

Section	Subsection	Clause	The Finance (Supplementary) Act, 2021 - dated 17-01-2022 NEW / inserted <u>Omitted and deleted</u> substituted

THE SIXTH SCHEDULE [see section 13(1)]

TABLE - 1 (I MPORTS OR SUPPLIES)

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969(IV of 1969)
1	<u>Live Animals and live poultry.</u>	<u>0101.2100, 0101.3000, 0101.9000, 0102.2110, 0102.2120, 0102.2130, 0102.2190, 0102.3900, 0102.2910, 0102.2920, 0102.2930, 0102.2990, 0102.9000, 0104.1000, 0104.2000, 0105.1100, 0105.1200, 0105.9400, 0105.9900, 0106.1100, 0106.1200, 0106.1900, 0106.2000, 0106.3110, 0106.3190, 0106.3200, 0106.3900 and 0106.9000</u>
2	<u>Meat of bovine animals, sheep and goat, excluding poultry and offal, whether or not fresh, frozen or otherwise, preserved or packed.</u>	<u>02.01, 02.02 and 02.04.</u>
3	<u>Fish and crustaceans excluding live fish whether or not fresh, frozen or otherwise preserved or packed.</u>	<u>03.02, 03.03, 03.04, 03.05 and 03.06</u>
11	<u>Eggs including eggs for hatching</u>	<u>0407.1100, 0407.1900 and 0407.2100, 0407.2900</u>
12	<u>Live plants including bulbs, roots and the like.</u>	<u>0601.1010, 0601.1090, 0601.2000, 0602.1000, 0602.2000, 0602.3000, 0602.4000, 0602.9010 and 0602.9090</u>
13	Edible vegetables imported from Afghanistan including roots and tubers, except ware potato and onions, whether fresh, frozen or otherwise preserved (e.g. in cold storage) but excluding those bottled or canned.	0701.1000, 0702.0000, 0703.2000, 0703.9000, 0704.1000, 0704.2000, 0704.9000, 0705.1100, 0705.1900, 0705.2100, 0705.2900, 0706.1000, 0706.9000, 0707.0000, 0708.1000, 0708.2000, 0708.9000, 0709.1000, 0709.2000, 0709.3000, 0709.4000, 0709.5100, 0709.5910, 0709.5990, 0709.6000, 0709.7000, 0709.9000, 0710.1000, 0710.2100, 0710.2200, 0710.2900, 0710.3000, 0710.4000, 0710.8000, 0710.9000, 0712.2000, 0712.3100, 0712.3200, 0712.3300, 0712.3900 and 0712.9000
15	<u>Edible fruits excluding imported fruits (except fruits imported from Afghanistan) whether fresh, frozen or otherwise preserved but excluding those bottled 2[or] canned.</u> Fruit imported from Afghanistan excluding apples PCT 0808.1000	0804.1010, 0804.1020, 0804.2000, 0804.3000, 0804.4000, 0804.5010, 0804.5020, 0804.5030, 0805.1000, 0805.2910, 0805.2100, 0805.2200, 0805.2990, 0805.4000, 0805.5000, 0805.9000, 0806.1000, 0806.2000, 0807.1100, 0807.1900, 0807.2000, 0808.3000, 0808.4000, 0809.1000, 0809.2000, 0809.3000, 0809.4000, 0810.1000, 0810.2000, 0810.4000, 0810.5000, 0810.6000, 0810.9010, 0810.9090, 0811.1000, 0811.2000, 0811.9000, 0813.1000, 0813.2000, 0813.3000, 0813.4010, 0813.4020 and 0813.4090;
16	<u>Red chillies excluding those sold in retail packing bearing brand names and trademarks.</u>	<u>0904.2110 and 0904.2210</u>
19	<u>cereals and products of milling industry</u> Rice, wheat, wheat and meslin flour	Respective heading.
20	<u>Seeds, fruit and spores of a kind used for sowing.</u>	<u>1006.1010, 1209.2100, 1209.2200, 1209.2300, 1209.2400, 1209.2500, 1209.2900, 1209.3000, 1209.9110, 1209.9120, 1209.9130, 1209.9190 and 1209.9900</u>
21	<u>Cinchona bark.</u>	<u>1211.9000</u>
23	<u>Sugar cane.</u>	<u>1212.9300</u>

