THE SECOND SCHEDULE

[See Section 4(30)]

In the Customs Act, 1969 (IV of 1969), for the Fifth Schedule, the following shall be substituted, namely: -

"THE FIFTH SCHEDULE

[see section 18(1A)]

Part-I

Import of Plant, Machinery, Equipment and Apparatus, including Capital Goods for various industries/sectors

Note: - For the purposes of this Part, the following conditions shall apply, besides the conditions as specified in column (5) of the Table below: -

(i) the imported goods as are not listed in the locally manufactured items, notified through a Customs General Order issued by the Federal Board of Revenue (FBR) from time to time or, as the case may be, certified as such by the Engineering Development Board:

Provided that the condition of "local manufacturing" shall not be applicable on import of machinery, equipment and other capital goods imported as plant for setting up of a new power unit of 25 MW and above duly certified by Ministry of Water and Power in respect of those power projects which are on IPP mode meant for supply of electricity to national grid;

Provided further that condition of local manufacturing shall not be applicable for a period of three years, commencing on 1st July, 2018 and ending on 30th June, 2021, against Sr.No.12 of Table under Part-I of Fifth Schedule to the Customs Act, 1969, on import of machinery, equipment and other capital goods imported for new private transmission lines projects under the valid contract (s) or letter (s) of credit and the total C&F value of such imports for the project is US $ 50 million or above duly certified by the Ministry of Energy (Power Division);

Provided further that condition of local manufacturing shall not be applicable against Sr. No.38 of the Table, on import of plant, machinery and equipment if imported by registered pharmaceutical manufacturers for their own use subject to NOC from Ministry of Health.

(ii) except for S. Nos. 1(H), 14, 20,21 and 22 of the Table, the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company's *bona fide* requirement. He 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). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;

(iii) in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings;

(iv) For "Respective Headings" entries in column (3) of the Table against which more than one rate of customs duty has been mentioned in column (4), the rate of 0%, 3% or 11% shall be applicable only for such goods which are chargeable to 0%, 3% or 11% duty respectively under the First Schedule to the Customs Act, 1969. In all such type of entries, a maximum concessionary rate (i.e. 5%, 10% or 15%) has also been mentioned in column (4) of each entry which shall be applicable on the goods which are subject to any of the all remaining higher duty slab rates under the First Schedule to the Customs Act, 1969.

Explanation I.– In entries where customs duty rates 0%, 3% and 5% have been mentioned in column (4), the rate 0% or 3% shall be applicable only for such goods which are chargeable to 0% or 3% duty respectively under First Schedule to the Customs Act, 1969. Whereas for all higher slabs (11%, 16%, 20% and above) concessionary rate of 5% shall be applicable.

Explanation II. – In entries where customs duty rates 3%, 5% have been mentioned in column (4), the rate 3% shall be applicable only for such goods which are chargeable to 3% duty under First Schedule to the Customs Act, 1969. Whereas for all higher slabs (11%, 16%, 20% and above) concessionary rate of 5% shall be applicable.

Explanation III. – In entries where customs duty rates 0%, 3%, 10% have been mentioned in column (4), the rate 0% or 3% shall be applicable only for such goods which are chargeable to 0% or 3% duty respectively under First Schedule to the Customs Act, 1969. Whereas for all higher slabs (11%, 16%, 20% and above) concessionary rate of 10% shall be applicable.

Explanation IV. – In entries where customs duty rates 0%, 3%, 11%, 15% have been mentioned in column (4), the rate 0%, 3% or 11% shall be applicable only for such

goods which are chargeable to 0%, 3% or 11% duty respectively under First Schedule to the Customs Act, 1969. Whereas for all higher slabs (16%, 20% and above) concessionary rate of 15% shall be applicable.; and

(v) Goods imported temporarily for projects under serial numbers 9, 10, 11 and 12, if not re-exported on the conclusion of the project, may be allowed retention or transfer after conclusion of the project, from one company or project to another entitled company or project, with prior approval of the Board, against payment of 0.25% surcharge on C&F value of the goods for each year of retention, besides payment of duties and taxes, chargeable, if any.

Explanation. - Capital Goods mean any plant, machinery, equipment, spares and accessories, classified in Chapters 84, 85 or any other chapter of the Pakistan Customs Tariff, required for-

(a) the manufacture or production of any goods, and includes refractory bricks and materials required for setting up a furnace, catalysts, machine tools, packaging machinery and equipment, refrigeration equipment, power generating sets and equipment, instruments for testing, research and development, quality control, pollution control and the like; and

(b) 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.

TABLE

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1	**Agricultural Machinery**			
	A) Tillage and seed bed preparation equipment.			Nil
	(1). Tractor mounted trencher	8701.9220 8701.9320	0%	
	(2). Laser land leveler comprising laser transmitter, laser receiver, control box, rigid mast pack, with or without scrapper	Respective headings	0%	
	B) Omitted.			
	C) Irrigation, Drainage and Agro-Chemical Application Equipment			Nil
	(1). Submersible pumps (up to 75 lbs and head 150 meters) and field drainage pumps.	8413.7011 8413.7019	0%	
	(2). Air release valves, pressure gauges, water meters, back flow preventers and automatic controllers.	8481.1000 8481.3000	0%	
	(3). Tube well filters or strainers.	8421.2100	0%	
	(D) Harvesting, Threshing and Storage Equipment.			Nil
	(1). Fodder rake.	8201.3000	0%	
	(2). Fodder/forage wagon.	8716.8090	0%	

