

**FIFTH SCHEDULE  
TO THE CUSTOMS ACT 1969  
(IV OF 1969)**

## THE FIFTH SCHEDULE

[see section 18(1A)]

### Part-I

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

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

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

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

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

- (ii) except for S. Nos. 1(H), 14, 20,21 and 22 of the Table, the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company's *bona fide* requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;
- (iii) in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings; and
- (iv) For "Respective Headings" entries in column (3) of the Table against which more than one rate of customs duty has been mentioned in column (4), the rate of 0%, 3% or 11% shall be applicable only for such goods which are chargeable to 3% or 11% duty under the First Schedule to Customs Act, 1969.
- (v) Goods imported temporarily for projects under serial numbers 9, 10, 11 and 12, if not re-exported on the conclusion of the project, may be allowed retention or transfer after conclusion of the project, from one company or project to another entitled company or project, with prior approval of the Board, against payment of 0.25% surcharge on C&F value of the goods for each year of retention, besides payment of duties and taxes, chargeable,if any.

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

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

TABLE

S. No. (1)	Description (2)	PCT Code (3)	Customs Duty (%) (4)	Conditions (5)
1	<b>Agricultural Machinery</b>			
	<b>A) Tillage and seed bed preparation equipment.</b>			Nil
	(1). Rotavator.	8432.8010	0%	
	(2). Cultivator.	8432.2910	0%	
	(3). Ridger.	8432.8090	0%	
	(4). Sub soiler.	8432.3900	0%	
	(5). Rotary slasher.	8432.8090	0%	
	(6). Chisel plough	8432.1010	0%	
	(7). Ditcher.	8432.1090	0%	
	(8). Border disc.	8432.2990	0%	
	(9). Disc harrow.	8432.2100	0%	
	(10). Bar harrow.	8432.2990	0%	
	(11). Mould board plow.	8432.1090	0%	
	(12). Tractor rear or front blade.	8430.6900	0%	
	(13). Land leveler or land planer.	8430.6900	0%	
	(14). Rotary tiller.	8432.8090	0%	
	(15). Disc plow.	8432.1090	0%	
	(16). Soil scrapper.	8432.8090	0%	
	(17). K.R. Karundi.	8432.8090	0%	
	(18). Tractor mounted trencher	8701.9220 8701.9320	2%	
	(19). Land leveler.	8430.6900	0%	
	(20). Laser land leveler comprising of laser transmitter, laser receiver, control box, rigid mast pack, with or without scrapper	Respective headings	0%	
	<b>B) Seeding or Planting Equipment.</b>			Nil
	(1). Seed-cum-fertilizer drill (wheat, rice barley, etc).	8432.3100	0%	
	(2). Cotton or maize planter with fertilizer attachment	8432.3900	0%	
	(3). Potato planter.	8432.3900	0%	
	(4). Fertilizer or manure spreader or broadcaster.	8432.4100 8432.4200	0%	
	(5). Rice transplanter.	8432.3900	0%	
	(6). Canola or sunflower drill.	8432.3100	0%	
	(7). Sugar cane planter	8432.3900	0%	
	<b>C) Irrigation, Drainage and Agro-Chemical Application Equipment</b>			Nil
	(1). Submersible pumps (up to 75 lbs and head 150 meters) and field drainage pumps.	8413.7010	0%	
	(2). Sprinklers including high and low pressure (center pivotal), system, conventional sprinkler equipment, water reel traveling sprinkler, drip or trickle irrigation equipment, mint irrigation sprinkler system.	8424.8200 8424.2010	0%	
	(3). Air release valves, pressure gauges, water meters, back flow preventers and automatic controllers.	8481.1000 8481.3000 9026.2000 9032.8990	0%	
	(4). Tubewells filters or strainers.	8421.2100	2%	
	(5). Knapsack sprayers.	8424.2010	0%	
	(6). Granular applicator.	8424.2010	0%	
	(7). Boom or field sprayers.	8424.2010	0%	
	(8). Self-propelled sprayers.	8424.2010	0%	
	(9). Orchard sprayers.	8424.2010	0%	

<b>(D) Harvesting, Threshing and Storage Equipment.</b>			Nil
(1). Wheat thresher	8433.5200	0%	
(2). Maize or groundnut thresher or Sheller.	8433.5200	0%	
(3). Groundnut digger.	8433.5900	0%	
(4). Potato digger or harvester.	8433.5300	0%	
(5). Sunflower thrasher.	8433.5200	0%	
(6). Post hole digger.	8433.5900	0%	
(7). Straw balers.	8433.4000	0%	
(8). Fodder rake.	8201.3000 8433.5900	0%	
(9). Wheat or rice reaper.	8433.5900	0%	
(10). Chaff or fodder cutter.	8433.5900	0%	
(11). Cotton picker.	8433.5900	0%	
(12). Onion or garlic harvester.	8433.5200	0%	
(13). Sugar harvester.	8433.5200	0%	
(14). Reaping machines.	8433.5900	0%	
(15). Combined harvesters (Upto five years old).	8433.5100	0%	
(16). Pruner/sheers.	8433.5900	0%	
(17). Fodder/forage wagon.	8716.8090	5%	
<b>E) Fertilizer and Plant Protection Equipment.</b>			Nil
(1). Spray pumps (diaphragm type).	8413.8100	5%	
(2). All types of mist blowers.	8414.5990	5%	
<b>F) Dairy, Livestock and poultry, machinery</b>			Nil
(1). Milk chillers.	8418.6910 8418.6990	2%	
(2). Tubular heat exchanger (for pasteurization).	8419.5000	2%	
(3). Milk processing plant, milk spray drying plant, Milk UHT plant.	8419.8100 8419.3900	2% 0%	
(4). Grain storage silos for poultry.	Respective headings	2%	
(5). Insulated sand witch panels	Respective headings	2%	
(6). Dairy, livestock and poultry sheds.	9406.1020 9406.9020	2%	
(7). Milk filters.	8421.2900	2%	
(8). Incubators, brooders and other poultry equipment	8436.2100 8436.2900	0%	
(9). Machinery for animal feed stuff	8436.1000	0%	
(10). Any other machinery and equipment for manufacturing of dairy products	Ch. 84 & 85	3%	If imported by manufacturers which are members of Pakistan Dairy Association.
(11) Fans for use in dairy sheds	8414.5990	3%	If imported by members of Corporate Dairy Farmers Association.
<b>(G) Post-harvest Handling and Processing and Miscellaneous Machinery.</b>			Nil
(1). Vegetable and fruits cleaning and sorting or grading equipment.	8437.1000	0%	
(2). Fodder and feed cube maker equipment.	8433.4000	0%	
(3). Milking machines.	8434.1000	0%	
(4). Pre-fabricated CO <sub>2</sub> Controlled Stores.	9406.1090 9406.9090	2%	In respect of goods mentioned in Column (2) read with PCT mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are <i>bona fide</i>

				requirement for use in the Agriculture sector. The 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.
	<b>H) Green House Farming and Other Green House Equipment.</b>			1. In respect of goods of mentioned in Column (2) read with PCTs mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are <i>bona fide</i> requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. 2. The goods shall not be sold or otherwise disposed of within a period of five years of its import except with the prior approval of the FBR.
(1).	Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns).	3921.9010 3921.9090	3% 5%	
(2).	Greenhouses (prefabricated).	9406.1010 9406.9010	0%	
(3).	Tunnel farming equipment consisting of the following:-  (a) Plastic covering and mulch film  (b) Anti-insect net.  (c) Shade net.	3920.1000 3926.9099  5608.1900  5608.9000	0%  0%  0%	
	<b>(I) Machinery, Equipment and Other Capital Goods for Miscellaneous Agro-Based Industries like Milk Processing, Fruit, Vegetable or Flowers Grading, Picking or Processing etc.</b>			1. In respect of goods of mentioned in Column (2) read with PCTs mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are <i>bona fide</i> requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. 2. Condition (iv) of the preamble.
(1).	Evaporators for juice concentrate.	8419.8990	5%	
(2).	Machinery used for dehydration and freezing.	8419.3100 8418.6990	0% 5%	
(3).	Heat exchange unit.	8419.5000	5%	
(4).	Machinery used for filtering and refining of pulps/juices.	8421.2200	5%	
(5).	Complete Rice Par Boiling Plant.	8419.8990 & Respective Headings	5%  0, 3%, 5%	
	<b>(J) Horticulture and Floriculture</b>			Condition (iv) of the preamble.
(1).	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8441.3000	5%	
(2).	PU panels (Insulation).	Respective headings	5%	
(3).	Generator sets 10 to 25 KVA.	8502.1120 8502.1130	5% 5%	
(4).	Refrigerating machines with engine fitted on common base for refrigerated containers.	8418.6920	5%	
(5).	Other refrigerating or freezing chests, cabinets.	8418.5000	5%	
(6).	Tubes, pipes and hollow profiles of iron and steel.	7304.3100 7304.3900	5% 5%	
(7).	Hand tools.	Respective Headings	3%, 5%	

	<b>(K) Fish or shrimp farming and seafood processing machinery and equipment.</b>			Nil
	(1). Compressor	8414.8090	5%	
	(2). Generator	8502.1130	5%	
		8502.1190	5%	
	(3). Condenser	8502.1200	5%	
	(4). Flat freezer	8418.9990	5%	
	(5). Boast freezer	8418.3000	5%	
	(6). Fiber glass tubs	8418.4000	5%	
	(7). Insulated plants	7019.9090	5%	
	(8). Flake ice plants	8418.6990	5%	
	(9). Water aerators	8414.8090	2%	
	(10). Feed pellet (Floating Type) machine	8438.8020	0%	
2	<b>Machinery and equipment for development of grain handling and storage facilities including silos.</b>	Respective Headings	0%,3%,5%	Condition (iv) of the preamble.
3	<b>Cool chain machinery, equipment including Capital goods.</b>	Respective Headings	0%,3%, 5%	1. If imported by Cool Chain Industryincluding such sectors engaged in establishing or providing cool chain activities or part thereof. 2. Condition (iv) of the preamble.
4	<b>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.</b>	Respective Headings	0%,3%, 5%	Condition (iv) of the preamble.
5	<b>Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes: -</b>			1. The project requirement shall be approved by the Board of Investment (BOI). The Authorized Officer of BOI shall certify the item wise requirement of the project in the prescribed format and manner as per Annex-B and shall furnish all relevant information Online to Pakistan Customs Computerized System against a specific user ID and password obtained under Section 155D of the Customs Act, 1969 (IV of 1969);  2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs-duties and taxes at statutory rates be leviable at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969).  3. For sub-entry at serial A (6) and sub-entry at serial D (2) Condition (iv) of the preamble.
	<b>A. Medical Equipment.</b>			
	1) Dentist chairs.	9402.1010	5%	
	2) Medical surgical dental or veterinary furniture.	9402.9090	5%	
	3) Operating Table.	9402.9010	5%	
	4) Emergency Operating Lights.	9405.4090	5%	
	5) Hospital Beds with mechanical fittings.	9402.9020	5%	
	6) Gymnasium equipment.	Respective Headings	0%,3%,5%	
	7) Cooling Cabinet.	9506.9100	5%	
	8) Refrigerated Liquid Bath.	8418.5000	5%	
	9) Contrast Media Injections (for use in Angiography & MRI etc).	3824.9999 3822.0000	5% 5%	
	<b>B. Cardiology/Cardiac Surgery Equipment</b>			
	1) Cannulas.	9018.3940	5%	
	2) Manifolds.	8481.8090	5%	
	3) Intra venous cannula i.v. catheter.	9018.3940	5%	
	<b>C. Disposable Medical Devices</b>			
	1) Self-disabling safety sterile syringes.	9018.3110	5%	
	2) Insulin syringes.	9018.3110	5%	
	<b>D. Other Related Equipment</b>			
	1) Fire extinguisher.	8424.1000	5%	
	2) Fixtures & fittings for hospitals	Respective Headings	0%,3%,5%	

6.	<p>1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e. single or double cabin pickups, accessories, spares, chemicals and consumables meant for mineral exploration phase.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.</p>	Respective Headings	0%	<p>1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.</p> <p>2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties &amp; taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties &amp; taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</p>
7	<p>1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e. single or double cabin pickups, accessories, spares, chemicals and consumables meant for mine construction phase or extraction phase. Imports made for mine construction phase shall also be entitled to deferred payment of duty for a period of five years. However, a surcharge @ 6% per annum shall be charged on the deferred amount.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.</p>	Respective Headings	0%,3%,5%	<p>1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.</p> <p>2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be</p>

				subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs. 4. Condition (iv) of the preamble.
8	<b>Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pickups imported for Thar Coal Field.</b>	Respective Headings	0%	1.This concession shall be available to those Mining Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government. 2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.
9	<b>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.</b>	Respective Headings	0%,3%,5%	1. 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  2. Temporarily imported goods shall