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32	<u>Newsprint, newspapers, journals, periodicals, books but excluding directories.</u> Newsprint and educational text books but excluding brochures, leaflets and directories	4801.0000, 4901.9100, 4901.9990, <u>4902.1000</u> , <u>4902.9000</u> and 4903.0000
46	<u>Goods imported by various agencies of the United Nations, diplomats, diplomatic missions, privileged persons and privileged organizations which are covered under various Acts and, Orders, rules and regulations made thereunder; and agreements by the Federal Government provided that such goods are charged to zero-rate of customs duty under Customs Act, 1969 (IV of 1969), and the conditions laid therein</u>	<u>99.01, 99.02, 99.03 and 99.06</u>
49	<u>Import of all goods received, in the event of a natural disaster or other catastrophe, as gifts and relief consignments, including goods imported for the President's Fund for Afghan Refugees, relief goods donated for Afghan Refugees, gifts for President's Fund for Assistance of Palestine and gifts received by Pakistani organizations from Church World Services or the Catholic Relief Services subject to the similar conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Custom Act, 1969.</u>	<u>99.07, 99.08 and 99.11</u>
50	<u>Articles imported through post as unsolicited gifts, subject to the same conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969. (IV of 1969).</u>	<u>99.09</u>
51	<u>Imported samples, subject to the same conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969. (IV of 1969).</u>	<u>99.10</u>
52	<u>Goods imported by or donated to hospitals run by the Federal Government or a Provincial Government; and non-profit making educational and research institutions subject to the similar restrictions, limitations, conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on such goods under the Customs Act, 1969, (IV of 1969).</u>	<u>99.13, 99.14, and 99.15</u>
52A	<u>Goods excluding electricity and natural gas supplied to hospitals run by the Federal or Provincial Governments or charitable operating hospitals of fifty beds or more or the teaching hospitals of statutory universities of two hundred or more beds.</u>	<u>Respective headings</u>
53	<u>Import of all such gifts as are received, and such equipment for fighting tuberculosis, leprosy, AIDS and cancer and such equipment and apparatus for the rehabilitation of the deaf, the blind, crippled or mentally retarded as are purchased or otherwise secured by a charitable non-profit making institution solely for the purpose of advancing declared objectives of such institution, subject to the similar conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969 (IV of 1969).</u>	<u>99.12, 99.13 and 99.14</u>
55	<u>Import of replacement goods supplied free of cost in lieu of defective goods imported, subject to similar conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969.</u>	<u>99.16</u>
57	<u>Goods (including dry fruits imported from Afghanistan) temporarily imported into Pakistan, meant for subsequent exportation charged to zero-rate of customs duty subject to the similar restrictions, limitations, conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on such goods under the Customs Act, 1969 (IV of 1969).</u>	<u>99.19, 99.20 and 99.21</u>
58	<u>Import of ship stores, subject to the procedures, conditions and restrictions as may be specified by the Collector of Customs in this behalf including those consignments of such stores that have been released without charging sales tax since the 1st July, 1998, but excluding such consignments of ship stores as have been cleared on payment of sales tax.</u>	<u>99.22</u>
60	<u>Contraceptives and accessories thereof.</u>	<u>3926.9020 and 4014.1000</u>

