccinium - Kiwifruit - Durians	25 25 25 25 25 25 25 25 25 25 25 25 25 2
Apricots - Sour cherries (Prunus cerasus) - Other Peaches, including nectarines - Plums and sloes - Strawberries - Raspberries, blackberries, mulberries and loganberries - Black, white or red currants and gooseberries - Cranberries, bilberries and other fruits of the genus Vaccinium - Kiwifruit - Durians	25 25 25 25 25 25 25 25 25 25 25 25 25 2
Apricots - Sour cherries (Prunus cerasus) - Other Peaches, including nectarines - Plums and sloes - Strawberries - Raspberries, blackberries, mulberries and loganberries - Black, white or red currants and gooseberries - Cranberries, bilberries and other fruits of the genus Vaccinium - Kiwifruit - Durians	25 25 25 25 25 25 25 25 25 25 25 25 25
 Sour cherries (Prunus cerasus) Other Peaches, including nectarines Plums and sloes Strawberries Strawberries, blackberries, mulberries and loganberries Black, white or red currants and gooseberries Cranberries, bilberries and other fruits of the genus Vaccinium Kiwifruit Durians 	25 25 25 25 25 25 25 25 25 25 25
 Peaches, including nectarines Plums and sloes Strawberries Raspberries, blackberries, mulberries and loganberries Black, white or red currants and gooseberries Cranberries, bilberries and other fruits of the genus Vaccinium Kiwifruit Durians 	25 25 25 25 25 25 25 25 25
 Plums and sloes Strawberries Raspberries, blackberries, mulberries and loganberries Black, white or red currants and gooseberries Cranberries, bilberries and other fruits of the genus Vaccinium Kiwifruit Durians 	25 25 25 25 25 25 25 25
 Plums and sloes Strawberries Raspberries, blackberries, mulberries and loganberries Black, white or red currants and gooseberries Cranberries, bilberries and other fruits of the genus Vaccinium Kiwifruit Durians 	25 25 25 25 25 25 25
 Raspberries, blackberries, mulberries and loganberries Black, white or red currants and gooseberries Cranberries, bilberries and other fruits of the genus Vaccinium Kiwifruit Durians 	25 25 25 25 25 25
loganberries - Black, white or red currants and gooseberries - Cranberries, bilberries and other fruits of the genus Vaccinium - Kiwifruit - Durians	25 25 25 25
gooseberries - Cranberries, bilberries and other fruits of the genus Vaccinium - Kiwifruit - Durians	25 25 25
the genus Vaccinium - Kiwifruit - Durians	25 25
- Durians	25
- Persimmons	25
- I Ciommono	
Pomegranates	25
Other	25
- Strawberries	25
- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	25
- Other	25
- Cherries	25
- Other	25
- Apricots	25
- Prunes	25
- Apples	25
Cherries	25
Pine nut (chilgoza)	25
Peaches (arroo)	25
Plums (allocha)	25
Lichis	25
Raisins	25
	 Cherries Other Apricots Prunes Apples Cherries Pine nut (chilgoza) Peaches (arroo) Plums (allocha) Lichis

174

[PART I

0813.5000	- Mixtures of nuts or dried fruits of this Chapter	25
0814.0000	Peel of citrus fruit or melons (Including watermelons) fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	25
0904.1130	Pepper seeds for sowing	1
0904.2120	Red chillies seeds for sowing	1
0909.2100	Neither crushed nor ground	1
0909.2200	Crushed or ground	. 1
0909.3100	Neither crushed nor ground	1
0909.3200	Crushed or ground	1
0909.6100	Neither crushed nor ground	1
0909.6200	Crushed or ground	1
1005.1000	- Seed	1
1006.1010	Seed for sowing	1
1007.1000	- Seed	1
1007.9000	- Other	1
1008.3000	- Canary seeds	1
1101.0010	Of Wheat	1
1108.1100	Wheat starch	15
1108.1200	Maize (corn) starch	15
1108.1300	Potato starch	15
1108.1400	Manioc (cassava) starch	15
1108.1900	Other starches	15
1201.1000	- Seed	1
1201.9000	- Other	1
1204.0000	Linseed, whether or not broken.	1
1205.1000	- Low erucic acid rape or colza seeds	1
1205.9000	- Other	1
1206.0000	Sunflower seeds, whether or not broken.	1
207.1000	- Palm nuts and kernels	1
207.2100	Seed	1
207.2900	Other	1
207.3000	- Castor oil seeds	1
207.4000	- Sesamum seeds	1

1207.5000	- Mustard seeds	1
1207.6000	- Sunflower (Carthamus tinctorius) seeds	1
1207.7000	- Melon seeds	1
1207.9900	Other	1
1209.1000	- Sugar beet seeds	1
1209.2100	Lucerne (alfalfa) seeds	1
1209.2200	Clover (Trifolium spp.) seeds	1
1209.2300	Fescue seeds	1
1209.2400	Kentucky blue grass (Poa pratensis L.) seeds	1
1209.2500	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	1
1209.2900	Other	1
1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	1
1209.9110	Of onion	1
1209.9120	Of tomato	1
1209.9130	Of okra	1
1209.9190	Other	1
1209.9900	Other	1
1212.9200	Locust beans (carob)	1
1704.1000	- Chewing gum, whether or not sugar- coated	25
1704.9010	White chocolate	25
1704.9090	Other	25
1806.1000	- Cocoa powder, containing added sugar or other sweetening matter	25
1806.2010	Chocolate preparation	25
1806.2090	Other	25
1806.3100	Filled	25
1806.3200	Not filled	25
1806.9000	- Other	25
1901.9010	Malt extract	25
1901.9020	Preparations other than in retail packing, not containing cocoa	25
1901.9090	Other	25
1902.1100	Containing eggs	25
1902.1910	Macaroni raw	25

176

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

[PART I

1902.1920	Vermacelli	25
1902.1990	Other	25
1902.2000	- Stuffed pasta, whether or not cooked or otherwise prepared	25
1902.3000	- Other pasta	25
1902.4000	- Couscous	25
1904.1010	Corn flakes	25
1904.1090	Other	25
1904.2000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	25
1904.3000	- Bulgur wheat	25
1904.9000	- Other	25
1905.1000	- Crispbread	25
1905.2000	- Gingerbread and the like	25
1905.3100	Sweet biscuits	25
1905.3200	Waffles and wafers	25
1905.4000	- Rusks, toasted bread and similar toasted products	25
1905.9000	- Other	25
2001.1000	- Cucumbers and gherkins	25
2001.9010	Pickles	25
2001.9090	Other	25
2002.1000	- Tomatoes, whole or in pieces	25
2002.9010	Tomatoes paste	25
2002.9090	Other	25
2003.1000	- Mushrooms of the genus Agaricus	25
2003.9000	- Other	25
2004.1000	- Potatoes	25
2004.9000	- Other vegetables and mixtures of vegetables	25
2005.1000	- Homogenised vegetables	25
2005.2000	- Potatoes	25
2005.4000	- Peas (Pisum sativum)	25
2005.5100	Beans, shelled	25
2005.5900	Other	25
2005.6000	- Asparagus	25

2005.7000	- Olives	25
2005.8000	- Sweet corn (Zea mays var. saccharata)	25
2005.9100	Bamboo shoots	25
2005.9900	Other	25
2006.0000	Vegetables, fruit, nuts, fruit- peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	25
2007.1000	- Homogenised preparations	25
2007.9100	Citrus fruit	25
2007.9900	Other	25
2008.9300	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis- idaea)	25
2008.9700	Mixtures	25
2008.9900	Other	25
2009.1100	Frozen	25
2009.1200	Not frozen, of a Brix value not exceeding 20	25
2009.1900	Other	25
2009.2100	Of a Brix value not exceeding 20	25
2009.2900	Other	25
2009.3100	Of a Brix value not exceeding 20	25
2009.3900	Other	25
2009.4100	Of a Brix value not exceeding 20	25
2009.4900	Other	25
2009.5000	- Tomato juice	25
2009.6100	Of a Brix value not exceeding 30	25
2009.6900	Other	25
2009.7100	Of a Brix value not exceeding 20	25
2009.7900	Other	25
2009.8100	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinum vitis- idaea) juice	25
2009.8900	Other	25
2009.9000	- Mixtures of juices	25
2103.1000	- Soya sauce	25
2103.2000	- Tomato ketchup and other tomato sauces	25

THE	GAZE	ETTE	OF F	PAKIST	'AN,	EXTRA	., JUNE	26,	2014

178

[PART I

2103.3000	- Mustard flour and meal and prepared mustard	25
2103.9000	- Other	25
2104.1000	- Soups and broths and preparations therefor	25
2104.2000	- Homogenised composite food preparations	25
2105.0000	Ice cream and other edible ice, whether or not containing cocoa	25
2106.1010	Protein hydrolysates	25
2106.1090	Other	25
2106.9010	Concentrates for aerated beverage in all forms	25
2106.9020	Syrups and squashes	25
2106.9030	Flavouring powders for preparation of food	20
2106.9040	Emulsifing agents for food and dairy products	25
2106.9050	Preparations including tablets consisting of saccharin, lactose	25
2106.9060	Sweet meats	25
2106.9090	Other	25
2201.1010	Mineral waters	25
2201.1020	Aerated waters	25
2201.9000	- Other	25
2202.1010	Aerated waters	25
2202.1090	Other	25
2202.9000	- Other	25
2309.1000	- Dog or cat food, put up for retail sale	25
2402.1000	- Cigars, cheroots and cigarillos, containing tobacco	25
2402.2000	- Cigarettes containing tobacco	25
2402.9000	- Other	25
2403.1100	Water pipe tobacco specified in Subheading Note 1 to this Chapter	25
2403.1900	Other	25
2403.9100	"Homogenised" or "reconstituted" tobacco	25
2403.9910	Tobacco for chewing	25

2403.9990	Other	25
2507.0000	Kaolin and other kaolinic clays, whether or not calcined.	1
2510.1000	- Unground	1
2510.2000	- Ground	1
2523.1000	- Cement clinkers	1
2523.2900	Other	1
2523.2900 Other 2602.0000 Manganese ores and concentrates, Including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.		1
2610.0000	Chromium ores and concentrates.	1
2615.1000	- Zirconium ores and concentrates	1
2701.1200	Bituminous coal	1
2701.1900	Other coal	1
2704.0010	Coke of coal	1
2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude	1
2710.1210	Motor spirit	1
2710.1220	Aviation spirit	1
2710.1230	Spirit type jet fuel	1
2710.1911	Kerosene	1
2710.1912	J.P.1	1
2710.1913	J.P.4	1
2710.1919	Other	1
2710.1921	Light diesel oil	1,
2710.1941	Furnace-oil	1
2710.1995	Liquid paraffin	10
2710.1996	White oil	10
2710.1998	Spin finish oil	1
2711.1100	Natural gas	1
2711.1200	Propane	1
2711.1300	Butanes	1
2711.1400	Ethylene, propylene, butylene and butadiene	1
2711.1910	L.P.G.	1
2711.2100	Natural gas	1

1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -		
2713.1100	Not calcined	1
2713.1200	Calcined	1
2713.2000	- Petroleum bitumen	1
2714.1000	- Bituminous or oil shale and tar sands	1
2714.9000	- Other	. 1
2715.0000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut- backs).	1
2716.0000	Electrical energy. (optional heading)	1
2818.3000	- Aluminium hydroxide	1
2829.9000	- Other	1
2835.3100	Sodium triphosphate (sodium tripolyphosphate)	1
2905.3100	Ethylene glycol (ethanediol) (MEG)	+1
2909.1910	Methyl tertiary butyle ether (MTBE)	1
2916.1400	Esters of methacrylic acid	1
2916.1910	Maleic acid, AZDN (2-AZOBIS)	1

2703.3100	Euryrene grycor (euranedior) (MEG)	14.1
2909.1910	Methyl tertiary butyle ether (MTBE)	1
2916.1400	Esters of methacrylic acid	1
2916.1910	Maleic acid, AZDN (2-AZOBIS) Isobutyronitrile 99% Min)	1
2924.1920	Acrylamido methyl propane sulphonic acid (AMPS)	1
2926.1000	- Acrylonitrile	1
3102.1000	- Urea, whether or not in aqueous solution	-1
3102.2100	Ammonium sulphate	1
3102.2900	Other	1
3102.3000	- Ammonium nitrate, whether or not in aqueous solution	1
3102.4000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non- fertilising substances	1
3102.5010	Crude	1
3102.5090	Other	1
3102.6000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	1
3102.8000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	1
3102.9000	- Other, including mixtures not specified in the foregoing subheadings	ł

