

FIFTH SCHEDULE TO THE CUSTOMS ACT 1969 (IV of 1969)

NEW / inserted Omitted or deleted substituted Gazette Finance Act 2020

See section 18(1A)

PART I

Explanation	(b)	<p>use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, cool chain, dairy and poultry industry;</p> <p>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."; and</p>
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S.No	Description	PCT code	Custom Duty %	Conditions
(1)	(2)	(3)	(4)	(5)
23	Parts, Components and inputs for manufacturing LED lights:			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 %	
26	Plant machinery and equipment imported during the period commencing on 1st July, 2014 and ending on 30th June, 2023 for setting up of industries in erstwhile FATA Areas.	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 bona fide requirement of the unit as per Annex B. The goods shall not be sold or otherwise disposed of without prior approval of the Board."; and

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36	Machinery, equipment and other project related items for setting up of Submarine Cable Landing stations			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	Other Electric Conductors exceeding 32000 V	8544.6090	11%	If imported by manufacturers of transformers, registered under the Sales Tax Act 1990.";

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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

TABLE C - (DRUGS)

34	Meglumine antimonite	3004.9099	0%	
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PART III

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

S.No	Description	PCT code	Custom Duty %	Conditions
(1)	(2)	(3)	(4)	(5)
96	(i) Coils of aluminium alloys (ii) Aluminum lids	7606.9290 8309.9010	5% 0% 0%	If imported by registered local manufacturer of aluminum beverage cans subject to quota determination by IOCO.
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 2020 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.

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PART III

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

S.No	Description	PCT code	Custom Duty %	Conditions
(1)	(2)	(3)	(4)	(5)
107	(i) Paper having specification 60 gm/m ² 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;

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				<p>(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;</p> <p>(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</p> <p>(v) the vendor shall also maintain proper record of the imported paper utilized, and printed Quran supplied to the Nashir-e-Quran;</p> <p>(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.";</p>
109	<p>(i) Other craft paper</p> <p>(ii) Multi-ply (clay coated paper and paper board</p> <p>(iii) Aluminum foil (rolled but not further worked)</p>	<p>4804.3900</p> <p>4810.9200</p> <p>7607.1100</p>	15%	If imported by a Sales Tax registered manufacturer of Aseptic liquid food packaging material, subject to quota determination by IOCO.";

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121	Other unsaturated Polyesters	3907.9100	0%	If imported by manufacturers of buttons, 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 (ii) Chickpeas (iii) Soyabean oil (iv) Palm Olein (v) Hydrogenated vegetable fats (vi) Malto dextrins (vii) Premixes of vitamins and minerals (viii) Emulsifier (ix) Antioxidant	0402.1000 0713.2010 1507.9000 1511.9030 1516.2010 1702.9030 2106.9090 3404.9090 3824.9999	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).; and

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PART - V (A)**Import of Electric Vehicles (EV) CBU and 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	Electro 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 st July, 2002, 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, 2-3 wheelers 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

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TABLE - II
[For CKD and EV Specific Parts]

S.NO	Description of vehicles	Description of imported goods	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1	Electro Auto rickshaw (PCT code 8703.8030)	(i) Following EV specific components for assembly / manufacturing in 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 custom 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 st July, 2020 subject to certification and quota determination by the Engineering Development, Board (EDB).
		(ii) Component for assembly / manufacturing in any kit from (CKD)- Non localized parts	15%	The concession shall be admissible subject to the conditions mentioned at Part-2 of SRO 656(1)/2006 dated 22-06-2006
		(iii) Component for assembly / manufacturing in any kit from (CKD) - localized parts.	15% plus additional custom duty levied under SRO 693(1)/2006 dated 01-07-2006	Subject to the conditions mention at Part-2 of SRO 656(1)/2006 dated 22-06-2006

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TABLE - II
[For CKD and EV Specific Parts]

S.NO	Description of vehicles	Description of imported goods	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
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 custom duty on these items 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 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).
		Component for assembly / manufacturing in any kit form (CKD) - Non localized parts.	15%	The concession shall be admissible subject to the conditions mentioned at Part-2 of SRO 656(1)/2006 dated 22-06-2006.
		Component for assembly / manufacturing in any kit form (CKD) - localized parts.	15% plus additional custom duty levied under SRO 693(1)/2006 dated 01-07-2006	Subject to the conditions mention at Part-2 of SRO 656(1)/2006 dated 22-06-2006.

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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 8543.3100) (f) Converter (PCT code 8454.1000) (g) Batteries other than lead acid (PCT code 85.07)	1% (notwithstanding the rate of custom duty on these items 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 1st 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 Part-2 of SRO 656(1)/2006 dated 22-06-2006.
		(iii) Component for Assembly / manufacturing in any kit form (CKD) - localized parts	15% plus additional custom duty levied under SRO 693(1)/2006 dated 01-07-2006	Subject to the conditions mention at Part-2 of SRO 656(1)/2006 dated 22-06-2006.

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4	Electric Buses (PCT code 8702.4090)	Components in any kit form (CKD) (PCT code 8702.4010)	1%	<p>(i) The concession shall be admissible on import of CKD kits to manufacturers of electric buses for a period of five years with effect from 1st 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(1)/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 1st 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(1)/2006 dated 22-06-2006.</p>

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6	Electric prime mover (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 mover for a period of five years with effect from 1st 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(1)/2006 dated 22-06-2006.</p>
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TABLE -III
[Miscellaneous]

S.No	Description	Custom 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 the Table-II above, subject to certification by EDB that the plant & machinery is specifically designed for use in setting up to 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(1)/2006 dated 22-06-2006.
3	Import of CBU charges with CKD kits for electric vehicles as specified in column 2 of Table-II above.	1% (notwithstanding the rate of custom duty on these items as specified in the First Schedule to the 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 ; and

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PART VI

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

S.No	Description	PCT code	Custom Duty %	Conditions
(1)	(2)	(3)	(4)	(5)
7	Aircraft engine	8407.1000	0%	For use in aircraft and trainer aircraft."