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61	<u>Goods produced or manufactured in and exported from Pakistan which are subsequently imported in Pakistan within one year of their exportation, provided conditions of section 22 of the Customs Act, 1969 (IV of 1969), are complied with.</u>	<u>Respective headings</u>
63	<u>Personal wearing apparel and bona fide baggage imported by overseas Pakistanis and tourists, if imported under various baggage rules and is exempt from Customs duties.</u>	<u>Respective headings</u>
71	<u>Goods and services purchased by non-resident entrepreneurs and in trade fairs and exhibitions subject to reciprocity and such conditions and restrictions as may be specified by the Board.</u>	<u>Respective headings</u>
72	<u>Uncooked poultry Meat whether or not fresh, frozen or otherwise, preserved or packed</u>	<u>02.07</u>
81	<u>Cotton seed</u>	<u>1207.1000</u>
84	<u>Preparations suitable for infants, put up for retail sale</u>	<u>1901.1000</u>
92	<u>Sewing machines of the household type</u>	<u>8452.1010 and 8452.1090</u>
99	<u>Compost (non-commercial fertilizer) produced and supplied locally</u>	<u>Respective Heading</u>
102	<u>Machinery, equipment and materials imported either for exclusive use within the limits of Export Processing Zone or for making exports therefrom, and goods imported for warehousing purpose in Export Processing Zone, subject to the conditions that such machinery, equipment, materials and goods are imported by investors of Export Processing Zones, and all the procedures, limitations and restrictions as are applicable on such goods under the Customs Act, 1969 (IV of 1969) and rules made thereunder shall mutatis mutandis, apply.</u>	<u>Respective Heading</u>
104	<u>Substances registered as drugs under the Drugs Act, 1976 (XXXI of 1976) and medicaments as are classifiable under chapter 30 of the First Schedule to the Customs Act, 1969 (IV of 1969) except the following, even if medicated or medicinal in nature, namely:- (a) filled infusion solution bags imported with or without infusion given sets; (b) scrubs, detergents and washing preparations; (c) soft soap or no soap; (d) adhesive plaster; (e) surgical tapes; (f) liquid paraffin; (g) disinfectants, and (h) cosmetics and toilet preparations.</u>	<u>Respective Heading</u>
105	<u>Raw materials for the basic manufacture of pharmaceutical active ingredients and for manufacture of pharmaceutical products, provided that in case of import, only such raw materials shall be entitled to exemption which are liable to customs duty not exceeding 1[eleven] per cent ad valorem, either under the First Schedule 2[or Fifth Schedule] to the Customs Act, 1969 (IV of 1969) or under a notification issued under section 19 thereof.</u>	<u>Respective Heading</u>
107	<u>Import and supply of iodized salt bearing brand names and trademarks whether or not sold in retail packing.</u>	<u>2501.0010</u>
109	<u>Goods imported temporarily with a view to subsequent, exportation as concurred by the Board, including passenger service item, provision and stores of Pakistani Airlines.</u>	<u>Respective Heading</u>
110	<u>The following items with dedicated use of renewable source of energy like solar and wind, subject to certification by the Alternative Energy Development Board (AEDB), Islamabad for the period ending on the 30th June, 2023:-</u>	

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113	<u>High Efficiency Irrigation Equipment (If used for agriculture sector)</u> <u>(1) Submersible pumps (up to 75 lbs and head 150 meters)</u> <u>(2) Sprinklers including high and low pressure (centre pivotal) system, conventional sprinkler equipment, water reel travelling sprinkler, drip or trickle irrigation equipment, mint irrigation sprinkler system</u> <u>(3) Air release valves, pressures gauges, water meters, back flow preventers, and automatic controllers.</u>	<u>8413.7010</u> <u>8424.4100, 8424.2010</u> <u>8481.1000, 8481.3000, 9026.2000,</u> <u>9032.8990</u>
114	<u>Green House Framing and Other Green House Equipment (If used for Agriculture Sector)</u>	
116	<u>Plant, machinery and equipment imported for setting up industries in FATA upto 30th June 2019 subject to the same conditions and procedure as are applicable for import of such plant, machinery and equipment under the Customs Act, 1969 (IV of 1969)</u>	<u>Respective Heading</u>
117	<u>Appliances and items required for ostomy procedures as specified in the Chapter 99 of the First Schedule to the Customs Act, 1969, subject to same conditions as specified therein</u>	<u>99.25</u>
126	<u>Machinery, equipment and tools for setting up maintenance, repair and overhaul (MRO) workshop by MRO company recognized by Aviation Division.</u>	<u>Respective Heading</u>
127	<u>Operational tools, machinery, equipment and furniture and fixtures on one-time basis for setting up Greenfield airports by a company authorized by Aviation Division.</u>	<u>Respective Heading</u>
129	<u>Import of plant, machinery and production line equipment used for the manufacturing of mobile phones by the local manufacturers of mobile phones duly certified by the Pakistan Telecommunication Authority.</u>	<u>Respective Heading</u>
130	<u>Sodium Iron (Na Fe EDTA), and other premixes of vitamins, minerals and micro-nutrients (food grade) and subject to conditions imposed for importation under the Customs Act, 1969</u>	<u>Respective Headings, and subject to conditions imposed for importation under the Customs Act, 1969;</u>
131	<u>Laptop computers, notebooks whether or not incorporating multimedia kit</u>	<u>8471.3010</u>
132	<u>Personal computers</u>	<u>8471.3020</u>
134	<u>Goods received as gift or donation from a foreign government or organization by the Federal or Provincial Governments or any public sector organization subject to recommendations of the Cabinet Division and concurrence by the Federal Board of Revenue.</u>	<u>9908</u>
135	<u>Sunflower and canola hybrid seeds meant for sowing</u>	<u>Respective Heading</u>
136	<u>Combined harvesters upto five years old</u>	<u>8433.5100</u>
138	<u>Fish Feed</u>	<u>Respective heading</u>
139	<u>Fans for dairy farms</u>	<u>8414.5990</u>
140	<u>Bovine semen</u>	<u>0511.1000</u>
141	<u>Preparations for making animal feed</u>	<u>2309.9000</u>
142	<u>Promotional and advertising material including technical literature, pamphlets, brochures and other give-aways of no commercial value, distributed free of cost by the exhibitors</u>	<u>9920(3)</u>
146	<u>Equipment imported by M/s China Railway Corporation to be furnished and installed in Lahore Orange Line Metro Train Project subject to the following conditions:</u>	<u>Respective heading</u>
149	<u>Micro feeder equipment</u>	<u>8437.8000</u>
150	<u>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 subject to conditions noted below and issuance of exemption certificate by the Commissioner Inland Revenue having jurisdiction:</u>	<u>Chapters 84 and 85</u>