				<p>be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties &amp; taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties &amp; taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</p> <p>4. Condition (iv) of the preamble.</p>
10	<p><b>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.</b></p> <p><b>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</b></p>	Respective Headings	0%,3%,5%	-do-

11.	<p><b>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.</b></p> <p><b>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</b></p> <p><b>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.</b></p>	Respective Headings	0%	<p>1.This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely: -</p> <p>(a)the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</p> <p>(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and</p> <p>2. temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties &amp; taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties &amp; taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</p>
12	<p><b>1. Machinery and equipment meant for power transmission and grid stations including under construction projects.</b></p> <p><b>Explanation.-</b> For the purpose of this concession "machinery and equipment" shall mean:-</p> <p>(a) machinery and equipment operated by power of any description, such as used in the generation of power;</p>	Respective Headings	0%,3%, 5%	<p>1.This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:-</p> <p>(a)the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</p>

	<p>(b) apparatus, appliances, metering and testing apparatus, mechanical and electrical control, transmission gear and transmission tower, power transmission and distribution cables and conductors, insulators, damper spacer and hardware and parts thereof adapted to be used in conjunction with the machinery and equipment as specified in clause (a) above; and</p> <p>c) Components parts of machinery and equipment, as specified in clauses (a) and (b) above, identifiable for use in or with machinery imported for the project and equipment including spares for the purposes of the project.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of the project.</p>			<p>(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and</p> <p>2. temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties &amp; taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties &amp; taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</p> <p>4. Condition (iv) of the preamble.</p>
13	<p><b>Following machinery, equipment and other education and research related items imported by technical institutes, training institutes, research institutes, schools, colleges and universities:-</b></p> <p>1) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.</p> <p>2) Other dryers.</p> <p>3) Filtering or purifying machinery and apparatus for water.</p> <p>4) Other filtering or purifying machinery and apparatus for liquids.</p> <p>5) Personal weighing machines, including baby scales; household scales.</p> <p>6) Scales for continuous weighing of goods on conveyors.</p> <p>7) Constant weighing scales and scales for discharging a predetermined weight of material</p>			<p>Nil</p>

	into a bag or container, including hopper scales.			
	8) Other weighing machinery having a maximum weighing capacity not exceeding 30 kg.	8423.8100	0%	
	9) Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg.	8423.8200	0%	
	10) Other weighing machinery.	8423.8900	0%	
	11) Weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.	8423.9000	0%	
	12) Other weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.	8423.9000	0%	
	13) Networking equipment like routers, LAN bridges, hubs excluding switches and repeaters.	8517.6970	0%	
	14) Other furnaces and ovens.	8514.3000	0%	
	15) Electronic balances of a sensitivity of 5 cg or better, with or without weights.	9016.0010	0%	
	16) Other balances of a sensitivity of 5 cg or better, with or without weights.	9016.0090	0%	
	17) Thermostats of a kind used in refrigerators and air-conditioners.	9032.1010	0%	
	18) Other thermostats.	9032.1090	0%	
	19) Manostats.	9032.2000	0%	
	20) Other instruments and apparatus hydraulic or pneumatic.	9032.8100	0%	
	21) Other instruments and apparatus.	9032.8990	0%	
	22) Parts and accessories of automatic regulating or controlling instruments and apparatus.	9032.9000	0%	
	23) Spares, accessories and reagents for scientific equipment.	Respective Headings	0%	
<b>14</b>	<b>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.</b>	Respective Headings	0%	Condition (iv) of the preamble.
<b>15</b>	<b>Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.</b>	Respective Headings	0%, 3%, 10%	Condition (iv) of the preamble.
<b>15A</b>	Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (Hydro-cracking)	Respective Headings	0%	Nil
<b>16</b>	<b>Machinery and equipment imported by an industrial concern.</b>	Respective Headings	0%,3%, 11%, 15%	Nil

17	<b>Following machinery and equipment for marble, granite and gem stone extraction and processing industries.</b>			<p>1. For the projects of Gem Stone &amp; Jewelry Industry, CEO/COO, Pakistan Gem and Jewelry Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are <i>bona fide</i> project requirement. The authorized person of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>2. For the projects of Marble &amp; Granite Industry, CEO/COO, Pakistan Stone Development Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bonafide project requirement. The authorized persons of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Five years of their importation, the same shall be subject to payment of duties &amp; taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Five years from the date of their importation, the same shall be subject to payment of statutory rates of duties &amp; taxes as were applicable at the time of import. The machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</p> <p>4. Condition (iv) of the preamble.</p>
	1) Polishing cream or material.	3405.4000 3405.9000	3% 5%	
	2) Fiber glass mesh	7019.5190	5%	
	3) Chain saw/diamond wire saw in all sizes and dimensions and spares thereof, diamond wire joints all types and dimensions, chain for chain saw and diamond wires for wire saw and spare widia.	8202.4000 8202.9100	5% 5%	
	4) Gin saw blades.	8202.9910	5%	
	5) Gang saw blades/ diamond saw blades/ multiple blades or all types and dimensions.	8202.9990	5%	
	6) Air compressor (27cft and above).	8414.8010	5%	
	7) Machine and tool for stone work; sand blasting machines; tungsten carbide tools; diamond tools & segments (all type & dimensions), hydraulic jacking machines, hydraulic manual press machines, air/hydro pillows, compressed air rubber pipes, hydraulic drilling machines, manual and power drilling machines, steel drill rods and spring (all sizes and dimensions), whole finding system with accessories, manual portable rock drills, cross cutter and bridge cutters.	8464.9000 & Respective headings	0%  0%,3%,5%	
8) Integral drilling steel for horizontal and vertical drilling, extension thread rods for pneumatic super long drills, tools and accessories for rock drills.	8466.9100	0%		
18	<b>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.</b>	Respective Headings	0%	<p>1. Ministry of Industries, Production &amp; Special Initiatives, shall certify in the prescribed manner and format as per Annex-B that the imported goods are <i>bona fide</i> project requirement. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>2. The goods shall not be sold or otherwise disposed of without prior</p>
	<b>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.</b>	Respective Headings	0%,3%,5%	

				approval of the FBR and payment of customs duties and taxes leviable at the time of import.
<b>19</b>	<b>Effluent treatment plants.</b>	Respective headings	0%,3%,5%	3. Condition (iv) of the preamble. Condition (iv) of the preamble.
<b>20</b>	Following items for use with solar energy: - Solar Power Systems.	8501.3110 8501.3210	0%	Nil
	(1) Off-grid/On-grid solar power system (with or without provision for USB/charging port) comprising of :			
	i. PV Module.	8541.4000		
	ii. Charge controller.	9032.8990		
	iii. Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system).	8507.2090 8507.3000 8507.6000		
	iv. Essential connecting wires (with or without switches).	8544.4990		
	v. Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT).	8504.4090		
	vi. Bulb holder	8536.6100		
	(2) Water purification plants operating on solar energy.	8421.2100		
<b>21</b>	<b>Following systems and items for dedicated use with renewable source of energy like solar, wind, geothermal etc.</b>			Nil
	<b>1. (a) Solar Parabolic Trough Power Plants.</b>	8502.3900	0%	
	<b>(b) Parts for Solar Parabolic Power Plants.</b>			
	(i). Parabolic Trough collectors modules.	8503.0010	0%	
	(ii). Absorbers/Receivers tubes.	8503.0090	0%	
	(iii). Steam turbine of an output exceeding 40MW.	8406.8100	0%	
	(iv). Steam turbine of an output not exceeding 40MW.	8406.8200	0%	
	(v). Sun tracking control system.	8543.7090	0%	
	(vi). Control panel with other accessories.	8537.1090	0%	
	<b>2. (a) Solar Dish Stirling Engine.</b>	8412.8090	0%	
	<b>(b) Parts for Solar Dish Stirling Engine.</b>			
	(i). Solar concentrating dish.	8543.7000	0%	
	(ii). Sterling engine.	8543.7000	0%	
	(iii). Sun tracking control system.	8543.7090	0%	
	(iv). Control panel with accessories.	8537.1090 8537.2000	0%	
	(v). Stirling Engine Generator	8501.6100	0%	
	<b>3. (a) Solar Air Conditioning Plant</b>	8415.1090	0%	
	<b>(b) Parts for Solar Air Conditioning Plant</b>			
	(i). Absorption chillers.	8418.6990	0%	
	(ii). Cooling towers.	8419.8910	0%	
	(iii). Pumps.	8413.3090	0%	

(iv).	Air handling units.	8415.8200	0%	
(v).	Fan coils units.	8415.9099	0%	
(vi).	Charging & testing equipment.	9031.8000	0%	
<b>4.(a) Solar Desalination System</b>		8421.2100	0%	
<b>(b) Parts for Solar Desalination System</b>				
(i).	Solar photo voltaic panels.	8541.4000	0%	
(ii).	Solar water pumps.	8413.3090	0%	
(iii).	Deep Cycle Solar Storage batteries.	8507.2090	0%	
(iv).	Charge controllers.	9032.8990	0%	
(v).	Inverters (off grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT)	8504.4090	0%	
<b>5. Solar Thermal Power Plants with accessories.</b>		8502.3900	0%	
<b>6. (a) Solar Water Heaters with accessories.</b>		8419.1900	0%	
<b>(b) Parts for Solar Water Heaters</b>				
(i).	Insulated tank	7309.0000 7310.0000	0% 0%	
(ii).	Vacuum tubes (Glass)	7020.0090	0%	
(iii).	Mounting stand	Respective headings	0%	
(iv).	Copper and Aluminum tubes	Respective heading	0%	
<b>(c) Accessories:</b>				
(i).	Electronic controller	Respective headings	0%	
(ii).	Assistant/ Feeding tank			
(iii).	Circulation Pump			
(iv).	Electric Heater/ Immersion Rod (one piece with one solar water heater)			
(v).	Solenoid valve (one piece with one solar water heater)			
(vi).	Selective coating for absorber plates			
<b>7. (a) PV Modules.</b>		8541.4000	0%	
<b>(b) Parts for PV Modules</b>				
(i).	Solar cells.	8541.4000	0%	
(ii).	Tempered Glass.	7007.2900	0%	
(iii).	Aluminum frames.	7610.9000	0%	
(iv).	O-Ring.	4016.9990	0%	
(v).	Flux and preparations for metal surfaces	3810.1000	0%	
(vi).	Adhesive labels.	3919.9090	0%	
(vii).	Junction box & Cover.	8538.9090	0%	
(viii).	Sheet mixture of Paper and plastic	3920.9900	0%	
(ix).	Ribbon for PV Modules (made of silver & lead).	Respective headings	0%	
(x).	Bypass diodes.	8541.1000	0%	
(xi).	EVA (Ethyl Vinyl Acetate) Sheet (Chemical).	3920.9900	0%	
<b>8. Solar Cell Manufacturing Equipment.</b>				
(i).	Crystal (Grower) Puller (if machine).	8479.8990	0%	
(ii).	Diffusion furnace.	8514.3000	0%	
(iii).	Oven.	8514.3000	0%	
(iv).	Wafering machine.	8486.1000	0%	
(v).	Cutting and shaping machines for silicon ingot.	8461.9000	0%	
(vi).	Solar grade polysilicon	3824.9999	0%	

	material.			
	(vii). Phosphene Gas.	2853.9000	0%	
	(viii). Aluminum and silver paste.	Respective headings	0%	
	9. Pyranometers and accessories for solar data collection.	9030.8900	0%	
	10. Solar chargers for charging electronic devices.	8504.4020	5%	
	11. Remote control for solar charge controller.	8543.7010	3%	
	12. Wind Turbines.			
	(a) Wind Turbines for grid connected solution above 200 KW (complete system).	8412.8090	0%	
	(b) Wind Turbines upto 200 KW for off-grid solutions comprising of:	8412.8090	0%	
	(i). Turbine with Generator/ Alternator.	Respective headings	0%	
	(ii). Nacelle with rotor with or without tail.			
	(iii). Blades.			
	(iv). Pole/ Tower.			
	(v). Inverter for use with Wind Turbine.			
	(vi). Deep Cycle Cell/ Battery (for use with wind turbine).	8507.2090	0%	
	13. Wind water pump	8413.8100	5%	
	14. Geothermal energy equipment.			
	(i). Geothermal Heat Pumps.	8418.6100	0%	
	(ii). Geothermal Reversible Chillers.	8418.6990	0%	
	(iii). Air handlers for indoor quality control equipment.	8418.6990	0%	
	(iv). Hydronic heat pumps.	8418.6100	0%	
	(v). Slim Jim heat exchangers.	8418.6100	0%	
	(vi). HDPE fusion tools.	8419.5000	0%	
	(vii). Geothermal energy Installation tools and Equipment.	8515.8000 8419.8990	0% 0%	
	(viii). Dehumidification equipment.	8479.6000	0%	
	(ix). Thermostats and IntelliZone.	9032.1090	0%	
	15. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR.	Respective headings	0%	
<b>22</b>	<b>Following items for promotion of renewable energy technologies or for conservation of energy:-</b>			Nil
	(i). SMD/LED/LVD lights with or without ballast, fittings and fixtures.	9405.1090 8539.3290 8539.5010 8539.5020	0%	
	(ii). SMD/LED/LVD lights, with or without ballast, PV module, fitting and fixtures	9405.4090 8539.3290 8539.5010 8539.5020	0%	
	(iii). Tubular Day lighting Device.	9405.5010	0%	
	(iv). Wind turbines including alternators and mast.	8502.3100	0%	
	(v). Solar torches.	8513.1040	0%	



