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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:—

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,—

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

"(k) **"customs-station"** means any customs-station, customs-airport, an inland river port, land customs-station 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),—

(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:—

(1) 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,—

(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 sub-sections (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 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 sub-section (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 sub-section (1A) of section 3," shall be inserted;

(6) in section 8, in sub-section (1),—

(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 non-business 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 re-sale or for direct use in the production or manufacture of taxable goods; and

(i) 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.";

(7) 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 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.

10. 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, frozen or preserved meat or meat offal of all types including poultry meat and fish	1602.3200, 1602.3900, 1602.5000, 1604.1100, 1604.1200, 1604.1300, 1604.1400, 1604.1500, 1604.1600, 1604.1900, 1604.2010, 1604.2020, 1604.2090, 1604.3000
84	Preparations for infant use, put up for retail sale	1901.1000
85	Fat filled milk	1901.9090
86	Colours in sets (Poster colours)	3213.1000
87	Writing, drawing and marking inks	3215.9010 and 3215.9090
88	Erasers	4016.9210 and 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 and 8452.1090
93	Bicycles	87.12
94	Wheelchairs	8713.1000 and 8713.9000

95	Vessels for breaking up	89.08
96	Other drawing, marking out or mathematical calculating instruments (geometry box)	9017.2000
97	Pens and ball pens	96.08
98	Pencils including colour pencils	96.09
99	Compost (non-chemical fertilizer) produced and supplied locally	Respective headings
100	Construction materials to Gawadar Export Processing Zone's investors and to Export Processing Zone Gawadar for development of Zone's infrastructure.	Respective headings
101	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.	Respective headings
102	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.	Respective headings
103	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.	Respective headings
104	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:—	Respective headings

	(a) filled infusion solution bags imported with or without infusion giving sets; (b) scrubs, detergents and washing preparations; (c) soft soap or no-soap soap; (d) adhesive plaster; (e) surgical tapes; (f) liquid paraffin; (g) disinfectants; and (h) cosmetics and toilet preparations.	
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
106	Import of *Halal* edible offal of bovine animals.	0206.1000, 0206.2000, 0206.8000 and 0206.9000
107	Import and supply of iodized salt bearing brand names and trademarks whether or not sold in retail packing.	2501.0010
108	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	3824.9099
	(i) Capping Cement	3214.1050
	(j) Stamp Pad Ink	3215.9010
	(k) Gutter for Suspension	2850.0000
109	Goods imported temporarily with a view to subsequent exportation, as concurred by the Board, including passenger service item, provision and stores of Pakistani Airlines.	Respective headings

110	The following items with dedicated use of renewable source of energy like solar and wind, subject to certification by the Alternative Energy Development Board (AEDB), Islamabad:—	
	(a) Solar PV panels;	8541.5000
	(b) LVD induction lamps;	8539.3990
	(c) SMD, LEDs with or without ballast, with fittings and fixtures;	9405.1090
	(d) Wind turbines including alternators and mast;	8502.3100
	(e) Solar torches;	8513.1040
	(f) Lanterns and related instruments;	8513.1090
	(g) PV modules along with related components, including invertors, charge controllers and batteries.	8541.4000, 8504.4090, 9032.8990 and 8507.0000
111	White crystalline sugar	1701.9910 and 1701.9920
112	Following cardiology/cardiac surgery, neurovascular, electrophysiology, endosurgery, endoscopy, oncology, urology, gynaecology, disposables and other equipment:—	Respective headings

A. ANGIOPLASTY PRODUCTS

1. Coronary Artery Stents
2. Drugs Eluting Coronary Artery Stents
3. Coronary Artery Dilatation Catheters (Balloons)
4. PTCA Guide Wire
5. PTCA Guiding Catheters
6. Inflation Devices/Priority Packs

B. ANGIOGRAPHY PRODUCTS

1. Angiography Catheters
2. Sheaths
3. Guide Wires
4. Contrast Lines
5. Pressure Lines
6. Mannifolds

C. CONTRAST MEDIA FOR ANGIOGRAPHY/ ANGIOPLASTY

1. Angiography Accessories
2. ASD Closure Devices
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)

F. HEART FAILURE DEVICES
(with leads, connectors and accessories)

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

H. CARDIAC ELECTROPHYSIOLOGY PRODUCTS
1. Electrophysiology catheters
2. Electrophysiology cables
3. Electrophysiology connectors

I. LEAR CARDIOLOGY PRODUCTS
1. Radioactive isotopes
2. Cold kits (Cardioloite MAA, DTPA etc)

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

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

L. PERIPHERAL INTERVENTIONS 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.

113	**High Efficiency Irrigation Equipment.** (If used for agriculture sector)	
	(1) Submersible pumps (up to 75 lbs and head 150 meters)	8413.7010
	(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
	(3) Air release valves, pressure gauges, water meters, back flow preventers, and automatic controllers.	8481.1000, 8481.3000, 9026.2000, 9032.8990

114	Green House Farming and Other Green House Equipment. (If used for agriculture sector)	
	(1) Tunnel farming equipment.	8430.3100, 8430.3900
	(2) Green houses (prefabricated).	9406.0010
115	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).	Respective headings
116.	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.";

(ii) in **Table-2**, in column (1),—

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

"Supplies made by cottage industry.";

(b) after the already omitted Serial No. 12, the following new Serial Nos. and entries relating thereto in columns (2) and (3) shall be added, namely:—

"13	Reclaimed lead, if supplied to recognized manufacturers of lead batteries	Respective headings
14	Waste paper	Respective headings
15	(a) Sprinkler Equipment (b) Drip Equipment (c) Spray Pumps and nozzles	Respective headings
16	Raw cotton and ginned cotton	Respective headings."; and

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

"**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:—

(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) except for S. No. 9 and 14 of the Annexure, 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, 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—

(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.

