

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

NEW / inserted Omitted or deleted substituted Gazette Finance Act 2023

See section 18(1A)

PART I

S.No	Description	PCT code	Custom Duty %	Conditions
(1)	(2)	(3)	(4)	(5)
8a	<p>1. Imports or export made by or for the qualified investment in respect of the project as specified at Serial no. 1 of the First Schedule to the Foreign Investment (Promotion and Protection) Act, 2022.</p> <p>2. Household goods of employees of Reko Diq Mining Company (Private) Limited. Explanation: - for the purpose of this serial, the concession of custom duty includes all duties and levies leviable under the Customs Act, 1969.</p>	<p>Respective heading</p> <p>Respective heading</p>	<p>0%</p> <p>0%</p>	<p>The concession shall be available subject to conditions, limitations and restrictions as prescribed in Serial no. 1 & 2 of PART-F of the second schedule to the Foreign Investment (Promotion and Protection) Act, 2022.</p> <p>Only such employees can claim the benefit who are either citizen of a country other than Pakistan or who for the Tax Year immediately prior to the import of goods were non-resident in Pakistan for the purpose of Income Tax Ordinance, 2001.</p>

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21					If imported by the local assemblers/manufacturers registered under the Sales Tax Act, 1990, of PV Modules subject to quota determination by the Input Output Coefficient Organization (IOCO).
	(7aa) Raw materials for the manufacture of PV Modules.			0 %	
	(i).Silicon Adhesive/ Sealant.				
	(ii). MC4 Connectors.	3506.9990			
	(iii). Back sheet film.	3920.9900			
	(iv). Packing boxes/modules.	4819.1000			
	(v). Corner block.	4819.5000			
	(vi). Polyethylene compound.	7610.9000			
	(vii).Tinned ingot.	3901.9000			
		8001.0000			
	(7b) Parts for PVA Modules			0%	If imported by the local assemblers/manufacturers of PV Modules registered under the Sales Tax Act, 1990 subject to quota determination by the Input Output Co-efficient Organization (IOCO).
	(i). Solar cells.		8541.4		
	(ii). Tempered Glass.		7007.29		
	(iii). Aluminum frames.		7610.9		
	(iv). O-Ring.		4016.999		
	(v). Flux and preparations for metal surfaces		3810.1		
	(vi). Adhesive labels.		3919.909		
	(vii). Junction box & Cover.		8538.909		
	(viii). Sheet mixture of Paper and plastic		3920.99		
	(ix). Ribbon for PV Modules (made of silver & lead).		Respective headings		
	(x). Bypass diodes.		8541.1		
	(xi). EVA (Ethyl Vinyl Acetate) Sheet (Chemical).		3920.99		

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(1)	(2)	(3)	(4)	(5)
21	7(c) Parts of Solar Inverters		0%	If imported by the local assemblers/ manufacturer Of Solar Inverters registered under the Sales Tax Act, 1990, subject to quota determination by the Input Output Coefficient Organization (IOCO).
	(i). Control board	8504.909		
	(ii). Power board	8534		
	(iii). Charge controller board A/C	9032.899		
	(iv). Charge controller board PV	9032.899		
	(v). DCDC board	8504.909		
	(vi). LCD Display	8531.2		
	(vii). Display board	8504.909		
	(viii). AC input & output terminal	8504.909		
	(ix). Battery input terminals	8504.9090		
	(x). PV terminals	8504.9090		
	(xi). Casings or (Plastic Steel)	8504.9090		
	(xii). Circuit Board (CB) for inverters	8534.0000		
	(xiii). Stuffed PCBs for inverters	Respective headings		
	(d) Parts of Lithium Batteries		0%	If imported by the local assemblers/ manufacturers of Lithium Batteries registered under the Sales Tax Act, 1990, subject to quota determination by the Input Output Coefficient Organization (IOCO).
	(i). Cells	8507.9000		
	(ii). Copper Bar (Cell to Cell Connection)	7407.1010		
	(iii). BMS (level 1) Electronic Card	8507.9000		
	(iv). Casing	8507.9000		
	(v). Harness Set (Cells Monitoring Wires with tags)	8544.4290		
	(vi). Output Terminal with screws	8536.9090		
	(vii). Power Cables (Battery Internal)	8544.4290		
	(viii). DC Fan	8414.5990		
	(ix). DC Breaker	8536.2010		
	(x). Packing Screws	7318.1590		
	(xi). Terminal Covers	3926.9099		
	(xii). Acrylic Sheet (Short Circuit Safety Sheet)	3921.9090		
	(xiii). Other Accessories (Temp Sensors, connectors, assembly items, Handles)	8536.9090 , 9031.8000 8507.9000		