	E) Fertilizer and Plant Protection Equipment.			Nil
	(1). Spray pumps (diaphragm type).	8413.8100	0%	
	(2). All types of mist blowers.	8414.5990	0%	
	F) Dairy, Livestock and poultry, machinery			Nil
	(1). Milk chillers.	8418.6910 8418.6990	2%	
	(2). Tubular heat exchanger (for pasteurization).	8419.5000	2%	
	(3). Milk processing plant, milk spray drying plant, Milk UHT plant.	8419.8100	2%	
	(4). Grain storage silos for poultry.	Respective headings	2%	
	(5). Insulated sand witch panels	Respective headings	2%	
	(6). Dairy, livestock and poultry sheds.	9406.1020 9406.9020	2%	
	(7). Milk filters.	8421.2900	2%	
	(8). Machinery for animal feed stuff	8436.1000	0%	
	(9). Any other machinery and equipment for manufacturing of dairy products	Ch. 84 & 85	3%	If imported by manufacturers which are members of Pakistan Dairy Association.
	(10) Fans for use in dairy sheds	8414.5990	3%	If imported by members of Corporate Dairy Farmers Association.
	(G) Post-harvest Handling and Processing and Miscellaneous Machinery.			
	(1). Pre-fabricated CO_2 Controlled Stores.	9406.1090 9406.9090	0%	In respect of goods mentioned in Column (2) read with PCT mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are *bona fide* requirement for use in the Agriculture sector. 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.
	H) Green House Farming and Other Green House Equipment.			1. In respect of goods of mentioned in Column (2) read with PCTs mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are *bona fide* requirement for use in the Agriculture sector. 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. 2. The goods shall not be sold or otherwise disposed of within a period of five years of its import except with the prior approval of the FBR.
	(1). Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns).	3921.9090	0%	
	(2). Greenhouses (prefabricated).	9406.1010 9406.9010	0%	
	(3). Tunnel farming equipment consisting of the following:- (a) Plastic covering and mulch film	3920.1000 3926.9099	0%	
	(I) Machinery, Equipment and Other Capital Goods for Miscellaneous Agro-Based Industries like Milk Processing, Fruit, Vegetable or Flowers Grading, Picking or Processing etc.			In respect of goods of mentioned in Column (2) read with PCTs mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona fide requirement for use in the Agriculture sector. 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.
	(1). Evaporators for juice concentrate.	8419.8990	0%	
	(2). Machinery used for dehydration and freezing.	8418.6990	0%	
	(3). Heat exchange unit.	8419.5000	0%	
	(4). Machinery used for filtering and refining of pulps/juices.	8421.2200	0%	
	(5). Complete Rice Par Boiling Plant.	8419.8990 & Respective Headings	0%	

	(J) Horticulture and Floriculture			
	(1). Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8441.3000	0%	
	(2). PU panels (Insulation).	Respective headings	0%	
	(3). Generator sets 10 to 25 KVA.	8502.1120 8502.1130	0%	
	(4). Refrigerating machines with engine fitted on common base for refrigerated containers.	8418.6920	0%	
	(5). Other refrigerating or freezing chests, cabinets.	8418.5000	0%	
	(6). Tubes, pipes and hollow profiles of iron and steel.	7304.3100 7304.3900	0%	
	(7). Hand tools.	Respective Headings	0%	
	(K) Machinery, equipment, capital goods, and materials for setting up, modernization, replacement or expansion for hatcheries, farms, feed mills and seafood processing units of fish and shrimp sector.	Respective Headings	0%,3%**,** 5%	1. Imports by fish/ shrimp hatcheries, farms, feed mills and seafood processing units, registered under the Sales Tax Act, 1990 and Fisheries Development Board or concerned Ministry; and 2.Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona fide 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.
2	**Machinery and equipment for development of grain handling and storage facilities including silos.**	Respective Headings	0%	
3	**Cool chain machinery, equipment** including Capital goods.	Respective Headings	0%	If imported by Cool Chain Industry including such sectors engaged in

				establishing or providing cool chain activities or part thereof.
4	**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.**	Respective Headings	0%,3%**,** 5%	Condition (iv) of the preamble.
5	**Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes: -**			1. 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); 2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs-duties and taxes at statutory rates be 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). 3. For sub-entry at serial A (6) and sub-entry at serial D (2) Condition (iv) of the preamble.
	A. Medical Equipment.			
	1) Medical surgical dental or veterinary furniture.	9402.9090	5%	
	2) Operating Table.	9402.9010	5%	
	3) Emergency Operating Lights.	9405.4990	5%	
	4) Hospital Beds with mechanical fittings.	9402.9020	5%	
	5) Gymnasium equipment.	Respective Headings	0%,3%,5%	
	6) Cooling Cabinet.	9506.9100	5%	
	7) Refrigerated Liquid Bath.	8418.5000	5%	
	8) Contrast Media Injections (for use in Angiography & MRI etc).	3822.1900 3822.9000	5% 5%	
	B. Cardiology/Cardiac Surgery Equipment			
	1) Cannulas.	9018.3940	5%	
	2) Manifolds.	8481.8090	5%	
	3) Intra venous cannula i.v. catheter.	9018.3940	5%	
	C. Disposable Medical Devices			
	1) Self-disabling safety sterile syringes.	9018.3110	5%	
	2) Insulin syringes.	9018.3110	5%	
	D. Other Related Equipment			
	1) Fire extinguisher.	8424.1000	5%	
	2) Fixtures & fittings for hospitals	Respective Headings	0%,3%,5%	
6.	**1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e. single or double cabin pickups, accessories, spares, chemicals and consumables meant for mineral exploration phase.**	Respective Headings	0%	1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into

	2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.			agreements with the Government of Pakistan or a Provincial Government. 2. 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 customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project. 3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties& taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties& taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of

				Customs.
7	1. **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. Imports made for mine construction phase shall also be entitled to deferred payment of duty for a period of five years. However, a surcharge @ 6% per annum shall be charged on the deferred amount.** **2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.**	Respective Headings	0%,3%,5%	1.This concession shall be available to those Mineral Exploration and Extraction 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. 2. 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 customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project. 3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred

				to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs. 4. Condition (iv) of the preamble.
8	**Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pickups imported for Thar Coal Field.**	Respective Headings	0%	1.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.
				2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed

				subject to prior approval of the Chief Collector of Customs.
8(a)	1. Imports or exports 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.	Respective Headings	0%	The concession shall be available subject to conditions, limitations and restrictions as prescribed in Serial 1 & 2 of Part-F of the Second Schedule to the Foreign Investment (Promotion and Protection) Act, 2022.
	2. Household goods of employees of Reko Diq Mining Company (Private) Limited. **Explanation**: - for the purpose of this Serial, the concession of Customs Duty includes all duties and levies leviable under the Customs Act, 1969.	Respective Headings	0%	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.
9	**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.** **2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.**	Respective Headings	0%,3**%**,5%	1. This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:- (a)the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (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 project's bona fide requirements; and 2. 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 customs duty and sales tax and the amount payable under this Schedule**,** along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project. 3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs. 4. Condition (iv) of the preamble.