Section	Subsection	Clause	The Finance (Supplementary) Act, 2021 - dated 17-01-2022 NEW / inserted Omitted and deleted substituted

155	<u>Oil cake and other solid residues, whether or not ground or in the form of pellets</u>	<u>2306.1000</u>
156	Import of CKD kits by local manufacturers of following Electric Vehicles:- (i) Road Tractors for semi-trailers (Electric Prime Movers) (ii) Electric Buses (iii) Three Wheeler Electric Rickshaw (iv) Three Wheeler Electric Loader (v) Electric Trucks (vi) Electric Motorcycle	<u>Respective heading</u> <u>8701.2060</u> <u>8702.4090</u> <u>8703.8030</u> <u>8704.9030</u> <u>8704.9059</u> <u>8711.6090</u>
158	<u>Goods temporarily imported into Pakistan by International Athletes which shall be subsequently taken by them within 120 days of temporary import</u>	<u>Respective headings</u>

Section	Subsection	Clause	The Finance (Supplementary) Act, 2021 - dated 17-01-2022 NEW / inserted Omitted and deleted substituted

THE SIXTH SCHEDULE [see section 13(1)]

TABLE - 2 (LOCAL SUPPLIES ONLY)

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969(IV of 1969)
1	<u>Supply of cottonseed exclusively meant for sowing purposes, subject to such conditions as the Board may specify.</u>	<u>1207.2000.</u>
2	<u>Supply of locally produced crude vegetable oil obtained from the locally produced seeds [other than cotton seed], except cooking oil, without having undergone any process except the process of washing.</u>	<u>Respective heading</u>
4	<u>Raw material and intermediary goods manufactured or produced, and services provided or rendered, by a registered person, consumed in-house for the manufacture of goods subject to sales tax.</u>	<u>Respective heading</u>
7	<u>Breads prepared in tandoors and bakeries, vermicillies, nans, chapattis, sheer mal, bun, rusk.</u> <u>Bread, Nan, Chapatti, Sheer mal prepared in tandoors excluding those prepared in bakeries, restaurants, food chains and sweet shops.</u>	<u>Respective heading</u>
9	<u>Foodstuff and other eatables prepared in the flight kitchens and supplied for consumption on-board in local flights.</u>	<u>Respective heading</u>
15	<u>a. Sprinkler Equipment</u> <u>b. Drip Equipment</u> <u>c. Spray Pumps and nozzles</u>	<u>Respective heading</u>
16	<u>Raw cotton</u>	<u>Respective heading</u>
22	<u>Single cylinder agriculture diesel engines (compression-ignition internal combustion piston engines) of 3 to 36 HP.</u>	<u>8408.9000</u>
23	<u>Match boxes</u>	<u>Respective headings.</u>
33	<u>Whey, excluding that sold in retail packing under a brand name</u>	<u>04.04</u>
38	<u>Sausages and similar products of poultry meat or meat offal excluding sold in retail packing under a brand name or trademark</u>	<u>1601.0000</u>
40	<u>Live Animals and live poultry</u>	<u>Respective heading</u>
41	<u>Meat of bovine animals, sheep, goat and uncooked poultry meat excluding those sold in retail packing under a brand name</u>	<u>Respective heading</u>
42	<u>Fish and crustaceans excluding those sold in retail packaging under a brand name</u>	<u>Respective heading</u>
43	<u>Live plants including bulbs, roots and the like</u>	<u>0601.1010, 0601.1090, 0601.2000, 0602.1000, 0602.2000, 0602.3000, 0602.4000, 0602.9010 and 0602.9090</u>
44	<u>Cereals other than rice, wheat, wheat and meslin flour</u>	<u>Respective headings</u>
45	<u>Edible vegetables including roots and tubers, except ware potato and onions, whether fresh, frozen or otherwise preserved (e.g. in cold storage) but excluding those bottled or canned.</u>	<u>0701.1000, 0702.0000, 0703.2000, 0703.9000, 0704.1000, 0704.2000, 0704.9000, 0705.1100, 0705.1900, 0705.2100, 0705.2900, 0706.1000, 0706.9000, 0707.0000, 0708.1000, 0708.2000, 0708.9000, 0709.1000, 0709.2000, 0709.3000, 0709.4000, 0709.5100, 0709.5910, 0709.5990, 0709.6000, 0709.7000, 0709.9000, 0710.1000, 0710.2100, 0710.2200, 0710.2900, 0710.3000, 0710.4000, 0710.8000, 0710.9000, 0712.2000, 0712.3100, 0712.3200, 0712.3300, 0712.3900 and 0712.9000</u>
46	<u>Edible fruits</u>	<u>Respective headings</u>