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S.No	Description	PCT code	Custom Duty %	Conditions
(1)	(2)	(3)	(4)	(5)
	8a. Following machinery and equipment imported by manufacturing units of Solar Panels, Solar Inverters & Solar Batteries:-		0%	<p>1. Ministry of Industries and Production, shall certify in the Prescribed manner and format as per Annex-B that the Imported goods are bona fide 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 approval of the FBR and payment of customs duties and taxes leviable as prescribed by FBR.</p> <p>3. Condition (iv) of the preamble.</p>
	1. Solar PV Modules Panels manufacturing machinery and equipment.			
	(i).Sun Simulator	9031.8000		
	(ii). Glass Lifter	8428.9090		
	(iii).Tabber Stringer	8515.1900		
	(iv).Hi-Speed Layup Station with ROBOT	8479.5000		
	(v).Motorized Visual Inspection	9031.8000		
	(vi).Buffer before Bussing	8479.8990		
	(vii).Multi-station for Bussing	8479.8990		
	(viii).Centering Conveyor with Visual Inspection	8479.8990		
	(ix).Fully Automatic or Semi-automatic Laminator with Centering, Loading & Unloading	8479.8990		
	(x).Automatic Inline Framing Machine	8479.8990		
	(xi).Automatic Silicon Dispenser	8479.8990		
	(xii).Direction Changer with 90 Degree Rotator	8479.8990		
	(xiii).Centering Conveyor for Sun Simulator	8479.8990		
	(xiv).Hi-Pot Test Equipment	9031.8000		
	(xv).Electroluminescence (EL) Tester	9031.8000		
	(xvi).Motorized Conveyor	8428.3990		
	(xvii).EVA/Black sheet Cutting Machine	8441.1000		
	(xviii).Ribbon Cutting & Bending Machine	8461.9000		
	(xix).Lab Test Equipment	9031.8000		
	(xx).Conveyer Belt	8428.3990		
	(xxi).Laser cutting machine for cell	8456.1190		
	(xxii).Cell sorting machine & testers	9031.8000		

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S.No	Description	PCT code	Custom Duty %	Conditions
(1)	(2)	(3)	(4)	(5)
	2. Lithium ion batteries manufacturing machinery and equipment.			
	(i).Weighting kettles	8423.9000		
	(ii).Weighting and conveying systems	8428.3990		
	(iii). Storage tanks	7310.1000		
	(iv). Glue port	8419.8990		
	(v).Transfer tanks	7310.1000		
	(vi). Feeder	8479.8990		
	(vii). High speed spiral mixer	8479.8290		
	(viii).Booster pumps	8413.7090		
	(ix).Magnetic filters	8421.3990		
	(x).High speed homogenizer	8479.8290		
	(xi).Auxiliary equipment and DCS central control system components	9032.8990		
	(xii).Pole piece cathode machine	8462.4900		
	(xiii).Polo piece rolling machine	8462.3900		
	(xiv). CNC nibbling machine	8462.4200		
	(xv).CNC bending machine	8462.2600		
	(xvi).Sport welding plant	8515.8000		
	(xvii).Auxiliary equipment	8479.8990		
	(xviii).High temperature circulation thermal tester	9030.8900		
	(xix).UL 2054 fire testing equipment	9031.8000		
	(xx).Pack rotation simulation	9031.8000		
	(xxi). Free fall tester	9031.8000		
	(xxii).Battery impact tester IEC 62133	9031.8000		
	(xxiii).UL1642 flame tester	9031.8000		
	(xxiv). Electromagnetic vibration tester UN 38.3	9031.8000		
	(xxv).Single wing electromagnetic power drop testing equipment	9031.8000		
	(xxvi). Hydraulic crush testing equipment	9031.8000		