10	**1. 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.** **2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.**	Respective Headings	0%,3%,5%	-do-
11.	**1. 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 etc.** **2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.** **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.**	Respective Headings	0%	1.This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely: - (a)the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (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 project's bona fide requirements; and 2. 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 customs duty and sales tax and the amount payable under this Schedule**,** along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project. 3. The goods shall not be sold or otherwise disposed of without prior

				approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties &taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.
12	**1. Machinery and equipment meant for power transmission and grid stations including under construction projects.** **Explanation**.- For the purpose of this concession "machinery and equipment" shall mean:- (a) machinery and equipment operated by power of any description, such as used in the generation of power;	Respective Headings	0%,3**%**, 5%	1.This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:- (a)the contractor shall submit a copy of the contract or agreement under which he intends

	(b) 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 c) Components parts of machinery and equipment, as specified in clauses (a) and (b) above, identifiable for use in or with machinery imported for the project and equipment including spares for the purposes of the project. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of the project.			to import the goods for the project; (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 project's bona fide requirements; and 2. 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 customs duty and sales tax and the amount payable under this Schedule**,** along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project. 3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of

				duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs. 4. Condition (iv) of the preamble.
13	**Following machinery, equipment and other education and research related items imported by technical institutes, training institutes, research institutes, schools, colleges and universities:-**			Nil
	1) Filtering or purifying machinery and apparatus for water.	8421.2100	0%	
	2) Other filtering or purifying machinery and apparatus for liquids.	8421.2900	0%	
	3) Other thermostats.	9032.1090	0%	
	4) Spares, accessories and reagents for scientific equipment.	Respective Headings	0%	
14	**Machinery, equipment, raw materials, components and other capital goods for use in buildings, fittings, repairing or refitting of ships, boats or floating structures imported by Karachi Shipyard and Engineering Works Limited.**	Respective Headings	0%	
15	**Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil and other value-added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling**.	Respective Headings	0%, 3%, 10%	Condition (iv) of the preamble.
15A	Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (Hydro-cracking)	Respective Headings	0%	Nil

16	**Machinery and equipment imported by an industrial concern.**	Respective Headings	0%,3%, 11%, 15%	Condition (iv) of the preamble.
17	**Following machinery and equipment for marble, granite and gem stone extraction and processing industries.**			1. For the projects of Gem Stone & Jewelry Industry, CEO/COO, Pakistan Gem and Jewelry 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. 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 bonafide 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. 3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Five years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these
	1) Polishing cream or material.	3405.9000	5%	
	2) Fiber glass mesh	7019.6990	5%	
	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.	8202.4000 8202.9100	5% 5%	
	4) Gin saw blades.	8202.9910	5%	
	5) Gang saw blades/ diamond saw blades/ multiple blades or all types and dimensions.	8202.9990	5%	
	6) Air compressor (27cft and above).	8414.8010	5%	
	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.	Respective headings	0%,3%,5%	

				goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Five years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs. 4. Condition (iv) of the preamble.
18	**1. Machinery, equipment and other project related items including capital goods, for setting up of power generation plants, water treatment plants and other infrastructure related projects located in an area of 30 km around the zero point in Gwadar.** **2. Machinery, equipment and other project related items for setting up of hotels located in an area of 30 km around the zero point in Gwadar.**	Respective Headings	0%	1. Ministry of Industries, Production & Special Initiatives, 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. 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 at the time of import.
		Respective Headings	0%,3**%**,5%	

				3. Condition (iv) of the preamble.
19	**Effluent treatment plants.**	Respective headings	0%,3**%**,5%	Condition (iv) of the preamble.
20	Following items for use with solar energy: -		0%	Nil
	(1) Off–grid/On-grid solar power system (with or without provision for USB/charging port) comprising of :			
	i. Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system).	8507.2090 8507.3000 8507.6000		
	ii. Essential connecting wires (with or without switches).	8544.4990		
	iii. Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT).	8504.4090		
	iv. Bulb holder	8536.6100		
	(2) Water purification plants operating on solar energy.	8421.2100		
21	**Following systems and items for dedicated use with renewable source of energy like solar, wind, geothermal etc.**			Nil
	1. Parts for Solar Parabolic Power Plants.			
	(i). Absorbers/Receivers tubes.	8503.0090	0%	
	(ii). Control panel with other accessories.	8537.1090	0%	
	1(a) Parts for Solar Dish Stirling Engine.			
	(i). Control panel with accessories.	8537.1090 8537.2000	0%	
	(ii). Stirling Engine Generator	8501.6100	0%	
	2. (a) Solar Air Conditioning Plant	8415.1099	0%	
	(b) Parts for Solar Air Conditioning Plant			
	(i). Absorption chillers.	8418.6990	0%	
	(ii). Cooling towers.	8419.8910	0%	
	(iii). Pumps.	8413.3090	0%	
	(iv). Air handling units.	8415.8290	0%	
	(v). Fan coils units.	8415.9099	0%	
	3.(a) Solar Desalination System	8421.2100	0%	
	(b) Parts for Solar Desalination System			
	(i). Solar water pumps.	8413.3090	0%	
	(ii). Deep Cycle Solar Storage batteries.	8507.2000	0%	
	(iii). Inverters (off grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point	8504.4090	0%	

