

Section	Subsection	Clause	Finance Supplementary (Second Amendment) Bill, 2019 NEW / inserted Omitted and deleted substituted Amendment on approval
			It shall come into force at once except unless otherwise provided in any of the provisions of this Act.

			Amendment of Customs Act, 1969 (IV of 1969).
			In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made which shall come into force at once except <ol style="list-style-type: none"> 1. Frist Schedule, in chapter 99. Sub-chapter - V , PCT CODE 9917, serial no.(2) in column (2) word "plant and machinery" substitute by "plant, machinery and firefighting equipment" w.e.f 1st July 2019. 2. Fifth Schedule, Part-I, new serials 34 w.e.f 1st July 2019. 3. Fifth Schedule, PART VIII addition - Imports of Industrial inputs / raw materials of Industrial Sector, which shall take effect from 31-03-2019,namely:-
First Schedule			Sub-Chapter - V Imports made by the units located in Exports processing Zones (EPZ)/SEZ/Gwadar and Free Zone area
		2	Plant and machinery Plant, Machinery and Firefighting equipment, except the items listed under Chapter 87 of the Pakistan Customs Tariff, imported for setting up of a Special Economic Zone (SEZ) by zone developers and for installation in that zone by Zone Enterprises, on one time basis as prescribed in the SEZ Act, 2012 and rules thereunder subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.
First Schedule			Sub-Chapter VII - Miscellaneous

PCT CODE	Description	Customs duty(%)
(1)	(2)	(3)
9925	<p>(A) Artificial kidneys, hemodialysis machines, hemodialyzers, A.V.O;" and fistula needles, hemodialysis fluids and powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and cardiac catheters.</p> <p>(B) Following items and appliances for Ostomy use:-</p> <ol style="list-style-type: none"> 1. Baseplate/Stoma Wafer/Flange. 2. Ostomy (Colostomy/Ileostomy/ Urostomy) bags(All type) 3. Ostomy (Colostomy/Ileostomy/ Urostomy) Paste 4. Ostomy (Colostomy/Ileostomy/ Urostomy) Belt 5. Ostomy (Colostomy/Ileostomy/ Urostomy) Deodorizers 6. Ostomy (Colostomy/ Ileostomy/ Urostomy) Strip Paste 7. Stoma Powder/Ostomy Powder (Colostomy/Illeostomy/Urostomy Powder/ Ileostomy/Urostomy Powder) 8. Ostomy (Colostomy/Ileostomy/ Urostomy) Skin Barrier Spray and Wipe 9. Ostomy (Colostomy/Ileostomy/ Urostomy) Adhesive Remover Spray and Wipe. 	0%

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		<ul style="list-style-type: none"> 10. Ostomy (Colostomy/Ileostomy/ Urostomy) Mouldable Ring 11. Ostomy (Colostomy/Ileostomy/ Urostomy) Elastic Tape 12. Ostomy (Colostomy/Ileostomy/ Urostomy) Barrier Cream 13. Ostomy (Colostomy/Ileostomy/ Urostomy) Protective Sheets 14. Ostomy (Colostomy/Ileostomy/ Urostomy) Cap 15. Ostomy (Colostomy/Ileostomy/ Urostomy) Protective Seal 16. Plastic Clips for closing the Ostomy bags. 17. Liquid washers and wipes for cleaning and washing peristomal skin 18. Night Drainage Bag 19. Cystoscope 20. Lithotripter 21. Colonoscope 22. Sigmoidoscope 23. Laparoscope 24. Suprapubic Cystostomy Set 25. Ryles Tube (Nasogastric Tube) 26. Foley's Catheter 27. Endoscope (Video Endoscopes) 28. Linear Cutter/Stapler 29. Circular Stapler 30. Right Angle Cutter/Stapler 31. Laparoscopic Hand Instruments: <ul style="list-style-type: none"> a) Dissector b) Grasper c) Scissors d) Clipper e) Hook f) Retractors g) Needles Holders h) Knot Pusher i) Telescope (0o, 30o) 33. Urological Endoscopic Instruments: <ul style="list-style-type: none"> (a) Resectoscope (Rotating and Fix) (b) Optical Urethrotone (c) Telescope (0o, 30o, 75o) (d) Turp Resecting Loops 		
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Fifth Schedule		PART I		
S.No	Description	PCT Code	Customs duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
34	Plant and machinery excluding consumer durable goods and office equipment as imported by green field industries, intending to manufacture taxable goods, during their construction and installation period.	Chapter 84 and 85	0%	<p>This exemption shall be available subject to fulfillment of following conditions, namely:-</p> <ol style="list-style-type: none"> The importer is registered under the Sales Tax Act on or after the first day of July, 2019; The industry is no 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. Exemption certificate issued by the Commissioner Inland Revenue having jurisdiction; and 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".