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47	Sugar cane	1212.9300
48	Eggs including eggs for hatching	0407.1100, 0407.1900 0407.2100 and 0407.2900
49	Compost (non-commercial fertilizer)	Respective headings
50	Locally manufactured laptops, computers, notebooks whether or not incorporating multimedia kit and personal computers	8471.3010 and 8471.3020
51	Newspaper	Respective headings"; and

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THE SIXTH SCHEDULE [see section 13(1)]

TABLE - 3 (ANNEXURE)

S.No	Description	PCT heading	Conditions																																
(1)	(2)	(3)	(4)																																
1	<u>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.</u>	<u>Respective Headings</u>	<u>Nil</u>																																
2	<p><u>Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes:-</u></p> <p><u>A. Medical Equipment.</u></p> <table border="1"> <tr> <td><u>(1) Dentist chairs</u></td> <td><u>9402.1010</u></td> </tr> <tr> <td><u>(2) Medical surgical dental or veterinary furniture</u></td> <td><u>9402.9090</u></td> </tr> <tr> <td><u>(3) Operating Table.</u></td> <td><u>9402.9010</u></td> </tr> <tr> <td><u>(4) Emergency Operating Lights.</u></td> <td><u>9405.4090</u></td> </tr> <tr> <td><u>(5) Hospital Beds with mechanical fittings</u></td> <td><u>9402.9020</u></td> </tr> <tr> <td><u>(6) Gymnasium equipment.</u></td> <td><u>9506.9100</u></td> </tr> <tr> <td><u>(7) Cooling Cabinet.</u></td> <td><u>8418.5000</u></td> </tr> <tr> <td><u>(8) Refrigerated Liquid Bath.</u></td> <td><u>13824.9999</u></td> </tr> <tr> <td><u>(9) Contrast Media Injections (for use in Angiography & MRI etc).</u></td> <td><u>3822.0000</u></td> </tr> </table> <p><u>B. Cardiology / Cardiac Surgery Equipment</u></p> <table border="1"> <tr> <td><u>(1) Cannulas.</u></td> <td><u>9018.3940</u></td> </tr> <tr> <td><u>(2) Manifolds.</u></td> <td><u>8481.8090</u></td> </tr> <tr> <td><u>(3) Intravenous cannula i.v. catheter.</u></td> <td><u>9018.3940</u></td> </tr> </table> <p><u>C. Disposable Medical Devices</u></p> <table border="1"> <tr> <td><u>(1) Self-disabling safety sterile syringes.</u></td> <td><u>9018.3110</u></td> </tr> <tr> <td><u>(2) Insulin syringes.</u></td> <td><u>9018.3110</u></td> </tr> </table> <p><u>D. Other Related Equipments</u></p> <table border="1"> <tr> <td><u>(1) Fire extinguisher.</u></td> <td><u>8424.1000</u></td> </tr> <tr> <td><u>(2) Fixtures & fittings for hospitals</u></td> <td><u>Respective Headings</u></td> </tr> </table>	<u>(1) Dentist chairs</u>	<u>9402.1010</u>	<u>(2) Medical surgical dental or veterinary furniture</u>	<u>9402.9090</u>	<u>(3) Operating Table.</u>	<u>9402.9010</u>	<u>(4) Emergency Operating Lights.</u>	<u>9405.4090</u>	<u>(5) Hospital Beds with mechanical fittings</u>	<u>9402.9020</u>	<u>(6) Gymnasium equipment.</u>	<u>9506.9100</u>	<u>(7) Cooling Cabinet.</u>	<u>8418.5000</u>	<u>(8) Refrigerated Liquid Bath.</u>	<u>13824.9999</u>	<u>(9) Contrast Media Injections (for use in Angiography & MRI etc).</u>	<u>3822.0000</u>	<u>(1) Cannulas.</u>	<u>9018.3940</u>	<u>(2) Manifolds.</u>	<u>8481.8090</u>	<u>(3) Intravenous cannula i.v. catheter.</u>	<u>9018.3940</u>	<u>(1) Self-disabling safety sterile syringes.</u>	<u>9018.3110</u>	<u>(2) Insulin syringes.</u>	<u>9018.3110</u>	<u>(1) Fire extinguisher.</u>	<u>8424.1000</u>	<u>(2) Fixtures & fittings for hospitals</u>	<u>Respective Headings</u>		<p><u>(a) The project requirement shall be approved by the Board of Investment (BOI). The authorized officer of BOI shall certify the item wise requirement of the project in the prescribed format and manner as per Annex-B and shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under Section 155D of the Customs Act, 1969 (IV of 1969);</u></p> <p><u>(b) the goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of customs-duties and taxes at statutory rates leviable at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969)</u></p>
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Section	Subsection	Clause	The Finance (Supplementary) Act, 2021 - dated 17-01-2022 NEW / inserted Omitted and deleted substituted