	(vi).	Lanterns and related instruments.	8513.1090	0%	
	(vii).	LVD induction lamps.	8539.3290	0%	
	(viii).	LED Bulb/Tube lights.	8539.5010 8539.5020	0%	
	(ix).	PV module, with or without, the related components including invertors (off-grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT), charge controllers and solar batteries.	8541.4000 8504.4090 9032.8990 8507.0000	0% 0% 0% 0%	
	(x).	Light emitting diodes (light emitting in different colors).	8541.5000	0%	
	(xi).	Water pumps operating on solar energy along with solar pump controllers	8413.7010 8413.7090 8504.4090	0% 0% 0%	
	(xii).	Energy saver lamps of varying voltages	8539.3110 8539.3210	0% 0%	
	(xiii).	Energy Saving Tube Lights.	8539.3120 8539.3220	0% 0%	
	(xiv).	Sun Tracking Control System	8543.7090	0%	
	(xv).	Solar air water generator	8479.8990	0%	
	(xvi).	Invertors (off-grid/on grid/hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT).	8504.4090	0%	
	(xvii).	Charge controller/ Current controller.	9032.8990	0%	
<b>23</b>	<b>Parts, Components and inputs for manufacturing LED lights:-</b>				If imported by LED Light and Bulbs manufacturers registered under the Sales Tax Act, 1990 subject to annual quota determination by the Input Output Coefficient Organization (IOCO).
	(i).	Housing/Shell, shell cover and base cap for all kinds of LED Lights and Bulbs	Respective headings	0%	
	(ii).	Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials	3810.9090	0%	
	(iii).	Poly Butylene Terephthalate	3907.7000	0%	
	(iv).	Bare or Stuffed Metal Clad Printed Circuit Board (MCPCB)	8534. 0000	0%	
	(v).	Constant Current Power Supply for of LED Lights and Bulbs (1-300W)	8504.4090	0%	
	(vi).	Lenses for LED lights and Bulbs	9001.9000	0%	
<b>24</b>	<b>Plant, machinery and equipment used in production of bio-diesel.</b>		Respective headings	0%	The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B that the imported goods are <i>bona fide</i> project requirement. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
<b>25</b>	<b>Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan and Malakand Division.</b>		Respective headings	0%	The plant, machinery and equipment released under the said serial number shall not be used in any other area which is not eligible for the said concession. In case of violation, duty and taxes shall be

				recovered beside initiation of penal action under the Customs Act, 1969.
26	<b>Plant machinery and equipment imported during the period commencing on 1<sup>st</sup> July, 2014 and ending on 30<sup>th</sup> June, 2023 for setting up of industries in erstwhile FATA Areas.</b>	Respective headings	0%	The plant machinery and equipment under the said serial number shall be released on certification from Provincial Home Secretary that the goods are bonafide requirement of the unit as per Annex B. The goods shall not be sold or otherwise disposed of without prior approval of the Board.
27	<b>Following motor vehicles for the transport of goods and special purpose motor vehicles imported by the Construction Companies:-</b>			This concession shall be available to motor vehicles for the transport of goods and special purpose motor vehicles imported by Construction Companies registered with Security and Exchange Commission of Pakistan (SECP) and Pakistan Engineering Council.
	1. Dumpers designed for off highway use.	8704.1090	20%	
	2. Super swinger truck conveyors.	8705.9000	20%	
	3. Mobile canal lining equipment.	8705.9000	20%	
	4. Transit mixers.	8705.4000	20%	
	5. Concrete Placing trucks.	8705.9000	20%	
	6. Crane lorries.	8705.1000	20%	
28	<b>Plant, machinery and production line equipment used for the manufacturing of mobile phones.</b>	Respective headings	0%	This exemption is available to local manufacturers of mobile phones duly certified by Pakistan Telecommunication Authority.
29	<b>Charging station for electric vehicle</b>	8504.4030	0%	Nil
30	<b>Pre-fabricated room/structures for setting up of new hotels /motels in Hill Stations, Gilgit-Baltistan, AJK, and Coastal Areas of Baluchistan (excluding Hub)</b>	9406.1090	8%	(i) The concerned ministry or department shall approve the project. The Authorized Officer of the ministry or department shall certify in the prescribed format and manner as per Annex-B that the imported goods are bona fide project requirement and shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. (ii) IOCO shall verify and determine the requirement of such Pre-fabricated structures in the form of finished rooms for setting up new hotels/motels in the specified areas.
		9406.9090		
31	<b>Micro feeder equipment for food fortification</b>	8437.8000	0%	Nil
32.	<b>Cinematographic equipment imported during the period commencing on the 1<sup>st</sup> July, 2018 and ending on the 30<sup>th</sup> June, 2023.</b>			i. The Ministry of Information, Culture and Broadcasting shall certify in the prescribed manner and format as per

	(1) Projector	9007.2000	3%	Annex-B to the effect that the imported goods are bona-fide requirement. The Authorized Officer of Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against specific user ID and password obtained under section 155D of the Customs Act, 1969. ii. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR. (ii) IOCO shall verify and determine quota requirement of such equipment.
	(2) Parts and accessories for projector	9007.9200	3%	
	(3) Other instruments and apparatus for cinema	9032.8990	3%	
	(4) Screen	9010.6000	3%	
	(5) Cinematographic parts and accessories	9010.9000	3%	
	(6) 3D Glasses	9004.9000	3%	
	(7) Digital Loud Speakers	8518.2200	3%	
	(8) Digital Processor	8519.8190	3%	
	(9) Sub-woofer and Surround Speakers	8518.2990	3%	
	(10) Amplifiers	8518.5000	3%	
	(11) Audio rack and termination board	7326.9090 8537.1090	3%	
	(12) Music Distribution System	8519.8990	3%	
	(13) Seats	9401.7100	3%	
	(14) Recliners	9401.7900	3%	
	(15) Wall Panels and metal profiles	7308.9090	3%	
	(16) Step Lights	9405.4090	3%	
	(17) Illuminated Signs	9405.6000	3%	
	(18) Dry Walls	6809.1100	3%	
	(19) Ready Gips	3214.9090	3%	
33.	<b>New Fire-fighting vehicles manufactured as such by OEMs</b>	8705.3000	10%	The goods shall not be sold or otherwise disposed-off within a period of five years of its import without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
34	<b>Plant and machinery excluding consumer durable goods and office equipment as imported by greenfield industries, intending to manufacture taxable goods, during their construction and installation period.</b>	Chapters 84 and 85	0%	This exemption shall be available subject to fulfillment of following conditions, namely: - (a) the importer is registered under the Sales Tax Act on or after the first day of July, 2019; (b) the industry is not established by splitting up or reconstruction or reconstitution of an undertaking already in existence or by transfer of machinery or plant from another industrial undertaking in Pakistan. (c) exemption certificate issued by the Commissioner Inland Revenue having jurisdiction; and (d) the goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs duties and taxes leviable at the time of import.
35	<b>1. Plant, machinery and equipment, materials, specialized vehicles or vessels, accessories, spares, chemicals and consumables, as are not manufactured locally, imported by developers, contractors and service companies involved in infrastructure development of Large Diameter Pipelines (i.e. 24" and above) projects namely, North South Gas Pipeline Project (NSGP), Turkmenistan, Afghanistan, Pakistan and India Pipeline Project (TAPI), Iran Pakistan Gas Pipeline Project (IP), RLNG-III Pipeline (RLNG-III), or any other project declared as "Large</b>	Respective headings	5%	1. In respect of goods mentioned in Column (2), the Ministry of Energy (Petroleum Division) shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for use in the project. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.  2. The concession available to

	<p><b>Diameter Gas Pipeline Project” by the Ministry of Energy (Petroleum Division).</b></p>			<p>contractors and service companies of the project will be subject to the following conditions, namely: -</p> <p>(a) the contractor and the service provider shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</p> <p>(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and</p> <p>3. Items imported at concessionary rates which become surplus, scrap, junk, obsolete or otherwise shall be disposed of in the following manner, namely: -</p> <p>(a) in the event an item other than specialized vehicles, is sold to another company involved in infrastructure development of Large Diameter Pipelines, no import duties shall be levied or charged. Otherwise, it shall be sold through a public tender and duties shall be recovered at the rate of ten per cent ad valorem of the sale proceeds;</p> <p>(b) for specialized vehicles there would be a minimum retention period of five years after which the vehicles may be disposed of in the manner provided in (a) above except that the full rate of import duties, net of any import duties already paid, shall be charged subject to an adjustment of depreciation at the rate of two per cent per month up to a maximum of twenty four months;</p> <p>(c) specialized vehicles can be surrendered at any time to the Government of Pakistan, without payment of any import duties, under intimation to the FBR; and</p> <p>(d) these items, if rendered as scrap, with change in their physical status, composition or condition and PCT classification, shall be chargeable to duties &amp; taxes accordingly, at standard rates;</p> <p>4. In the event a dispute arises whether any item is entitled to exemption under this schedule, the item will be immediately released by the Customs Department against a corporate guarantee valid for a period of nine months, extendable by the concerned Collector of Customs on time to time basis. A certificate from the relevant Regulatory Authority that the item is covered under this serial number shall be given due</p>
	<p>2. Plant, machinery and equipment, materials, specialized vehicles or vessels, accessories, spares, chemicals and consumables, as are manufactured locally, imported by developers, contractors and service companies of the above projects.</p>	<p>Respective headings</p>	<p>10%</p>	
	<p>3. HR Coils, Line Pipe, Pylons/Piles, whether or not manufactured locally, imported by developers and contractors of above projects.</p>	<p>Respective Headings</p>	<p>0%</p>	

				consideration by the Customs Department towards finally resolving the dispute. Disputes regarding the local manufacturing only shall be resolved through the Engineering Development Board.
	4. Machinery, equipment, vessels, dumpers, specialized vehicles, accessories, spares and all other items essentially required for the above projects imported by developers, contractors and service companies on an import-cum-export basis for a period of five years.	Respective headings	0%	<p>1. The concession available to contractors and service companies of the project will be subject to the following conditions, namely: -</p> <p>(a) the contractor and the service provider shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</p> <p>(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and</p> <p>2. Ministry of Energy (Petroleum Division) shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for the project.</p> <p>3. Temporarily imported goods shall be cleared against a corporate guarantee valid for a period of <u>five</u> years equal to the value of import duties and taxes exempted, extendable by the Collector of Customs on time to time basis, if the importer has a definite contract. The concerned Collector shall allow extension for a further period, as deemed appropriate, on payment of <u>onepercent</u> surcharge for each year on C&amp;F value of the goods for which extension has been sought. Should the goods etc., not be exported on the expiry of the project or transferred with the approval of the Collector of Customs to another Large Diameter Pipeline Project, or the period of stay has been extended by the Collector of Customs, then the developer, contractor or service company, as the case may be, shall be liable to pay duties and taxes as chargeable at the time of import.</p>
36	<b>Machinery, equipment and other project related items for setting up of Submarine Cable Landing stations</b>			If imported by Internet Service providers registered under the Sales Tax Act 1990, duly certified by the Ministry of Information Technology and Telecommunication and Pakistan Telecommunication Authority (PTA), and subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).

	(i) Tubes Pipes and hollow profiles of cast iron	7303.0000	0%	
	(ii) Articles of non-malleable cast iron	7325.1000	0%	
	(iii) Static Converters	8504.4090	0%	
	(iv) Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	8517.6290	0%	
	(v) Optical fiber Cables	8544.7000	0%	
37	<b>Other Electric Conductors exceeding 32000 V</b>	8544.6090	11%	If imported by manufacturers of transformers, registered under the Sales Tax Act 1990.

**Annex-A**

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

**CERTIFICATE BY THE CHIEF EXECUTIVE, OR THE PERSON NEXT IN HIERARCHY DULY AUTHORIZED BY THE CHIEF EXECUTIVE:** It is certified that the description and quantity mentioned above commensurate with the project requirement and that the same are not manufactured locally. It is further certified that the above items shall not be used for any other purpose.