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Fifth Schedule		PART VII	TABLE - B		
S.No	Description	PCT Code	Customs duty(%)	Conditions	
(1)	(2)	(3)	(4)	(5)	
15	L or T sections (of a height exceeding 150 Mm	7216.4010	5% 3%	NIL	
16	Wire of stainless steel.	7223.0000	5% 3%	NIL	
18	Of high speed steel	7227.1000	5% 0%	NIL	

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			After Part-VII, as amended aforesaid, the following new "Part-VIII", shall be added, namely: -
Fifth Schedule		PART VIII	Imports of Industrial inputs/raw materials of Industrial Sector TABLE

S.No	Description	PCT Code	Customs duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1	Magnesium oxide	2519.9010	0%	Nil
2	Other	2836.9990	0%	Nil
3	Cyclopentane	2902.1910	0%	Nil
4	o-Xylene	2902.4100	0%	Nil
5	Tetrafluoroethane	2903.3930	0%	Nil
6	Octanol (octyle alcohol) and isomers thereof	2905.1600	0%	Nil
7	Formic acid	2915.1100	0%	Nil
8	Sodium formate	2915.1210	0%	Nil
9	Other	3204.9000	16%	Nil
10	Verifiable enamels and glazes, engobes (slips) and similar preparations	3207.2000	3%	Nil
11	Of a kind used in the leather or like industries	3403.1110	16%	Nil
12	Of a kind used in the leather or like industries including fat liquors	3403.9110	16%	Nil
13	Of a kind used in the paper or like industries	3809.9200	11%	Nil
14	Of a kind used in the leather or like industries	3809.9300	11%	Nil
15	Acrylonitrile butadiene styrene (ABS) copolymers	3903.3000	0%	Nil
16	Other poly-ethers	3907.2000	0%	Nil
17	Polyurethanes	3909.5000	0%	Nil
18	Insulation tape double sided	3919.1010	0%	Nil
19	Shoe Lasts	3926.9060	16%	Nil
20	Latex	4002.1100	0%	Nil
21	Other	4002.1900	0%	Nil
22	Other	4016.1090	5%	Nil

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Fifth Schedule	PART VIII	Imports of Industrial inputs/raw materials of Industrial Sector TABLE
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S.No	Description	PCT Code	Customs duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
23	Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	4903.1000	3%	Nil
24	Other	6903.2090	3%	Nil
25	Adhesive tape	7607.1910	0%	Nil
26	Used with HCPF and non-CFC gases	8414.3010	0%	Nil
27	Of machines of heading 8414.1000 and 8414.3010	8414.9010	0%	Nil
28	Evaporators (roll bond / fin/tube on plate types)	8418.9910	0%	Nil
29	Machines for reeling unreeling, folding, cutting or pinking textile fabrics	8450.5000	0%	Nil
30	Other	8452.2900	0%	Nil
31	Machinery for preparing, tanning or working hides, skins or leather	8453.1000	0%	Nil
32	Machinery for making or repairing footwear	8453.2000	0%	Nil
33	Parts	8453.9000	0%	Nil
34	Other	8465.9190	0%	Nil
35	Other	8477.3090	0%	Nil
36	Parts	8477.9000	0%	Nil
37	Injection or compression types	8480.7100	0%	Nil
38	Motors of an output 'not exceeding 37.5W	8501.1000	0	Nil
39	Other	8501.4090	16%	Nil
40	Burglar or fire alarms and similar apparatus	8531.1000	0%	Nil
41	Other	9030.8900	0%	Nil
42	Of a kind used in refrigerators, deep freezers and air conditioners	9032.1010	0%	Nil
43	Other	9032.1090	16%	Nil