ANNEXURE

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 Customs Act, 1969 (IV of 1969); (b) the goods shall not be sold or otherwise disposed of without prior approval of the Board and payment of customs duties and taxes at statutory rates 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	9402.1010	
	(2) Medical surgical dental or veterinary furniture	9402.9090	
	(3) Operating Table.	9402.9010	
	(4) Emergency Operating Lights.	9405.4090	
	(5) Hospital Beds with mechanical fittings	9402.9020	
	(6) Gymnasium equipment.	9506.9100	
	(7) Cooling Cabinet.	8418.5000	
	(8) Refrigerated Liquid Bath.	3824.9099	
	(9) Contrast Media Injections (for use in Angiography & MRI etc).	3822.0000	
	B. Cardiology/Cardiac Surgery Equipment		
	(1) Cannulas.	9018.3940	

	(2) Manifolds.	8481.8090	
	(3) Intravenous cannula i.v. catheter.	9018.3940	
	C. Disposable Medical_Devices		
	(1) 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	Respective headings	
3.	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.	Respective headings	1. This concession shall be available to 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;
	2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.	Respective headings	2. 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.
4.	Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pick-ups, imported for Thar Coal Field.	Respective headings	(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.
5.	1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation	Respective headings	(i) This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:—

	through oil, gas, coal, wind and wave energy including under construction projects, which entered into an implementation agreement with the Government of Pakistan.		(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;
	2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of 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.
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.	Respective headings	-do-
7	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. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.	Respective headings	-do-

	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.		
8.	1. Machinery and equipment meant for power transmission and grid stations including under construction projects. 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.	Respective headings	-do-
9.	Following machinery, equipment and other education and research related items imported by technical training institutes, research institutes, schools, colleges and universities:-		Nil
	(1) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.	7017.1010	
	(2) Other dryers	8419.3900	
	(3) Filtering or purifying machinery and apparatus for water	8421.2100	

(4) Other filtering or purifying machinery and apparatus for liquids	8421.2900
(5) Personal weighing machines, including baby scales, household scales	8423.1000
(6) Scales for continuous weighing of goods on conveyors.	8423.2000
(7) Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	8423.3000
(8) Other weighing machinery having a maximum weighing capacity not exceeding 30 kg	8423.8100
(9) Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg	8423.8200
(10) Other weighing machinery	8423.8900
(11) Weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000	8423.9000
(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 excluding switches and repeaters.	8517.6970
(14) Other furnaces and ovens	8514.3000
(15) Electronic balances of a sensitivity of 5 cg or better, with or without weights.	9016.0010
(16) Other balances of a sensitivity of 5 cg or better, with or without weights.	9016.0090
(17) Thermostats of a kind used in refrigerators and air-conditioners	9032.1010
(18) Other thermostats	9032.1090
(19) Manostats	9032.2000
(20) Other instruments and apparatus Hydraulic or pneumatic	9032.8100
(21) Other instruments and apparatus	9032.8990
(22) Parts and accessories of automatic regulating or controlling instruments and apparatus	9032.9000

	(23) Spares, accessories, and reagents for scientific equipments.	Respective headings	
10.	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	Nil
11.	Following machinery and equipment for marble, granite and gem stone extraction and processing industries:		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. 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.
	(1) Polishing cream or material	3405.4000, 3405.9000	
	(2) Fiber glass mesh	7019.5190	
	(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	
	(4) Gin saw blades.	8202.9910	
	(5) Gang saw blades/diamond saw blades/multiple blades or all types and dimensions.	8202.9990	
	(6) Air compressor (27 cft and above).	8414.8010	
	(7) Machine and tool for stone work; sand blasting machines; tungsten carbide tools; diamond tools & segments (all type & dimensions), hydraulic jacking machines, hydraulic manual press machines, air/hydro pillows, compressed air rubber pipes, hydraulic drilling machines, manual and power drilling machines, steel drill rods and spring (all sizes and dimensions), whole finding system with accessories, manual portable rock drills, cross cutter and bridge cutters.	8464.9000 & Respective headings	
	(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	