Signature \_\_\_\_\_  
Name \_\_\_\_\_  
C.N.I.C. No. \_\_\_\_\_

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

**Explanation.-**

Chief Executive means.-

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

**Annex-B**

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

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

Signature & Seal of the Authorized Officer \_\_\_\_\_

Designation \_\_\_\_\_

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

**Part-II**

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

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

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

**Table A  
(Active Pharmaceutical Ingredients)**

<b>S No</b>	<b>Description</b>	<b>PCT Code</b>	<b>Customs duty (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1	Flurbiprofen	2916.3990	5%
2	Aspirin	2918.2210	5%
3	Amlodipine	2933.3990	5%
5	Deferiprone	2933.3990	5%
6	Lamivudine	2933.3990	5%
7	Loratadine	2933.3990	5%
8	Pantoprazole Sodium (Injec Grade)	2933.3990	5%
9	Risedronate Sodium	2933.3990	5%
10	Fexofenadine	2933.3990	5%
11	Ebastine	2933.3990	5%
12	Isoniazid	2933.3990	5%
13	Omeprazole Pellets	2933.3990	5%
14	Moxifloxacin	2933.4990	3%
15	Protacine (Proglumet, Dimaleate)	2933.5990	5%
16	Sparfloxacin	2933.5990	5%
17	Atorvastatin	2933.9990	5%
18	Amiloride HCL	2933.9990	5%
19	Candesartan Cilextil	2933.9990	5%
20	Pheneramine Maleate	2933.9990	5%
21	Pioglitazone HCL	2934.1090	5%
22	Sulphanilamide	2935.9050	5%
23	Gliclazide	2935.9090	5%
24	Piperazine Anhydrous (Pharmaceutical grade).	2935.9090	5%
25	Celecoxib	2935.9090	5%
26	Glibenclamide	2935.9090	5%
27	Thiocolchicoside	2935.9090	5%
28	Hydrochlorothiazide	2935.9090	5%
29	Alfacalcidole	2936.9000	3%
30	(i) Amoxicillin sodium sterile BP	2941.1000	5%
	(ii) Ampicillin sodium sterile USP/BP(Pharmaceutical grade)		
	(iii) Bacampicillin HCL		
	(iv) Carbenicillin and its salts		
	(v) Carfecillin		
	(vi) Cloxacillin and its salts excluding sodium		



	(compacted/ powder form for oral use)		
	(vii) Flucloxacillin sodium		
	(viii) PencillinV.Potassium		
	(ix) Benzyl pencillin sodium/potassium		
	(x) Cloxacillin sodium sterile USP/BP		
	(xi) Pencillinbenzathin		
	(xii) Procaine pencillinG.fortified, sodium/potassium		
	(xiii) Sultamicilliatosylate		
	(xiv) Sultamicillin (Pharmaceutical grade)		
	(xv) Ticarcilin disodium		
	(xvi) Piperacillin Sodium		
31	Clarithromycin Powder	2941.5000	5%
32	Roxithromycin	2941.5000	5%
33	Clarithromycine Granules	2941.5000	5%
34	Azithromyein	2941.9090	5%
35	Fusidic Acid	2941.9090	5%
36	Gentamyein	2941.9090	5%
37	Rifampicin	2941.9090	5%
38	Ceftriaxonesodium	2941.9090	5%
39	Cefotaximesodium	2941.9090	5%
40	D-Cycloserine	2941.9090	5%
41	Acrinol Pad	3005.9010	5%
42	Benzalkonium Chloride Pad (BKC)	3005.9090	5%
43	Sodium Casinate	3501.9000	5%
44	Activated Glucuronate	3824.9999	5%
45	Losartan Potassium	3824.9999	5%
46	ChondrotinSulphate	3913.9090	5%
47	Polyethylene Film	3920.9900	5%
48	Acid Hypophosphorous:	Respective heading	3%,5%
	Acid PipmidcTrydae		5%
	Acid Citric Anhydrous		5%
	Propylparaben (Aseptofom-P)		5%
	MethylparabenAseptofom-M)		5%
	Carbinoxamine Maleate		5%
	EuflavineBp (Acriflavine)		5%
	VancomycinHcl		5%
	Dextro-MethorphHbr		3%
	Acyclovir Usp		5%
	Sodium Benzoate		3%
	Sodium Sulfate		5%
	Cupric Chloride		5%
	EnoxacinSesquihfrtae		5%
	Mama Copolymer		5%
	Sodium Valproate		3%
	Sodium Cyclamate		5%
	Magnesium Hydroxide Paste		5%
	Diphenhydramine		3%
	Alprazolam		3%
	Bacitracin Usp Powder Microniz		5%
	ChloromycetinPalmitate		5%
	Chlorpheniramine Maleate		5%
	Esmomeprazole Magnesium Ec		5%
	Fluconazole		3%
	Glipizide		5%
	Neomycin Sulphate		5%
	Polymyxin B Sulphate USP Micro		5%
	Lorazepam		5%

NystatinUsp Powder		5%
Ferric Pyrophosphate Nf		5%
Alprazolam		5%
Pyritinol Base Fine Powder		5%
Pyritinol Di-Hcl Mono Hydrate		5%
Bisacodyl		5%
Sodium Picosulphate		5%
Carbamazepine		5%
Co-DergocrineMs (Gram) A 01		5%
Clemastine Hydrogen Fumarate		5%
Calcium Lactobionate Oral		5%
ClamipramineHclEp		5%
Imipramine Hydrochlor/Ds 01		5%
Oxcarbazepine Fine/Ds 05		5%
Calcium Lactobionate Special Grade		5%
TemazepamUsp 28/Ep 4th Ed		5%
LevocetirizineDihydrochloride		5%
BromocriptineMs(G) Msa/Ds 01		5%
Pindolol Base/Ds Pur		5%
Cloпамide Base/Ds 01		5%
Pindolol Base		5%
Nimesulide		5%
Enalapril Maleate Usp 23		5%
CetirizinDihydrochlorideEp		5%
Famotidine		3%
Fluoxetine Hcl		5%
Doxycycline Hydrochloride Bp		5%
Captopril		5%
Simvastatin Ep		5%
Cefaclor Monohydrate		5%
Lactulose		3%
Albendazole - Human Grade		5%
Clobetasol Propionate		5%
Betamethasone Base		5%
Betamethasone 17-Valerate		5%
Bacitracin Zinc Bp (69 Mcg/Mg)		5%
Hydrocortisone Acetate Micronised		3%
Hydrocortisone Usp Micro		5%
Clotrimazole		3%
Clindamycin Phosphate		5%
Cetirizine Dihydrochloride		5%
Fluconazole		5%
Minocycline Hydrochloride		5%
Neomycin SulphBp 700 U/Mg Mic		5%
Nystatin (MycostatinMicropul)		5%
TripolidineHcl B.P (94%)		5%
Ferrous Sulphate		3%
Polymyxin B SulphBp 8000 U/Mg		5%
ProcyclidineHcl		5%
Mupirocin		5%
Artemether		3%
Lumefantrine		3%
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  
(Excipients/Chemicals)**

<b>S No</b>	<b>Description</b>	<b>PCT Code</b>	<b>Customs Duty (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
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 on the quantity to be determined by Ministry of Health	1701.9910	5%
13	(i). Dextrate (Pharmaceutical grade). (ii). Dextrose (injectable grade and pharmaceutical grade)	1702.3000	5%
14	Malt extract (Pharmaceutical grade)	1901.9010	5%
15	Ethyl alcohol	2207.1000	5%
16	(i). Sodium chloride (NaCl). (ii). Sodium chloride (injectable grade) (Pharmaceutical grades)	2501.0090	5%
17	Oils and other products of the distillation of high temperature coal tar (Pharmaceutical grade)	2707.9990	5%
18	Liquid paraffin (Pharmaceutical grade).	2710.1995	5%
19	Plastibase (Pharmaceutical grade)	2710.9900	5%
20	Microcrystalline petroleum wax, ozokerite, lignite wax, peat wax and other mineral waxes (Pharmaceutical grade)	2712.9090	5%
21	Iodine (Pharmaceutical grade)	2801.2000	5%
22	Boric acid (Pharmaceutical grade)	2810.0020	5%
23	Phosphorous pentachloride (Pharmaceutical grade)	2812.9000	5%
24	(i). Sodium hydroxide (ii). Sodium hydroxide solid or aqueous solution (Pharmaceutical grade)	2815.1100	5%
25	Disodium sulphate (Pharmaceutical grade)	2833.1100	5%
26	Sodium sulphate anhydrous (Pharmaceutical grade)	2833.1900	5%
27	Sodium hydrogen carbonate (sodium bicarbonate) (Pharmaceutical grade)	2836.3000	5%
28	Dglucitol (Sorbitol) (Pharmaceutical grade).	2905.4400	5%
29	Acetone (Pharmaceutical grade)	2914.1100	5%
30	Formic acid (Pharmaceutical grade)	2915.1100	5%
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-piperaziny)Carbonyl amino]-4 hydroxy-benzene acetic acid (HO-EPCP) (Pharma grade)	2933.5990	5%

39	N-Methyl morpholine (Pharmaceutical grade)	2933.9100	5%
40	Methanone	2933.9100	5%
41	1-H-tetrazole-1-acetic acid[TAA](Pharmaceutical grade)	2933.9990	5%
42	(i). 2-Methyl-5-mercepto 1,3,4- hiazole[MMTD];	2934.1090	5%
	(ii). (Z)-2(2-aminothiazole-4-yl)-2-Tert-Butoxycarbonyl) methoxyimino Acetic acid (ATMA);		5%
	(iii). (Z)-2-(2-aminothiazole -4-yl)2-2(tert-Butoxycarbonyl)-isopropoxyimino Acetic Acid[ATIBAA or ATBA];		5%
	(iv). Sin-methoxyiminoFuranyl Acetic acid Ammonium Salt(SIMA);		5%
	(v). 7-([2-Furanyl(sin- methoxyimino)acetyl]amino)-3-hydroxymethyl ceph-3-em-4- carboxylic acid(Pharma grade);		5%
43	Mica Ester	2934.1090	5%
44	(+)-(1S,2S)-2-methylamino-1- phenylpropan-1-ol base	2939.4900	5%
45	Chlorophyll (Pharmaceutical grade)	3203.0090	5%
46	Edible ink (Pharmaceutical grade)	3215.1990	5%
47	Non-ionic surface-active agents	3402.1300	5%
48	Other surface-active agents (Pharma grade)	3402.1990	5%
49	(i). Alkyl aryl sulfonate.	3402.9000	5%
	(ii). Ampnocerin "K" or "KS" (Pharma grade)		
50	Casein	3501.1000	5%
51	(i)Modified starches (Pharmaceutical grade).	3505.1090	5%
	(ii)Rich starch		
52	Pencillin G. Amidase enzyme	3507.9000	5%
53	Activated carbon (Pharmaceutical grade).	3802.1000	5%
54	Other activated natural mineral products (Pharmaceutical grade).	3802.9000	5%
55	Stearic acid (Pharmaceutical grade)	3823.1100	5%
56	Industrial fatty alcohols (Pharmaceutical grade)	3823.7000	5%
57	Polyglycerylricinoleates (Pharmaceutical grade)	3907.9900	5%
58	Cellulose nitrates non-plasticised	3912.2010	5%

**Table C  
(Drugs)**

S No	Description	PCT Code	Customs duty (%)
(1)	(2)	(3)	(4)
1	Dextrose (injectable grade and pharma grade)	1702.3000	10%
2	Sodium chloride (injectable grade) (Pharmaceutical grade).	2501.0090	5%
3	Oseltamivir	2922.4990	0%
4	Zanamivir	2924.2990	0%
5	All types of vaccines, Interferon and medicines for Hepatitis.	Respective headings	0%
6	All vaccines and antisera	Respective headings	0%
7	Antihemophilic factor ix (Human)	3002.2090	0%
8	Blood fraction & immunological products (biological products) including rabies immunological (150 IU per ml) (Human)	3002.2090	0%
9	Factor viii & plasma derived fibrin sealant. (Human)	3002.2090	0%
10	Hepatitis B immunoglobuline (Human)	3002.2090	0%
11	Human albumin (Human)	3002.2090	0%
12	Intravenous immunoglobuline (Human)	3002.2090	0%
13	Intramuscular immunoglobuline (Human)	3002.2090	0%
14	Tatanusimmunoglobuline (250 IU/ml) (Human)	3002.2090	0%
15	Injection Anti-Dimmunoglobulin (human) 300mcg/vial	3002.9010	0%
16	Medicinal eye Drops	3004.9050	10%
17	Ointments, medicinal	3004.9060	10%
18	Alfacalcidole Injection	3004.9099	0%

19	All medicines of cancer. An illustrative list is given below, namely:-	3004.9099	0%
	(i). Aminoglutethimide		
	(ii). Anastrozole		
	(iii). Asparaginase		
	(iv). Azathioprine		
	(v). BCG strain 2-8x108 CFU per vial		
	(vi). Belomycin		
	(vii). Bevacizumab		
	(viii). Bicalutamide		
	(ix). Bortezomib		
	(x). Busulfan		
	(xi). Capecitabine		
	(xii). Carboplatin		
	(xiii). Cetuximab		
	(xiv). Chlorambucil		
	(xv). Chlormethine		
	(xvi). Cisplatin		
	(xvii). Cladribine		
	(xviii). Cyclophosphamide		
	(xix). Cyproterone acetate		
	(xx). Cytarabine		
	(xxi). Dacarbazine		
	(xxii). Dactinomycin		
	(xxiii). Danunorubicin		
	(xxiv). DocetaxelTrihydrate		
	(xxv). Diethylstilbestrol-DiphosphateSodium		
	(xxvi). Disodium Clodronatetetrahydrate		
	(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). Ondansetron		
	(lviii). Oxaliplatin		