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Fifth Schedule		PART VIII	Imports of Industrial inputs/raw materials of Industrial Sector	
		TABLE		
S.No	Description	PCT Code	Customs duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
44	i. Other ii. Other iii. Of polymers of ethylene iv. Of other plastics v. Of polymers of ethylene vi. Weighing not more than 25 g/m ² vii. Weighing more than 25 g/m ² but not more viii. Weighing more than 70 g/m ² but not more than 150 g/m ²	3506.9190 3900.9090 3920.1000 3921.1900 3923.2100 5603.1100 5603.9200 5603.9300	5% 5% 16% 16% 5% 11% 16% 11%	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 Coefficient Organization (IOCO) and certification by the Engineering than 70 g/m ² Development Board.
45	Other	1901.9090	5%	Imports by manufacturer of infant formula milk, registered under the Sales Tax Act, 1990, subject to annual quota determination and verification by the Input / Output Coefficient Organization (IOCO).

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S.No	Description	PCT Code	Customs duty(%)	Conditions
(1)	(2)	(3)	(4)	(5)
1	Footwear Sector:			
	(i) Toluene	2902.300	3%	If imported by manufacturers of Footwear, registered under the Sales Tax Act, 1990
	(ii) Butanone (methyl ethyl ketone)	2914.120	3%	
	(iii) Other	3207.109	3%	
	(iv) Other	3208.109	20%	
	(v) Other	3208.909	20%	
	(vi) Mould release preparations	3403.991	3%	
	(vii) Shoe adhesives	3506.911	16%	
	(viii) Other	3506.919	16%	
	(ix) Shoe lasts	3926.906	16%	
	(x) Other	4005.109	11%	
	(xi) Other	4005.990	11%	
	(xii) Machinery for making or repairing footwear	8453.200	0%	
	(xiii) Parts	8477.900	0%	
	(xiv) Injection or compression types	8480.710	0%	

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

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<u>2</u>	Tanners:			
	(i) Formic acid	2915.110	16%	If imported by Tanners, registered under the Sales Tax Act, 1990
	(ii) Other	2915.129	3%	
	(iii) Other	2933.999	11%	
	(iv) Synthetic organic tanning substances	3202.100	3%	
	(v) Other	3202.909	11%	
	(vi) Basic dyes and preparations based thereon	3204.130	3%	
	(vii) Other	3204.900	16%	
	(viii) Of a kind used in the paper or like industries	3809.920	11%	
	(ix) Of a kind used in the leather or like industries	3809.930	11%	
	(x) Acrylic binders	3906.902	20%	
	(xi) Polyurethanes	3909.500	0%	
	(xii) Machinery for preparing, tanning or working hides, skins or leather	8453.100	0%	
	(xiii) Parts	8453.900	0%	