3	<p>1. <u>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.</u></p> <p>2. <u>Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.</u></p>	<u>Respective Headings</u>	<p>1. <u>This concession shall be available to those mineral explorations and extraction companies or their authorized operators or contractors who hold permits, licences, lease and who enter into agreements with the Government of Pakistan or a Provincial Government.</u></p> <p>2. <u>Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the amount of sales tax, along with an under-taking to pay the sales tax at the statutory rate in case such goods are not re-exported on conclusion of the project.</u></p> <p>3. <u>The goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of sales tax leviable at the time of import. These shall, however, be allowed to be transferred to other entitled mining companies with prior approval of the Board.</u></p>
4	<u>Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pick-ups and dump trucks, imported for Thar Coal Field.</u>	<u>Respective Headings</u>	<p>(a) <u>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.</u></p> <p>(b) <u>The goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of customs duties and taxes leviable at the time of import. These shall, however, be allowed to be transferred to other entitled mining companies with prior approval of the Board.</u></p>
5	<p>1. <u>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.</u></p> <p>2. <u>Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</u></p>	<u>Respective heading</u>	<p>(i) <u>This concession shall also be available to primary contractors of the project upon fulfilment of the following conditions, namely:-</u></p> <p>(a) <u>the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</u></p> <p>(b) <u>the Chief Executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the projects bona fide requirement; and</u></p> <p>(c) <u>the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of sales tax leviable at the time of import;</u></p> <p>(ii) <u>temporarily imported goods shall be cleared against a security in the form of a</u></p>

Section	Subsection	Clause	The Finance (Supplementary) Act, 2021 - dated 17-01-2022 NEW / inserted <u>Omitted and deleted</u> substituted