3103.1000	- Superphosphates	1
3103.9000	- Other	1
3104.2000	- Potassium chloride	1
3104.3000	- Potassium sulphate	1
3104.9000	- Other	1
3105.1000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	1
3105.2000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	1
3105.3000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	1
3105.4000	- Ammoniumdihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium	1
3105.5100	Containing nitrates and phosphates	1
3105.5900	Other	1
3105.6000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	1
3105.9000	- Other	1
3201.2000	- Wattle extract	1
3204.1100	Disperse dyes and preparations based thereon	15
3204.1300	Basic dyes and preparations based thereon	1
3204.1510	Indigo blue	1
3204.1590	Other	15
3204.1910	Dyes, sulphur	15
3204.1990	Dyes, synthetic	15
3206.4990	Other	10
3207.4010	Glass frit	1
3207.4090	Other	1
3303.0010	Eau-de-cologne	25
3303.0020	Perfumes	25
3303.0090	Other	25

[PART I

3304.1000	- Lip make- up preparations	25
3304.2000	- Eye make- up preparations	25
3304.3010	Nail polish	25
3304.3090	Other	25
3304.9110	Face powder	25
3304.9120	Talcum powder	25
3304.9190	Other	25
3304.9910	Face and skin creams and lotions	25
3304.9920	Tonics and skin food	25
3304.9990	Other	25
3305.1000	- Shampoos	25
3305.2000	- Preparations for permanent waving or straightening	25
3305.3000	- Hair lacquers	25
3305.9010	Cream for hair	25
3305.9020	Dyes for hair	25
3305.9090	Other	25
3306.1010	Tooth paste	25
3306.1090	Other	25
3306.2000	- Yarn used to clean between the teeth (dental floss)	25
3306.9000	- Other	25
3307.1000	- Pre- shave, shaving or after- shave preparations	25
3307.2000	- Personal deodorants and antiperspirants	25
3307.3000	- Perfumed bath salts and other bath preparations	25
3307.4100	"Agarbatti" and other odoriferous perparations which operate by burning	25
3307.4900	Other	25
3307.9010	Contact lens solution	25
3307.9090	Other	25
3401.1100	For toilet use (including medicated products)	25
3401.1900	Other	25
3401.2000	- Soap in other forms	25

3401.3000	- Organic surface- active products and	25
	preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	
3403.1131	Spin finish oil	1
3403.9131	Spin finish oil	1
3404.9030	Wax for wax jet engraver	1
3404.9040	Wax for fungicides	1
3505.2030	Printing gum (pre-gelatinized modified 0% starch for textile printing)	1
3701.1000	- For X- ray	1
3803.0000	Tall oil, whether or not refined.	1
3808.9130	Sex pheromone	1
3808.9140	PB rope L& LTT	1
3808.9210	Products registered under the Agricultural Pesticides Ordinance 1971	1
3808.9220	For leather industry	1
3808.9290	Other	1
3809.9110	Printing gum (preparation of modified starches with other gums having specific application in textile printing	. 1
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.	
3810.1000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting or metal and other materials	5
	- Other:	
3810.9010	Preparations of a kind used as cores or coatings for welding electrodes or rods	5
3810.9090	Other	20
3824.1000	- Prepared binders for foundry moulds or cores	1
3906.9030	Pigment thickener	1

[PART I

3906.9040		Dispersing agent and acrylic thickeners	1
3919.1010		Insulation tape double sided	1
3920.6310		Polyester rigid film	20
3926.9050		Colostomy bags and urine bags	1
4001.1000		- Natural rubber latex, whether or not pre- vulcanised	1
4001.2100		Smoked sheets	1
4001.2200		Technically specified natural rubber (TSNR)	. 1
4001.2900		Other	1
4001.3000		- Balata, gutta- percha, guayule, chicle and similar natural gums	1
4002.1100		Latex	1
4002.1900		Other	1
4002.2000		- Butadiene rubber (BR)	1
4002.3100	1.1	Isobutene-isoprene (butyl) rubber (IIR)	1
4002.3900		Other	1
4002.4100		Latex	1
4002.4900		Other	1
4002.5100		Latex	1
4002.5900		Other	1
4002.6000		- Isoprene rubber (IR)	1
4002.7000	d	- Ethylenepropylene non- conjugated diene rubber (EPDM)	1
4002.8000	in an	- Mixtures of any product of heading 40.01 with any product of this heading	i
4002.9100		Latex	1 .
4002.9900	-	Other	1
4101.2000		- 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	1
4101.5010		Hides, buffalo	1
4101.5020		Hides, cow	1
4101.5090		Other	1
4101.9000		- Other, including butts, bends and bellies	1
4102.1010		Lamb skins	1
4102.1020		Sheep skins	1

4102.2110	Lamb skins without wool	1
4102.2120	Sheep skins without wool	1
4102.2900	Other	.1
4103.2000	- Of reptiles	. 1
	Goat skins	1
4103.9010	Kids skins	1
4103.9020		1
4103.9090	Other	1
4104.1100	Full grains, unsplit; grain splits	1
4104.1900	Other	
4104.4100	Full grains, unsplit; grain splits	. 1
4104.4900	Other	1
4105.1000	- In the wet state (including wet- blue)	1
4105.3000	- In the dry state (crust)	1
4106.2100	In the wet state (including wet- blue)	1
4106.2200	In the dry state (crust)	1
4106.4000	- Of reptiles	1
4106.9100	In the wet state (including wet- blue)	1
4106.9200	In the dry state (crust)	1
4107.1100	Full grains, unsplit	1
4107.1200	Grain splits	1
4107.1900	Other	1
4107.9100	Full grains, unsplit	1
4107.9200	Grain splits	1
4107.9900	Other	1
4112.0000	Leather further prepared after tanning or crusting, including parchment- dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	. 1
4113.1000	- Of goats or kids	1
4113.3000	- Of reptiles	1
4113.9000	- Other	1
4302.1910	Leather shearling-finished leather with wool	1
4303.9000	- Other	1
4304.0000	Artificial fur and articles thereof.	1
4401.1000	- Fuel wood, In logs, In billets In twigs, faggots or In similar forms	1

4401.2100	Coniferous	1
4401.2200	Non-coniferous	1
4401.3100	Wood pellets	1
4401.3900	Other	1
4402.1000	- Of bamboo	1
4402.9000	- Other	1
4403.1000	- Treated with paint, stains, creosote or other preservatives	1
4403.2000	- Other, coniferous	1
4403.4100	Dark Red Meranti, Light Red Meranti and Meranti Bakau	1
4403.4910	Sawlogs and veneer logs of non- coniferous species	1
4403.4990	Other	1
4403.9100	Of oak (Quercus spp.)	1
4403.9200	Of beech (Fagus spp.)	1
4403.9900	Other	1
4404.1000	- Coniferous	1
4404.2000	- Non- coniferous	1
4405.0000	Wood wool; wood flour.	1
4406.1000	- Not impregnated	1
4406.9000	- Other	1
4407.1000	- Coniferous	1
4407.2100	Mahogany (Swietenia spp.)	1
4407.2200	Virola, Imbuia and Balsa	1
4407.2500	Dark Red Meranti, Light Red Meranti and Meranti Bakau	1
4407.2600	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	1
4407.2700	Sapelli	1
4407.2800	Iroko	1
4407.2900	Other	1
4407.9100	Of oak (Quercus spp.)	1
4407.9200	Of beech (Fagus spp.)	1
4407.9300	Of maple (Acer spp.)	I
4407.9400	Of cherry (Prunus spp.)	1
4407.9500	Of ash (Fraxinus spp.)	1

Part I]	THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014
---------	--

4413.0000	Densified wood, in blocks, plates, strips or profile shapes.	1
4701.0000	Mechanical wood pulp.	1
4702.0000	Chemical wood pulp, dissolving grades.	1
4703.1100	Coniferous	1
4703.1900	Non-coniferous	1
4703.2100	Coniferous	1
4703.2900	Non-coniferous	1
4704.1100	Coniferous	1
4704.1900	Non-coniferous	1
4704.2100	Coniferous	1
4704.2900	Non-coniferous	1
4705.0000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	1
4706.2000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	1
4706.3000	- Other, of bamboo	1
4706.9100	Mechanical	1
4706.9200	Chemical	1
4706.9300	Obtained by a combination of mechanical and chemical processes	I
4707.1010	In pressed bundles	1
4707.2010	In pressed bundles	1
4707.3010	In pressed bundles	1
4707.9010	In pressed bundles	1
4821.1040	Printed labels of paper	1
4901.9100	Dictionaries and encyclopaedias, and serial instalments thereof	1
4901.9910	Holy Quran(Arabic text with or without translation)	1
4901.9990	Other	1
4902.1000	- Appearing at least four times a week	1
4902.9000	- Other	1
4903.0000	Children's picture, drawing or colouring books.	1
5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	1

[PART I

5005.0000	Yarn spun from silk waste, not put up for retail sale.	1
5101.1100	Shorn wool	. 1
5101.1900	Other	1
5101.2100	Shorn wool	1
5101.2900	Other	1
5101.3000	- Carbonised	1
5105.1000	- Carded wool	1
5105.2100	Combed wool in fragments	1
5105.2900	Other	1
5201.0030	Length not exceeding 20.5 mm	1
5201.0040	Length exceeding 20.5 mm but not exceeding 24.5 mm	1
5201.0050	Length exceeding 24.5 mm but not exceeding 28.5 mm	1
5201.0060	Length exceeding 28.5 mm but not exceeding 31 mm	1
5201.0070	Length exceeding 31 mm but not exceeding 34.5 mm	1
5201.0080	Length exceeding 34.5 mm	1
5201.0090	Other	1
5301.1000	- Flax, raw or retted	1
5301.2100	Broken or scutched	1
5301.2900	Other	• • 1
5301.3000	- Flax tow and waste	1
5302.1000	- True hemp, raw or retted	- 1
5302.9000	- Other	1
5303.1010	Jute, cutting	1
5303.1020	Jute, waste	1
5303.1090	Other	1
5303.9000	- Other	1
5305.0010	Sisal and other textile fibres of the genus Agave, raw	1
5305.0020	Abaca raw	1
5305.0090	Other	1
5402.4410	Elastomeric yarn mainly composed of polyurethane (like spandex and lycra excluding other poly-urethane yarn).	1

5608.1100	Made up fishing nets	1
5608.1900	Other	1
5608.9000	- Other	1
5806.4000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	1
6802.2100	Marble, travetine and alabaster	25
6802.2300	Granite *	25
6802.2900	Other stone	-25
6802.9100	Marble, travertine and alabaster	25
6802.9200	Other calcareous stone	25
6802.9300	Granite	25
6802.9900	Other stone	25
6907.1000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	25
6907.9000	- Other	25
6908.1000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	25
6908.9010	Tiles	25
6908.9090	Other	25
6910.1010	Wash basin	25
6910.1020	Bath tubs ceramic	25
6910.1030	Bidets ceramic	25
6910.1040	Cisterns ceramic	25
6910.1050	Sink ceramic	25
6910.1060	Toilet ceramic	25
6910.1070	Urinals ceramic	25
6910.1080	Water loset pans	25
6910.1090	Other	25
6910.9000	- Other	25
6911.1010	Dinner sets	25
6911.1020	Dishes	25
6911.1030	Plates	25
6911.1040	Tea cups and saucers	25

6911.1090	Other	25
6911.9000	- Other	25
6912.0010	Tableware and kitchenware	25
6912.0090	Other	25
6913.1000	- Of porcelain or china	25
6913.9000	- Other	25
6914.1000	- Of porcelain or china	25
6914.9000	- Other	25
7102.1000	- Unsorted	1
7102.3100	Unworked or simply sawn, cleaved or bruted	1
7103.1000	- Unworked or simply sawn or roughly shaped	1
7201.1000	- Non- alloy pig iron containing by weight 0.5 % or less of phosphorus	1
7201.2000	- Non- alloy pig iron containing by weight more than 0.5 % of phosphorus:	1
7201.5000	- Alloy pig iron; spiegeleisen:	1
7203.1000	- Ferrous products obtained by direct reduction of iron ore	1
7203.9000	- Other	1
7204.1010	Re-rollable	1
7204.1090	Other	1
7204.2100	Of stainless steel	1
7204.2900	Other	1
7204.3000	- Waste and scrap of tinned iron or steel	1
/204.4100	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	1
204.4910	Re-rollable	1
204.4930	Waste and scrap of auto parts in pressed bundle condition	1
204.4990	Other	1
/204.5000	- Remelting scrap ingots	1
225.1100	Grain-oriented	10
225.1900	Other	10