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S.No	Description	PCT code	Custom Duty %	Conditions
(1)	(2)	(3)	(4)	(5)
	3. Solar Inverters manufacturing machinery and equipment.			
	(i). Solder Paste Screen Machine	8515.1900		
	(ii). SMT pick and place machine	8479.5000		
	(iii). Wave-soldering machine	8515.1900		
	(iv). PCB Conveyor Belt	8428.3990		
	(v). SMT Workstation	8479.5000		
	(vi). Solder Pot	8419.8990		
	(vii). Solder Cleaning Equipment	8419.8990		
	(viii). Wire Cutting & Stripping Machine	8461.9000		
	(ix). Crimping Machine	8479.8990		
26	Plant, machinery and equipment imported during the period commencing on the 1st July, 2014 and ending on the 30th June, 2023 2024 for setting up Industries in FATA.	Respective headings	0%	The plant, machinery and equipment under the said serial number shall be released on certification from Additional Chief Secretary, FATA that the goods are bona fide project requirement of the Unit as per Annex-B. The goods shall not be sold or otherwise disposed of without prior approval of the Board.

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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 A - (Active Pharmaceutical Ingredients)

S.No	Description	PCT Code	Custom duty %
(1)	(2)	(3)	(4)
312	Moxifloxacin	2933.4990	0%
382	Dextrose Anhydrous Injectable Grade (Pyrogen Free) USP	Respective heading	0%

TABLE C - (DRUGS)

S.No	Description	PCT Code	Custom duty %
(1)	(2)	(3)	(4)
41	Gefitinib,	3004.9099	0%
42	Caspian (Caspofungin 50 mg and 70 mg injection)	3004.9099	0%
43	Bovine Lipid Extract Surfactant	3004.3900	0%; and

TABLE D - (Packing Materials/Raw Materials for Packing/Bandages)

S.No	Description	PCT Code	Custom duty %
(1)	(2)	(3)	(4)
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 (vii) Printed Composite Packaging of Aluminium Foil backed with Paper and Plastic	7607.1990 7607.2000	5%

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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)
9A	Other seeds for sowing	Respective heading	0%	-do-
44	<u>(i). Adhesives based on polymers or rubbers</u> <u>(ii). Hot melt adhesives</u>	<u>3506.9190</u>	<u>11%</u>	<u>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.</u>
56	<u>Pre-laminated Tape</u>	<u>3919.1090</u> <u>3920.9900</u>	<u>16%</u> <u>16%</u>	<u>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.</u>
63	<u>Perforated Poly film</u>	<u>3920.9900</u>	<u>16%</u>	<u>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.</u>
88	<u>Non-wovens, whether or not impregnated, coated, covered or laminated for man-made filaments.</u>	<u>5603.1100</u> <u>5603.1200</u>	<u>11%</u>	<u>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.</u>

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S.No	Description	PCT code	Custom Duty %	Conditions
(1)	(2)	(3)	(4)	(5)
107	<p>(i) <u>Paper having specification 60 gm/m2 in 23X36 inches or 20X30 inches sheets</u></p> <p>(ii) <u>Art paper having specification 20x30 inches, 23x30 inches, 23x33 inches, 23x36 inches and 700x1000 mm</u></p> <p>(i) Paper having specification 60 gm/m2 in 23X36 inches or 20X30 inches sheets</p> <p>(ii) Art paper having specification 20x30 inches, 23x30 inches, 23x33 inches, 23x36 inches and 700x1000 mm", the description (i) Paper having specification 60 to 90 gsm of 20x30, 23x30, 23x36, 23x33 and 30x40 inches in sheets; and</p> <p>(ii) Art card or board (200 to 300 gsm) and art paper having specification 60 to 90 gsm of 20x30 inches, 23x30 inches, 23x36, 30x40 inches and 700x1000 mm in sheets" shall be substituted; and</p>	<p><u>4802.5510</u> 4802.6990</p> <p><u>4810.1310</u> 4810.1990</p>	0%	<p>(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;</p> <p>(2) In case of Nashir-e-Quran the quantity of paper to be imported would be determined by IOCO; and</p> <p>(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, -</p> <p>(i) the vendor shall have a firm contract with the Nashir-e-Quran;</p> <p>(ii) the Nashir-e-Quran may provide the imported paper, to the vendor;</p> <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>