	(lix). Paclitaxel		
	(lx). Pemetrexed		
	(lxi). Procarbazine		
	(lxii). Rituximab		
	(lxiii). Sorafenib (as tosylate)		
	(lxiv). Tamoxifen		
	(lxv). 6-Thioguanine		
	(lxvi). Topotecan		
	(lxvii). Trastuzumab		
	(lxviii). Tretinoin		
	(lix). Triptorelin Acetate		
	(lxx). Tropisetron		
	(lxxi). Vinblastine		
	(lxxii). Vincristine		
	(lxxiii). Vinorelbine		
	(lxxiv). Zoledronic Acid		
	(lxxv). Tasigna(Nilotinib)		
	(lxxvi). Temozolomide		
20	All medicines of Cardiac. An illustrative list is given below, namely:- (i). Abeiximab (ii). Adenosine (iii). Contrast Media for angiography MRI (Iopamidol and Iohexol Inj. and etc.) (iv). Dopamine/Dobutamine (v). Glyceroltrinitrate infusion or tablets (vi). Isosorbide Injection 8(Mono/dinitrate)] (vii). Heparin (viii). Lopromide (Ultravist) (ix). Nitroglycerine spray (x). Nitroglycerin tablets (xi). Streptokinase (xii). Sodium AmidotrizoateMeglumine Amidotrizoate (Urografin) (xiii). Reteplase (Thrombolytic treatment of suspected myocardial infarction) (xiv). Urokinase	3004.9099	0%
21	All medicines for HIV/AIDS. An illustrative list is given below, namely:- (i). Atazanavir (ii). Darunavir (iii). Didanosine (iv). Efavirenz (v). Indinavir (vi). Lamivudine (vii). Lopinavir (viii). Nelfinavir (ix). Nelfinavir (x). Ritonavir (xi). Saquinavir (xii). Stavudine (xiii). Zalcitabine (xiv). Zalcitabine	3004.9099	0%
22	All medicines for thalassaemia. An illustrative list is given below, namely:- (i). Deferasirox (ii). Defiprone (iii). DesferrioxamineMesylate	3004.9099	0%

23.	Drug used for kidney dialysis and kidney transplant, Hemodialysis solution/ concentrate and Peritoneal dialysis solution/concentrate, List of drugs is given below, namely:- (i). Azathioprin (ii). Basilliximab (iii). Cyclosporine (iv). Daclizumab (v). Everolimus (vi). Muromonab-CB3 (vii). Mycophenolic acid (viii). Mycophenolic acid and its salts	3004.9099	0%
24	Beclomethasone Aerosol/Vials	3004.9099	0%
25	Cyclosporine Injection	3004.9099	0%
26	Cyclosporine Microemulsion Cap/Solution and etc	3004.9099	0%
27	Erythropoietin Injection, EpoetinbetaErythropotin alpha	3004.9099	0%
28	Ipratropium Bromide Aerosol/Vials	3004.9099	0%
29	Salbutamol Aerosol/Vials	3004.9099	0%
30	Sodium Fusidate Injection	3004.9099	0%
31	Vancomycin Chromatographically Purified Injection	3004.9099	0%
32	Analgesic Medicated Plaster	3005.9090	0%
33	Cystagon, Cysta drops and Trientine Capsules (for personal use only)	3004.9099	0%
34	Meglumine antimonite	3004.9099	0%

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

<b>S No</b>	<b>Description</b>	<b>PCT Code</b>	<b>Customs duty (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1	Blood Bags CPDA-1: With blood transfusion set pack in Aluminum foil with set.	Respective Heading	0%
2	Surgical tape in jumbo rolls	3005.1010	5%
3	Cetylpyridinium chloride pad	3005.9090	5%
4	Polyacrylate (Acrylic Copolymers)	3906.9090	5%
5	PVC non-toxic tubing (Pharmaceutical grade)	3917.2390	5%
6	PVC lay flat tube material grade (Pharmaceutical grade)	3917.3100	5%
7	Pre-printed polypropylene tubes with tamper proof closures (with or without dessicant) indicating particulars of registered drug and manufacturer (Pharmaceutical grade)	3917.3910	3%
8	Other self-adhesive plates, sheets, film, foils, strip and other flat shapes of plastic (Pharmaceutical grade)	3919.1090	5%
9	Rigid PVC Film (Pharmaceutical grade)	3920.4910	10%
10	PVC/PVDC (Pharmaceutical grade)	3920.4990	5%
11	(i). Plastic eye baths. (ii). Printed viskerings (Pharmaceutical grade)	3923.1000	5%
12	Printed poly bags for infusion sets (Pharma grade)	3923.2100	5%
13	Non-toxic plastic bags for I.V. solutions and other infusions (Pharmaceutical grade)	3923.2900	5%
14	Plastic nebulizer or dropper bottles (Pharma grade).	3923.3090	5%
15	Stopper for I.V. Solutions (Pharmaceutical grade).	3923.5000	5%
16	Piston caps	3926.9099	5%
17	(i) 13 mm Rubber stoppers for injections. (ii) 20 mm and 32 mm Rubber stopper for injections (Pharmaceutical grade)	4016.9990	5%
18	Collagen strip (catgut) (Pharmaceutical grade)	4206.0000	5%
19	Medical bleached craft paper with heat seal coating (Pharmaceutical grade)	4810.3900	5%
20	(i) Self-adhesive paper and paper board. (ii) Cold seal coated paper (Pharmaceutical grade)	4811.4100	5%

21	Paper and paper board coated, impregnated or covered with plastic (Pharmaceutical grade)	4811.5990	5%
22	Paper Core for Surgical Tape (Pharmaceutical Grade)	4822.9000	5%
23	(i) Other packing containers, including record sleeves (ii) Glassine sleeve (Pharmaceutical grade)	4819.5000	5%
24	Laminated heat sealable paper	4811.4900	5%
25	Kraft paper (wax coated)	4811.6010	5%
26	Non-woven paper	4811.9000	5%
27	Non-woven fabric	5603.9200 5603.9300	5%
28	Coated Fabric	5903.9000	5%
29	Empty glass infusion bottle with and without graduation USP II (Pharmaceutical grade)	7010.9000	5%
30	(i) Neutral glass cartridges with rubber dices and plungers and aluminium seals. (ii) Neutral glass vials 1-2 ml U.S.P-1. (iii) Moulded glass vials U.S.P. Type III (for antibiotics Inj-powder). (iv) Glass bottle USP type I. (v) Neutral, clear glass, USP type I (pre-sterilized) close mouth. (vi) Moulded glass vials (Pharmaceutical grade)	7010.9000	5%
31	(i) Aluminum foil, "printed" coated with mylar polyester or surlyn monomer resin on one side and vinyl coating on the other side indicating particulars of drugs and manufacturers (Pharmaceutical grade). (ii) Aluminum foil printed, indicating particulars of drugs and manufacturers in rolls for wrapping. (iii) Printed Aluminium Foil for Sachet/I.V. Infusion Bag] (iv) Printed Alu+Alu-Cold forming Aluminium Foil bearing the particulars of drugs and manufacturers Pharmaceutical grade]. (v) Aluminium Foil coated with nucryl resin Top and bottom (vi) Printed Aluminium Bag for I.V. Solutions/Infusion	7607.1990 7607.2000	5%
32	(i). Anodized aluminum bottle. (ii). Rubber plug tear off seal. (iii). Closing lid (aluminium A1, High density polyethylene/polypropylene) (Pharmaceutical Grade)	7612.9090	5%
33	(i) Stoppers for I.V. solutions. (ii) Tear off aluminium seals for injectables. (iii) Flip off seals for injectable vials. (iv) Rubber plug with Tear off seal. (v) Closing lid (Aluminium A1. High density polyethylene/polypropylene) (Pharmaceutical grade)	8309.9090	5%
34	Eyeless sutures needles (Pharmaceutical grade)	9018.3200	5%
35	Non-toxic plastic bags for I.V. solutions of dextrose and other infusions (Pharmaceutical grade)	9018.3910	5%

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

S No	Description	PCTCode	Customs duty (%)
(1)	(2)	(3)	(4)
1	4C EsTrionyx	3822.0000	5%
2	5C Cell control Lnormal	3822.0000	5%
3	Albumin bcg	3822.0000	5%
4	Alkaline phosphatase (Alb)	3822.0000	5%
5	Ammonia Modular	3822.0000	5%



6	Aslo tin	3822.0000	5%
7	Bilirubin kit	3822.0000	5%
8	Blood cancer kit	3822.0000	5%
9	Blood glucose test strips	3822.0000	5%
10	Bovine precision multi sera	3822.0000	5%
11	Breast cancer kit	3822.0000	5%
12	CBC Reagent (For hematology analyzer) Complete blood count reagent	3822.0000	0%
13	Cervical cancer/HPV kit	3822.0000	5%
14	Ckcreatinin kinase (mb)	3822.0000	5%
15	Cknac	3822.0000	5%
16	Control	3822.0000	5%
17	Control Sera	3822.0000	5%
18	Cratininsysi	3822.0000	5%
19	Crp control	3822.0000	5%
20	Detektiion cups	3822.0000	5%
21	DNA SSP DRB GenricIC	3822.0000	5%
22	Elisa Eclia Kit	3822.0000	0%
23	Ferritin kit	3822.0000	5%
24	Glucose kit	3822.0000	5%
25	HCV	3822.0000	5%
26	HCV amp	3822.0000	5%
27	Hcy	3822.0000	5%
28	Hdl Cholesterol	3822.0000	5%
29	Hdl/ldlchol	3822.0000	5%
30	HEV (Hepatitis E virus)	3822.0000	5%
31	HIV Kits	3822.0000	5%
32	Hla B27	3822.0000	5%
33	I.C.T. (Immunochromatographic kit)	3822.0000	0%
34	ID-DA Cell	3822.0000	5%
35	Ige	3822.0000	5%
36	Immunoblast (western blot test).	3822.0000	0%
37	Inorganic Phosphorus kit	3822.0000	5%
38	ISE Standard	3822.0000	5%
39	Kit amplicon kit (for PCR)	3822.0000	5%
40	Kit for vitamin B12 estimation	3822.0000	5%
41	Kits for automatic cell separator for collection of platelets	3822.0000	0%
42	Lac	3822.0000	5%
43	Lchsv	3822.0000	5%
44	Ldh kit (lactate dehydrogenase kit)	3822.0000	5%
45	Lipids	3822.0000	5%
46	Liss Coombs	3822.0000	5%
47	NA/K/CL	3822.0000	5%
48	Oligo	3822.0000	5%
49	Pac	3822.0000	5%
50	PCR kits	3822.0000	0%
51	Pregnancy test	3822.0000	5%
52	Protein kit	3822.0000	5%
53	Proteins	3822.0000	5%
54	Reticulocyte count (control) Retic C Control	3822.0000	5%
55	Ring	3822.0000	5%
56	Standard or calibrator	3822.0000	5%
57	Strips for sugar test	3822.0000	5%
58	Tina quant	3822.0000	5%
59	Typhoid kit	3822.0000	5%
60	U	3822.0000	5%
61	U/CSF	3822.0000	5%
62	Ua plus	3822.0000	5%
63	UIBC (Unsaturated iron binding capacity)	3822.0000	5%
64	Urea uv kit	3822.0000	5%
65	Urine Analysis Strips	3822.0000	5%
66	Urine test strips	3822.0000	5%
67	Vitros Diagnostic kit	3822.0000	5%

### Part-III

#### Raw Materials/Inputs for Poultry and Textile Sector; Other Goods

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

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

Table

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
1	Breeding bulls	0102.2910	0%	Nil
2	Hatching (Fertilized) egg for grandparent and parent stock of <i>Gallus domesticus</i> (chicken)	0407.1100	3%	Nil
3	Bovine semen	0511.1000	0%	Nil
4	Fresh and Dry Fruits from Afghanistan	08.00	10%	Of Afghanistan origin and imported from Afghanistan
5	Spices (Mixtures referred to in Note 1(b) to Chapter 9)	0910.9100	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products
6	Wheat	10.01	0%	Nil
7	Sunflower seeds	1206.0000	0%	For sowing purpose only as certified by Ministry of National Food Security and Research.
8	Mustard seeds	1207.5000	0%	-do-
9	Canola seeds	1205.9000	0%	-do-
10	Carrageenan Food Gel	1302.3900	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
11	Cane Sugar	1701.1390 1701.1400	0%	If imported by private sector
12	Beet Sugar	1701.1200	0%	If imported by private sector
13	White crystalline cane sugar	1701.9910	0%	Nil
14	White crystalline beet sugar	1701.9920	0%	Nil
15	Mixes and doughs for the preparation of bakers' wares of heading 19.05	1901.2000	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
16	Food preparations	1901.9020 1901.9090	16%	-do-