7225.4000	- Other, not further worked than hot- rolled, not in coils	10
7225.5000	- Other, not further worked than cold- rolled (cold- reduced)	10
7225.9100	Electrolytically plated or coated with zinc	10
7225.9200	Otherwise plated or coated with zinc	10
7225.9900	Other	10
7226.1100	Grain-oriented	10
7226.1900	Other	10
7226.2000	- Of high speed steel	10
7226.9100	Not further worked than hot-rolled	10
7226.9200	Not further worked than cold-rolled (cold-reduced)	10
7226.9900	Other	10
7311.0010	For CNG	1
7311.0020	For LPG	- 1
7321.1110	Cooking ranges	25
7321.1190	Other	25
7321.1200	For liquid fuel	25
7321.1900	Other, including appliances for solid fuel	25
7321.8100	For gas fuel or for both gas and other fuels	25
7321.8200	For liquid fuel	25
7321.8900	Other, including appliances for solid fuel	25
7321.9000	- Parts	25
7326.1920	Forgings of surgical & dental instruments	1
7403.1100	Cathodes and sections of cathodes	1
7404.0010	Brass scrap	- 1
7404.0090	Other	1
7601.1000	- Aluminium, not alloyed	1
7601.2000	- Aluminium alloys	1
7602.0090	Other	1
7802.0000	Lead waste and scrap.	1

[PART]

83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	
8309.1000	- Crown corks	25
	- Other:	
8309.9010	Aluminium lids for cans of carbonated soft drinks	10
8309.9090	Other	25
8414.5110	Ceiling fan	25
8414.5120	Pedestal fan	25
8414.5130	Table fan	25
8414.5140	Exhaust fan	25
8414.5190	Other	25
8415.1010	Window or wall type	25
8415.1020	Self contained or split type comprising of inner and outer unit whether or not imported separately	25
8415.1030	Tropical MPS multi system unit 5 tonnes capacity and above	25
8415.1090	Other	25
8415.8100	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	25
8415.8200	Other, incorporating a refrigerating unit	25
8415.8300	Not incorporating a refrigerating unit	25
8418.1000	- Combined refrigerator- freezers, fitted with separate external doors	25
8418.2100	Compression-type	25
8418.2900	Other	25
8418.3000	- Freezers of the chest type, not exceeding 800 l capacity	25
8418.4000	- Freezers of the upright type, not exceeding 900 l capacity	25
8418.5000	- Other furniture (chests, cabinets, display counters, show- cases and the like) for storage and display, incorporating refrigerating or freezing equipment.	25
8418.6930	Water dispenser	25

8421.1900	Other	10
8443.3210	Dot matrix printers	1
8443.3220	Ink jet printers	1
8443.3230	Laser jet printers	1
8443.3240	Line printer	1
8443.3250	Letter quality daisy wheel printer	1
8443.3290	Other	1
8443.9950	Toner and ink cartridges for computer printers excluding disposable type	1
8450.1100	Fully-automatic machines	25
8450.1200	Other machines, with built-in centrifugal drier	25
8450.1900	Other	25
8450.2000	- Machines, each of a dry linen capacity exceeding 10 kg	25
8450.9000	- Parts	25
8471.3010	Laptop computers, notebooks whether or not incorporating multi media kit	1
8471.3020	Personal computers	1
8471.3090	Other	1
8471.4110	Micro computer	1
8471.4120	Large or Main frame	1
8471.4190	Other	1
8471.4900	Other, presented in the form of systems	1
8471.5000	- Processing units other than those of sub- heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	1
8471.6010	Key boards	1
8471.6020	Mouse and other pointing devices	1
8471.6030	Scanner	1
8471.6090	Other	1
8471.7010	Floppy disk drives	1
8471.7020	Hard disk drive	1
8471.7030	Tape drive	1
8471.7040	CD-ROM drive	1
8471.7050	Digital video disc drive	1

[PART I

8471.7060	Removable or exchangeable disc drives	1
8471.7090	Other	1
8471.8010	C.D.ROM writer	1
8471.8090	Other	1
8471.9010	Control units	1
8471.9020	Multi media kits for PCs	1
8471.9090	Other	1
8473.3010	Casings (with power supply) for computers	1
8473.3020	Cleaning discs for computer drives	1
8473.3090	Other	1
8473.4000	- Parts and accessories of the machines of heading 84.72	1
8473.5000	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	1
8502.1110	Of an output not exceeding 5 kVA	1
8502.1390	Other	5
8504.4010	Un-interrupted power supply (UPS) of power rating upto 1.5 kVA	15
8504.4090	Other	15
8509.4010	Food grinders	25
8509.4020	Fruit mixers	25
8509.4030	Fruit or vegetable juice extractors	25
8509,8000	- Other appliances	25
8516.3100	Hair dryers	25
8516.3200	Other hair-dressing apparatus	25
8516.3300	Hand-drying apparatus	25
8516.4000	- Electric smoothing irons	25
8516.5000	- Microwave ovens	25
8516.6010	Electric oven	25
8516.6020	Electric ranges	25
8516.6030	Electric roasters/grillers	25
8516.6090	Other	25
8516.7100	Coffee or tea makers	25
8516.7200	Toasters	25
8516.7990	Other	25

Part I]

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

8516.8090		Other	25
8517.1230		Satellite mobile phone, whether or not functional on cellular networks	10
8517.6210		Voice fequency telegraphy	10
8517.6220		Modems	10
8517.6230		High bit rate digital hierarchy system (SDH)	10
8517.6240		Digital loop carrier system (DLC)	10
8517.6250		Synchronous digital hierarchy system (SDH)	10
8517.6260		Multiplexers, statistical multiplexers	10
8517.6910		ISDN system	10
8517.6920		ISDN terminal adapters	10
8517.6930		Routers	1
8517.6940		Subscriber and equipment	10
8517.6950		Set top boxes for gaining access to internet	10
8517.6960		Attachements for telephones	10
8517.6970	151	Networking equipments like LAN bridges, hubs, switches and repeaters	1 6
8517.6980		Multi-station access units	1
8517.6990		Other	10
8523.4110		Compact disc (CD)	10
8523.4120		Digital versatile discs (DVD)	10
8523.4190	_	Other	10
8523.4910	1	containing software	10
8523.4920		Discs for laser reading system containing audio material	10
8523.4930		Discs for laser reading system containing images or video material	10
8523.4990		Other	10
8523.8050		Digital Quran	1
8525.6010		Blue tooth whether or not capable of connecting to an automatic data processing machine	10
8525.6020		Radio paging apparatus	10
8525.6060		Vehicle tracking system	10
8525.6070		Modems	10
8527.1200		Pocket-size radio cassette-players	25

8527.1300	Other Apparatus combined with sound recording or reproducing Apparatus	25
8527.1900	Other	25
8527.9910	Modems	10
8528.4190	Other	1
8528.5100	Of a kind solely or principally used in an automatic data processing system of heading 84.71	1
8528.7110	Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers)	25
8528.7190	Other	25
8528.7211	Liquid crystal display	25
8528.7212	Other	25
8528.7220	Reception apparatus for receiving satellite signals of a kind used with TV (Satellite dish receivers)	25
8528.7290	Other	25
8528.7300	Other, monochrome	25
8539.3910	Energy saving lamp	1
8539.3920	Energy saving tube	1
8548.1010	Batteries plates	1
8702.9020	Fully dedicated CNG buses (CBU)	1
8702.9030	Fully dedicated LPG buses (CBU)	1
8905.1000	- Dredgers	1
8908.0000	Vessels and other floating structures for breaking up.	1
9019.2010	Oxygenator with accessories	- 1
9027.1000	- Gas or smoke analysis apparatus	1
9027.2000	- Chromatographs and electrophoresis instruments	1
9027.3000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	1
9027.5000	- Other instruments and apparatus using optical radiations (UV, visible,IR)	1
9027.8000	- Other instruments and apparatus	1
9027.9000	- Microtomes; parts and accessories	1

9302.0092	Pistols, signle barrel, semi-automatic or otherwise	25
9302.0093	Pistols, multiple barrel	25
9302.0099	Other	25
9303.1000	- Muzzle- loading firearms	25
9303.2011	Pump-action	25
9303.2012	Semi-automatic	25
9303.2019	Other	25
9303.2020	Shotguns, multiple barrel, including combination guns	25
9303.2090	Other	25
9303.3010	Single-shot	25
9303.3020	Semi-automatic	25
9303.3090	Other	25
9303.9000	- Other	25
9304.0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	25
9306.2100	Cartridges	25
9306.2900	Other	25
9306.3010	Cartridges for riveting or similar tools or for captive-bolt human killers and parts thereof	25
9306.3090	Other	25
9306.9000	- Other	25
9403.1000	- Metal furniture of a kind used in offices	25
9403.2000	- Other metal furniture	25
9403.3000	- Wooden furniture of a kind used in offices	25
9403.4000	- Wooden furniture of a kind used in the kitchen	25
9403.5010	Wooden cabinets	25
9403.5020	Wooden beds	25
9403.5030	Other	25
9403.6000	- Other wooden furniture	25
9403.7000	- Furniture of plastics	25
9403.8100	Of bamboo or rattan	25
9403.8900	Other	25
9403.9000	- Parts	25

198

[PART I

9405.1010	Chandeliers	25
9405.1090	Other	25
9405.2000	- Electric table, desk, bedside or floor- standing lamps	25
9405.3000	- Lighting sets of a kind used for Christmas trees	25
9405.4090	Other	25
9405.5000	- Non- electric lamps and lighting fittings	25
9405.6000	- Illuminated signs, illuminated name- plates and the like	25
9606.2910	Studs	1
9616.1000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	25
9616.2000	- Powder- puffs and pads for the application of cosmetics or toilet preparations	25
9617.0010	Vacuum flasks	25
9617.0020	Other	25
9905	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 and Qatar subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:-	0
	Dignitaries of UAE 1. H.H.Sheikh Khalifa Bin Zayed Al- Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force.	· ·
	2. H.E.Sheikh Suroor Bin Mohammad Al- Nahyan, Chamberlain of the Presidential Court, Abu Dhabi.	
	3. H.E.Sheikh Mohammad Bin Khalid Al- Nahyan, Member of the ruling family of Abu Dhabi.	
	4. H.E. Sheikh Nahyan Bin-Mubarak Al- Nahyan, Minister for Higher Education of the UAE and Member of the ruling family of Abu Dhabi.	

		5. H.E.Sheikh Sultan Bin Hamdan Al- Nahyan, Member of the ruling family of Abu Dhabi.	
U v	A. 6	6. H.H.General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces.	
2		 H.E.Sheikh Tahnoum Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi. H.E. Sheikh Rashid Bin Khalifa Al- Makhtoum, Member of the ruling family of Dubai. 	
		9. H.H.Sheikh Sultan Bin Zayed Al- Nahyan, Deputy Prime Minister of the UAE.	
		10. H.H.Sheikh Hamdan Bin Zayed Al- Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates.	
		11. H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai.	
о с. н		12. H.H. Sheikh Hamdan Bin Rashid Al- Maktoum, Deputy Ruler of Dubai, Minister of Finance & Industry, UAE.	
24		13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai & Head of Central Military Command.	
		14 H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard.	
		Dignitaries of Qatar:	
		1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani	
		2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani.	
			the second se

-	3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani.
	4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani
	5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani.
	6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani
	7. H.E.Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani
	8. H.E.Shaikh Faisal Bin Jassim Bin Faisal Al-Thani
	9. H.E. Shaikh Falah Bin Jassim Bin Jabr Al-Thani
	(i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar Ambassador. This information shall be provided by 31-7-2004 showing comprehensive positions as on 31-12-2003.
	(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.
	(iii) UAE/Qatar 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.
	(iv) UAE/Qatar 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 Rulers.