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S.No	Description	PCT code	Custom Duty %	Conditions
(1)	(2)	(3)	(4)	(5)
111	(i) Other	3506.9190	0%	If imported by manufacturers of diapers or 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, till June, 2024.
	(ii) Other	3906.9090		
	(iii) Other	3919.1090		
	(iv) Of polymers of ethylene	3920.1000		
	(v) Of other plastics	3920.9900		
	(vi) Of other plastics	3921.1900		
	(vii) Of polymers of ethylene	3923.2100		
	(viii) Weighing not more than 25 g/m2	5603.1100		
	(ix) Weighing more than 25 g/m2 but not more than 70 g/m2	5603.1200		
	(x) Weighing more than 25 g/m2 but not more than 70 g/m2	5603.92		
	(xi) Weighing more than 70 g/m2 but not more than 150 g/m2	5603.93		
113	(i) Dextrose	1702.3000	0%	If imported by manufacturers of hemodialyzers fluid or powders for use in 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		
119	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	3814.0000	5% 0%	If imported by manufacturers of Butyl Acetate and Dibutyl Orthophthalates 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%	(i) If imported by manufacturers registered under the Sales Tax Act 1990, 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)., (ii) If imported by manufacturers registered under the Sales Tax Act 1990, of Ready-To-Use Therapeutic Food (RUTF), duly authorized by United Nations International Children Emergency fund (UNICEF) and subject to annual quota determination by Input Output Co-efficient Organization (IOCO).
	(ii) Whey powder	0404.1010		
	(iii) Peas (Pisum sativum)	0713.1000		
	(iv) Grams (dry whole)	0713.2010		
	(v) Other	0713.3990		
	(vi) Groundnuts shelled weather or not broken	1202.4200		
	(vii) Other	1507.9000		
	(viii) Palm Olein	1511.9030		
	(ix) Other	1514.9900		
	(x) Vegetable fats and their fractions	1516.2010		
	(xi) Other	1517.9000		
	(xii) Malto dextrans	1702.9030		
	(xiii) Other	2106.9090		
	(xiv) Other	3404.9090		
	(xv) Other	3824.9999		
	(xvi) Roasted peanuts	2008.1100		

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S.No	Description	PCT code	Custom Duty %	Conditions
(1)	(2)	(3)	(4)	(5)
134	PET Scrap	3915.9000	0%	If imported by manufacturers registered under the Sales Tax Act 1990, of Polyester Staple Fiber polyester staple fiber, polyester filament Yarn and Recycled PET (REPT) Flaks subject to quota determination by IOCO.
151	Flavouring powders for food preparation	2106.9030	3%	If imported by Sales Tax registered manufacturers of snacks subject to IOCO quota determination till June, 2023 2024 .
153	Raw materials / inputs	3920.2090 3920.4990 4808.9000 7607.1990	0%	If imported by manufacturers of Adhesive Tapes registered under the Sales Tax Act, 1990, subject to quota determination by the Input Output Co-efficient Organization (IOCO)
154	Biaxially oriented polypropylene (BOPP) film, plain	3920.2010	5%	If imported by manufacturers of Capacitors registered under the Sales Tax Act, 1990, subject to quota determination by the Input Output Co-efficient Organization (IOCO) till June 2024
	Biaxially oriented polypropylene (BOPP) film, metallized	3920.2030		
	Rolled but not further worked	7607.1100		
155	Raw materials / inputs	7226.9900 7228.3090 7228.4000	0%	If imported by manufacturers of Moulds and Dies registered under the Sales Tax Act, 1990, subject to quota determination by the Input Output Co-efficient Organization (IOCO)
156	Raw Materials Shafting material/ Pumps Electric Motor Rotor generator for Power Supply Sensor etc. Flow Meter/ Level Gauges/ Pressure Gauges Pressure Controller	Respective Heading 0084.1300 0085.0100 0085.0300 0085.0400 0090.2500 0090.2600 0090.3200	0%	If imported by manufacturers of Mining Machinery and Implements, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Coefficient Organization (IOCO). And certification by the EDB that the imported goods are not manufactured locally.
157	Raw Materials Components/ Sub-Components	Respective Heading	0%	If imported by manufacturers of Machine Tools, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Coefficient Organization (IOCO). And certification by the EDB that the imported goods are not manufactured locally.