	Tracking (MPPT)			
	4. (a) Solar Water Heaters with accessories.	8419.1990	0%	
	(b) Parts for Solar Water Heaters			
	(i). Insulated tank	7309.0000 7310.0000	0% 0%	
	(ii). Vacuum tubes (Glass)	7020.0090	0%	
	(iii). Mounting stand	Respective headings	0%	
	(iv). Copper and Aluminum tubes	Respective heading	0%	
	(c) Accessories:			
	(i). Electronic controller	Respective headings	0%	
	(ii). Assistant/ Feeding tank			
	(iii). Circulation Pump			
	(iv). Electric Heater/ Immersion Rod (one piece with one solar water heater)			
	(v). Solenoid valve (one piece with one solar water heater)			
	(vi). Selective coating for absorber plates			
	5. (a) Parts for PV Modules			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). Tempered Glass.	7007.1900	0%	
	(ii). Aluminum frames.	7610.9000	0%	
	(iii). O-Ring.	4016.9990	0%	
	(iv). Adhesive labels.	3919.9090	0%	
	(v). Junction box & Cover.	8538.9090	0%	
	(vi). Sheet mixture of Paper and plastic	3920.9900	0%	
	(vii). Ribbon for PV Modules (made of silver, copper and lead).	Respective headings	0%	
	(viii). EVA (Ethyl Vinyl Acetate) Sheet (Chemical).	3920.9900	0%	
	(b). Raw materials for the manufacture of PV Modules		0%	If imported by the local assemblers or manufacturers registered under the Sales Tax Act, 1990, of PV Modules subject to quota determination by the Input Output Co-efficient Organization (IOCO).”;
	(i). Silicon Adhesive/ Sealant.	3214.9010		
	(ii). MC4 Connectors.	8536.9090		
	(iii). Back sheet film.	3920.9900		
	(iv). Packing boxes/ modules.	4819.1000 4819.5000		
	(v). Corner block.	7616.9990		
	(vi). Polyethylene Compound	3901.9000		
	(vii).Tin ingot.	8001.0000		
	(viii).Plates, sheets and strip of cellular rubber (vulcanized).	4008.1190		
	(ix). Glass fibers (including glass wool) and articles thereof nes	7019.9090		
	(c) Parts of Solar Inverters		0%	If imported by the local assemblers and manufacturers registered under the
	(i). Control board	8504.4090		
	(ii). Power board	8504.4090		
	(iii).Charge controller board A/C	9032.8990		

	(iv).Charge controller board PV	9032.8990		Sales Tax Act, 1990, of PV Modules subject to quota determination by the Input Output Co-efficient Organization (IOCO).”;
	(v). DCDC board	8504.9040		
	(vi). LCD Display	8531.2000 8524.1100		
	(vii).Display board	8531.2000		
	(viii). AC input & output terminal	8536.9090		
	(ix). Battery input terminals	8507.9000		
	(x). PV terminals	8536.9090		
	(xi).Casings (Plastic or Steel)	8504.9090		
	(xii). Circuit Board (CB) for inverters	8534.0000		
	(xiii).Stuffed PCBs for inverters	8504.9030		
	(d) Parts of Lithium Batteries		0%	If imported by the local assemblers or manufacturers of Lithium Batteries registered under the Sales Tax Act, 1990, subject to quota determination by the Input Output Co-efficient 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 8536.2020 8536.2090		
	(x).Packing Screws	7318.1590		
	(xi).Terminal Covers	3926.9099		
	(xii). Acrylic Sheet (Short Circuit Safety Sheet)	3920.5900 3921.9090		
	(xiii).Other Accessories (Temp Sensors, connectors, assembly items, Handles).	8536.9090, 9031.8000 8507.9000		
	6. Following machinery and equipment imported by manufacturing units of Solar Cells, Solar Panels, Solar Inverters & Solar Batteries:-		0%	1. Engineering Development Board (EDB) 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 EDB 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. 2. The goods shall not be sold or otherwise disposed of without prior
	(a)Solar Cell Manufacturing Equipment.			
	(i) Aluminum and silver paste.	Respective headings		
	(b) 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		approval of the FBR and payment of customs duties and taxes leviable as prescribed by FBR. 3. Condition (iv) of the preamble.
	(ix).Fully Automatic or Semi-automatic Laminator with Centering, Loading and 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		
	(xxiii).Structures & parts of structures.	7308.9090		
	(xxiv).Vacuum pumps.	8414.1000		
	(xxv).Air or gas compressors, hoods.	8414.8020		
	(xxvi).Non-domestic, non-electric dryers nes.	8419.3900		
	(xxvii).Threading or tapping machines nes for removing metal.	8459.7090		
	(xxviii).Machines and mechanical appliances nes having individual functions.	8479.8990		
	(xxix).Electric brazing or soldering machines and apparatus nes.	8415.1900		
	(xxx). Electric heating resistors.	8516.8090		
	(xxxi)Electric app for switching/protect electric circuits, not exceeding 1,000 volts.	8536.9090		
	(c) 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		
	(d) 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). UL 1642 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		
	7. Solar chargers for charging electronic devices.	8504.4020	5%	
	8. Wind Turbines.			
	(i). Turbine with Generator/ Alternator.	Respective headings	0%	
	(ii). Nacelle with rotor with or without tail.			
	(iii). Blades.			
	(iv). Pole/ Tower.			
	(v). Inverter for use with Wind Turbine.			
	(vi). Deep Cycle Cell/ Battery (for use with wind turbine).	8507.2000	0%	
	9. Wind water pump	8413.8100	5%	
	10. **Geothermal energy equipment.**			
	(i). Geothermal Heat Pumps.	8418.6100	0%	
	(ii). Geothermal Reversible Chillers.	8418.6990	0%	
	(iii). Air handlers for indoor quality control equipment.	8418.6990	0%	
	(iv). Hydronic heat pumps.	8418.6100	0%	
	(v). Slim Jim heat exchangers.	8418.6100	0%	
	(vi). HDPE fusion tools.	8419.5000	0%	
	(vii). Geothermal energy Installation tools and	8419.8990	0%	