	1	() The line of the second seco	
		(v) In order to avail the duty concession, an	
	1 A A	exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs,	
		Government of Pakistan.	
		Government of Fuctsum	
9912		Following goods imported by Abdul Sattar	0
1		Edhi Foundation and Bilques Edhi	
		Foundation, subject to furnishing of a	
		certificate by Maulana Abdul Sattar Edhi son	
		of Haji Abdul Shakoor Edhi or	
		Mr. Faisal Edhi, Vice Managing Trustee and	
		Qubra Edhi, Trustee, Edhi Foundation at the	
	61	time of import of each consignment to the	
		effect that the goods are meant for use by	
		Edhi Foundation or, as the case may be, by	
8		Bilquis Edhi Foundation. (In the case of goods at serial No. 14, 15, 16, the words	
		"Edhi Foundation" or "as the case may be,	
		Bilquis Edhi Foundation" are inscribed at	
		some prominent place on the body of each	
	1.1	vehicle, aeroplane or helicopter);	
		1. Butter oil (04.05)	A
		2. Rice (10.06)	
	1, 1 SH	3. Grains (10.07)	
		4. Cooking oil (Chapter 15)	
		5. Vitamins (29.36)	
		6. Hormones (29.37)	
		7. Pencillin (29.41)	- J
	ζį.	8. Medicaments (30.04)	
		9. Waddings, guaze, bandages and similar	
		articles (for example, dressings, adhesive	
	1.1	plaster, poultices) impregnated or coated with pharmaceutical substances. (30.05)	
		10. Pharmaceutical goods (30.06)	
2		11. Worn clothing (63.09)	
		12. Wireless transmission apparatus (85.15)	
		13. Wireless reception apparatus (85.27)	
	-	14. Ambulances (87.03)	- s
		14. Alloulances (01.05)	

		15. Mobile radiological units (87.05)	
		16. Helicopters, aeroplanes (88.02)	
		17. Parts of helicopters and aeroplanes (Respective headings)	
		18Instruments and appliances used in medical or surgical sciences. (90.18)	
		19. Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances, artificial parts of the body, hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability (90.21)	
		20. Apparatus based on the use of X-rays for medical or surgical uses, control panels and desks, screens, examination or treatment tables, chairs and the like (90.22).	
9929	5 	Goods mentioned below if imported in accordance with the conditions and procedures laid down in Import and Export of Gold, Gold Jewellery and Gemstones Order, 2001 as amended from time to time, notified vide Ministry of Commerce's SRO 760(I)/2013 dated 2nd September, 2013.	0
		i) Pearls	
		ii) Gold	
i.		iii) Un-cut precious and semi preceious stones	
		iv) Polished semi precious stones	
		v) Jewelry casting powder	
		vi) Moulding rubber	
		vii) Injection wax	
4		viii) Jewelry casting machines and assessories	
		ix) Rhodium-plating solution concentrate	

PART I] THI

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

	 x) Bright and chrome lacquering solution xi) Steel balls and pins (different sizes) used for polishing. xii) Diamond cutting tools (different sizes) xiii) Alloys of silver copper and sinc for mixing in 24 ct. gold xiv) Mounts and findings of gold, silver and platinum jewelry. 	
9930	Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/ Local Government Departments, Muncipal bodies and Development authorities subject to the condition that the goods are donated to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Federal Board of Revenue.	0"

THE SECOND SCHEDULE [see section 2(12)]

"FIFTH SCHEDULE TO THE CUSTOMS ACT 1969(IV OF 1969) [see section 18] 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;

[PART I

- (ii) except for S. No. 1(E), 15, 23 and 24 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 bonafide requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis; and
- (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.
- <u>Explanation</u>.- Capital Goods means 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, dairy and poultry industry;

PART I]

1

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Agricultural Machinery (A) Fertilizer and Plant Protection Equipment.	1		If used for agriculture sector.
	 Spray pumps (diaphragm type). 	8413.8190	5%	
	2) All types of mist blowers.	8414.5990	5%	
	(B) High Efficiency Irrigation and Drainage 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.	8424.8100 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%	
	(C) Harvesting and Threshing Machinery.			If used for agriculture sector.
	1) Fodder rake.	8201.3000	5%	
	2) Pruner / shears	Respective headings	5%	
	3) Fodder/forage wagon.	8716.8090	5%	a
	 (D) Dairy, Livestock and Poultry, Machinery. 1) Milk chillers 	8418.6910 8418.6990	5%	If used for agriculture sector.

5%

5%

8419.5000

8419.8100 8419.3900

2) Tubular heat exchanger (for

3) Milk processing plant, milk spray drying plant, Milk UHT

pasteurization).

plant.

TABLE
[PART I

	4) Grain storage silos for poultry.	Respective	5%	
	5) Insulated sand witch panels	Respective heading	5%	
	 Dairy, Livestock and poultry sheds. 	9406.0020	5%	
	7) Milk filters.	8421.2900	5%	
	 (E) Green House Farming and Other Green House Equipment. 1) Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns). 	3921.9010, 3921.9090	5% 5%	1. In respect of goods 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
*	2) Green houses (prefabricated).	9406.0010	0%	Additex-B to the effect that the imported goods are bonafid requirement for use in the Agriculture sector. The Authorize Officer of the Ministry shall furnis all relevant information online the Pakistan Customs Computerize System against a specific user II and password obtained under section 155D of the Customs Act 1969.
	 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%	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 and on payment of leviable duties and taxes.
	(F) Machinery, Equipment and Other Capital Goods for Miscellaneous Agro-Based Industries like Milk Processing, Fruit, Vegetable or Flowers Grading, Picking or Processing etc.		070	In respect of goods 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 bonafide
	1) Evaporators for juice concentrate.	8419.8990	5%	requirement for use in the Agriculture sector. The Authorized
	 Machinery used for dehydration and freezing. 	8419.3100 8418.6990	5%	Officer of the Ministry shall furnish all relevant information online to
	3) Heat exchange unit.	8419.5000	5%	Pakistan Customs Computerized System against a specific user ID
	 Machinery used for filtering and refining of pulps/juices. 	8421.2200	5%	and password obtained under section 155D of the Customs Act, 1969.
	5) Complete Rice Par Boiling Plant.	8419.8990& other Respective Headings	5%	

PART I]

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

	70) Y			If used for agriculture sector.
· 1	(G) Horticulture and Floriculture			If used for agriculture sector.
	1) Machines for making	8441.3000	5%	
	cartons, boxes, cases, tubes,	0441.5000	570	
	drums or similar containers,			
	other than by moulding			
	2) PU panels (Insulation).	Respective	5%	
	2) i o parois (modulion).	headings		
	3) Generator sets 10 to 25	8502,1120	5%	
	KVA.	8502.1130		
		automatica ana teran		
	4) Refrigerating machines with	8418.6920	5%	
	engine fitted on common base			
	for refrigerated containers.			
· .		0410 5000	5%	
	5) Other refrigerating or freezing chests, cabinets.	8418.5000	370	1
	freezing chesis, cabinets.	×		
	6) Tubes, pipes and hollow	7304.3100	5%	
1 8	profiles of iron and steel.	7304.3900	100040	
	7) Hand tools.	Respective	5%	
		Headings		
	(H) Fish or shrimp farming			If used for agriculture sector.
	and seafood processing			
	machinery and equipment.			
	(1) Compressor	8414.8090	5%	
		0502 1120	50/	
	(2) Generator	8502.1130 8502.1190	5%	
	e	8502.1200		
		and the second sec	1000	
	(3) Condenser	8418.9990	5%	
		8418.3000	5%	
	(4) Flat freezer	8418.3000	370	
	(5) Boast freezer	8418,4000	5%	
	(5) Boast needer			
1	(6) Fiber glass tubs	7019.9090	5%	
	(7) Insulated plants	8418.6990	5%	
	(0) Filels incertante	8418.6990	5%	
	(8) Flak ice plants	8418.0990	570	5)
2.	Machinery and equipment	Respective	5%	Nil
	for development of grain	Headings		
	handling and storage			
	facilities including silos.			211
3.	Cool chain machinery and	Respective Headings	5%	Nil
	equipment.	ricadings		
4.	Following items imported by			Nil
4.	Call Centers, Business			C.17.77.
	Processing Outsourcing			
•	facilities duly approved by			
	Telecommunication			10 C
	Authority.	0.517.1100	150/	
	1) Telephone sets/headsets.	8517.1100	15%	
	2) Cat 5/Cat 6/Power cables.	8544.4990	15%	
	2) Cat 5/Cat 6/Fower cables.	0.141.4990	1370	

[PART]

	3) PABX Switch.	8517.6290	15%	
	4) Plasma TV.	8528.7212	15%	
	5) Dedicated telephone exchange system for call	8517.6290	15%	
) centers. 6) Other (digital call recorders)	8519.8990	15%	
5.	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	5%	Nil
6.	Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes:-			a) 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);
				(b) 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).
	 A. Medical Equipment. 1) Dentist chairs . 2) Medical surgical dental or veterinary furniture. 3) Operating Table. 4) Emergency Operating Lights. 5) Hospital Beds with mechanical fittings. 6) Gymnasium equipment. 7) Cooling Cabinet. 8) Refrigerated Liquid Bath. 9) Contrast Media Injections (for use in Angiography & 	9402.1010 9402.9090 9402.9010 9405.4090 9402.9020 9506.9100 8418.5000 3824.9099 3822.0000	5% 5% 5% 5% 5% 5% 5%	a)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);
	MRI etc).			(b) 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).

	 B. Cardiology/Cardiac Surgery Equipment 1) Cannulas. 2) Manifolds. 3) Intra venous cannula i.v. catheter. C. Disposable Medical Devices 1) Self disabling safety sterile syringes. 2) Interviewer 	9018.3940 8481.8090 9018.3940 9018.3110 9018.3110	5% 5% 5% 5%	-do- -do-
	 2) Insulin syringes. E. Other Related Equipments 1) Fire extinguisher. 2) Fixtures & fittings for hospitals 	8424.1000 Respective Headings	5%	-do-
7.	 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. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase. 	Respective Headings	0%	 This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licences, leases and who enter into agreements with the Government of Pakistan or a Provincial Government. Temporarily imported goods shall be cleared against a security in the form of a post dated cheque for the differential, amount between the statutory rate of customs duty and sales tax and the amount payable under this notification, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re- exported on conclusion of the project. 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.
8.	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.	Respective Headings	5%	-do-

[PART I

	2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.			
9.	Coal mining machinery, equipment, spares including vehicles for site use i.e. single or double cabin pickups for site use imported for Thar Coal Field.	Respective Headings	0%	(i)This concession shall be available to those Mining Companies or their authorized operators or contractor who hold permits, licences, lease and who enter into agreements with the Government of Pakistan or a Provincial Government.
	~			(ii) The goods shall not be sold on 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.
10.	 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. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project. 	Respective Headings	5%	 (i)This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:- (a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and (c)the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import; (ii) temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax at the statutory rates in case such goods are not re-

PART I]

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

11.	1. Machinery, equipment	Respective	5%	-do-
	and spares meant for initial	Headings		
	installation, balancing,			
	modernization, replacement			
	or expansion of projects for			
	power generation through			
	gas, coal, hydel and oil			
	including under construction			
	projects.			
	2. Construction machinery,			
	equipment and specialized			
	vehicles, excluding passenger vehicles, imported on			
	temporary basis as required			
	for the construction of			
	project.			
12.	1. Machinery, equipment	Respective	0%	i)This concession shall also be
Lán	and spares meant for initial	Headings	0,0	available to primary contractors of
	installation, balancing,			the project upon fulfillment of the
	modernization, replacement			following conditions, namely:-
	or expansion of projects for			51
	power generation through			(a) the contractor shall submit a
	nuclear and renewable			copy of the contract or agreement
	energy sources like solar,			under which he intends to import
	wind, micro-hydel bio-			the goods for the project;
	energy, ocean, waste-to-			
	energy and hydrogen cell etc.			(b) the chief executive or head of
	2. Construction machinery,	-		the contracting company shall
	equipment and specialized			certify in the prescribed manner and
	vehicles, excluding passenger			format as per Annex-A that the
	vehicles, imported on			imported goods are the project's
	temporary basis as required			bona fide requirements; and (c)the goods shall not be sold on
	for the construction of			otherwise disposed of without prior
	project.	0.		approval of the FBR on payment of
	Explanation The expression		1	customs-duties and taxes leviable at
	"projects for power			the time of import;
	generation" means any project for generation of			(ii) temporarily imported goods
	electricity whether small,			shall be cleared against a security in
	medium or large and			the form of a post-dated cheque for
	whether for supply to the			the differential amount between the
	national grid or to any other			statutory rate of customs duty and
	user or for in house			sales tax and the amount payable
	consumption.			under this notification, along with
				an undertaking to pay the customs
				duty and sales tax at the statutory
				rates in case such goods are not re
				exported on conclusion of the
			-	project.