12.	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 subject-matter 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. 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.
13.	Effluent treatment plants	Respective headings	Nil
14.	Following items with dedicated use of renewable source of energy like solar, wind, geothermal etc:-		Nil
	1. Solar Home Systems.		
	(a) Inverters.	8504.4090	
	(b) Charge controllers/current controllers.	9032.8990	
	(c) Energy saver lamps of varying voltages (operating on DC).	8539.3910	
	(d) Energy saver lamps of varying voltages (operating on AC).	8539.3910	
	(e) Light emitting diodes (light emitting in different colors).	8541.5000	
	(f) Water pumps operating on solar energy.	8413.7090, 8413.7010	
	(g) Water purification plants operating on solar energy.	8421.2100	
	(h) Batteries NiCd, Li-ion & Lead Acid specific utilization and integrated with solar electrification system.	8507.3000, 8507.8000	
	(i) Energy Saving Tube Lights	8539.3920	
	2. Solar Parabolic Trough Power Plants.	8502.3900	
	(a) Parabolic Trough collectors modules.	8503.0010	
	(b) Absorbers/Receivers tubes.	8503.0090	
	(c) Steam turbine of an output exceeding 40MW.	8406.8100	
	(d) Steam turbine of an output not exceeding 40MW.	8406.8200	

(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.	7610.9000
(d) O-Ring.	4016.9990
(e) Flux	3810.1000
(f) Adhesive labels.	3919.9090

(g) Junction box + Cover	8538.9090
(h) Sheet mixture of Paper and plastic	3920.9900
(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 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 material.	3824.9099
(g) Phosphene Gas.	2848.0000
(h) Aluminum and silver paste.	Respective headings
10. Pyranometers and accessories for solar data collection	9030.8900
11. 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

	(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.		
15.	Following items for promotion of renewable energy technologies		Nil
	1. LVD induction lamps	8539.3990	
	2. SMD, LEDs with or without ballast with fittings and fixtures.	9405.1090	
	3. 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	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.
16	Plant, machinery, equipment and specific items used in production of bio-diesel.	Respective headings	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

<table>
<tr><td colspan="12">Header Information</td></tr>
<tr><td colspan="4">NTN/FTN of Importer</td><td colspan="4">Regulatory Authority no.</td><td colspan="4">Name of Regulatory authority</td></tr>
<tr><td colspan="4">(1)</td><td colspan="4">(2)</td><td colspan="4">(3)</td></tr>
<tr><td colspan="8">Details of Input goods (to be filled by the chief executive of the importing company)</td><td colspan="4">Goods imported (Collectorate of import)</td></tr>
<tr><td>HS Code</td><td>Description</td><td>Specs</td><td>Custom Duty rate (applic-able)</td><td>Sales Tax rate (applicable)</td><td>WHT</td><td>Quantity</td><td>UOM</td><td>Quantity imported</td><td>Collectorate</td><td>CRN/ Mach No.</td><td>Date of CRN/ Mach. No.</td></tr>
<tr><td>(4)</td><td>(5)</td><td>(6)</td><td>(7)</td><td>(8)</td><td>(9)</td><td>(10)</td><td>(11)</td><td>(12)</td><td>(13)</td><td>(14)</td><td>(15)</td></tr>
</table>

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 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

3. Chief Executive Officer or the Managing Director in case of limited company or multinational organization; or

4. Principal Officer in case of a foreign company.

Annex-B

Header Information											
NTN/FTN of Importer				Approval No.							
(1)				(2)							
Details of Input goods (to be filled by the authorized officer of the Regulatory Authority)								Goods imported (Collectorate of import)			
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	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 SCHEDULE

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

Table-1

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
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%	(i) 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 importers, good-for-payment 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; (iii) Supply of such imported plant and machinery by commercial importers to unregistered

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 instruments furnished under this provision shall not be less than one hundred and twenty days.

Explanation.— 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.

Annexure

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	
	(3) PABX Switch	8517.6290	
	(4) Plasma TV	8528.7212	

(1)	(2)	(3)	(4)
	(5) Dedicated telephone exchange system for call centers.	8517.6290	
	(6) Other (digital call recorders)	8519.8990	
4	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.	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. 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.
5.	Complete plants for relocated industries.	Respective Headings	Nil
6.	Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil, hydro- cracking and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.	Respective Headings	Nil

(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;
	(2) Plastic tie slot filters/plugs, plastic cone.	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 tie, 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-

Annex-A

<table>
<tr><td colspan="12">Header Information</td></tr>
<tr><td colspan="3">NTN/FTN of Importer</td><td colspan="5">Regulatory authority no.</td><td colspan="4">Name of Regulatory authority</td></tr>
<tr><td colspan="3">(1)</td><td colspan="5">(2)</td><td colspan="4">(3)</td></tr>
<tr><td colspan="8">Details of Input goods (to be filled by the chief executive of the importing company)</td><td colspan="4">Goods imported (Collectorate of import)</td></tr>
<tr><td>HS Code</td><td>Description</td><td>Specs</td><td>Custom Duty rate (applic-able)</td><td>Sales Tax rate (applicable)</td><td>WHT</td><td>Quantity</td><td>UOM</td><td>Quantity imported</td><td>Collectorate</td><td>CRN/ Mach No.</td><td>Date of CRN/ Mach No.</td></tr>
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</table>

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

Header Information											
NTN/FTN of Importer				Approval No.							
(1)				(2)							
Details of Input goods (to be filled by the authorized officer of the Regulatory Authority)								Goods imported (Collectorate of import)			
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	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]

TABLE

(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. <u>Low Priced Cellular Mobile Phones or Satellite Phones</u> (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 Phones or Satellite Phones</u> (i) One or two cameras: between 2.1 to 10 mega-pixels	Rs. 250	Rs. 250	–

(1)	(2)	(3)	(4)	(5)
	(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 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 (l), after the semicolon the word "and" shall be added;

(iii) after clause (l), 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 sub-section (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;

(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;

(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 sub-section (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.