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(1)	(2)	(3)	(4)	(5)
158	Gear Motor Motors Belt Belt Split bearing Block-Bracket, Spherical Roller Bearings, Adapter Sleeve Bearings Pillow block Brackets Carbon Shaft Mild Steel Polished Shaft Hex head Stainless steel Nut & Bolt Sprockets Touch Screen	8501.5230 8501.5290 4010.3490 4010.1100 8483.2000 8302.4900 8422.9090 8422.9090 7318.1690 7326.1990 8524.1100	0%	If imported by manufacturers of Rice Mill Machinery, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Coefficient Organization (IOCO). And certification by the EDB that the imported goods are not manufactured locally.
159	Following IT related Equipment:- i. Laptop computers, notebooks whether or not incorporating multimedia kit ii. Personal computers iii. Other iv. Micro computer v. Key boards vi. Mouse other pointing devices. vii. Scanner viii. Other ix. CD ROM drive x. Multimedia kits for PCs xi. Hard disk drives xii. Servers xiii. Routers	8471.3010 8471.3020 8471.3090 8471.4110 8471.6010 8471.6020 8471.6030 8471.6090 8471.7040 8471.9020 8471.7020 8471.5000 8517.6270	0%	Software exporters registered with Pakistan Software Export Board will have a concession on the assessed value of the imported goods equivalent to 1% of their export proceeds of the previous financial year subject to the conditions that- (i) Pakistan Software Export Board shall certify that the imported goods are bona fide requirements for their own use of the software exporter; and (ii) Export proceeds shall also be certified by the Pakistan Software Export Board (Explanation: Concession equivalent to 1% of the export proceeds of the preceding Financial Year on the assessed value of the imported goods may be availed on one or multiple consignments during the financial year but cumulatively it will not exceed 1% of the export proceeds.)

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

<u>S.No.</u>	<u>Description</u>	<u>PCT Code</u>	<u>Customs Duty%</u>
<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>
1	<u>Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 75kW</u>	<u>8701.9220</u> <u>8701.9320</u>	<u>15%</u>
2.	<u>Agricultural Tractors (other than mentioned at S. No. 1 above)</u>	<u>8701.9100, 8701.9400</u> <u>8701.9500</u>	<u>10%</u>
3.	<u>Fully dedicated LNG buses (CBU)</u>	<u>8702.9030</u>	<u>1%</u>
4.	<u>Fully dedicated LPG buses (CBU)</u>	<u>8702.9040</u>	<u>1%</u>
5.	<u>Fully dedicated CNG buses (CBU)</u>	<u>8702.9050</u>	<u>1%</u>
6.	<u>Hybrid Electric Vehicle (HEV) (CBU)</u>	<u>8702.2090</u> <u>8702.3090</u>	<u>1%</u>
7.	<u>Hybrid Electric Vehicle (HEV) (CBU)</u>	<u>8704.4100, 8704.4200</u> <u>8704.5100, 8704.5200</u>	<u>1%</u>
8.	<u>Trailers</u>	<u>87.16</u>	<u>15%</u>

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PART - V (A)

Import of Electric Vehicles (EV) CBU and their Parts
Under Electric Vehicle Policy 2020

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 8501.3200) 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).
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 8501.3200 8711.6050)	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).

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

NEW / inserted Omitted or deleted substituted Gazette Finance Act 2023

See section 18(1A)

PART - V (A)

Import of Electric Vehicles (EV) CBU and their Parts
Under Electric Vehicle Policy 2020

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
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 8501.3200 8711.6050) (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).

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

NEW / inserted Omitted or deleted substituted Gazette Finance Act 2023

See section 18(1A)

Part-V(B)

Import of Hybrid Electric Vehicles (CBUs)
Under Auto Industry Development and Export Policy (AIDEP)

2021-26

TABLE-I

S. No.	Description of imported Goods	PCT code	CD%	Condition
1	2	3	4	5
1	Hybrid Electric Vehicles (HEV) (CBU)	8702.2090 8702.3090	1%	The concession shall be admissible to manufacturers on import of same variant to be assembled / manufactured locally subject to certification and quota determination by the Engineering Development Board (EDB)
2	Hybrid Electric Vehicles (HEV) (CBU)	8704.4100 8704.4200 8704.5100 8704.5200	1%	The concession shall be admissible to manufacturers on import of same variant to be assembled / manufactured locally subject to certification and quota determination by the Engineering Development Board (EDB)