[PART I

13.	and equipment	and the second states where a state of the second states of the second s	5%	-do-
	meant for power			
	transmission and grid			
	stations including under	1	1	
	construction projects.		1	
	Explanation For the purpose		1	
	of this concession "machinery			
	and equipment" shall mean:-		1	
	(a) machinery and equipment			
	operated by power of any			
33	description, such as used in the	1		
	generation of power;	(4): []		1
	(b) apparatus, appliances,			
	metering and testing			
	apparatus, mechanical and			
	electrical control, transmission			
	gear and transmission tower,		1.2.2	
	power transmission and			
	distribution cables and	1 ¹		
	conductors, insulators, damper			
	spacer and hardware and parts		1	214-000
	thereof adapted to be used in			
		eff. a		
	conjunction with the			I N WITH THEM THEM.
	machinery and equipment as			
	specified in clause (a) above;			
	and	ta		
	c) Components parts of			
	machinery and equipment, as	A 185		
	specified in clauses (a) and (b)			
	above, identifiable for use in			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	or with machinery imported			
	for the project and equipment	2 Y		1 2 2 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2 3 1 2
	including spares for the			
	purposes of the project.	1		
	2 Construction			
	2. Construction machinery,			
	equipment and specialized			
	vehicles, excluding passenger			
-	vehicles, imported on			T 194 U 1940 S.L.
-	temporary basis as required			March Sand
	for the construction of the			A
	project.	-		
14.	Complete plants for	Respective	10%	Nil
	relocated industries.	Headings		
	and the street star streets			1
5.	Following machinery,			
				Nil
			1	
1	education and research			
	related items imported by			
1	technical institutes, training			
	institutes, research institutes,			
1	schools, colleges and	*	(A)	
	universities:-			
1	1) Quartz reactor tubes and	7017.1010	0%	
	holders designed for insertion		070	
	into diffusion and oxidation		1	
	furnaces for production of		1	
	semiconductor wafers.		-	
	2) Other dryers.	8419.3900	0%	
-	3) Filtering or purifying	8421.2100	0%	
	machinery and apparatus for	0421.2100	0.70	

Part I]

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

4) Other filtering or purifying	8421.2900	0%	-
machinery and apparatus for liquids.		- 12 I	
5) Personal weighing machines, including baby	8423.1000	0%	
scales; household scales.			
 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 	8423.3000	0%	
container, including hopper scales.			
 Other weighing machinery having a maximum weighing capacity not exceeding 30 kg. 	8423.8100	0%	
201		· . ·	a second second second
 Other weighing machinery having a maximum weighing 	8423.8200	0%	
capacity exceeding 30 kg but not exceeding 5,000kg.			
10) Other weighing machinery.	8423.8900	0%	and the second sec
11) Weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.	8423.9000	0%	ne ne de la constante de
12) Other weighing machine weights of all kinds; parts of	8423.9000	0%	and the second
weighing machinery of machines of heading 8423.2000 & 8423.3000.			e a constrainte. E Stationes a
13) Networking equipments fike routers, LAN bridges, hubs excluding switches and repeaters.	8517.6970	0%	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
14) Other furnaces and ovens.	8514.3000	0%	
15) Electronic balances of a sensitivity of 5 cg or better, with or without weights.	9016.0010	0%	
16) Other balances of a sensitivity of 5 cg or better, with or without weights.	9016.0090	0%	
17) Thermostats of a kind used in refrigerators and air- conditioners.	9032.1010	0%	- H
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	9032.8990	0%	
	apparatus. 22) Parts and accessories of automatic regulating or controlling instruments and apparatus.	9032.9000	0%	
	23) Spares, accessories and reagents for scientific equipments.	Respective Headings	0%	
16.	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%	Nil
17	Malland	Destriction	50/	N19
17.	Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of	Respective Headings	5%	Nil
	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.			
18.	Machinery and equipment imported by an industrial concern.	Respective Headings	10%	Nil
19.	Following machinery and equipment for marble, granite and gem stone extraction and processing		'n	1. For the projects of Gem Stone & Jewelry Industry, CEO/COO Pakistan Gem and Jewelry Company shall certify in the
	industries. 1) Polishing cream or material.	3405.4000 3405.9000	5%	prescribed format and manner as per Annex-B that the imported goods are bonafide project requirement. The authorized person of the
	2) Fiber glass mesh	7019.5190	5%	Company shall furnish all relevant
	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%	information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. 2. For the projects of Marble & Granite Industry, CEO/COO, Pakistan Stone Development Company shall certify in the
	4) Gin saw blades.	8202.9910	5%	prescribed format and manner as per Annex-B that the imported goods are bonafide project requirement.
	 Gang saw blades/ diamond saw blades/ multiple blades or all types and dimensions. 	8202 9990	5%	The authorized persons of the Company shall furnish all relevant information online to Pakistan

PART I]

=

	6) Air compressor (27cft and above).	8414.8010	5%	Customs Computerized System against a specific user ID and
	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	8464.9000& Respective headings	5%	password obtained under section 155D of the Customs Act, 1969. 3. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable, at the time of import.
1	bridge cutters. 8) Integral drilling steel for horizontal and vertical drilling, extension thread rods for pneumatic super long drills, tools and accessories for rock drills.	8466.9100	5%	
20.	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	Respective Headings	0%	 Ministry of Industries, Production & Special Initiatives, shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide project requirement. The authorized officer of the Ministry shall furnish all relevant information online to
	 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	5%	 Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. 2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
21.	Proprietary Formwork System for building/structures of a height of 100 ft and above and its various items/ components consisting of the following, namely:-	7308.4000	10%	 (i) Imported by the construction companies registered with the Pakistan Engineering Council;
	1) Plastic tube.	3917.2390	10%	 (ii) the system is to be procured from a well renowned international manufacturer;

[PART I

plastic cone.			(iii) a certificate from one of the
and the second se			following International Pre-
			shipment Inspection
		1	Companies/Survey Firms to the
		1.50	extent that all the components/parts
		1.11	are to be used in the Proprietary
			Formwork System for construction
			of structures/buildings of more than
			100 feet height, is produced,
3) Standard steel ply panels	7308 4000	10%	(a) Messrs Lloyds of London; (b)
Special sized steel ply panels,	1500.1000	1070	Messrs Quality Tech, LLC; (c)
wedges, tube clamps (B-Type			Messrs ABS; (d) Messrs Bureau
			Veritas; and (e) Messrs SGS;
brackets (structure), steel			and (iv) The Pakistan Engineering
soldiers (structure), drop head, "	1		Council shall certify that the
standard, prop tic, buard rail			imported Proprietary Formworks
			System conform to the requirement
in the second se			of the Company's project.
		1.11.11.11.1	
4) Lifting Unit (Structure)	7308 0000	100/	part's man or at
			-do-
	7318.1590	10%	-do-
screw (fastener).			and the second
6) Nuts	7318 1690	10%	and and an all a
	1. St. 1. The St. 1. The St.		-do-
(fastener).			-do-
	7318.2290	10%	-do-
ada tama - sa			The State Date Land State
9) Adjustable base jack (thread	8425.4900	10%	-do-
rod with nut and steel plate),			englisteren der Theoret – Land
adjustable fork head (threaded			1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 - 1990 -
			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Enfuent treatment plants.	headings	5%	Nil
Following items with	1		Nil
wind, geothermal etc:-			
1. Solar Home Systems.			
a). Inverters.	8504.4090	0%	
b) Charge controllers/current	9032.8990	0%	
controllers.			di Conse
c) Energy saver lamps of	8539.3910	0%	
	8530 2010	00/	
	0339,3910	0%	
AC).			
e) Light emitting diodes (light	8541.5000	0%	
emitting indifferent colors).			
f) Water numps operating on	8413 7000	00/	
		0%	
	 & G Type), push/pull props, brackets (structure), steel soldiers (structure), drop head, standard, prop tic, buard rail post (structure), coupler brace, cantilever frame, decking beam/Infill beam and doorway angles. 4) Lifting Unit (Structure). 5) Bolts, tie bolts, anchor bolt assembly (fastener), anchor screw (fastener). 6) Nuts. 7) Steel pins, tie wing nut (fastener). 8) Steel washers, water plate (fastener). 9) Adjustable base jack (thread rod with nut and steel plate), adjustable fork head (threaded rod with nut and steel plate), adjustable fork head (threaded rod with nut and steel channel). Effluent treatment plants. Following items with dedicated use of renewable source of energy like solar, wind, geothermal etc:- 1. Solar Home Systems. a). Inverters. b) Charge controllers/current controllers. c) Energy saver lamps of varying voltages (operating on DC). d) Energy saver lamps of varying voltages (operating on AC). e) Light emitting diodes (light 	Special sized steel ply panels, wedges, tube clamps (B-Type & G Type), push/pull props, brackets (structure), steel soldiers (structure), drop head, standard, prop tic, buard rail post (structure), coupler brace, cantilever frame, decking beam/Infill beam and doorway angles.4) Lifting Unit (Structure).7308.90905) Bolts, tie bolts, anchor bolt assembly (fastener), anchor screw (fastener).7318.15906) Nuts.7318.16907) Steel pins, tie wing nut (fastener).7318.16907) Steel pins, tie wing nut (fastener).7318.22908) Steel washers, water plate (fastener).8425.49009) Adjustable base jack (thread rod with nut and steel plate), adjustable fork head (threaded rod with nut and steel channel).8425.4900Effluent treatment plants.Respective headingsFollowing items with dedicated use of renewable source of energy like solar, wind, geothermal etc:- 1. Solar Home Systems. a). Inverters.8504.4090b) Charge controllers/current controllers.9032.8990c) Energy saver lamps of varying voltages (operating on DC).8539.39104) Energy saver lamps of varying voltages (operating on AC).8539.39106) Water pumps operating on AC).8413.7090,	Special sized steel ply panels, wedges, tube clamps (B-Type & G Type), push/pull props, brackets (structure), steel soldiers (structure), drop head, standard, prop tic, buard rail post (structure), coupler brace, cantilever frame, decking beam/Infill beam and doorway angles.7308.909010%4) Lifting Unit (Structure).7308.909010%5) Bolts, tie bolts, anchor bolt assembly (fastener), anchor screw (fastener).7318.159010%6) Nuts.7318.169010%7) Steel pins, tie wing nut (fastener).7318.169010%8) Steel washers, water plate (fastener).7318.229010%9) Adjustable base jack (thread rod with nut and steel plate), adjustable fork fread (threaded rod with nut and steel channel).8425.490010%Following items with dedicated use of renewable source of energy like solar, wind, geothermal etc:-1. Solar Home Systems. a). Inverters.8504.40900%b) Charge controllers/current controllers.9032.89900%c) Energy saver lamps of varying voltages (operating on DC).8539.39100%c) Light emitting diodes (light emitting indifferent colors).8541.50000%

g) Water purification plants operating on solar energy.	8421.2100	0%	
h) Batteries NiCd, Li-ion & Lead Acid specific utilization	8507.3000 8507.8000	0%	
and integrated with solar electrification system.		50 ME 10 10 10 10	
(i) Energy Saving Tube Lights.	8539.3920	0%	
2. Solar Parabolic Trough Power Plants.	8502.3900	0%	1
a). Parabolic Trough collectors modules.	8503.0010 *	0%	
b). Absorbers/Receivers tubes.	8503.0090	0%	
c). Steam turbine of an output exceeding 40MW.	8406.8100	0%	
d). Steam turbine of an output not exceeding 40MW.	8406.8200	0%	
e). Sun tracking control system.	8543.7090	0%	
f). Control panel with other accessories.	8537.1090	0%	
3. Solar Dish Sterling Engine.	8412.8090	0%	
a). Solar concentrating dish.	8543.7000	0%	
b). Sterling engine.	8543.7000	0%	
c). Sun tracking control system.	8543.7090	0%	
d). Control panel with accessories.	8406.8200	0%	
e). Generator	8501.6100	0%	
4. Solar Air Conditioning	8415.1090	0%	
a). Absorption chillers.	8418.6990	0%	
b). Cooling towers.	8419.8910	0%	
c). Pumps.	8413.3090	0%	
d). Air handling units.	8415.8200	0%	
e). Fan coils units.	8415.9099	0%	
f). Charging & Testing equipment.	9031.8000	0%	
5. Solar Desalination System	8421.2100	0%	
a) Solar photo voltaic panels.	8541.4000	0%	52
b) Solar water pumps.	8413.3090	0%	
c) Storage batteries.	8507.2090	0%	*
d) Charge controllers.	9032.8990	0%	
e) Inverters.	8504.4090	0%	

[PART I

6. Solar Thermal Power Plants with accessories.	8502.3900	0%	
7. Solar Water Heaters with accessories.	8419.1900	0%	
a) Vacuum tubes (Glass).	7020.0090	0%	
b) Selective coating for absorber plates.	Respective heading	0%	
c) Copper, aluminum and stainless steel sheets.	Respective heading	0%	
d) Copper and aluminum tubes.	Respective heading	0%	
8. PV Modules.	8541.4000	0%	• · · · · · · · · · · · · · · · · · · ·
a). Solar cells.	8541.4000	0%	
b) . Tempered Glass.	7007.2900	0%	
c) Aluminum frames.	7610.9000	0%	
d) O-Ring.	4016.9990	0%	
e) Flux.	3810,1000	0%	
f) Adhesive labels.	3919.9090	0%	a
g) Junction box + Cover.	8538.9090	0%	
h) Sheet mixture of Paper and plastic	3920.9900	0%	
i) Ribbon for PV Modules (made of silver & Lead).	Respective headings	0%	enge og være de star som en
j) Bypass diodes.	8541.1000	0%	
k) EVA (Ethyl Vinyl Acetate) Sheet (Chemical).	3920.9900	0%	
9. Solar Cell Manufacturing			
Equipment. a) Crystal (Grower) Puller (if machine).	8479.8990	0%	
b). Diffusion furnace.	8514.3000	0%	
c) Oven.	8514.3000	0%	
d). Wafering machine.	8486.1000	0%	
e). Cutting and shaping machines for silicon ingot.	8461.9000	0%	
f). Solar grade polysilicon material.	3824.9099	0%	15 - 111 -
g). Phosphene Gas.	2848.0000	0%	
h). Aluminum and silver paste.	Respective headings	0%	an a
10. Pyranometers and accessories for solar data collection	9030.8900	5%	41 (14) A (1