(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 sub-sections 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.";

(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 sub-section 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 re-roller, 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 non-adjustable 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.";

(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 sub-section (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 sub-section (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.

(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—

(i) 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%.";

(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:—

"TABLE

S.No.	Period.	Tax Year.	Rate of tax.
(1)	(2)	(3)	(4)
1.	Where holding period of a security is less than six months.	2011 2012 2013 2014	10% 10% 10% 10%
2.	Where holding period of a security is more than six months but less than twelve months.	2011 2012 2013 2014	7.5% 8% 8% 8%
		TAX YEAR 2015	
3.	Where holding period of a security is less than twelve months.	12.5%	
4.	Where holding period of a security is twelve months or more but less than twenty-four months.	10%	
5.	Where holding period of a security is twenty-four months or more."	0%	

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 immovable property is more than two years.";	0%

(F) after Division VIII, amended as aforesaid, the following new Division shall be added, namely,—

"Division IX
Minimum tax under section 113

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%"

(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.	(i) Industrial undertaking importing remeltablesteel (PCT Heading 72.04) and directly reduced iron for its own use;	1% of import value as increased by

(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 31st 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	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,—

S. No.	Engine capacity	for filers	for non-filer
(1)	(2)	(3)	(4)
1.	upto 1000cc	Rs. 1,000	Rs.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"

(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.;

(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	
	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%
		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.

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

(l) 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 1st day of July, 2012 to 30th day of June, 2013 at the rates under this clause, if the tax is paid by the 30th 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,—

(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.

(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 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

(l) 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

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

(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:-

(1) 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 cigarettes if their on-pack printed retail price does not exceed rupees two thousand seven hundred and six per thousand cigarettes	24.02	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),—

(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	
(a) Services provided or rendered in respect of travel by air of passengers within the territorial jurisdiction of Pakistan,—	9803.1000	
(i) Long routes		Two thousand and five hundred rupees
(ii) Short routes		One thousand two hundred and fifty rupees
(iii) Socio-economic 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 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:-

(1) 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

7. 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:—

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

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

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

0807.2000		- Papaws (papayas)	25
0808.1000		- Apples	25
0808.3000		- Pears	25
0808.4000		- Quinces	25
0809.1000		- Apricots	25
0809.2100		- - Sour cherries (Prunus cerasus)	25
0809.2900		- - Other	25
0809.3000		- Peaches, including nectarines	25
0809.4000		- Plums and sloes	25
0810.1000		- Strawberries	25
0810.2000		- Raspberries, blackberries, mulberries and loganberries	25
0810.3000		- Black, white or red currants and gooseberries	25
0810.4000		- Cranberries, bilberries and other fruits of the genus Vaccinium	25
0810.5000		- Kiwifruit	25
0810.6000		- Durians	25
0810.7000		- Persimmons	25
0810.9010		- - - Pomegranates	25
0810.9090		- - - Other	25
0811.1000		- Strawberries	25
0811.2000		- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	25
0811.9000		- Other	25
0812.1000		- Cherries	25
0812.9000		- Other	25
0813.1000		- Apricots	25
0813.2000		- Prunes	25
0813.3000		- Apples	25
0813.4020		- - - Cherries	25
0813.4030		- - - Pine nut (chilgoza)	25
0813.4040		- - - Peaches (arroo)	25
0813.4050		- - - Plums (allocha)	25
0813.4060		- - - Lichis	25
0813.4070		- - - Raisins	25
0813.4090		- - - Other	25

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
1207.1000		- Palm nuts and kernels	1
1207.2100		- - Seed	1
1207.2900		- - Other	1
1207.3000		- Castor oil seeds	1
1207.4000		- 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

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

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
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

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) 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	1

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 phosphate)	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

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 preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	25
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

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		- - 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		- Ethylenepropylene non- conjugated diene rubber (EPDM)	1
4002.8000		- Mixtures of any product of heading 40.01 with any product of this heading	1
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
4103.9010		- - - Goat skins	1
4103.9020		- - - Kids skins	1
4103.9090		- - - Other	1
4104.1100		- - Full grains, unsplit; grain splits	1
4104.1900		- - Other	1
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.)	1
4407.9400		- - Of cherry (Prunus spp.)	1
4407.9500		- - Of ash (Fraxinus spp.)	1
4407.9900		- - Other	1

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	1
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

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
7204.4100		- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	1
7204.4910		- - - Re-rollable	1
7204.4930		- - - Waste and scrap of auto parts in pressed bundle condition	1
7204.4990		- - - Other	1
7204.5000		- Remelting scrap ingots	1
7225.1100		- - Grain-oriented	10
7225.1900		- - Other	10
7225.3000		- Other, not further worked than hot- rolled, in coils	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

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

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

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		- - - Networking equipments like LAN bridges, hubs, switches and repeaters	1
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		- - - 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

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:- **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.	0

		5. H.E.Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi. 6. H.H.General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces. 7. H.E.Sheikh Tahnoum Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi. 8. 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. 12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance & Industry, UAE. 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.	

		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.	