			<u>post-dated cheque for the differential amount between the statutory rate of sales tax and the amount payable along with an undertaking to pay the sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</u>
6	<ol style="list-style-type: none"> <u>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.</u> <u>Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</u> 	<u>Respective heading</u>	<u>---do---</u>
7	<ol style="list-style-type: none"> <u>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. This exemption in relation to renewable energy shall remain in force up to the 30th June, 2023.</u> <u>Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</u> <p><u>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.</u></p>	<u>Respective heading</u>	<u>---do---</u>
8	<p><u>Following machinery, equipment and other education and research related items imported by technical, training institutes, research institutes, schools, colleges and universities:-</u></p> <ol style="list-style-type: none"> <u>Machinery and equipment meant for power transmission and grid stations including under construction projects.</u> <p><u>Explanation.- For the purpose of this serial number, "machinery and equipment" shall mean,-</u></p> <ol style="list-style-type: none"> <u>machinery and equipment operated by power of any description, such as is used in the generation of power;</u> <u>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</u> <u>component parts of machinery and equipment, as specified in clause (a) and (b) above, identifiable for use in or with machinery imported for the project and equipment including spares for purposes of the project.</u> <ol style="list-style-type: none"> <u>Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</u> <p><u>Respective Headings</u></p> <p><u>-do-</u></p>	<u>Respective heading</u>	<u>---do---</u>

Section	Subsection	Clause	The Finance (Supplementary) Act, 2021 - dated 17-01-2022 NEW / inserted <u>Omitted and deleted</u> substituted

9	(1) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.	<u>7017.1010</u>	
	(2) Other dryers	<u>8419.3900</u>	
	(3) Filtering or purifying machinery and apparatus for water	<u>8421.2100</u>	
	(4) Other filtering or purifying machinery and apparatus for liquids	<u>8421.2900</u>	
	(5) Personal weighing machines, including baby scales; household scales	<u>8423.1000</u>	
	(6) Scales for continuous weighing of goods on conveyors	<u>8423.2000</u>	
	(7) Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	<u>8423.3000</u>	
	(8) Other weighing machinery having a maximum weighing capacity not exceeding 30 kg	<u>8423.8100</u>	
	(9) Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg	<u>8423.8200</u>	
	(10) Other weighing machinery	<u>8423.8900</u>	
	(11) Weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000	<u>8423.9000</u>	
	(12) Other weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000	<u>8423.9000</u>	
	(13) Networking equipments like routers, LAN bridges, hubs excluding switches and repeaters.	<u>8517.6970</u>	
	(14) Other furnaces and ovens	<u>8514.3000</u>	
	(15) Electronic balances of a sensitivity of 5 cg or better, with or without weights.	<u>9016.0010</u>	
	(16) Other balances of a sensitivity of 5 cg or better, with or without weights.	<u>9016.0090</u>	
	(17) Thermostats of a kind used in refrigerators and air-conditioners	<u>9032.1010</u>	
	(18) Other thermostats	<u>9032.1090</u>	
	(19) Manostats	<u>9032.2000</u>	
	(20) Other instruments and apparatus Hydraulic or pneumatic	<u>9032.8100</u>	
	(21) Other instruments and apparatus	<u>9032.8990</u>	
	(22) Parts and accessories of automatic regulating or controlling instruments and apparatus	<u>9032.9000</u>	
	(23) Spares, accessories, and reagents for scientific equipments.	<u>Respective Headings</u>	

Section	Subsection	Clause	The Finance (Supplementary) Act, 2021 - dated 17-01-2022 NEW / inserted Omitted and deleted substituted