PART I]

THE GAZETTE OF PAKISTAN, EXTRA., JUNE 26, 2014

	11. Solar chargers for charging electronic devices.	8504.4020	5%	
	12. Remote control for solar charge controller.	8543.7010	5%	
	13. Wind Turbines.	8412.8090	0%	
	a). Rotor.	8412.9090	0%	
	b). Hub.	8412.9090	0%	
	c) Generator.	8501.6490	0%	
	d) Deep cycle battery.	8507.8000	0%	
	14. Wind water pump	8413.8190	5%	
	15. Geothermal energy	N		
	equipments. 1). Geothermal Heat Pumps.	8418.6100, 8418.6990	0%	
	2). Geothermal Reversible Chillers.	8418.6990	0%	
	3). Air handlers for indoor quality control equipments.	8415.8300	0%	
	4). Hydronic heat	8418.6100	0%	
1	pumps. 5). Slim Jim heat	8419.5000	0%	
	exchangers. 6). HDPE fusion tools.	8515.8000	0%	
	7). Geothermal energy Installation tools and Equipment.	8419.8990	0%	
	8). Dehumidification equipment.	8479.6000	0%	
	9). Thermostats and IntelliZone.	9032.1090	0%	
	16. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred by the FBR.	Respective headings	0%	
24.	Following items for promotion of renewable energy technologies:-			Nil
	1. LVD induction lamps	8539.3990	0%	
	2. SMD, LEDs with or without ballast with fittings and fixtures.	9405.1090	0%	
	3. Wind turbines including alternators and mast.	8502.3100	0%	38
	4. Solar torches.	8513.1040	0%	
•	5. Lanterns and related instruments.	8513.1090	0%	

	6. PV module, with or without, the related components including invertors, charge controllers and batteries.	8541.4000, 8504.4090, 9032.8990, 8507.0000	0%	
25.	Plant, machinery, equipment and specific items 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 bonafide 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.
26.	Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan and Malakand Division.	Respective headings	0%	The plant, machinery and equipment released under the said serial number shall not be used in any other area which is not eligible for the said concession. In case of violation, duty and taxes shall be recovered beside initiation of penal action under the Customs Act, 1969.
27.	Plant, machinery and equipment imported during the period commencing on the 1st July, 2014 and ending on the 30th 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 bonafide 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.

Annex-A

NTN	/FTN of Impor	ter		Regulatory au	thority	no.		Name of Regulatory authority			
1	(1)			(2)			190 E	(3)			
Deta comp	ils of Input go pany)	ods (to b	e filled by	the chief exec	utive o	f the in	nporting	Goods imp	orted (Collector	ate of imp	oort)
HS Code	Description	Specs	Custom Duty rate (applic- able)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	CRN/ Mach No.	Date of CRN. Mach No.
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

CERTIFICATE. It is certified that the description and quantity mentioned above are 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 of Chief Executive, or

the person next in hierarchy duly

authorized by the Chief Executive

Name _____

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
- 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		.1				-	197.50			
NTN/F	TN of Importer	•		Approval No.							
Sec. Charles	(1)		No. 1	(2)				1	onto	Manager The P	
Details Author		s (to be	e filled by the a	authorized offic	er of ti	he Regi	ulatory	Goods imp	orted (Collector	ate of import)	
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	MOU	Quantity imported	Collectorate	CRN/Mach. No.	Date of CRN/ Mach No.
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

CERTIFICATE. Before certifying the above-authorized officer of the Regulatory Authority shall ensure that the goods are genuine and bonafide requirement of the project and that the same are not manufactured locally.

Signature

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, Excepients/Chemicals, Drugs, Packing Materials/Raw Materials for Packing, Diagnostic Kits and Equipments, Components and other Goods

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

- (i) The active pharmaceutical ingredients, Excepients /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 Excepients/ 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.

S. No.	Description	HS Code	Customs duty (%)
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	5%
15	Protacine (Proglumet, Dimaleate)	2933.5990	5%
16	Sparfloxacin	2933.5990	5%

Table A (Active Pharmaceutical Ingredients)

18 18 19 0 20 H 21 H 22 S 23 0 24 H 25 0 26 0 27 7 28 H 29 4 30 0	Atorvastatin Amiloride HCL Candesartan Cilextle Pheneramine Maleate Pioglitazone HCL Sulphanilamide Gliclazide Piperazine Anhydrous (Pharmaceutical grade). Celecoxib Glibenclamide Thiocolchicoside Hydrochlorothiazide Alfacalcidole (i) Amoxicillin sodium sterile BP (ii) Ampicillin sodium sterile USP/BP	2933.9990 2933.9990 2933.9990 2933.9990 2934.1090 2935.0060 2935.0090 2935.0090 2935.0090 2935.0090 2935.0090 2935.0090 2935.0090 2936.9000 2936.9000	5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5% 5%
19 0 20 H 21 H 22 S 23 0 24 H 25 0 26 0 27 2 28 H 29 4 30 0	Candesartan Cilextle Pheneramine Maleate Pioglitazone HCL Sulphanilamide Gliclazide Piperazine Anhydrous (Pharmaceutical grade). Celecoxib Glibenclamide Thiocolchicoside Hydrochlorothiazide Alfacalcidole (i) Amoxicillin sodium sterile BP (ii) Ampicillin sodium sterile USP/BP	2933.9990 2934.1090 2935.0060 2935.0090 2935.0090 2935.0090 2935.0090 2935.0090 2935.0090 2935.0090 2935.0090	5% 5% 5% 5% 5% 5% 5% 5% 5% 5%
20 H 21 H 22 S 23 G 24 H 25 G 26 G 27 T 28 H 29 4 30 G	Pheneramine Maleate Pioglitazone HCL Sulphanilamide Gliclazide Piperazine Anhydrous (Pharmaceutical grade). Celecoxib Glibenclamide Thiocolchicoside Hydrochlorothiazide Alfacalcidole (i) Amoxicillin sodium sterile BP (ii) Ampicillin sodium sterile USP/BP	2934.1090 2935.0060 2935.0090 2935.0090 2935.0090 2935.0090 2935.0090 2935.0090 2935.0090 2936.9000	5% 5% 5% 5% 5% 5% 5% 5% 5%
21 1 22 2 23 (24 1 25 (26 (27 7 28 1 29 2 30 (Pioglitazone HCL Sulphanilamide Gliclazide Piperazine Anhydrous (Pharmaceutical grade). Celecoxib Glibenclamide Thiocolchicoside Hydrochlorothiazide Alfacalcidole (i) Amoxicillin sodium sterile BP (ii) Ampicillin sodium sterile USP/BP	2935,0060 2935,0090 2935,0090 2935,0090 2935,0090 2935,0090 2935,0090 2936,9000	5% 5% 5% 5% 5% 5% 5% 5%
22 5 23 0 24 1 25 0 26 0 27 7 28 1 29 2 30 0	Sulphanilamide Gliclazide Piperazine Anhydrous (Pharmaceutical grade). Celecoxib Glibenclamide Thiocolchicoside Hydrochlorothiazide Alfacalcidole (i) Amoxicillin sodium sterile BP (ii) Ampicillin sodium sterile USP/BP	2935.0090 2935.0090 2935.0090 2935.0090 2935.0090 2935.0090 2935.0090 2936.9000	5% 5% 5% 5% 5% 5% 5%
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Gliclazide Piperazine Anhydrous (Pharmaceutical grade). Celecoxib Glibenclamide Thiocolchicoside Hydrochlorothiazide Alfacalcidole (i) Amoxicillin sodium sterile BP (ii) Ampicillin sodium sterile USP/BP	2935.0090 2935.0090 2935.0090 2935.0090 2935.0090 2936.9000	5% 5% 5% 5% 5% 5%
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Piperazine Anhydrous (Pharmaceutical grade). Celecoxib Glibenclamide Thiocolchicoside Hydrochlorothiazide Alfacalcidole (i) Amoxicillin sodium sterile BP (ii) Ampicillin sodium sterile USP/BP	2935.0090 2935.0090 2935.0090 2935.0090 2936.9000	5% 5% 5% 5% 5%
25 (26 (27 7 28 1 29 4 30 ((Celecoxib Glibenclamide Thiocolchicoside Hydrochlorothiazide Alfacalcidole (i) Amoxicillin sodium sterile BP (ii) Ampicillin sodium sterile USP/BP	2935.0090 2935.0090 2935.0090 2936.9000	5% 5% 5% 5%
26 0 27 7 28 1 29 2 30 0	Thiocolchicoside Hydrochlorothiazide Alfacalcidole (i) Amoxicillin sodium sterile BP (ii) Ampicillin sodium sterile USP/BP	2935.0090 2935.0090 2936.9000	5% 5% 5%
27 28 1 29 30 (Hydrochlorothiazide Alfacalcidole (i) Amoxicillin sodium sterile BP (ii) Ampicillin sodium sterile USP/BP	2935.0090 2936.9000	5% 5%
29 1	Alfacalcidole (i) Amoxicillin sodium sterile BP (ii) Ampicillin sodium sterile USP/BP	2936.9000	5%
30	(i) Amoxicillin sodium sterile BP (ii) Ampicillin sodium sterile USP/BP		and the second se
	(ii) Ampicillin sodium sterile USP/BP	2941.1000	5%
	(Pharmaceutical grade)		· · ·
1 7	(iii) Bacampicillin HCL	•	4. E 14
	(iv) Carbenicillin and its salts		
	(v) Carfecillin		
-	(vi) Cloxacillin and its salts excluding sodium		
	(compacted/ powder form for oral use)		5. 5.
F	(vii) Flucloxacillin sodium		
- 1	(viii) Pencillin V.Potassium		
	(ix) Benzyl pencillin sodium/potassium	x	
	(x) Cloxacillin sodium sterile USP/BP		
	(xi) Pencillin benzathin		
-	(xii) Procaine pencillin G.fortified,		
	sodium/potassium		
-	(xiii) Sultamicillia tosylate	1	
,	(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 39	Ceftriaxone	2941.9090 2941.9090	<u>5%</u> 5%

[PART I

40	D-Cycloserine	2941.9090	5%
11	Acrinol Pad	3005.9010	5%
42	Benzalkonium Chloride Pad (BKC)	3005.9090	5%
43	Sodium Casinate	3501.9000	5%
44	Activated Glucuronate	3824.9099	5%
45	Losartan Potassium	3824.9099	5%
46	Chondrotin Sulphate	3913.9090	5%
47	Polyethylene Film	3920.9900	5%
48	Acid Hypophosphosous	Respective heading	5%
	Acid Pipmidc Trydae	this:	5%
	Acid Citric Anhydrous	50.000	5%
	Propylparaben (Aseptoform-P)		5%
	Methylparaben (Aseptoform-M)	and the state of the state	5%
	Carbinoxamine Maleate		5%
	Euflavine Bp (Acriflavine)	an anna an	5%
	Vancomycin Hcl	The second	5%
	Dextro-Methorph Hbr		5%
	Acyclovir Usp	M	5%
2	Sodium Benzoate	1.1.1	5%
	Sodium Sulfate		5%
	Cupric Chloride		5%
	Enoxacin Sesquihfrtae	4. 041	5%
	Mama Copolymer		5%
	Sodium Valproate		5%
	Sodium Cyclamate	1.2	5%
	Magnesium Hydroxide Paste		. 5%
	Diphenhydramine		5%
	Alprazolam	21 1	5%
	Bacitracin Usp Powder Microniz		5%
	Chloromycetin Palmitate	the strength of the strength o	5%
	Chlorpheniramine Maleate	in the second data and	5%
	Esmomeprazole Magnesium Ec	1111111	5%
	Fluconazole		5%
	Glipizide		5%
	Neomycin Sulphate		5%
	Polymyxin B Sulphate USP Micro	the second second	5%
	Lorazepam	1.1.1.1.2.1.1.1.1.1.1	5%
	Nystatin Usp Powder	acii i iii	5%
	Ferric Pyrophosphate Nf		5%
	Alprazolam		5%
	Pyritinol Base Fine Powder		5%
	Pyritinol Di-Hcl Mono Hydrate		5%
	Bisacodyl		201
	Sodium Picosulphate		5%
	Carbamazepine		5%
	Co-Dergocrine Ms (Gram) A 01		5%
	Clemastine Hydrogen Fumarate		5%
-	Calcium Lactobionate Oral		5%