		(v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan.	
9912		Following goods imported by Abdul Sattar 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 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 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 vehicle, aeroplane or helicopter); 1. Butter oil (04.05) 2. Rice (10.06) 3. Grains (10.07) 4. Cooking oil (Chapter 15) 5. Vitamins (29.36) 6. Hormones (29.37) 7. Pencillin (29.41) 8. Medicaments (30.04) 9. Waddings, guaze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances. (30.05) 10. Pharmaceutical goods (30.06) 11. Worn clothing (63.09) 12. Wireless transmission apparatus (85.15) 13. Wireless reception apparatus (85.27) 14. Ambulances (87.03)	0

		15. Mobile radiological units (87.05) 16. Helicopters, aeroplanes (88.02) 17. Parts of helicopters and aeroplanes (Respective headings) 18. Instruments 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		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. i) Pearls ii) Gold iii) Un-cut precious and semi preceious stones iv) Polished semi precious stones v) Jewelry casting powder vi) Moulding rubber vii) Injection wax viii) Jewelry casting machines and assessories ix) Rhodium-plating solution concentrate	0

		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;

(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.

Explanation.- 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;

TABLE

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1.	**Agricultural Machinery**			
	(A) Fertilizer and Plant Protection Equipment. 1) Spray pumps (diaphragm type). 2) All types of mist blowers.	 8413.8190 8414.5990	 5% 5%	If used for agriculture sector.
	(B) High Efficiency Irrigation and Drainage Equipment. 1) Submersible pumps (up to 75 lbs and head 150 meters) and field drainage pumps.	 8413.7010	 0%	If used for agriculture sector.
	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. 1) Fodder rake. 2) Pruner / shears 3) Fodder/forage wagon.	 8201.3000 Respective headings 8716.8090	 5% 5% 5%	If used for agriculture sector.
	(D) Dairy, Livestock and Poultry, Machinery. 1) Milk chillers 2) Tubular heat exchanger (for pasteurization). 3) Milk processing plant, milk spray drying plant, Milk UHT plant.	 8418.6910 8418.6990 8419.5000 8419.8100 8419.3900	 5% 5% 5%	If used for agriculture sector.

	4) Grain storage silos for poultry. 5) Insulated sand witch panels	Respective heading Respective heading	5% 5%	
	6) Dairy, Livestock and poultry sheds. 7) Milk filters.	9406.0020 8421.2900	5% 5%	
	(E) Green House Farming and Other Green House Equipment. 1) Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns). 2) Green houses (prefabricated).	 3921.9010, 3921.9090 9406.0010	 5% 5% 0%	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 imported goods are bonafide requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.
	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% 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.			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 requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.
	1) Evaporators for juice concentrate.	8419.8990	5%	
	2) Machinery used for dehydration and freezing.	8419.3100 8418.6990	5%	
	3) Heat exchange unit.	8419.5000	5%	
	4) Machinery used for filtering and refining of pulps/juices.	8421.2200	5%	
	5) Complete Rice Par Boiling Plant.	8419.8990& other Respective Headings	5%	

	(G) Horticulture and Floriculture 1) Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8441.3000	5%	If used for agriculture sector.
	2) PU panels (Insulation).	Respective headings	5%	
	3) Generator sets 10 to 25 KVA.	8502.1120 8502.1130	5%	
	4) Refrigerating machines with engine fitted on common base for refrigerated containers.	8418.6920	5%	
	5) Other refrigerating or freezing chests, cabinets.	8418.5000	5%	
	6) Tubes, pipes and hollow profiles of iron and steel.	7304.3100 7304.3900	5%	
	7) Hand tools.	Respective Headings	5%	
	(H) Fish or shrimp farming and seafood processing machinery and equipment.			If used for agriculture sector.
	(1) Compressor	8414.8090	5%	
	(2) Generator	8502.1130 8502.1190 8502.1200	5%	
	(3) Condenser	8418.9990	5%	
	(4) Flat freezer	8418.3000	5%	
	(5) Boast freezer	8418.4000	5%	
	(6) Fiber glass tubs	7019.9090	5%	
	(7) Insulated plants	8418.6990	5%	
	(8) Flak ice plants	8418.6990	5%	
2.	**Machinery and equipment for development of grain handling and storage facilities including silos.**	Respective Headings	5%	Nil
3.	**Cool chain machinery and equipment.**	Respective Headings	5%	Nil
4.	**Following items imported by Call Centers, Business Processing Outsourcing facilities duly approved by Telecommunication Authority.**			Nil
	1) Telephone sets/headsets.	8517.1100	15%	
	2) Cat 5/Cat 6/Power cables.	8544.4990	15%	

	3) PABX Switch.	8517.6290	15%	
	4) Plasma TV.	8528.7212	15%	
	5) Dedicated telephone exchange system for call centers.	8517.6290	15%	
	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 & MRI etc).	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% 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); (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.	 9018.3940 8481.8090 9018.3940	 5% 5% 5%	-do-
	C. Disposable Medical Devices 1) Self disabling safety sterile syringes. 2) Insulin syringes.	 9018.3110 9018.3110	 5% 5%	-do-
	E. Other Related Equipments 1) Fire extinguisher. 2) Fixtures & fittings for hospitals	 8424.1000 Respective Headings	 5%	-do-
7.	**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.**	Respective Headings	0%	1. 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. 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.
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-

	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 contractors who hold permits, licences, leases and who enter into agreements with the Government of Pakistan or a Provincial Government. (ii)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.
10.	**1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through oil, gas, coal, wind and wave energy including under construction projects, which entered into an implementation agreement with the Government of Pakistan.** **2. 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 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.