	Equipment.			
	(viii). Thermostats and IntelliZone.	9032.1090	0%	
	11. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR.	Respective headings	0%	
22	**Following items for promotion of renewable energy technologies or for conservation of energy:-**			Nil
	(i). SMD/LED/LVD lights with or without ballast, fittings and fixtures.	9405.1190 9405.1990 8539.3290 8539.5210 8539.5220	0%	
	(ii). SMD/LED/LVD lights, with or without ballast, PV module, fitting and fixtures	9405.4990 8539.3290 8539.5210 8539.5220	0%	
	(iii). Tubular Day lighting Device.	9405.5010	0%	
	(iv). Solar torches.	8513.1040	0%	
	(v). Lanterns and related instruments.	8513.1090	0%	
	(vi). LVD induction lamps.	8539.3290	0%	
	(vii). LED Bulb/Tube lights.	8539.5210 8539.5220	0%	
	(viii). PV module, with or without, the related components including invertors (off-grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT), charge controllers and solar batteries.	8541.4300 8504.4090 8507.0000	0%	
	(ix). Water pumps operating on solar energy along with solar pump controllers	8413.7011 8413.7019 8413.7090 8504.4090	0% 0% 0%	
	(x). Energy saver lamps of varying voltages	8539.3110 8539.3210	0% 0%	
	(xi). Energy Saving Tube Lights.	8539.3120 8539.3220	0% 0%	
	(xii). Invertors (off-grid/on grid/hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT).	8504.4090	0%	
23	**Parts, Components and inputs for manufacturing LED lights, Bulbs and their Parts:-**			If imported by LED Light, Bulbs and their Parts manufacturers registered under the Sales Tax Act, 1990 subject to annual quota determination by the
	(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	3810.9090	0%	

	consisting of metal and other materials			Input Output Coefficient Organization (IOCO).
	(iii). Poly Butylene Terephthalate	3907.7000	0%	
	(iv). (iv) Bare Metal Clad Printed Circuit Board (MCPCB)	8534.0000	11%	
	(v). (v) Stuffed Metal Clad Printed Circuit Board (MCPCB)	8539.9090	0%	
	(vi). Constant Current Power Supply for of LED Lights and Bulbs (1-300W)	8504.4090	0%	
	(vii). Lenses for LED lights and Bulbs	9001.9000	0%	
	(viii). Aluminum Electrolytic capacitor	8532.2200	0%	
	(ix). SMT Electrical Transformer	8504.3100	0%	
	(x). Tantalum capacitors (DIP/SMD)	8532.2100	0%	
	(xi). Other inductors, small transformer, coil (DIP/SMD)	8504.4090 8504.5000	0%	
24	**Plant, machinery and equipment used in production of bio-diesel.**	Respective headings	0%	The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B that the imported goods are *bona fide* project requirement. 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.
25	**Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan and Malakand Division.**	Respective headings	0%	The plant, machinery and equipment released under the said serial number shall not be used in any other area which is not eligible for the said concession. In case of violation, duty and taxes shall be recovered beside initiation of penal action under the Customs Act, 1969.
26	**Plant machinery and equipment imported during the period commencing on 1st July, 2014 and ending on 30th June, 2024 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 bonafide requirement of the unit as per Annex B. The goods shall not be sold or otherwise disposed of without prior approval of the Board.
27	**Following motor vehicles for the transport of goods and special purpose motor vehicles imported by the Construction Companies:-**			This concession shall be available to motor vehicles for the transport of goods and special purpose motor vehicles imported by Construction Companies registered with Security and Exchange Commission of Pakistan (SECP) and Pakistan Engineering Council.
	1. Dumpers designed for off highway use.	8704.1090	20%	
	2. Super swinger truck conveyors.	8705.9000	20%	
	3. Mobile canal lining equipment.	8705.9000	20%	
	4. Transit mixers.	8705.4000	20%	
	5. Concrete Placing trucks.	8705.9000	20%	
	6. Crane lorries.	8705.1000	20%	
28	**Plant, machinery and production line equipment used for the manufacturing of mobile phones.**	Respective headings	0%	This exemption is available to local manufacturers of mobile phones duly certified by Pakistan Telecommunication Authority.
29	**Charging station for electric vehicle**	8504.4030	0%	Nil
30	**Pre-fabricated room/structures for setting up of new hotels /motels in Hill Stations, Gilgit-Baltistan, AJK, and Coastal Areas of Baluchistan (excluding Hub)**	9406.1090 9406.9090	8%	(i) The concerned ministry or department shall approve the project. The Authorized Officer of the ministry or department shall certify in the prescribed format and manner as per Annex-B that the imported goods are bona fide project requirement 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.

				(ii) IOCO shall verify and determine the requirement of such Pre-fabricated structures in the form of finished rooms for setting up new hotels/motels in the specified areas.
31.	**Omitted.**			
32.	**Cinematographic, film production and post-film production equipment imported during the period commencing on the 1st July, 2022 and ending on the 30th June, 2027.**			i. The Ministry of Information and Broadcasting shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona-fide requirement. The Authorized Officer of Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against specific user ID and password obtained under section 155D of the Customs Act, 1969. ii. The goods shall not be sold or otherwise disposed of within a period of five years of
	(1) Projector	9007.2000	0%	
	(2) 3D Glasses	9004.9000	0%	
	(3) Digital Loud Speakers	8518.2200	0%	
	(4) Digital Processor	8519.8190	0%	
	(5) Sub-woofer and Surround Speakers	8518.2990	0%	
	(6) Amplifiers	8518.5000	0%	
	(7) Audio rack and termination board	7326.9090 8537.1090	0%	
	(8) Music Distribution System	8519.8990	0%	
	(9) Seats	9401.7100	0%	
	(10) Recliners	9401.7900	0%	
	(11) Wall Panels and metal profiles	7308.9090	0%	
	(12) Step Lights	9405.4990	0%	
	(13) Illuminated Signs	9405.6100 9405.6900	0%	
	(14) Dry Walls	6809.1100	0%	
	(15) Ready Gips	3214.9090	0%	

				their import except with the prior approval of the FBR. (ii) IOCO shall verify and determine quota requirement of such equipment
33.	**New Fire-fighting vehicles manufactured as such by OEMs**	8705.3000	10%	The goods shall not be sold or otherwise disposed-off within a period of five years of its import without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
34	**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.**	Chapters 84 and 85	0%	This exemption shall be available subject to fulfillment of following conditions, namely: - (a) the importer is registered under the Sales Tax Act on or after the first day of July, 2019; (b) the industry is not 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. (c)exemption certificate issued by the Commissioner Inland