17	Bread crumbs	1905.9000	16%	-do-
18	Sauces and preparation therefor, mixed condiments and mixed seasonings	2103.9000	16%	-do-
19	Sodium Iron (Na Fe EDTA), and other premixes of Vitamins, Minerals and Micro- nutrients (food grade)	Respective headings	0%	Nil
20	Growth promoter premix	2309.9000	10%	Nil
21	Vitamin premix	2309.9000	10%	Nil
22	Choline Chloride	2309.9000	10%	Nil
23	Mineral premix	2309.9000	10%	Nil
24	Cattle Feed Premix	2309.9000	5%	This facility shall be available for dairy sector, subject to certification by the Ministry of National Food Security and Research.
25	Vitamin B12 (feed grade)	2309.9000	10%	Nil
26	Vitamin H2 (feed grade)	2309.9000	10%	Nil
27	Fish and Shrimp Feed	2309.9000	0%	Nil
28	Poultry feed preparation (coccidiostats)	2309.9000	10%	Nil
29	Calf Milk Replacer(CMR)(color dyed)	2309.9000	10%	This facility shall be available for dairy sector, subject to certification by the Ministry of National Food Security and Research.
30	Growth promoter premix Vitamin premix Vitamin B <sub>12</sub> (feed grade) Vitamin H2(feed grade)	2309.9000	5%	If imported by Sales Tax registered manufacturers of poultry feed
31	Unground	2510.1000	0%	If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.
32	Chrysotile Asbestos	2524.9000	15%	If imported by the manufacturers of Powder Coatings subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
33	Phosphoric acid	2809.2010	0%	If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.
34	Ethylene	2901.2100	0%	If imported by industrial consumers for self-consumption
35	(i) Para xylene (ii) Acetic acid (iii) Hydrogen Bromide (iv) Palladium on carbon	2902.4300 2915.2100 2811.1990 3815.1200	0%	If imported by M/s. Lotte Chemical Pakistan Ltd.
36	Ethylene Dichloride	2903.1500	0%	If imported by industrial consumers for self-consumption
37	Ethylene glycol (ethanediol) (MEG)	2905.3100	0%	Nil
38	PTA	2917.3610	5%	Nil
39	Furazolidone (feed grade)	2934.9910	10%	Nil
40	Paprika Liquid	3203.0090	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
41	Stamping Foils	3212.1000	0%	Nil
42	Chilli Extract	3302.1090	3%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
43	Fatty Alcohol Ethoxylate	3402.1300	5%	If imported by manufacturers of Sodium Lauryl Ether Sulphate, registered under the Sales Tax Act, 1990.
44	(i). Adhesives based on polymers or rubbers (ii). Hot melt adhesives	3506.9190	11%	If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally.
45	Products registered under the Agriculture Pesticides Ordinance,	3808.9170	0%	Nil

	1971			
46	Other pesticides	3808.9199	0%	Nil
47	Herbicides, anti-sprouting products and plant growth regulators	3808.9310	0%	Nil
48	Herbicides, anti-sprouting products and plant growth regulators	3808.9390	0%	Nil
49	Other	3808.9990	0%	Nil
50	Linear Alkyl Benzene	3817.0000	0%	Nil
51	Pet Resin Bottle Grade	3907.6120 3907.6920	8.5%	Nil
52	(i) Polyester Resin (ii) Epoxide resin	3907.9900 3907.3000	10%	If imported by the manufacturers of Powder Coatings, registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.
53	Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	3908.1000	0%	Nil
54	Other polyamides in primary form	3908.9000	0%	Nil
55	Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI)	3909.3100	5%	Nil
56	Pre-laminated Tape	3919.1090 3920.9900	16% 16%	If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally.
57	Frontal Tape	3919.9090 3920.9900	16% 16%	-do-
58	PE + NW laminate sheet	3920.1000	16%	-do-
59	Poly back sheet	3920.1000 3920.9900	16%	-do-
60	Film of ethylene	3920.1000	16%	If imported by a Sales Tax registered manufacturer of aseptic plastic packages meant for liquid foods, subject to quota determination by IOCO
61	Plastic Film (Medical grade)	3920.2040 3921.9090	10%	If imported by the manufacturers of Disposable/Auto disable syringes registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.
62	Uncoated Film of Poly (ethylene terephthalate)	3920.6200	11%	If imported by the manufacturers of Metalized Yarn registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO.
63	Perforated Poly Film	3920.9900	16%	If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally.
64	Waist Band Barrier	3921.9090	16%	-do-
65	Raw Hides & Skins	41.01	0%	Nil
66	Raw Skins	41.02	0%	Nil
67	Other Raw Hides and Skins	41.03 (excluding 4103.3000)	0%	Nil
68	In the wet state (including wet-blue)	4105.1000 4106.2100	0%	Nil
69	Blister Paper	4802.6990	10%	If imported by the manufacturers of I.V. Canola registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.
70	Uncoated paper and paperboard	4805.9290	15%	If imported by the Liquid food packaging industry for dairy and juices registered under the Sales Tax Act, 1990, and subject to annual quota determination by the IOCO.
71	Yarn of nylon or other polyamides	5402.4500	7%	Nil
72	Yarn of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	5403.3100	5%	Nil
73	Of polyesters	5501.2000	6.5%	Nil

74	Acrylic or modacrylic	5501.3000	6.5%	Nil
75	Of polypropylene	5501.4000	6.5%	Nil
76	Filament tow of other polymers	5501.9000	6.5%	Nil
77	Artificial filament tow	5502.9090	6.5%	Nil
78	Of polyesters not exceeding 2.22 decitex	5503.2010	7%	Nil
79	Of other polyester	5503.2090	6%	Nil
80	Acrylic or modacrylic	5503.3000	6.5%	Nil
81	Of polypropylene	5503.4000	6.5%	Nil
82	Other synthetic staple fibre	5503.9000	6.5%	Nil
83	Of synthetic fibers	5505.1000	6.5%	Nil
84	Of artificial fibers	5505.2000	6.5%	Nil
85	Of polyesters	5506.2000	6.5%	Nil
86	Acrylic or modacrylic	5506.3000	6.5%	Nil
87	Other synthetic staple fibre	5506.9000	6.5%	Nil
88	Non-wovens, whether or not impregnated, coated, covered or laminated for man-made filaments.	5603.1100 5603.1200	11%	If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally.
89	Acquisition layer	5603.9200	11%	-do-
90	Loop pile fabric	6001.2210 6001.2290	16%	-do-
91	Silver	71.06	0%	Nil
92	Gold	71.08	0%	Nil
93	Carbon steel strips of thickness 0.09 to 0.1 mm and width 22.2 to 22.4 mm	7226.9200	5%	If imported by manufacturers of shaving blades/razors, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
94	Bicycle Chain Parts	7315.1990	15%	If imported by Bicycle chain manufacturers registered under the Sales Tax Act, 1990 as per quota determined by IOCO.
95	Aluminium Wire not alloyed	7605.1900	11%	If imported by the manufacturers of Metalized Yarn registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO.
96	(i) Coils of aluminium alloys (ii) Aluminum lids	7606.1200 8309.9010	0% 0%	If imported by registered local manufacturer of aluminum beverage cans subject to quota determination by IOCO.
97	CKD kits for compression-ignition internal combustion piston engines (diesel engines of 3 HP to 36 HP)	8408.9000	3%	This concession is only available to those parts of CKD kits as are not manufactured locally if imported by local manufacturers / assemblers of these engines.
98	Permanent magnets of metal	8505.1100	0%	If imported by local manufacturers of DC Fans subject to annual quota determination by IOCO.
99	[Omitted]			
100	Cellular Mobile Phone	8517.1219	0%	Nil
101	Cellular mobile phones in CKD/SKD condition	8517.1211	0%	i. If imported by local assemblers/ manufacturers duly certified by Pakistan Telecommunication Authority (PTA) subject to quota determination by the Input Output Co-efficient Organization (IOCO). ii. Imports shall be subject to production of type approval certificate from PTA. iii. Local assemblers/ manufacturers shall furnish consignment wise NOC from PTA.
102	(i) Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus  (ii) Refrigerated out door cabinet designed for insertion of	8517.6210 8517.6220 8517.6230 8517.6240 8517.6250 8517.6260 8517.6290  8418.6940	0%	Nil

	electric and electronic apparatus			
103	[Omitted]			
104	(i). Electronic integrated circuits (SIM Chip)  (ii). Magnetic sheets  (iii). Glue Tape Lamination for dye bonding of chip  (iv). Polyvinyl Chloride (PVC) Rigid Film  (v). Biaxially Oriented Polypropylene (BOPP) film, laminated	8542.3900  8519.8190  5807.1030  3920.4910  3920.2040	0%	If imported by SIM and Smart Card manufacturers registered under Sales Tax Act, 1990, as per quota determined by IOCO as per procedure prescribed in SRO 565(I) /2006.
105	Ships and other floating crafts including tugs, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistani entity and flying Pakistani flag.	8901.1000 8901.2000 8901.3000 8901.9000 8902.0000 8904.0000 8905.1000 8905.2000 8905.9000 8906.1000 8906.9000 8907.9000	0%	The exemption shall be available up to the year 2030, subject to the condition that the ships and crafts are used for the purpose for which they were procured, and in case such ships and crafts are used for demolition purposes, full customs duties and other charges applicable to ships and crafts purchased for demolition purposes shall be chargeable.
106	Defence stores, excluding those of the National Logistic Cell	93.00 & Respective headings	15%	If imported by the Federal Government for the use of Defence Services whether the goods have been imported against foreign exchange allocation or otherwise.
107	(i) Paper having specification 60 gm/m <sup>2</sup> in 23X36 inches or 20X30 inches sheets  (ii) Art paper having specification 20x30 inches, 23x30 inches, 23x33 inches, 23x36 inches and 700x1000 mm	4802.5510  4810.1310 4810.1990	0%	(1) If imported by a Federal or Provincial Government Institution or a Nashir-e-Quran approved by respective Provincial Quran Board for printing of Holy Quran; (2) In case of Nashir-e-Quran the quantity of paper to be imported would be determined by IOCO; and (3) The Nashir-e-Quran may also get printing done from another printer (vendor), duly registered under Sales Tax Act, 1990 and with relevant Provincial Quran Board, having suitable in-house facility, subject to approval of the IOCO. Imports made by Nashir-e-Quran availing the facility of printing through vendors will be cleared against submission of bank guarantee or pay order. In such case, - (i) the vendor shall have a firm contract with the Nashir-e-Quran; (ii) the Nashir-e-Quran may provide the imported paper, to the vendor; (iii) the vendor shall not be entitled to import the paper, under this scheme for printing of Quran to be supplied to the Nashir-e-Quran; (iv) the vendor, after completing the printing, shall supply the printed Quran to that Nashir-e-Quran only with whom he held the firm contract; and (v) the vendor shall also maintain proper record of the imported paper utilized, and printed Quran supplied to the Nashir-e-Quran; (vi) the security deposited by the Nashir-e-

				Quran at the time of clearance shall be released after NOC from IOCO regarding consumption of paper and supply of finished product as per the contract.
108	(i) Cable filling/flooding compound (ii) Polybutylene Terephthalate (iii) Fiber reinforced plastic/glass reinforced polypropylene (iv) Water blocking/ swelling tape (v) Single/Multimode Optical Fiber	3824.9999 3907.7000 3916.9000 5604.9000 9001.1000	5%	If imported by a Sales Tax registered person engaged in manufacturing of Optical Fiber Cable subject to quota determination by IOCO
109	(i) Other craft paper (ii) Multi-ply (clay coated paper and paper board (iii) Aluminum foil (rolled but not further worked)	4804.3900 4810.9200 7607.1100	15%	If imported by a Sales Tax registered manufacturer of Aseptic liquid food packaging material, subject to quota determination by IOCO.
110	Lithium iron phosphate battery (Li-Fe-PO4)	8506.5000	8%	Nil
111	(i) Other	3506.9190	5%	If imported by manufacturers of diapers/sanitary napkins registered under the Sales Tax Act, 1990, subject to annual quota determination and verification by the Input Output Co-efficient Organization (IOCO) and certification by the Engineering Development Board that the imported goods are not manufactured locally.
	(ii) Other	3906.9090	5%	
	(iii) Of polymers of ethylene	3920.1000	16%	
	(iv) Of other plastics	3921.1900	16%	
	(v) Of polymers of ethylene	3923.2100	5%	
	(vi) Weighing not more than 25 g/m <sup>2</sup>	5603.1100	11%	
	(vii) Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	5603.9200	16%	
112	(viii) Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	5603.9300	11%	Imports by manufacturers of infant formula milk, registered under the Sales Tax Act, 1990, subject to annual quota determination and verification by the Input Output Co-efficient Organization (IOCO).
	Other	1901.9090	5%	
113	(i) Dextrose	1702.3000	0%	If imported by manufacturers of hemodialyzers, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(ii) Sodium Chloride pharma grade	2501.0090		
	(iii) Calcium Chloride pharma grade	2827.2000		
	(iv) Magnesium Chloride Pharma grade	2827.3100		
	(v) Potassium Chloride	2827.3900		
	(vi) Sodium bicarbonate pharma grade	2836.3000		
	(vii) Potassium Chloride pharma grade	3104.2000		
114	(i) Aluminum sheets & Coils	7606.1100 7606.9190 7606.9290	5%	If imported by manufacturers of photo polymers & CTP plates and pre-sensitized printing plate, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(ii) Aluminum foil	7607.1990		
115	AKD wax	3809.9200	5%	If imported by manufacturers of Paper sizing agents, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
116	(i) Refrigerant gas R-290 (propane)	2711.1200	0%	If imported by manufacturers of Home Appliances, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO); and certification from Inland Revenue Department that all dealers of the manufacturing unit are registered with Sales Tax department.
	(ii) Refrigerant gas Isobutane R-600 gas	2901.1010		
	(iii) Refrigerant gas R-410	3824.7800		
	(iv) Silver solder 5%	7106.9290		
	(v) Stainless steel sheets	7220.2090		
	(vi) Copper welding rod	7407.2900		
	(vii) Copper capillary tube	7411.1010		