11.	**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.**	Respective Headings	5%	-do-
12.	**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.** **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.**	Respective Headings	0%	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 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.

13.	**1. Machinery and equipment meant for power transmission and grid stations including under construction projects.** Explanation.- For the purpose of this concession "machinery and equipment" shall mean:- (a) machinery and equipment operated by power of any description, such as 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 clauses (a) and (b) above, identifiable for use in or with machinery imported for the project and equipment including spares for the purposes of the project. **2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of the project.**	Respective Headings	5%	-do-
14.	**Complete plants for relocated industries.**	Respective Headings	10%	Nil
15.	**Following machinery, equipment and other education and research related items imported by technical institutes, training institutes, research institutes, schools, colleges and universities:-** 1) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers. 2) Other dryers.	 7017.1010 8419.3900	 0% 0%	Nil
	3) Filtering or purifying machinery and apparatus for water.	8421.2100	0%	

	4) Other filtering or purifying machinery and apparatus for liquids.	8421.2900	0%	
	5) Personal weighing machines, including baby scales; household scales.	8423.1000	0%	
	6) Scales for continuous weighing of goods on conveyors.	8423.2000	0%	
	7) Constant weighing scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales.	8423.3000	0%	
	8) Other weighing machinery having a maximum weighing capacity not exceeding 30 kg.	8423.8100	0%	
	9) Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg.	8423.8200	0%	
	10) Other weighing machinery.	8423.8900	0%	
	11) Weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.	8423.9000	0%	
	12) Other weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000 .	8423.9000	0%	
	13) Networking equipments like routers, LAN bridges, hubs excluding switches and repeaters.	8517.6970	0%	
	14) Other furnaces and ovens.	8514.3000	0%	
	15) Electronic balances of a sensitivity of 5 cg or better, with or without weights.	9016.0010	0%	
	16) Other balances of a sensitivity of 5 cg or better, with or without weights.	9016.0090	0%	
	17) Thermostats of a kind used in refrigerators and air-conditioners.	9032.1010	0%	
	18) Other thermostats.	9032.1090	0%	
	19) Manostats.	9032.2000	0%	
	20) Other instruments and apparatus hydraulic or pneumatic.	9032.8100	0%	

	21) Other instruments and apparatus.	9032.8990	0%	
	22) Parts and accessories of automatic regulating or controlling instruments and apparatus.	9032.9000	0%	
	23) Spares, accessories and reagents for scientific 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.	**Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil, hydro-cracking and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.**	Respective Headings	5%	Nil
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 industries.**			1. For the projects of Gem Stone & Jewelry Industry, CEO/COO, Pakistan Gem and Jewelry Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are 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. 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
	1) Polishing cream or material.	3405.4000 3405.9000	5%	
	2) Fiber glass mesh	7019.5190	5%	
	3) Chain saw/diamond wire saw in all sizes and dimensions and spares thereof, diamond wire joints all types and dimensions, chain for chain saw and diamond wires for wire saw and spare widia.	8202.4000 8202.9100	5%	
	4) Gin saw blades.	8202.9910	5%	
	5) Gang saw blades/ diamond saw blades/ multiple blades or all types and dimensions.	8202.9990	5%	

	6) Air compressor (27cft and above). 7) Machine and tool for stone work; sand blasting machines; tungsten carbide tools; diamond tools & segments (all type & dimensions), hydraulic jacking machines, hydraulic manual press machines, air/hydro pillows, compressed air rubber pipes, hydraulic drilling machines, manual and power drilling machines, steel drill rods and spring (all sizes and dimensions), whole finding system with accessories, manual portable rock drills, cross cutter and bridge cutters. 8) Integral drilling steel for horizontal and vertical drilling, extension thread rods for pneumatic super long drills, tools and accessories for rock drills.	8414.8010 8464.9000& Respective headings 8466.9100	5% 5% 5%	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.
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 30 km around the zero point in Gwadar.** **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 Respective Headings	0% 5%	1. 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 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;

	2) Plastic tie slot filters/plugs, plastic cone.	3926.9099	10%	(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 tie, buard rail post (structure), coupler brace, cantilever frame, decking beam/Infill beam and doorway angles.	7308.4000	10%	(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	10%	-do-
	5) Bolts, tie bolts, anchor bolt assembly (fastener), anchor screw (fastener).	7318.1590	10%	-do-
	6) Nuts.	7318.1690	10%	-do-
	7) Steel pins, tie wing nut (fastener).	7318.1900	10%	-do-
	8) Steel washers, water plate (fastener).	7318.2290	10%	-do-
	9) Adjustable base jack (thread rod with nut and steel plate), adjustable fork head (threaded rod with nut and steel channel).	8425.4900	10%	-do-
22.	**Effluent treatment plants.**	Respective headings	5%	Nil
23.	**Following items with dedicated use of renewable source of energy like solar, wind, geothermal etc:-**			Nil
	1. Solar Home Systems. a). Inverters.	8504.4090	0%	
	b) Charge controllers/current controllers.	9032.8990	0%	
	c) Energy saver lamps of varying voltages (operating on DC).	8539.3910	0%	
	d) Energy saver lamps of varying voltages (operating on AC).	8539.3910	0%	
	e) Light emitting diodes (light emitting indifferent colors).	8541.5000	0%	
	f) Water pumps operating on solar energy.	8413.7090, 8413.7010	0%	