				Revenue having jurisdiction; and (d) 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.
35	**1. Plant, machinery and equipment, materials, specialized vehicles or vessels, accessories, spares, chemicals and consumables, as are not manufactured locally, imported by developers, contractors and service companies involved in infrastructure development of Large Diameter Pipelines (i.e. 24" and above) projects namely, North South Gas Pipeline Project (NSGP), Turkmenistan, Afghanistan, Pakistan and India Pipeline Project (TAPI), Iran Pakistan Gas Pipeline Project (IP), RLNG-III Pipeline (RLNG-III), or any other project declared as "Large Diameter Gas Pipeline Project" by the Ministry of Energy (Petroleum Division).**	Respective headings	5%	1. In respect of goods mentioned in Column (2), the Ministry of Energy (Petroleum Division) shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for use in the project. 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. 2. The concession available to contractors and service companies of the project will be subject to the following conditions, namely: - the contractor and the service provider shall submit a copy of the contract or agreement under which he intends to import the goods for the project; 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 project's bona fide requirements; and 3. Items imported at concessionary rates which become surplus, scrap, junk, obsolete or otherwise shall be disposed of in the following manner, namely: - (a) in the event an item other than specialized vehicles, is sold to another company involved in infrastructure development of Large Diameter Pipelines, no import duties shall be levied or charged. Otherwise, it shall be sold through a public tender and duties shall be recovered at the rate of ten per cent ad valorem of the sale proceeds; (b) for specialized vehicles there would be a minimum retention period of five years after which the vehicles may be disposed of in the manner provided in (a) above except that the full rate of import duties, net of any import duties already paid, shall be charged subject to an adjustment of depreciation at the rate of two per cent per month up to a maximum of twenty four months; (c) specialized vehicles can be surrendered at any time to the Government of Pakistan, without payment of any import duties, under intimation to the
	2. Plant, machinery and equipment, materials, specialized vehicles or vessels, accessories, spares, chemicals and consumables, as are manufactured locally, imported by developers, contractors and service companies of the above projects.	Respective headings	10%	
	3. HR Coils, Line Pipe, Pylons/Piles, whether or not manufactured locally, imported by developers and contractors of above projects.	Respective Headings	0%	

				FBR; and (d) these items, if rendered as scrap, with change in their physical status, composition or condition and PCT classification, shall be chargeable to duties & taxes accordingly, at standard rates; 4. In the event a dispute arises whether any item is entitled to exemption under this schedule, the item will be immediately released by the Customs Department against a corporate guarantee valid for a period of nine months, extendable by the concerned Collector of Customs on time to time basis. A certificate from the relevant Regulatory Authority that the item is covered under this serial number shall be given due consideration by the Customs Department towards finally resolving the dispute. Disputes regarding the local manufacturing only shall be resolved through the Engineering Development Board.
	4. Machinery, equipment, vessels, dumpers, specialized vehicles, accessories, spares and all other items essentially required for the above projects imported by developers, contractors and service companies on an import-cum-export	Respective headings	0%	1. The concession available to contractors and service companies of the project will be subject to the following conditions, namely: - the contractor and the service provider shall submit a copy of the contract or agreement under which he intends to

	basis for a period of five years.			import the goods for the project; 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 project's bona fide requirements; and 2. Ministry of Energy (Petroleum Division) shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for the project. 3. Temporarily imported goods shall be cleared against a corporate guarantee valid for a period of five years equal to the value of import duties and taxes exempted, extendable by the Collector of Customs on time to time basis, if the importer has a definite contract. The concerned Collector shall allow extension for a further period, as deemed appropriate, on payment of one percent surcharge for each year on C&F value of the goods for which extension has been sought. Should the goods etc., not be exported on the expiry of the project or transferred with the approval of the Collector of Customs to another Large Diameter Pipeline Project, or the period of stay has been extended by the

				Collector of Customs, then the developer, contractor or service company, as the case may be, shall be liable to pay duties and taxes as chargeable at the time of import.
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 32000V**	8544.6090	11%	If imported by manufacturers of transformers, registered under the Sales Tax Act 1990.
38	**Plant, Machinery and equipment**	Respective headings	5%	if imported by registered pharmaceutical manufacturers for their own use subject to NOC from Ministry of Health
39	**Following items for Tourism Projects**			

1.	Pre-fabricated room/structures for setting up of new hotels/motels in Hill Stations	9406.1090 9406.9090	50% of the prevailing rate of customs duty	Subject to certification by the concerned Secretary of Provincial Tourism Department or equivalent Authorized Officer of the Federal Government as bona fide requirement of the approved projects.
2.	Prefabricated Structure (Complete Units)	6810.9100		
3.	Camping and Glamping site equipment and accessories	Respective headings		
4.	Vessels for Adventure sports and commercial use, including rowing boats, canoes, sailboats etc.	8903.1100 8903.1200 8903.1900 8903.2100 8903.2200 8903.2300		
5.	Water-skis, surf-boards, sailboards and other water-sport equipment:	9506.2100 9506.2900		
6.	Ice skates and roller skates, including skating boots with skates attached	9506.7000		
7.	Ski-boots, cross country ski footwear and snowboard boots	6402.1200 6403.1200 6403.1900 6403.2000 6403.4000		
8.	Snow-skis and other snow-ski equipment	9506.1100 9506.1200		