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TABLE					
S.No	Description	PCT Code	Customs duty (%)	Conditions	
(1)	(2)	(3)	(4)	(5)	
3	Leather Sector:				
	(i) Magnesium oxide	2519.901	0%	If imported by Tanners, registered under the Sales Tax Act, 1990	
	(ii) Other	2836.999	0%		
	(iii) Sodium formate	2915.121	0%		
	(iv) Tanning substances, tanning preparations based on chromium sulphate	3202.901	20%		
	(v) Disperse dyes and preparations based thereon	3204.110	16%		
	(vi) Stamping foils	3212.100	11%		
	(vii) Of a kind used in the leather or like industries	3403.111	16%		
	(viii) Of a kind used in the leather or like industries including fat liquors	3403.911	16%		
4	Gloves				
	(i) Latex	4002.110	0%	If imported by manufacturers of Gloves, registered under the Sales Tax Act, 1990	
	(ii) Other	4002.190	0%		
	(iii) Other	4016.109	5%		
	(iv) Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	8451.500	0%		
	(v) Other	8452.290	0%		
	(vi) Other	8477.309	0%		
	(vii) Buttons	9606.292	20%		
	(viii) Other	9606.299	20%		
5	Furniture				
	Other	8465.9190	0%	If imported by manufacturers of Furniture registered under the Sales Tax Act, 1990	

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(1)	(2)	(3)	(4)	(5)	
6	Ceramics				
	(i) Vitrifiable enamels and glazes, engobes (slips) and similar preparations	3207.2000	3%	If imported by manufacturers registered under the Sales Tax Act, 1990.	
	(ii) Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	6903.1000	3%		
	(iii) Other	6903.2090	3%		
7	Diapers/ Sanitary Napkins:				
	(i) Other	3506.919	5%	If imported by manufacturers of	
	(ii) Other	3906.909	5%	diapers/sanitary napkins	
	(iii) Of polymers of ethylene	3920.1	16%	registered under the Sales Tax	
	(iv) Of other plastics	3921.19	16%	Act, 1990, subject to annual	
	(v) Of polymers of ethylene	3923.21	5%	quota determination and	
	(vi) Weighing not more than 25 g/m²	5603.11	11%	verification by the Input Output	
	(vii) Weighing more than 25 g/m² but not more than 70 g/m²	5603.92	16%	Co-efficient Organization	
	(viii) Weighing more than 70 g/m² but not more than 150 g/m²	5603.93	11%	(IOGO) and certification by the	
				Engineering Development Board.	

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(1)	(2)	(3)	(4)	(5)
8	Home Appliance Sector:			
	(i) Cyclopentane	2902.191	0%	If imported by manufacturers of home appliance sector, registered under the Sales Tax Act, 1990, subject to annual quota determination and verification by the Input Output Co-efficient Organization (IOCO).
	(ii) Tetrafluoroethane	2903.393	0%	
	(iii) Acrylonitrile-butadiene-styrene (ABS) copolymers	3903.300	0%	
	(iv) Other poly-ethers	3907.200	0%	
	(v) Insulation tape double-sided	3919.101	0%	
	(vi) Adhesive tape	7607.191	0%	
	(vii) Used with HCFC and non-CFC gases	8414.301	0%	
	(viii) Of machines of heading 8414.1000 and 8414.3010	8414.901	0%	
	(ix) Evaporators (roll bond / fin / tube on plate types)	8418.991	0%	
	(x) Motors of an output not exceeding 37.5 W	8501.100	0%	
	(xi) Other	8501.409	16%	
	(xii) Burglar or fire alarms and similar apparatus	8531.100	0%	
	(xiii) Other	9030.890	0%	
	(xiv) Of a kind used in refrigerators, deep freezers and air conditioners	9032.101	0%	
	(xv) Other	9032.109	16%	
9	Infant Formula:			
	Other	1901.9090	5%	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).

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(1)	(2)	(3)	(4)	(5)	
10	Chemical Manufacturing sector:				
	(i) o-Xylene	2902.4100	0%	If imported by manufacturers of chemicals, registered under the Sales Tax Act, 1990".	
	(ii) Octanol (octyl alcohol) and isomers thereof	2905.1600	0%	If imported by manufacturers of chemicals, registered under the Sales Tax Act, 1990".	
11	Other	3812.3900	3%	If imported by of PVC / Plastic manufacturers, registered under the Sales Tax Act, 1990".	