	g) Water purification plants operating on solar energy.	8421.2100	0%	
	h) Batteries NiCd, Li-ion & Lead Acid specific utilization and integrated with solar electrification system.	8507.3000 8507.8000	0%	
	(i) Energy Saving Tube Lights.	8539.3920	0%	
	2. Solar Parabolic Trough Power Plants.	8502.3900	0%	
	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 System	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%	
	b) Solar water pumps	8413.3090	0%	
	c) Storage batteries.	8507.2090	0%	
	d) Charge controllers.	9032.8990	0%	
	e) Inverters.	8504.4090	0%	

	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%	
	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%	
	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%	
	g). Phosphene Gas.	2848.0000	0%	
	h). Aluminum and silver paste.	Respective headings	0%	
	10. Pyranometers and accessories for solar data collection.	9030.8900	5%	

	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 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 pumps.	8418.6100	0%	
	5). Slim Jim heat exchangers.	8419.5000	0%	
	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%	
	4. Solar torches.	8513.1040	0%	
	5. Lanterns and related instruments.	8513.1090	0%	

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.

Table A
(Active Pharmaceutical Ingredients)

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%

17	Atorvastatin	2933.9990	5%
18	Amiloride HCL	2933.9990	5%
19	Candesartan Cilextle	2933.9990	5%
20	Pheneramine Maleate	2933.9990	5%
21	Pioglitazone HCL	2934.1090	5%
22	Sulphanilamide	2935.0060	5%
23	Gliclazide	2935.0090	5%
24	Piperazine Anhydrous (Pharmaceutical grade).	2935.0090	5%
25	Celecoxib	2935.0090	5%
26	Glibenclamide	2935.0090	5%
27	Thiocolchicoside	2935.0090	5%
28	Hydrochlorothiazide	2935.0090	5%
29	Alfacalcidole	2936.9000	5%
30	(i) Amoxicillin sodium sterile BP	2941.1000	5%
	(ii) Ampicillin sodium sterile USP/BP (Pharmaceutical grade)		
	(iii) Bacampicillin HCL		
	(iv) Carbenicillin and its salts		
	(v) Carfecillin		
	(vi) Cloxacillin and its salts excluding sodium (compacted/ powder form for oral use)		
	(vii) Flucloxacillin sodium		
	(viii) Pencillin V.Potassium		
	(ix) Benzyl pencillin sodium/potassium		
	(x) Cloxacillin sodium sterile USP/BP		
	(xi) Pencillin benzathin		
	(xii) Procaine pencillin G.fortified, sodium/potassium		
	(xiii) Sultamicillia tosylate		
	(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	Ceftriaxone	2941.9090	5%
39	Cefotaxime	2941.9090	5%

40	D-Cycloserine	2941.9090	5%
41	Acrinol Pad	3005.9010	5%
42	Benzalkonium Chloride Pad (BKC)	3005.9090	5%
43	Sodium Casinate	3501.9000	5%
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 Pipmide Trydae		5%
	Acid Citric Anhydrous		5%
	Propylparaben (Aseptoform-P)		5%
	Methylparaben (Aseptoform-M)		5%
	Carbinoxamine Maleate		5%
	Euflavine Bp (Acriflavine)		5%
	Vancomycin Hcl		5%
	Dextro-Methorph Hbr		5%
	Acyclovir Usp		5%
	Sodium Benzoate		5%
	Sodium Sulfate		5%
	Cupric Chloride		5%
	Enoxacin Sesquihfrtae		5%
	Mama Copolymer		5%
	Sodium Valproate		5%
	Sodium Cyclamate		5%
	Magnesium Hydroxide Paste		5%
	Diphenhydramine		5%
	Alprazolam		5%
	Bacitracin Usp Powder Microniz		5%
	Chloromycetin Palmitate		5%
	Chlorpheniramine Maleate		5%
	Esmomeprazole Magnesium Ec		5%
	Fluconazole		5%
	Glipizide		5%
	Neomycin Sulphate		5%
	Polymyxin B Sulphate USP Micro		5%
	Lorazepam		5%
	Nystatin Usp Powder		5%
	Ferric Pyrophosphate Nf		5%
	Alprazolam		5%
	Pyritinol Base Fine Powder		5%
	Pyritinol Di-Hcl Mono Hydrate		5%
	Bisacodyl		5%
	Sodium Picosulphate		5%
	Carbamazepine		5%
	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%
	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			5%
	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%

Table B
(Excepients/Chemicals)

S No	Description	HS Code	Customs Duty (%)
1	Worked grains of other cereals. (Pharmaceutical grade)	1104.2900	5%
2	Sterillisable maize (corn) starch (Pharmaceutical grade)	1108.1200	5%
3	Gum Benjamin BP (Pharmaceutical grade)	1301.2000	5%
4	(i) Balsam, Tolu BP/USP. (ii) Gum acacia powder BP (iii) Gumbenzoin, 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%
18	Liquid paraffin (Pharmaceutical grade).	2710.1995	5%
19	Plastibase (Pharmaceutical grade)	2710.9900	5%