11	<p><u>Following machinery and equipment for marble, granite and gem stone extraction and processing industries:</u></p>	<p>1. For the projects of Gem Stone & Jewellery Industry, CEO/COO, Pakistan Gem and Jewellery Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bona fide project requirement. The authorized person of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>2. For the projects of Marble & Granite Industry, CEO/COO, Pakistan Stone Development Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bona fide project requirement. The authorized persons of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>3. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.</p>																
	<table border="1"> <tr> <td><u>(1) Polishing cream or material</u></td> <td><u>3405.4000,</u> <u>3405.9000</u></td> </tr> <tr> <td><u>(2) Fiber glass mesh</u></td> <td><u>7019.5190</u></td> </tr> <tr> <td><u>(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.</u></td> <td><u>8202.4000,</u> <u>8202.9100</u></td> </tr> <tr> <td><u>(4) Gin saw blades.</u></td> <td><u>8202.9910</u></td> </tr> <tr> <td><u>(5) Gang saw blades/diamond saw blades/multiple blades of all types and dimensions.</u></td> <td><u>8202.9990</u></td> </tr> <tr> <td><u>(6) Air compressor (27 cft and above)</u></td> <td><u>8414.8010</u></td> </tr> <tr> <td><u>(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.</u></td> <td><u>8464.9000</u> & <u>Respective</u> <u>headings</u></td> </tr> <tr> <td><u>(8) Integral drilling steel for horizontal and vertical drilling, extension thread rods for pneumatic super long drills, tools and accessories for rock drills.</u></td> <td><u>8466.9100</u></td> </tr> </table>	<u>(1) Polishing cream or material</u>	<u>3405.4000,</u> <u>3405.9000</u>	<u>(2) Fiber glass mesh</u>	<u>7019.5190</u>	<u>(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.</u>	<u>8202.4000,</u> <u>8202.9100</u>	<u>(4) Gin saw blades.</u>	<u>8202.9910</u>	<u>(5) Gang saw blades/diamond saw blades/multiple blades of all types and dimensions.</u>	<u>8202.9990</u>	<u>(6) Air compressor (27 cft and above)</u>	<u>8414.8010</u>	<u>(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.</u>	<u>8464.9000</u> & <u>Respective</u> <u>headings</u>	<u>(8) Integral drilling steel for horizontal and vertical drilling, extension thread rods for pneumatic super long drills, tools and accessories for rock drills.</u>	<u>8466.9100</u>	
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13	<u>Effluent treatment plants</u>	<u>Respective headings</u>	<u>Nil</u>																		
14	<u>Following items for use with solar energy:-</u> <table border="1"> <tr> <td><u>Solar Power Systems.</u></td> <td><u>8501.3110</u> <u>8501.3210</u></td> </tr> <tr> <td colspan="2"><u>(1) Off-grid/On-grid solar power system (with or without provision for USB/charging port) comprising of :</u></td> </tr> <tr> <td><u>i. PV Module.</u></td> <td><u>8541.4000</u></td> </tr> <tr> <td><u>ii. Charge controller.</u></td> <td><u>9032.8990</u></td> </tr> <tr> <td><u>iii. Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system)</u></td> <td><u>8507.2090</u> <u>8507.3000</u> <u>8507.6000</u></td> </tr> <tr> <td><u>iv. Essential connecting wires (with or without switches).</u></td> <td><u>8544.4990</u></td> </tr> <tr> <td><u>v. Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT).</u></td> <td><u>8504.4090</u></td> </tr> <tr> <td><u>vi. Bulb holder</u></td> <td><u>8536.6100</u></td> </tr> <tr> <td><u>(2) Water purification plants operating on solar energy.</u></td> <td><u>8421.2100</u></td> </tr> </table>	<u>Solar Power Systems.</u>	<u>8501.3110</u> <u>8501.3210</u>	<u>(1) Off-grid/On-grid solar power system (with or without provision for USB/charging port) comprising of :</u>		<u>i. PV Module.</u>	<u>8541.4000</u>	<u>ii. Charge controller.</u>	<u>9032.8990</u>	<u>iii. Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system)</u>	<u>8507.2090</u> <u>8507.3000</u> <u>8507.6000</u>	<u>iv. Essential connecting wires (with or without switches).</u>	<u>8544.4990</u>	<u>v. Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT).</u>	<u>8504.4090</u>	<u>vi. Bulb holder</u>	<u>8536.6100</u>	<u>(2) Water purification plants operating on solar energy.</u>	<u>8421.2100</u>		
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14A	<u>Following systems and items for dedicated use with renewable source of energy like solar, wind, geothermal as imported on or before the 30th June, 2023.</u>																				
15	<u>Following items for promotion of renewable energy technologies or for conservation of energy:-</u>		<u>Nil</u>																		
15A	<u>Parts and Components for manufacturing LED lights:-</u>		<u>If imported by LED light manufacturers registered under the Sales Tax Act, 1990 subject to annual quota determination by the Input Output Co-efficient Organization (IOCO)</u>																		
15B	<u>CKD kits for single cylinder agriculture diesel engines (compression-ignition internal combustion piston engines) of 3 to 36 HP.</u>	<u>8408.9000</u>	<u>Subject to same conditions and limitations as are applicable for availing concession in customs duty on import of such CKD kits.</u>																		
17	<u>Machinery, equipment, raw materials, components and other capital goods for use in building, fittings, repairing or refitting of ships, boats or floating structures imported by Karachi Shipyard and Engineering Works Limited.</u>	<u>Respective heading</u>	<u>Nil</u>																		
21	<u>Import of POS machines</u>	<u>8470.2900, 8470.9000</u>	<u>POS machines imported for installation on retail outlets as are integrated with the Board's computerized system for real-time reporting of sales.</u>																		