

THE SIXTH SCHEDULE [see section 13(1)]

Gazette Finance Act 2020 **NEW / inserted** ~~Deletion or Omitted~~ Substituted

TABLE - 1 (IMPORTS OR SUPPLIES)

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969(IV of 1969)
100A	<p>Materials and equipment (plant, machinery, equipment, appliances and accessories) for construction and operation of Gwadar Port and development of Free Zone for Gwadar Port as imported by or supplied to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely (i) China Overseas Ports Holding Company Pakistan (Private) Limited (ii) Gwadar International Terminal Limited, (iii) Gwadar Marin Services Limited and (iv) Gwadar Free Zone Company Limited, their contractors and sub-contractors; and Ship Bunker Oils bought and sold to the ships calling on/visiting Gwadar Port ¹by the aforesaid operating companies , having Concession Agreement with the Gwadar Port Authority, for a period of forty year, subject to the following conditions and procedure, namely,-</p> <p>(A). Conditions and procedure for imports:- (iii) The goods so imported ²and also those already imported under Notification No. S.R.O. 115(I)/2008, dated the 6th February, 2008 shall not be sold or disposed of without prior approval of the FBR and payment of sales tax leviable at the time of import ³applicable rate on residual value, provided that this condition shall not apply to ship bunker oils.</p>	Respective headings
⁴ 100D	<p>Machinery, equipment, materials and goods imported either for exclusive use within the limits of Gwadar Free Zone, or for making exports therefrom, subject to the conditions that such machinery, equipment, materials and goods, are imported by investors of Gwadar Free Zone, and all the procedures, limitations and restrictions as are applicable on such goods under the Customs Act, 1969 (Act IV of 1969) and rules made thereunder shall, mutatis mutandis, apply provided that if any of such goods is taken out of the Zone for purpose other than the export, the tax on the same shall be paid by the importer.</p>	Respective headings

¹ with effect from the 1st June, 2020

² with effect from the 1st June, 2020

³ with effect from the 1st June, 2020

⁴ with effect from the 1st June, 2020

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103	Import and supply thereof, up to the year 2020 2030, of ships and all floating crafts including tugs, dredgers, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistan entity and flying the Pakistan flag, except ships or crafts acquired for demolition purposes or are designed or adapted for use for recreation or pleasure purposes, subject to the condition that such ships or crafts are used only for the purpose for which they were procured and in case such ships or crafts are used only for the purpose for which they were procured, and in case such ships or crafts are used for demolition purposes within a period of five years of their acquisition, sales tax applicable to such ships purchased for demolition purposes shall be chargeable.	Respective headings
154	Dietetic foods intended for consumption by children suffering from inherent metabolic disorder subject to the conditions that the importer shall acquire approval and quota from Ministry of National Health Services, Regulations and Coordination.	Respective headings ; and
155	Oil cake and other solid residues, whether or not ground or in the form of pellets.	2306.1000
156	Import of CKD kits by local manufacturers of following Electric Vehicles:- (i) Road Tractor 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	8701.2060 8702.4090 8703.8030 8704.9030 8704.9059 8711.6090

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TABLE - 3

Serial No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
5	<p>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.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>	Respective headings	<p>(i) This concession shall also be available to primary contractors of the project upon fulfilment 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 projects bona fide requirement; and</p> <p>c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of sales tax leviable at the time of import;</p> <p>(ii) temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of sales tax and the amount payable under this notification, along with an undertaking to pay the sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p>

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15A	Parts and Components for manufacturing LED lights:-		
	(i) Housing /shell. Shell cover and base cap for all kinds of LED lights and bulbs	Respective headings	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)";
	(ii) Bare and stuffed Metal Clad Printed Circuit Boards (MCPCB) for LED	8534.000	
	(iii) Constant Current Power Supply for of LED Lights and Bulbs (1-300W)	8504.4090	
	(iv) Lenses for LED lights and bulbs	9001.9000	
20	Plant and machinery for the assembly / manufacturing of electric vehicles	Respective heading	The exemption shall be admissible on one time basis for setting up the new assembly and / or manufacturing facility of the vehicles and expansion in the existing units to the extent of electric vehicle specific plant and machinery, duly approved / certified and determined by the Engineering Development Board (EDB).