20	Microcrystalline petroleum wax, ozokerite, lignite wax, peat wax and other mineral waxes (Pharmaceutical grade)	2712.9090	5%
21	Iodine (Pharmaceutical grade)	2801.2000	5%
22	Boric acid (Pharmaceutical grade)	2810.0020	5%
23	Phosphorous pentachloride (Pharmaceutical grade)	2812.9000	5%
24	(i) Sodium hydroxide (ii) Sodium hydroxide solid or aqueous solution (Pharmaceutical grade)	2815.1100	5%
25	Disodium sulphate (Pharmaceutical grade)	2833.1100	5%
26	Sodium sulphate anhydrous (Pharmaceutical grade)	2833.1900	5%
27	Sodium hydrogen carbonate (sodium bicarbonate) (Pharmaceutical grade)	2836.3000	5%
28	Dglucitol (Sorbitol) (Pharmaceutical grade).	2905.4400	5%
29	Acetone (Pharmaceutical grade)	2914.1100	5%
30	Formic acid (Pharmaceutical grade)	2915.1100	5%
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)

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		
	(xiv) Chlorambucil		
	(xv) Chlormethine		
	(xvi) Cisplatin		
	(xvii) Cladribine		
	(xviii) Cyclophosphamide		

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

	(lxiii) Sorafenib (as tosylate)		
	(lxiv) Tamoxifen		
	(lxv) 6-Thioguanine		
	(lxvi) Topotecan		
	(lxvii) Trastuzumab		
	(lxviii) Tretinoin		
	(lxix) Triptorelin Acetate		
	(lxx) Tropisetron		
	(lxxi) Vinblastine		
	(lxxii) Vincristine		
	(lxxiii) Vinorelbine		
	(lxxiv) Zoledronic Acid		
	(lxxv) Tasigna(Nilotinib)		5%
	(lxxvi) Temozolomide		0%
20	All medicines of Cardiology An illustrative list is given below, namely:-	3004.9099	0%
	(i) Abeiximab		
	(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 illustrative list is given below, namely:-	3004.9099	0%
	(i) Atazanavir		
	(ii) Darunavir		
	(iii) Diadanosine		

	(iv) Efavirenz (v) Indinavir (vi) Lamivuldine (vii) Lopinavir (viii) Navirapine (ix) Nelfinavir (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%

Table D
(Packing Materials/Raw Materials for Packing)

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%

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%
[41][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-I. (iii) Moulded glass vials U.S.P. Type III (for antibiotics Inj-powder). (iv) Glass bottle USP type I. (v) Neutral, clear glass, USP type I (pre-sterilized) close mouth. (vi) Moulded glass vials (Pharmaceutical grade)	7010.9000	5%
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%

Table E
(Diagnostic Kits/Equipments)

S. No.	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 GenricIC	3822.0000	5%
22	Elisa Eclia Kit	3822.0000	0%

23	Ferritin kit	3822.0000	5%
24	Glulcose kit	3822.0000	5%
25	HCV	3822.0000	5%
26	HCV amp	3822.0000	5%
27	Hcy	3822.0000	5%
28	Hdl Cholesterol	3822.0000	5%
29	Hdl/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	3822.0000	5%
48	Oligo	3822.0000	5%
49	Pac	3822.0000	5%
50	PCR kits	3822.0000	0%
51	Pregnancy test	3822.0000	5%
52	Protein kit	3822.0000	5%
53	Proteins	3822.0000	5%
54	Reticulocyte count (control) Retic C Control	3822.0000	5%
55	Ring	3822.0000	5%
56	Standard or calibrator	3822.0000	5%
57	Strips for sugar test	3822.0000	5%
58	Tina quant	3822.0000	5%
59	Typhoid kit	3822.0000	5%
60	U	3822.0000	5%
61	U/CSF	3822.0000	5%
62	Ua plus	3822.0000	5%

63	UIBC (Unsaturated iron binding capacity)	3822.0000	5%
64	Urea uv kit	3822.0000	5%
65	Urine Analysis Strips	3822.0000	5%
66	Urine test strips	3822.0000	5%
67	Vitros Diagnostic kit	3822.0000	5%

Part-III

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.

Table

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
1	Fresh and Dry Fruits from Afghanistan	08.00	5%	Of Afghanistan origin 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

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 BOPET Film Manufacturers.

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 nylon 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

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%	Nil
60	Of polypropylene	5404.1200	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 cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	5405.0000	9%	Nil
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

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%	Nil
92	Other yarn	5509.9900	9%	Nil
93	Single yarn	5510.1100	9%	Nil
94	Multiple (folded) or cabled yarn	5510.1200	9%	Nil
95	Other yarn, 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%	Nil
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 Defence Department.

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

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
60	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	3105.2000	0
61	Diammonium hydrogenorthophosphate (diammonium phosphate)	3105.3000	0
62	Ammoniumdihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	3105.4000	0
63	Containing nitrates and phosphates	3105.5100	0
64	Other	3105.5900	0
65	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.

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