	(viii) Copper tube inner grooved	7411.1020		
	(ix) Aluminium sheet stucco	7606.9210		
	(x) Filter driers (02 hole/3 hole)	8421.3910		
	(xi) Magnetic strip	8505.1900		
	(xii) Magnetrons	8540.7100		
	(xiii) Glass board for manufacturing TV panels (LCD, LED, OLED, HDI etc.)	8529.9090		
117	Base oil	2710.1993	0%	If imported by manufacturers of coning oil, white oil and other textile oils, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
118.	CNG vehicle conversion kits.	8409.9191 8409.9991	5%	Brands of kits approved by OGRA, if imported by authorized dealers.
119	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	3814.0000	5%	If imported by manufacturers of Butyl Acetate registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).
120	Plasticised (Poly Vinyl Chloride)	3904.2200	0%	If imported by manufacturers of disposable syringes and saline infusion sets, registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).
121	Other saturated Polyesters	3907.9900	5%	If imported by manufacturers of interlining/ buckram, registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).;
122	(i) Skimmed milk powder	0402.1000	0%	If imported by manufacturers of Ready to Use Supplementary Foods (RUSF), duly authorized by United Nations World Food Program (UNWFP) and subject to annual quota determination by Input Output Co-efficient Organization (IOCO).

**Part- IV**  
**Imports of Machinery and Equipment for Textile Sector**

**TABLE**

S.No.	PCT Code	Rate of Duty	Condition
(1)	(2)	(3)	(4)
1.	8443.1951	0%	Machinery and equipment, not manufactured locally, If imported by Textile industrial units registered with Ministry of Textile Industry
2.	8444.0000	0%	-do-
3.	8445.1100	0%	-do-
4.	8445.1200	0%	-do-
5.	8445.1300	0%	-do-
6.	8445.1910	0%	-do-
7.	8445.1990	0%	-do-
8.	8445.2000	0%	-do-
9.	8445.3000	0%	-do-
10.	8445.4010	0%	-do-
11.	8445.4020	0%	-do-
12.	8445.4030	0%	-do-
13.	8445.4090	0%	-do-



14.	8445.9000	0%	-do-
15.	8446.1000	0%	-do-
16.	8446.2100	0%	-do-
17.	8446.2900	0%	-do-
18.	8446.3000	0%	-do-
19.	8447.1100	0%	-do-
20.	8447.1200	0%	-do-
21.	8447.2000	0%	-do-
22.	8447.9010	0%	-do-
23.	8447.9090	0%	-do-
24.	8448.1100	0%	-do-
25.	8448.1900	0%	-do-
26.	8449.0000	0%	-do-
27.	8451.1000	0%	-do-
28.	8451.2900	0%	-do-
29.	8451.3000	0%	-do-
30.	8451.4010	0%	-do-
31.	8451.4020	0%	-do-
32.	8451.4030	0%	-do-
33.	8451.5000	0%	-do-
34.	8451.8010	0%	-do-
35.	8451.8020	0%	-do-
36.	8451.8030	0%	-do-
37.	8451.8040	0%	-do-
38.	8451.8050	0%	-do-
39.	8451.8060	0%	-do-
40.	8451.8070	0%	-do-
41.	8451.8090	0%	-do-
42.	8452.2100	0%	-do-
43.	8452.2900	0%	-do-
44.	8448.3110	0%	-do-
45.	8448.3190	0%	-do-
46.	8448.3330	0%	-do-
47.	8502.1390	0%	-do-

**Explanation: -** For the purpose of this Part the expression “excluding those manufactured locally” means the goods which are not included in the list of locally manufactured goods specified in General Order issued by the Federal Board of Revenue or as the case may be, certified as such by the Engineering Development Board.

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

**TABLE**

<b>S.No.</b> <b>(1)</b>	<b>Description</b> <b>(2)</b>	<b>PCT Code</b> <b>(3)</b>	<b>Customs Duty%</b> <b>(4)</b>
1.	Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 75kW	8701.9220 8701.9320	15%
2.	Agricultural Tractors (other than mentioned at S. No. 1 above)	8701.9100, 8701.9400 8701.9500	10%
3.	Fully dedicated LNG buses (CBU)	8702.9030	1%
4.	Fully dedicated LPG buses (CBU)	8702.9040	1%
5.	Fully dedicated CNG buses (CBU)	8702.9050	1%
6.	Hybrid Electric Vehicle (HEV) (CBU)	8702.2090 8702.3090	1%
7.	Hybrid Electric Vehicle (HEV) (CBU)	8704.2214, 8704.2294 8704.2340, 8704.3240	1%
8.	Trailers	87.16	15%

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

**TABLE-I**  
[For 2-3 Wheelers & Heavy Commercial Vehicles (CBUs)]

S. No.	Description	PCT Code	Customs Duty(%)	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Electric auto rickshaw	8703.8030	50% of the prevailing tariff rate of customs duty as specified in the First Schedule to the Customs Act, 1969).	The concession shall be admissible for a period of 5 years with effect from 1 <sup>st</sup> July 2020, on import of 10 electric vehicles (CBU) of the same variant to be assembled/ manufactured as mentioned in column (2) of this table, to the extent of maximum 200 units, to 2-3 wheeler segment, duly approved / certified by the Engineering Development Board (EDB). EDB shall monitor compliance with the EV Policy 2020 and intimate FBR immediately in case of violation by any manufacturer to stop further clearance at the concessional rate, specified in column 4.
2.	3-Wheeler electric loader	8711.6060		
3.	Electric motorcycle	8711.6040		
4.	Electric buses	8702.4090	1%	Nil
5.	Electric trucks	8704.9030	1%	Nil
6.	Electric prime movers	8701.2060	1%	Nil

**TABLE-II**  
[For CKD & EV Specific Parts]

S. No.	Description of vehicles	Description of imported goods	Customs duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Electric auto rickshaw (PCT code 8703.8030)	(i) Following EV specific components for assembly / manufacturing in any kit form (CKD): - (a) Batteries other than lead acid (PCT code 85.07), (b) Battery Charger (PCT code 8504.4020), (c) Controller (PCT code 8542.3100), (d) Electric Motor (PCT code 8501.3290), (e) Three connection terminal (PCT code 8504.9090), (f) Converter (PCT code 8502.4000), (g) Signal Hook (PCT code 8504.9090)	1% (notwithstanding the rate of customs duty on these items as specified in the First Schedule to the Customs Act, 1969).	The concession shall be admissible to manufacturers of electric auto rickshaws for a period of five years from 1 <sup>st</sup> July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).
		(ii) Component for assembly / manufacturing in any kit form (CKD)- Non-localized parts.	15%	The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
		(iii) Component for assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.

2.	3-Wheeler electric loader (PCT code 8711.6060)	(i) Following EV specific components for assembly / manufacturing in any kit form (CKD): -  (a) Batteries other than lead acid (PCT code 85.07), (b) Gear (PCT code 8483.4019), (c) Electric motor with axle (PCT code 8501.3290), (d) Controller (PCT code 8542.3100), (e) Power Switch (PCT code 8536.5029) (f) Electric auto cut (PCT code 8504.9090). (g) Battery Connection (PCT code 8544.4229) (h) Battery Charger (PCT code 8504.4020), (i) Junction Box (PCT code 8536.4910)	1% (notwithstanding the rate of customs duty as specified in the First Schedule to the Customs Act, 1969).	The concession shall be admissible to manufacturers of 3-Wheeler electric loader for a period of five years from 1 <sup>st</sup> July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).
		(ii) Component for Assembly / manufacturing in any kit form (CKD)- Non-Localized parts.	15%	The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
		(iii) Component for Assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
3.	Electric motorcycle (PCT code 8711.6040)	i) Following EV specific components for assembly / manufacturing in any kit form (CKD): -  (a) Electric Motor (PCT code 8501.3290), (b) Battery Charger (PCT code 8504.4020), (c) Switches (PCT code 8536.5029), (d) Junction Box (PCT code 8536.4910), (e) Controller (PCT code 8542.3100), (f) Converter (PCT code 8454.1000), (g) Batteries other than lead acid (PCT code 85.07)	1% (notwithstanding the rate of customs duty as specified in the First Schedule to the Customs Act, 1969).	The concession shall be admissible to manufacturers of electric motorcycle for a period of five years from 1 <sup>st</sup> July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).
		(ii) Component for Assembly / manufacturing in any kit form (CKD)- Non-Localized parts.	15%	The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
		(iii) Component for Assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
4.	Electric Buses (PCT code 8702.4090)	Components in any kit form (CKD) (PCT code 8702.4010)	1%	(i) The concession shall be admissible on import of CKD kits to manufacturers of electric buses for a period of five years

				<p>with effect from 1<sup>st</sup> July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).</p> <p>(ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.</p>
5.	Electric Trucks (PCT code 8704.9030)	Components in any kit form (CKD) (PCT code 8704.9020)	1%	<p>(i) The concession shall be admissible on import of CKD kits to manufacturers of electric trucks for a period of five years with effect from 1<sup>st</sup> July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).</p> <p>(ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.</p>
6.	Electric Prime Movers (PCT code 8701.2060)	Components in any kit form (CKD) (PCT code 8701.2050)	1%	<p>(i) The concession shall be admissible on import of CKD kits to manufacturers of electric prime movers for a period of five years with effect from 1<sup>st</sup> July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).</p> <p>(ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.</p>

**TABLE-III**  
[Miscellaneous]

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

**Part-VI**

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

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

- (i) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify that the imported goods/items are the company's *bonafide* requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;
- (ii) the exemption shall be admissible on production of certificate by the Aviation Division, Government of Pakistan to the effect that the intending importer is operating in the country or intends to operate in the county in the airline sector;
- (iii) the list of imported items is duly approved by the Aviation Division, Government of Pakistan in line with Policy Framework approved by the Government of Pakistan;
- (iv) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall furnish an undertaking to the customs authority at the time of import that the goods imported shall be used for the purpose as defined/notified by the Aviation Division, Government of Pakistan under the Aviation Policy; and
- (v) in case of deviation from the above stipulations, the Collector of Customs shall initiate proceedings for recovery of duty and taxes under the relevant laws.