Clamipramine Hcl Ep	5%
Imipramine Hydrochlor/Ds 01	5%
Oxcarbazepine Fine/Ds 05	5%
Calcium Lactobionate Special Grade	5%
Temazepam Usp 28/Ep 4th Ed	5%
Levocetirizine Dihydrochloride	5%
Bromocriptine Ms(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 Dihydrocholoride Ep	5%
Famotidine	5%
Fluoxetine Hcl	5%
Doxycycline Hydrochloride Bp	5%
	5%
Captopril	5%
Simvastatin Ep	5%
Cefaclor Monohydrate	5%
Lactulose	5%
Albendazole - Human Grade	5%
Clobetasol Propionate	5%
Betamethasone Base	5%
Betamethasone 17-Valerate	5%
Bacitracin Zinc Bp (69 Mcg/Mg)	5%
Hydrcortisone Acetate Micronised	5%
Hydrocortisone Usp Micro	5%
Clotrimazole	5%
Clindamycin Phosphate	5%
Cetirizine Dihydrochloride	5%
Fluconazole	
Minocycline Hydrochloride	5%
Neomycin Sulph Bp 700 U/Mg Mic	5%
Nystatin (Mycostatin Micropul)	5%
Triprolidine Hcl B.P (94%)	5%
Ferrous Sulphate	5%
Polymyxin B Sulph Bp 8000 U/Mg	5%
Procyclidine Hcl	5%
Mupirocin	5%
Artemether	5%
Lumefantrine	5%
Desmoder H/Hexamethylen Di-Iso	5%
Erythrocin J	5%
Furosemide (Imp)	5%
Glimepiride Granules 0.606% (W/W (1 Mg)	5%
Ketoprofen	. 5%

ſΤ	ι.	i T	1.0	-	T
1 1-	e _	\ I.	1	E	
		м	`		

S	(Excepients/Chemic Description	HS Code	Custow
No			Customs Duty (%)
1	Worked grains of other cereals. (Pharmaceutical grade)		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, Styrax, Tragacanth, Xanthan(Pharmaceutical grades) 	1301.9090	5%
5	Other vegetable saps and extracts (Pharmaceutical grade)	1302.1900	5%
6	Other mucilages and thickeners (Pharmaceutical grade)	1302.3900	5%
7	(i) Rhubarb leaves or roots.(ii) Valerine roots (Pharmaceutical grade)	1404.9090	5%
8	Refined palm kernel or babassu oil (Pharmaceutical grade)	1513.2900	5%
9	Other fixed vegetable fats and oils (Pharmaceutical grade)	1515.1900	5%
10	Castor oil (Pharmaceutical grade)	1515.3000	5%
11	Vegetable fats and oils (Pharmaceutical grade)	1516.2010 1516.2020	5%
12	Sugar (pharmaceutical grade) if imported by manufacturer of pharmaceutical Products in 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 alcohal	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%
8	Liquid paraffin (Pharmaceutical grade).	2710.1995	5%
9	Plastibase (Pharmaceutical grade)	2710.9900	5%

Table B

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) methoxyimnno Acetic acid (ATMA); 		5%

	 (iii) (Z)-2-(2-aminothaizole-4-yl)2-2(tert- Butoxycarbonyl)- isopropoxyimino Acetic Acid [ATIBAA or ATBA; 		5%
	(iv) Sin-methoxyimino Furanyl Acetic acid Ammonium Salt(SIMA);		5%
	 (v) 7-{[2-Furany(sin- methoxyimino)acetyl] amino}-3-hydroxymethyl ceph-3-em-4- carboxyclic acid(Pharma grade); 		5%
43	Mica Ester	2934.1090	5%
44	(+)-(IS,2S)-2-methylamino-1- phenylpropan-I-ol base	2939.4900	5%
45	Chlorophyll (Pharmaceutical grade)	3203.0090	5%
46	Edible ink (Pharmaceutical grade)	3215.1990	5%
47	Non-ionic surface-active agents	3402.1300	5%
48	Other surface-active agents (Pharma grade)	3402.1990	5%
49	(i) Alkyl aryl sulfonate.(ii) Ampnocerin "K" or "KS" (Pharma grade)	3402.9000	5%
50	Casein	3501.1000	5%
51	(i)Modified starches (Pharmaceutical grade). (ii)Rich starch	3505.1090	5%
52	Pencillin G. Amidase enzyme	3507.9000	5%
53	Activated carbon (Pharmaceutical grade).	3802.1000	5%
54	Other activated natural mineral products (Pharmaceutical grade).	3802.9000	5%
55	Stearic acid (Pharmaceutical grade)	3823.1100	5%
56	Industrial fatty alcohols (Pharmaceutical grade)	3823.7000	5%
57	Polyglyceryl ricinoleates (Pharmaceutical grade)	3907.9900	5%
58	Cellulose nitrates nonplasticised	3912.2010	5%

Table C (Drugs)

	(Drugs)		
S. No.	Description	HS Code	Customs duty (%)
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 for Hepatitis, Interferon and other medicines for hepatitis, and etc.	3002.2090	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	Hepatits 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	Tatanus immunoglobuline (250 IU/ml) (Human)	3002.2090	0%
15	Injection Anti-Dimmunoglobulin (human) 300mcg/vial	3002.9010	0%
16	Medicinal eye Drops	3004.9050	10%
17	Ointments, medicinal	3004.9060	10%
18	Alfacalcidole Injection	3004.9099	0%
19	All medicines of cancer. An illustrative list is given below, namely:-	3004.9099	. 0%
	(i) Aminoglutethimide		
	(ii) Anastrazole		
	(iii) Asparaginase		
	(iv) Azathioprine		
	(v) BCG strain 2-8x108 CFU per vial		
	(vi) Belomycin	-	
	(vii) Bevacizumab	_	
	(viii) Bicalutamide		
	(ix) Bortezomib		
	(x) Busulfan	_	
	(xi) Capecitabine	_	
	(xii) Carboplatin	_	
	(xiii) Cetuximab	4	
	(xiv) Chlorambucil		
	(xv) Chlormethine		
	(xvi) Cisplatin		
	(xvi) Cladribine		
	(xviii) Cyclophosphamide		

[PART I

1	
(xix)	
(xx)	Cytarabine
(xxi)	Dacarbazine
(xxii)	Dactinomycin
(xxiii)	Danunorubicin
(xxiv)	Docetaxel Trihydrate
(xxv) Sodiur	Diethylstilbestrol-Diphosphate n
(xxvi)	Disodium Clodronate tetrahydrate
(xxvii)	Disodium Pamidronate
) Doxorubicin *
(xxix)	Epirubicin
(xxx)	Erlotinib
(xxxi)	Etoposide
(xxxii)	1
	Fludarabine
	5-Fluorouracil
(xxxv)	Flutamide
(xxxvi)	Folinic Acid, calcium salt
(xxxvii) Gemcitabine
the second se	i) Goserelin
(xxxix)	
(xl)	Hydroxyurea
(xli)	Ibandronic acid
(xlii)	Ifosfamide
(xliii)	Imatinibmisilate
(xliv)	Irinotecan
(xlv)	Lenograstim
(xlvi)	Letrozole
(xlvii)	
(xlviii)	Leuprorelin
(xlix)	
(XIIX)	Medroxyprogesterone
(1)	Megestrol
(li)	Melphalan
(lii)	Mercaptopurine
(liii)	Methotrexate
(liv)	Mitomycine
(lv)	Mitoxantrone
(lvi)	Octreotide
(lvii)	Ondensetron
(Iviii)	Oxaliplatin
(lix)	Paclitaxel
(lx)	Pemetrexed
(lxi)	Procarbazine
(lxii)	Rituximab

(Ixiii) Sorafenib (as tosylate) (lxiv) Tamoxifen (lxv)6-Thioguanine (Ixvi) Topotecan (lxvii) Trastuzumab Tretinoin (Ixviii) (lxix) Triptorelin Acetate (lxx)Tropisetron Vinblastine (lxxi) (lxxii) Vincristine Vinorelbine (lxxiii) (lxxiv) Zoledronic Acid (Ixxv) Tasigna(Nilotinib) 5% (Ixxvi) Temozolomide 0% 20 All medicines of Cardiology An 3004.9099 0% illustrative list is given below, namely:-Abeiximab (i) (ii) Adenosine (iii) Contrast Media for angiography MRI (lopamidol and lohexol Inj. and etc.) (iv) Dopamine/Dobutamiune (v) Glyceryl trinitrate infusion or tablets (vi) Iso sorbid Injection Mono/dinityrate (vii) Heparin (viii) Lopromide (Ultravist) (ix) Nitroglycerine spray (x) Nitroglycerin tablets (xi) Streptokinase (xii) Sodium Amidotrizoate Meglumine Amidotrizoate (Urograffin) (xiii) Reteplase (Thrombolytic treatment of suspected myocardial infarction) (xiv) Urokinase 21 All medicines for HIV/AIDS. An 3004.9099 0% illustrative list is given below, namely:-(i) Atazanavir (ii) Darunavir (iiii) Diadanosine

[PART I

	(iv) Efavirenz		-
	(v) Indinavir		
	(vi) Lamivuldine		
	(vii) Lopinavir		
	(viii) Navirapine		2
	(ix) Nelfinavir	ti	
	(x) Ritonavir		
	(xi) Saquinavir *		
	(xii) Stavudine		
	(xiii) Zaduvidine		
	(xiv) Zalcitabine		
22	All medicines for thalassaemia. An illustrative list is given below, namely:- (i) Deferasirox (ii) Defriprone (iii) Desferrioxamine Mesylate	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:- Azathioprin Basilliximab Cyclosporine Daclizumab Everolimus Muromonab-CB3 Mycophenolic acid Mycophenolic acid and its salts	3004.9099	0%
24	Beclomethasone Aerosol	3004.9099	0%
25	Cyclosporine Injection	3004.9099	0%
26	Cyclosporine Microemulsion Cap/Solution and etc	3004.9099	0%
27	Erythropoietin Injection, Epoetinbeta Erythopotin alpha	3004.9099	0%
28	Ipratropium Bromide Aerosol	3004.9099	0%
29	Salbutamol Aerosol	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%

-

S. No.	Description	HS Code	Customs duty (%)
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	5%
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%
	10721 001 2020	have been a second seco	

Table D (Packing Materials/Raw Materials for Packing)

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%
¹ [21A	Paper Core for Surgical Tape (Pharmaceutical Grade)	4822.9000	5%
22	(i) Other packing containers, including record sleeves(ii) Glassine sleeve (Pharmaceutical grade)	4819.5000	5%
23	Laminated heat sealable paper	4811.4900	5%
24	Kraft paper (wax coated)	4811.6010	5%
25	Non woven paper	4811.9000	5%
26	Non woven fabric	5603.9200	5%
27	Coated Fabric	5903.9000	5%
28	Empty glass infusion bottle with and without graduation USP II (Pharmaceutical grade)	7010.1000	5%
29	 (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 (presterilized) close mouth. (vi) Moulded glass vials (Pharmaceutical grade) 	7010.9000	5%
30	 (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%

31	 (i) Anodized aluminium bottle. (ii) Rubber plug tear off seal. (iii) Closing lid (aluminium A1, High density polyethylene/polypropylene) (Phamaceutical Grade) 	7612.9090	5%
32	 (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%
33	Eyeless sutures needles (Pharmaceutical grade)	9018.3200	5%
34	Non-toxic plastic bags for I.V. solutions of dextrose and other infusions (Pharmaceutical grade)	9018.3910	5%

	140	
Т	able E	
Diagnostic	Kits/Equ	ipments)

t

S. No.	(Diagnostic Kits/Equipm Description	HS Code	Customs duty (%)
1	4C Es Trionyx	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	Ck creatinin kinase (mb)	3822.0000	5%
15	Ck nac	- 3822.0000	5%
16	Control	3822.0000	5%
17	Control Sera	3822.0000	5%
18	Cratinin sysi	3822.0000	5%
19	Crp control	3822.0000	5%
20	Detektiion cups	3822.0000	5%
21	DNA SSP DRB GenriclC	3822.0000	5%
22	Elisa Eclia Kit	3822.0000	0%

[Part I

23	Ferritin kit	3822.0000	5%
24	Glulcose kit	3822.0000	5%
25	HCV	3822.0000	5%
26	HCV amp	3822.0000	5%
27	Нсу	3822.0000	5%
28	Hdl Cholesterol	3822.0000	5%
29	Hdl/ldl chol	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	Lc hsv	3822.0000	- 5%
44	Ldh kit (lactate dehydrogenase kit)	3822.0000	5%
45	Lipids	3822.0000	5%
46	Liss Coombs	3822.0000	5%
47	NA/K/CL ^{OC}	3822.0000	^5%
48	Oligo	3822.0000	5%
19	Pac	3822.0000	5%
50	PCR kits	3822.0000	0%
51	Pregnancy test	3822.0000	5%
52	Protein kit	2022 0000	.5%
53	Proteins	3822.0000	5%
54	Reticulocyte count (control) Retic C Control	3822.0000	5%
5	Ring	3822.0000	5%
6	Standard or calibrator	3822.0000	5%
7	Strips for sugar test	3822.0000	5%
8	Tina quant	3822.0000	5%
9	Typhoid kit	3822.0000	5%
0	U	3822.0000	5%
1	U/CSF	3822.0000	5%
2	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

Import of Raw Materials, Inputs for Poultry and Textile Sector and 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 19 of Table;
 - (b) M/s Lotte Chemical Pakistan Ltd, in case of imported goods specified against serial number 20 of Table;
 - (c) Ministry of Live stock and Dairy Development, in case of goods, specified against serial number 12 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.