			9506.1900		
			9506.9990		
	9.	Diving equipment	9506.6999		
	10	Zamboni Ice Resurfacing Machines	Respective heading		
	11	Ice Curling rock	7013.4900		
	12	Zip line equipment and accessories	9503.0090		
	13	White PE dasher boards for ice rinks	3920.1000		
	14	Gloves, mittens and mitts specially designed for use in sports, belts and bandoliers	4203.2100		
			4203.2930		
			4203.3000		
	15	Mountaineering, Rock climbing equipment, accessories and rock wall building material and accessories	Respective headings		
	16	Washer Extractor - Industrial	8451.4010		
	17	Flatwork Ironer - Industrial	8451.3000		
	18	Dry Cleaning Machine - Industrial	8451.3000		
	19	Tumbler Dryer-Industrial	8451.2900		
	20	Other Laundry equipment & accessories	8423.8200		
			8716.8090		
			8451.8020		
			8443.1920		
			8716.8090		
			8451.4010		
			8414.4000		
			8451.2900		
			8451.3000		
			9403.2000		
	21	Steam Double Effect Absorption Chillers	8418.6990		
	22	Air Handling Units (AHUs)	8415.8390		
	23	Cooling Towers	8419.8910		
	24	Steam Boilers Gas train starter train pressure control piping with pressure gauge with complete Accessories	8419.8100		
	25	Other HVAC Equipment & Accessories	8502.1310		
			8419.8910		
			7013.9900		
			8402.9020		
			7322.1100		
			8415.8190		
			3925.9000		
			8415.8390		
			8414.3090		
	26	Sewerage Treatment Plant	8421.2100		
	27	Elevators	8428.1010		
	28	Escalators	8428.4000		
	29	Generating sets	8502.1310		
	30	Transformer	8504.3400		
	31	Distribution Board	8504.4090		
	32	Chandeliers	9405.1110 9405.1910		
	33	Other Electrical Equipment	8481.1000		
			8504.4090		
			8544.1190		
	34	Dish washing Machine	8422.1900		
	35	Ice Cube Machine + Bin	8418.6990		
	36	Double Door Upright Freezer	8418.5000		
	37	Food Processor	8509.8000		

	38	Coffee Machine	8419.8100		
	39	Ovens & Burners	8419.8100		
			8418.5000		
			8418.6990		
			4419.0000		
			7020.0090		
			8509.4020		
			8509.8000		
			8516.5090		
	40	Other Kitchen Equipment & Accessories	8716.8090		
			9403.2000		
			8419.8100		
			8418.6990		
			8418.5000		
			4419.0000		
			8509.8000		
			8422.1900		
			8419.8100		
			8414.6000		
			9403.2000		
	41	Housekeeping equipment Commercial Dry Vacuum Cleaning Equipment	8508.1190		
	42	Fire Alarm and Suppression System	8531.2000		
	43	Fire Sprinkler System	8481.1000		
	44	Fire Extinguishers	8424.1000		

Annex-A

Header Information											
NTN/FTN of Importer			**Regulatory authority no.**					**Name of Regulatory authority**			
(1)			(2)					(3)			
Details of Input goods (to be filled by the chief executive of the importing company)								Goods imported (Collectorate of import)			
HS Code	**Description**	**Specs**	**Custom Duty rate (applicable)**	**Sales Tax rate (applicable)**	**WHT**	**Quantity**	**UOM**	**Quantity imported**	**Collectorate**	**GD. No.**	**GD date & Mach.No.**
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

CERTIFICATE BY THE CHIEF EXECUTIVE, OR THE PERSON NEXT IN HIERARCHY DULY AUTHORIZED BY THE CHIEF EXECUTIVE:
It is certified that the description and quantity mentioned above commensurate with the project requirement and that the same are not manufactured locally. It is further certified that the above items shall not be used for any other purpose.

Signature _____
Name _____

C.N.I.C. No. _____

NOTE: - *In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969(IV of 1969).*

Explanation. -

Chief Executive means. -

1. owner of the firm, in case of sole proprietorship; or
2. partner of firm having major share, in case of partnership firm; or
3. Chief Executive Officer or the Managing Director in case of limited company or multinational organization; or
4. Principal Officer in case of a foreign company.

Annex-B

Header Information											
NTN/FTN of Importer			**Approval No.**								
(1)								(2)			
Details of Input goods (to be filled by the authorized officer of the Regulatory Authority)								Goods imported (Collectorate of import)			
HS Code	**Description**	**Specs**	**Custom Duty rate (applicable)**	**Sales Tax rate (applicable)**	**WHT**	**Quantity**	**UOM**	**Quantity imported**	**Collectorate**	**GD. No.**	**GD date &Mach No.**
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

CERTIFICATE BY THE AUTHORIZED OFFICER OF THE REGULATORY AUTHORITY: It is hereby certified that the imported goods are genuine and *bonafide* requirement of the project and the same are not manufactured locally.

Signature& Seal of the Authorized Officer _____

Designation _____

NOTE:- *In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969(IV of 1969).*

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

The Imports under this part shall be subject to following conditions, namely. -

(i). The active pharmaceutical ingredients, Excipients /chemicals, packing material and raw material for packing shall be imported only for in-house use in the manufacture of specified pharmaceutical substances, as approved by the Drug Regulatory Agency of Pakistan.

(ii). The requirement for active pharmaceutical ingredients and Excipients/chemicals, drugs as specified in Table A, B & C, shall be determined by the Drug Regulatory Agency of Pakistan;

(iii). The requirement for packing materials/raw materials for packing, as specified in Table-D, shall be determined by Input Output Coefficient Organization;

(iv). The designated/authorized representative person of Drug Regulatory Agency of Pakistan shall furnish all relevant information, as set out in this part, online to the Customs computerized system, accessed through the unique user identifier obtained under section 155 d of the Customs Act 1969, along with the password thereof.

(v). For "Respective Headings" entries in column (3) of the Table against which two rates of customs duty 3% and 5% have been mentioned in Column (4), the rate of 3% shall be applicable only for such goods which are chargeable to 3% duty under the First Schedule to the Customs Act 1969.