**TABLE**

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

**Part-VII  
Miscellaneous  
Table-A**

S. No. (1)	DESCRIPTION (2)	PCT CODE (3)	Customs duty (%) (4)
1	Ostriches	0106.3300	0
2	Live (baby) Fish for breeding in commercial fish farms	0301.9100 0301.9200 0301.9300 0301.9400 0301.9500 0301.9900	0
3	Potatoes	0701.9000	0
4	Tomatoes, fresh or chilled.	0702.0000	0
5	Onions and shallots	0703.1000	0
6	Garlic	0703.2000	0
7	Cauliflowers and headed broccoli	0704.1000	0
8	Peas (Pisum sativum)	0713.1000	0
9	Grams (dry whole)	0713.2010	0
10	Grams split	0713.2020	0
11	Other	0713.2090	0
12	Beans of the species Vignamungo (L.) Hepper or Vignaradiata (L.) Wilczek	0713.3100	0
13	Small red (Adzuki) beans (Phaseolus or vigna angularis)	0713.3200	0
14	Kidney beans, including white pea beans (Phaseolus vulgaris)	0713.3300	0
15	Bambara beans (Vigna subterranea or Voandzeia subterranea)	0713.3400	0
16	Cow peas (Vigna unguiculata)	0713.3500	0
17	Green beans (dry whole)	0713.3910	0
18	Green beans (split)	0713.3920	0
19	Other	0713.3990	0
20	Dry whole	0713.4010	0
21	Split	0713.4020	0
22	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	0713.5000	0
23	Pigeon peas (Cajanus cajan)	0713.6000	0
24	Black matpe (dry whole)	0713.9010	0
25	Mash dry whole	0713.9020	0
26	Mash split or washed	0713.9030	0
27	Other	0713.9090	0
28	Pepper seeds for sowing	0904.1130	0
29	Other	0904.1190	0
30	Cinnamon (Cinnamomum zeylanicum Blume)	0906.1100	0
31	Other	0906.1900	0
32	Neither crushed nor ground	0908.1100	0

33	Neither crushed nor ground	0908.2100	0
34	In powder or in flakes	2504.1000	0
35	Silica sands and quartz sands	2505.1000	0
36	Quartz	2506.1000	0
37	Quartzite	2506.2000	0
38	Kaolin and other kaolinic clays, whether or not calcined.	2507.0000	0
39	Fire-clay	2508.3000	0
40	Other clays	2508.4000	0
41	Andalusite, kyanite and sillimanite	2508.5000	0
42	Mullite	2508.6000	0
43	Chamotte or dinas earths	2508.7000	0
44	Natural barium sulphate (barytes)	2511.1000	0
45	Natural barium carbonate (witherite)	2511.2000	0
46	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	2512.0000	0
47	Pumice stone	2513.1000	0
48	Emery	2513.2010	0
49	Garnet natural	2513.2020	0
50	Other	2513.2090	0
51	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	2514.0000	0
52	Aviation spirit	2710.1220	0
53	Spirit type jet fuel	2710.1230	0
54	Kerosene	2710.1911	0
55	J.P.1	2710.1912	0
56	J.P.4	2710.1913	0
57	Other jet fuels	2710.1914	0
58	Light diesel oil	2710.1921	0
59	Spin finish oil	2710.1998	0
61	Propane	2711.1200	0
62	Butanes	2711.1300	0
63	Ethylene, propylene, butylene and butadiene	2711.1400	0
64	L.P.G.	2711.1910	0
65	Natural gas	2711.2100	0
66	Potassium chlorates	2829.1910	0
67	Sodium hydrogen sulphide	2830.1010	0
68	Other	2830.1090	0
69	Sodium hydrogen sulphite	2832.1010	0
70	Thiosulphates	2832.3000	0
71	Sulphates of ferrous	2833.2910	0
72	Sulphates of lead	2833.2920	0
73	Alums	2833.3000	0
74	Peroxosulphates (persulphates)	2833.4000	0
75	Phosphinates (hypophosphites) and phosphonates (phosphites)	2835.1000	0
76	Of mono sodium	2835.2210	0
77	Other	2835.2290	0
78	Of potassium	2835.2400	0
79	Calcium hydrogen orthophosphate ("dicalcium phosphate")	2835.2500	0
80	Other phosphates of calcium	2835.2600	0
81	Of aluminium	2835.2910	0
82	Of sodium	2835.2920	0
83	Of trisodium	2835.2930	0
84	Other	2835.2990	0
85	Peroxoborates (perborates)	2840.3000	0
86	Urea, whether or not in aqueous solution	3102.1000	0
87	Ammonium sulphate	3102.2100	0
88	Other	3102.2900	0
89	Ammonium nitrate, whether or not in aqueous solution	3102.3000	0
90	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non fertilising substances	3102.4000	0
91	Crude	3102.5010	0
92	Other	3102.5090	0
93	Double salts and mixtures of calcium nitrate and ammonium nitrate	3102.6000	0
94	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	3102.8000	0
95	Other, including mixtures not specified in the foregoing subheadings	3102.9000	0
96	Superphosphates	3103.1100 3103.1900	0

97	Other	3103.9000	0
98	Potassium chloride	3104.2000	0
99	Potassium sulphate	3104.3000	0
100	Other	3104.9000	0
101	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	3105.1000	0
102	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	3105.2000	0
103	Diammonium hydrogen orthophosphate (diammonium phosphate)	3105.3000	0
104	Ammonium dihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate)	3105.4000	0
105	Containing nitrates and phosphates	3105.5100	0
106	Other	3105.5900	0
107	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	3105.6000	0
108	Other	3105.9000	0
109	Quebracho extract	3201.1000	0
110	Wattle extract	3201.2000	0
111	Acacia catechu (cutch)	3201.9010	0
112	Oak or chestnut extract	3201.9020	0
113	Gambier	3201.9030	0
114	Other	3201.9090	0
115	For leather industry	3808.9220	0
116	Water quality testing kits	3822.0000	0
117	Ion exchangers of condensation type	3914.0010	0
118	Ion-exchangers of the polymerization type	3914.0020	0
119	Natural rubber latex, whether or not pre-vulcanized	4001.1000	0
120	Smoked sheets	4001.2100	0
121	Technically specified natural rubber (TSNR)	4001.2200	0
122	Other	4001.2900	0
123	Balata, gutta-percha, guayule, chicle and similar natural gums	4001.3000	0
124	Latex	4002.1100	0
125	Latex	4002.5100	0
126	Latex	4002.9100	0
127	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry salted, or 16 kg when fresh, wet salted or otherwise preserved	4101.2000	0
128	Full grains, unsplit; grain splits	4104.1100	0
129	Other	4104.1900	0
130	Full grains, unsplit; grain splits	4104.4100	0
131	Other	4104.4900	0
132	In the wet state (including wet- blue)	4105.1000	0
133	In the dry state (crust)	4105.3000	0
134	In the wet state (including wet-blue)	4106.2100	0
135	In the dry state (crust)	4106.2200	0
136	Of reptiles	4106.4000	0
137	In the wet state (including wet blue)	4106.9100	0
138	In the dry state (crust)	4106.9200	0
139	Full grains, unsplit	4107.1100	0
140	Grain splits	4107.1200	0
141	Other	4107.1900	0
142	Full grains, unsplit	4107.9100	0
143	Grain splits	4107.9200	0
144	Other	4107.9900	0
145	Leather further prepared after tanning or crusting, including parchment dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	4112.0000	0
146	Of goats or kids	4113.1000	0
147	Of reptiles	4113.3000	0
148	Other	4113.9000	0
149	Chamois (including combination chamois) leather	4114.1000	0
150	Patent leather and patent laminated leather; metallised leather	4114.2000	0
151	Chemical wood pulp, dissolving grades.	4702.0000	0
152	Coniferous	4704.1100	0
153	Non-coniferous	4704.1900	0
154	Coniferous	4704.2100	0
155	Non-coniferous	4704.2900	0
156	Holy Quran(Arabic text with or without translation)	4901.9910	0
157	Flax, raw or retted	5301.1000	0



158	Broken or scutched	5301.2100	0
159	Other	5301.2900	0
160	Flax tow and waste	5301.3000	0
161	True hemp, raw or retted	5302.1000	0
162	Other	5302.9000	0
163	Jute, cutting	5303.1010	0
164	Jute, waste	5303.1020	0
165	Other	5303.1090	0
166	Other	5303.9000	0
167	Sisal and other textile fibres of the genus Agave, raw	5305.0010	0
168	Abaca raw	5305.0020	0
169	Other	5305.0090	0
170	Digital Quran	8523.8050	0

Table-B

Sr.No.	Description	PCT Code	Customs duty %	Condition
1	Cotton yarn	52.05 52.06	5	Nil
2	Cocoa powder, not containing added sugar or other sweetening matter.	1805.0000	5	Nil
3	Unmanufactured tobacco; tobacco refuse	2401.0000	5	Nil
4	Quicklime	2522.1000	5	Nil
5	Slaked lime	2522.2000	5	Nil
6	Hydraulic lime	2522.3000	5	Nil
7	Talc	2526.1010	5	Nil
8	Other	2526.1090	5	Nil
9	Crushed or powdered	2526.2000	5	Nil
10	Furnace-oil	2710.1941	7	Nil
10A	Natural gas	2711.1100	5	Nil
11	Chlorosulphuric acid	2806.2000	5	Nil
12	Oxides of boron	2810.0010	5	Nil
13	Hydrogen fluoride (hydrofluoride acid)	2811.1100	5	Nil
14	Hydrogen cyanide (hydrocyanic acid)	2811.1200	5	Nil
15	Polymers of ethylene, in primary forms	3901.0000	3	Nil
16	Polymers of propylene or of other olefins, in primary forms	3902.0000	3	Nil
17	Yarn and film grades	3907.6110 3907.6910	5	if imported by registered manufacturers of film and yarn from PET.
18	Newsprint in rolls or sheets	4801.0000	0	If imported by newspaper or periodical publishers certified by the All Pakistan Newspaper Society(APNS)
19	Coir yarn	5308.1000	8	Nil
20	True hemp yarn	5308.2000	8	Nil
21	Other	5308.9000	8	Nil
22	Of a kind used in motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	5703.2020	15	Nil
23	Other for motor cars and vehicles	5703.2030	15	Nil
24	Other	5703.2090	15	Nil
25	Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240,8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	5703.3020	15	Nil
26	Other for motor cars and vehicles	5703.3030	15	Nil
27	Other	5703.3090	15	Nil
28	Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	5704.1000	15	Nil
29	Semi-finished products of iron or non-alloy steel	7207.0000	5	Nil
30	U sections of a height exceeding 150 mm	7216.3110	5	Nil
31	I sections of a height exceeding 200 mm	7216.3210	5	Nil
32	H sections of a height exceeding 250 mm	7216.3310	5	Nil
33	L or T sections (of a height exceeding 150 mm	7216.4010	5	Nil

34	Wire of stainless steel	7223.0000	5	Nil
35	Other alloy steel in ingots or other primary forms; semi- finished products of other alloy steel	7224.0000	5	Nil
36	Of high speed steel	7227.1000	5	Nil
37	Bars and rods, of high speed steel	7228.1000	5	Nil
38	Other	7228.2090	5	Nil
39	Other	7228.3090	5	Nil
40	Other bars rods, not further worked than forged	7228.4000	5	Nil
41	Other bars and rods, not further worked than cold- formed or cold- finished	7228.5000	5	Nil
42	Other bars and rods	7228.6000	5	Nil

**Table-C**

Sr. No.	Description	PCT Code	Customs duty %	Condition
1.	Tallow	1502.1000	5	Nil
2.	Other	2835.3900	5	Nil
3.	Acetone	2914.1100	11	Nil
4.	Formic acid	2915.1100	16	Nil
5.	Ethyl acetate	2915.3100	16	Nil
6.	n-Butyl acetate	2915.3300	16	Nil
7.	sec-Butyl acetate	2915.3930	16	Nil
8.	Oxalic acid	2917.1110	3	Nil
9.	Citric acid	2918.1400	5	Nil
10.	Other	3203.0090	11	Nil
11.	Other	3204.1590	11	Nil
12.	Dyes, sulphur	3204.1910	11	Nil
13.	Dyes, synthetic	3204.1990	11	Nil
14.	Other	3204.9000	16	Nil
15.	Other	3206.2090	11	Nil
16.	Ultramarine and preparations based thereon	3206.4100	11	Nil
17.	Lithopone	3206.4210	11	Nil
18.	Pigments and preparations based on cadmium compounds	3206.4920	11	Nil
19.	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	3207.2000	3	Nil
20.	Of a kind used in the leather or like industries	3403.1110	16	Nil
21.	Greases	3403.1910	16	Nil
22.	Other	3403.1990	16	Nil
23.	Of a kind used in the leather or like industries including fat liquors	3403.9110	16	Nil
24.	Other	3403.9990	16	Nil
25.	Activated carbon	3802.1000	5	Nil
26.	With a basis of amylaceous substances	3809.1000	11	Nil
27.	Of a kind used in the paper or like industries	3809.9200	11	Nil
28.	Of a kind used in the leather or like industries	3809.9300	11	Nil
29.	Compound plasticizers for rubber or plastics	3812.2000	11	Nil
30.	Non refractory mortars and concretes	3824.5000	16	Nil
31.	Insulation tape double sided	3919.1010	0	Nil
32.	Shoe lasts	3926.9060	16	Nil
33.	Reinforced only with metal	4010.1100	11	Nil
34.	Reinforced only with textile materials	4010.1200	11	Nil
35.	Other	4016.1090	5	Nil
36.	Containing 85 % or more by weight of cotton	5207.1000	8	Nil
37.	Other	5207.9000	8	Nil
38.	Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	6903.1000	3	Nil
39.	Other	6903.2090	3	Nil
40.	Of aluminium alloys	7606.1200	5	Nil
41.	Aluminium lids for cans of carbonated soft drinks	8309.9010	5	Nil
42.	Other	8501.4090	16	Nil
43.	Other	9032.1090	16	Nil
44.	Of plastics, not covered with textile material	9606.2100	16	Nil
45.	Button blanks	9606.3020	16	Nil
46.	Fitted with chain scoops of base metal	9607.1100	16	Nil
47.	Other	9607.1900	16	Nil

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