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
1	Fresh and Dry Fruits from Afghanistan	08.00	5%	Of Afghanistan origir and imported from Afghanistan
2	Wheat	10.01	0%	Nil
3	Cane Sugar	1701.1300 1701.1400	0%	If imported by private sector
4	Beet Sugar	1701.1200	0%	If imported by private sector
5	White crystalline cane sugar	1701.9910	0%	Nil
6	White crystalline beet sugar	1701.9920	0%	Nil
7	Soyabean meal	2304.0000	5%	Nil
8	Growth promoter premix	2309.9020	5%	Nil
9	Vitamin premix	2309.9020	5%	Nil
10	Choline Chloride	2309.9020	5%	Nil
11	Mineral premix	2309.9020	5%	Nil
12	Cattle Feed Premix	2309.9020	5%	This facility shall be available for dairy sector, subject to certification by the Ministry of Livestock and Dairy Development.
13	Vitamin B12 (feed grade)	2309.9090	5%	Nil
14	Vitamin H2 (feed grade)	2309.9090	5%	Nil
15	Fish Feed	2309.9090	5%	Nil
16	Poultry feed preparation (coccidiostats)	2309.9090	5%	Nil

				-
12	1.7		×	
	2	n		0
	- 64			

[PART I

17	Calf Milk Replacer(CMR)(color dyed)	2309.9090	5%	This facility shall be available for dairy sector, subject to certification by the Ministry of Livestock and Dairy Development.
18	High Speed Diesel	2710.1931	7.50%	Nil
19	Phosphoric acid	2809.2010	0%	If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.
20	Para xylene, Acetic acid	2902.4300 2915.2100	0%	If imported by M/s. Lotte Chemical Pakistan Ltd
21	PTA	2917.3610	4%	Nil
22	Concenstrated Coccidiostats	2933.3990	5%	Nil
23	Furazolidone (feed grade)	2934.9910	5%	Nil
24	Poultry vaccines	3002.3000	5%	Nil
25	Anticoccidal namely Amprolium, Diaverdine, Decoquinate, Furaltadone, Menadione, Sodaluminium , Pyrimethamine, Toltrazuril	3004.3900	5%	Nil
26	Sulphadimerzine (mixture form with any other anticoccidial)	3004.3900	5%	Nil
27	Sulphaqunoxaline (mixture form with any other anticoccidial)	3004.3900	5%	Nil
28	Products registered under the agriculture pesticides ordinance, 1971	3808.9170	0%	Nil
29	Other pesticides	3808.9199	0%	Nil
30	Herbicides, anti-sprouting products and plant growth regulators	3808.9310	0%	Nil
31	Herbicides, anti-sprouting products and plant growth regulators	3808.9390	0%	Nil
32	Other	3808.9990	0%	Nil
33	Pet Resin Yarn Grade	3907.6010	4%	Nil
34	Pet Resin Film Grade	3907.6090	8.5%	If imported by BOPE Film Manufacturers.

[PART I

35	Pet Resin Bottle Grade	3907.6020	8.5%	Nil
36	Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	3908.1000	3%	Nil
37	Other polyamides in primary form	3908.9000	3%	Nil
38	Containing 85% or more by weight of wool or of fine animal hair	5109.1000	9%	Nil
39	Other yarn of wool or fine animal hair	5109.9000	9%	Nil
40	Sewing thread of synthetic filaments, whether or not put up for retail sale, High tenacity yarn of nylon or other polyamides	5401.1000	9%	Nil
41	Of aramids	5402.1100	9%	Nil
42	Other	5402.1900	9%	Nil
43	Textured yarn of nyion or other polyamides, measuring per single yarn not more than 50 tex	5402.3100	9%	Nil
44	Textured yarn of nylon or other polyamides, measuring per single yarn more than 50 tex	5402.3200	9%	Nil
45	Textured yarn of polypropylene	5402.3400	9%	Nil
46	Other of textured yarn, Other yarn, single, untwisted or with a twist not exceeding 50 turns per meter.	5402.3900	9%	Nil
47	Yarn of nylon or other polyamides	5402,4500	7%	Nil
48	Yarn of polypropylene	5402.4800	9%	Nil
49	Other Yarn, single, with a twist exceeding 50 turns per meter:	5402.4900	9%	Nil
50	Other Yarn, multiple (folded) or cabled:	5402.5900	9%	Nil
51	Of nylon or other polyamides	5402.6100	9%	Nil
52	Other Yarn	5402.6900	9%	Nil
53	High tenacity yarn of viscose rayon	5403.1000	9%	Nil
54	yarn of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	5403.3100	5%	Nil
55	Of cellulose acetate	5403.3300	9%	Nil

240

-

56	Other	5403.3990	9%	Nil
57	Of cellulose acetate	5403.4200	9%	Nil
58	Other	5403.4900	9%	Nil
59	Elastomeric	5404.1100	9%	- A Nil
60	Of polypropylene	\$404,1200	9%	Nil
61	Other yarn	5404.1900	9%	Nil
62	Strip and like	5404.9000	9%	Nil
63	Artificial monofilament of 67 decitex or more and of which no	5405.0000	9%	Nil
	cross-sectional dimension exceeds Imm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent	34 4133	1.10	16.7 Star
	width not exceeding 5 mm.			1 The all the
64	Synthetic filament yarn	5406.0000	.9%	Nil
65	Artificial filament yarn	5406.0000	9%-	Nil
66	Of polyesters	5501.2000	6.5%	Nil
67	Acrylic or modacrylic	5501.3000	6.5% -	Nil
68	Of polypropylene	5501.4000	6.5%	Nil
69	Filament tow of other polymers	5501.9000	6.5%	Nil
70	Artificial filament tow	5502.0090	6.5%	. Nil
71	Of polyesters not exceeding 2.22 decitex	5503.2010	6%	Nil
72	Of other polyester	5503.2090	6%	Nil
73	Acrylic or modacrylic	5503.3000	6.5%	Nil
74	Of polypropylene	5503.4000	6.5%	Nil
75	Other synthetic staple fibre	5503.9000	6.5%	Nil
76	Of synthetic fibers	5505,1000	6.5%	Nil
77	Of artificial fibers	5505.2000	6.5%	Nil
78	Of polyesters	5506.2000	6.5%	. Nil
79	Acrylic or modacrylic	5506.3000	6.5%	Nil
80	Other synthetic staple fibre	5506.9000	6.5%	Nil
81	Single yarn	5509.1100	9%	Nil

[PART I

			_	
82	Multiple (folded) or cabled yarn	5509.1200	9%	Nil
83	Single yarn	5509.3100	9%	Nil
84	Multiple (folded) or cabled yarn	5509.3200	9%	Nil
85	Single yarn	5509.4100	9%	Nil
86	Multiple (folded) or cabled yarn	5509.4200	9%	Nil
87	Mixed mainly or solely with wool or fine animal hair	5509.6100	9%	Nil
88	Mixed mainly or solely, with cotton	5509.6200	9%	Nil
89	Other yarn of acrylic or modacrylic staple fibers	5509.6900	9%	Nil
90	Mixed mainly or solely with wool or fine animal hair	5509.9100	9%	Nil
91 	Mixed mainly or solely with cotton	5509.9200	9%	NII
92	Other yarn	5509.9900	9%	Nil
93	Single yam	5510.1100	9%	Nil
94	Multiple (folded) or cabled yarn	5510.1200	9%	Nil
95	Other yam, mixed mainly or solely with wool or fine animal hair	5510.2000	9%	Nil
96	Other yarn, mixed mainly or solely with cotton	5510.3000	9%	NÍI
97	Other yarn	5510.9000	9%	Nil
98	Of artificial staple fibers	5511.3000	9%	Nil
99	Silver	-71.06	0%	Nil
100	Gold	71.08	0%	Nil
101	Defence stores, excluding those of the National Logistic Cell	93.00 & Respective headings	10%	If imported by the Federal Government for the use of Defence Services provided that the goods have not been imported against the foreign exchange allocation of the

PART I]

Part-IV Miscellaneous

S. No.	DESCRIPTION	PCT CODE	Customs duty (%)
1	Potatoes	0701.9000	0
2	Tomatoes, fresh or chilled.	0702.0000	0
3	Onions and shallots	0703.1000	0
4	Garlic	0703.2000	0
5	Cauliflowers and headed broccoli	0704.1000	0
6	Peas (Pisum sativum) 👒	0713.1000	0
7	Grams (dry whole)	0713.2010	0
8	Grams split	0713.2020	0
9	Other	0713.2090	0
10	Beans of the species Vigna mungo (L.)Hepper or Vigna radiata (L.)Wilczek	0713.3100	0
11	Small red (Adzuki) beans (Phaseolus or vigna angularis)	0713.3200	0
12	Kidney beans, including white pea beans (Phaseolus vulgaris)	0713.3300	0
13	Bambara beans (Vigna subterranea or Voandzeia subterranea)	0713.3400	0
14	Cow peas (Vigna unguiculata)	0713.3500	0
15	Green beans (dry whole)	0713.3910	0
16	Green beans (split)	0713.3920	0
17	Other	0713.3990	0
18	Dry whole	0713.4010	0
19	Split	0713.4020	0
20	Broad beans (Vicia faba var. major) and horse beans(Vicia faba var. equina, Vicia faba var.minor)	0713.5000	0
21	Pigeon peas (Cajanus cajan)	0713.6000	0
22	Black matpe (dry whole)	0713.9010	0
23	Mash dry whole	0713.9020	0
24	Mash split or washed	0713.9030	0
25	Other	0713.9090	0
26	Petroleum oils and oils obtained from bituminous minerals, crude	2709.0000	0
27	Motor spirit	2710.1210	0
28	Aviation spirit	2710.1220	0
29	Spirit type jet fuel	2710.1230	0
30	Kerosene	2710.1911	0
31	J.P.1	2710.1912	0
32	J.P.4	2710.1913	0

[PART I

33	Other	2710.1919	0
34	Light diesel oil	2710.1921	0
35	Furnace oil	2710.1941	0
36	Spin finish oil	2710.1998	0
37	Natural gas	2711.1100	0
38	Propane	2711.1200	0
39	Butanes	2711.1300	0
40	Ethylene, propylene, butylene and butadiene	2711.1400	0
41	L.P.G.	2711.1910	0
42	Natural gas	2711.2100	0
43	Ethylene glycol (ethanediol) (MEG)	2905.3100	0
44	Urea, whether or not in aqueous solution	3102.1000	0
45	Ammonium sulphate	3102.2100	0
46	Other	3102.2900	. 0
47	Ammonium nitrate, whether or not in aqueous solution	3102.3000	0
48	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non fertilising substances	3102.4000	0
49	Crude	3102.5010	0
50	Other	3102.5090	0
51	Double salts and mixtures of calcium nitrate and ammonium nitrate	3102.6000	0
52	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	3102.8000	0
53	Other, including mixtures not specified in the foregoing subheadings	3102.9000	0
54	Superphosphates	3103.1000	0
55	Other	3103.9000	0
56	Potassium chloride	3104.2000	0
57	Potassium sulphate	3104.3000	0
58	Other	3104.9000	0
59	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	3105.1000	0
50	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	3105.2000	0
51	Diammonium hydrogenorthophosphate (diammonium phosphate)	3105.3000	0
52	Ammoniumdihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	3105.4000	0
53	Containing nitrates and phosphates	3105.5100	0
4	Other	3105.5900	0
5	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	3105.6000	0

66	Other	3105.9000	0
67	Holy Quran(Arabic text with or without translation)	4901.9910	0
68	Digital Quran	8523.8050	0".

KARAMAT HUSSAIN NIAZI, Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD. PUBLISHED BY THE DEPUTY CONTROLLER, STATIONERY AND FORMS, UNIVERSITY ROAD, KARACHI.