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

NEW / inserted Omitted or deleted substituted Gazette Finance Act 2023

See section 18(1A)

TABLE-II
Import of Parts for Hybrid Vehicles
Under Auto Industry Development and
Export Policy (AIDEP) 2021-26

S.No.	Description of Imported Good	PCT Code	CD %	Condition
(1)	(2)	(3)	(4)	(5)
1.	Following parts for Hybrid Electric Vehicle: -	Respective headings	4%	The concession shall be admissible to manufacturers of Hybrid electric vehicles subject to certification and quota Determination by the Engineering Development Board (EDB).
	1.Battery pack and its parts			
	(i) thermistor			
	(ii) resistor			
	(iii) capacitor			
	(iv) bus bar			
	2.Cooling system for battery packs including blower, tubes, hoses, pump			
	3.Sensor hybrid vehicle battery Voltage			
	4.Inverter assembly with converter (Power control unit)			
	5.Electric motor and generator for Transaxle assembly			
	6.Battery charging system / inlet connectors			
	7.Hybrid system control unit / hybrid ECU			
	8.Junction box			

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

NEW / inserted Omitted or deleted substituted Gazette Finance Act 2023

See section 18(1A)

S.No.	Description of Imported Good	PCT Code	CD %	Condition
(1)	(2)	(3)	(4)	(5)
2.	Following parts for Plug-in-Hybrid Electric Vehicle: -	Respective headings	3%	The concession shall be admissible to manufacturers of Plug-in Hybrid electric vehicles subject to certification and quota determination by the engineering Development Board (EDB).
	1.Battery pack and its parts: (i) thermistor (ii) resistor (iii) capacitor (iv) bus bar			
	2.Cooling system for battery packs including blower, tubes, hoses, pump			
	3.Sensor hybrid vehicle battery voltage			
	4.Inverter assembly with converter (Power control unit)			
	5.Electric motor and generator for Transaxle assembly			
	6.Battery charging system /inlet connectors			
	7.Hybrid system control unit / hybrid ECU			
	8.Junction box			
	9.Charger			
	10.Charging port"			

FIFTH SCHEDULE TO THE CUSTOMS ACT 1969 (IV of 1969)
 NEW / inserted Omitted or deleted substituted Gazette Finance Act 2023

See section 18(1A)

Part V(C)
Import of Agricultural Tractors
TABLE

S.No.	Description	PCT Code	Customs Duty%
1	2	3	4
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%

Part-VII
Miscellaneous
Table-A

S.No.	Description	PCT Code	Customs Duty%
1	2	3	4
2	<u>Live (baby) Fish for breeding in commercial fish farms</u> Live baby fish and shrimp or prawns (juvenile) for production and breeding in commercial fish farms and hatcheries	<u>0301.9100</u> <u>0301.9200</u> <u>0301.9300</u> <u>0301.9400</u> <u>0301.9500</u> <u>0301.9900</u> 0301.9100 0301.9200 0301.9300 0301.9400 0301.9500 0301.9900 0306.3500 0306.3600	0%

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

NEW / inserted Omitted or deleted substituted Gazette Finance Act 2023

See section 18(1A)

In Notification No. S.R.O.966(I)/2022 dated the 30th day of June, 2022, the following amendments shall be made which shall be deemed to have been so made by the Federal Government in exercise of its powers conferred by sub-section (3) of section 18 of the Customs Act, 1969 (IV of 1969), namely:

S.NO	PCT CODE	Description	Rate of Regulatory duty %
(1)	(2)	(3)	(4)
140A	2849.1000	Calcium (Carbides)	5
168A	3824.9980	Chloroparaffins liquid	10% till 31st Dec.,2023 and 5% from 1st January 2024 to 30th June,2024
297A	7002.3200	Tubes of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature of 00C to 3000C	10
299	70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked (except PCT code 7005.3000)	30";and

(2)		The regulatory duty shall not be levied on the following, namely:
	(g)	import of special steel round bars and rods of non-alloy steel exceeding diameter 75 mm of diameter 50 mm and exceeding 50 mm (PCT code 7214.9990) by the seamless pipes manufacturers registered under the Sales Tax Act, 1990,