Table A

Active Pharmaceutical Ingredients (API)

Sr. No	Description	PCT code	Customs duty (%)
1	Acyclovir Usp	2933.5990	0
2	Albendazole - Human Grade	2933.9990	0
3	Alfacalcidole	3004.9099	0
4	Alogliptin Benzoate	2942.0000	0
5	Alprazolam	2933.9100	0
6	Amikacin Sulpate	2941.9090	0
7	Amiloride HCL	2933.9990	0
8	Amlodipine	2933.3990	0
9	Amoxicillin sodium sterile BP	2941.1000	0
10	Amoxicillin Sodium With Clavulanate Potassium (Sterile)	3003.2000	0
11	Amphotericin B Lyophilized	2941.9090	0
12	Ampicillin sodium sterile USP/BP	2941.1000	0

	(Pharmaceutical grade)		
13	Amprolium HCl	2933.5990	0
14	Apixaban and its salts	2933.7990	0
15	ARIPIPRAZOLE	2933.7990	0
16	Artemether	2932.9990	0
17	Atorvastatin	2933.9990	0
18	Atorvastatin Calcium	2933.9990	0
19	Atracurium Besylate	2933.4990	0
20	Atropine Sulphate	2941.9090	0
21	Azilsartan Kamedoxomil	2934.9990	0
22	Bacitracin and its derivatives	2941.9060	0
23	Benazepril Related Compound	2933.7990	0
24	Benzyl pencillin sodium/potassium	2941.1000	0
25	Betahistine Di Hcl	2933.3990	0
26	Betaine Glucuronate	2923.9010	0
27	Betamethasone	2937.2200	0
28	Biapenem	2941.9090	0
29	Bisacodyl	2933.3990	0
30	Bosentan Monohydrate	2935.9090	0
31	BromocriptineMs(G) Msa/Ds 01	2939.6900	0
32	BUPIVACAINE HYDROCHLORIDE	2933.9990	0
33	Calcium Lactobionate Oral	2918.1600	0
34	Calcium Lactobionate Special Grade	2940.0000	0
35	Canagliflozin Hemihydrate	2934.9990	0
36	Candesartan Cilextle	2933.9990	0
37	Captopril	2933.9990	0
38	Carbamazepine	2933.9990	0
39	Carbenicillin and its salts	2941.1000	0
40	Carbinoxamine Maleate	2933.3990	0
41	Carfecillin	2941.1000	0
42	Cariprazine Hydrochloride	2933.5990	0
43	CARVEDILOL	2933.9990	0
44	Cefazolin Sodium Sterile	2941.9090	0
45	Cefepime Hydrochloride/L-Arginine Sterile USP	2941.9090	0
46	Cefoperazone And Sulbactam Sodium	2941.9090	0
47	Cefotaxime / Cefotaxime sodium	2941.9090	0
48	Cefpirome	2941.9090	0
49	Cefpodoxime Proxetil	2941.9090	0
50	Cefquinome Sulfate	2941.9090	0
51	Ceftazidime Pentahydrate	2941.9090	0
52	Ceftiofur HCL Sterile	2941.9090	0
53	Cefuroxime Axetil	2941.9090	0
54	Cefuroxime Sodium Sterile	2941.9090	0
55	Celecoxib	2935.9090	0

56	Cetirizin Dihydrocholoride Ep	2933.5990	0
57	Cetirizine Dihydrochloride	2933.5990	0
58	Chloromycetin Palmitate	2941.4000	0
59	Chlorpheniramine Maleate	2933.3990	0
60	Chlortetracycline Hydrochloride	2941.3000	0
61	Chlorthalidone Micronized Powder	2935.9090	0
62	Clamipramine Hcl Ep	2933.9990	0
63	Clavulanate Potassium With Microcrystalline Cellulose (Avicel)	3003.9090	0
64	Clavulanate Potassium With Silicon Di-Oxide (Syloid)	3003.9090	0
65	Clemastine Hydrogen Fumarate	2933.9990	0
66	Clindamycin Phosphate	2941.9060	0
67	Clonazepam	2933.9100	0
68	Clopamide Base/Ds 01	2935.9090	0
69	Clopidogrel Bisulphate	2934.9990	0
70	Clotrimazole	2933.2900	0
71	Co-DergocrineMs (Gram) A 01	2939.6900	0
72	Colistin Sulphate	2941.9090	0
73	Dabigatran Etexilate Mesylate	2933.3990	0
74	Dapagliflozin	2934.9990	0
75	Darifenacin Hydrobromide	2934.9990	0
76	Deferiprone	2933.3990	0
77	Desmoder H/Hexamethylen Di-Iso	2929.1000	0
78	Dexibuprofen	2916.3990	0
79	Dextro Methophen HBR	2933.9990	0
80	Dextro-MethorphHbr	2933.4990	0
81	Diclofenac Diethylamine	2922.4990	0
82	Diclofenac Potassium BP	2922.4990	0
83	Diiodohydroxyquinoline	2934.9990	0
84	Diphenhydramine	2922.1990	0
85	Dl-Carnitine HCl	2923.9090	0
86	Domperidone	2933.3990	0
87	Doripenem	2941.9090	0
88	Dorzolamide HCl	2935.9090	0
89	Doxycycline Hyclate	2941.3000	0
90	Doxylamine Succinate	2933.3990	0
91	Drotavarine Hcl	2933.4990	0
92	Drotaverine HCL Tab and Injectable Grade	2934.9990	0
93	Ebastine	2933.3990	0
94	Edoxaban Monohydrate	2934.9990	0
95	Elvitegavir	2934.9990	0
96	Emtricitabine	2934.9990	0
97	Enalapril Maleate Usp 23	2933.9990	0
98	Enoxacin Sesquihfrtae	2933.5990	0

99	Enrofloxacin Base	2933.5990	0
100	Enrofloxacin HCl	2941.9090	0
101	Entecavir (Monohydrate) and Its Salts	2933.3990	0
102	Ertapenem Sodium	2941.9090	0
103	Erythrocin J	2941.5000	0
104	Erythromycin Thiocynate	2941.5000	0
105	Erythropoietin IP	2934.9990	0
106	Eslicarbazepine Acetate	2933.4990	0
107	Eslicarbazipine Acetate	2933.3990	0
108	Ethambutol HCl	2941.9090	0
109	Etoricoxib	2933.9990	0
110	Euflavine Bp (Acriflavine)	2933.9990	0
111	EZETIMIBE	2934.9990	0
112	Famotidine	2934.1090	0
113	Favipiravir	2933.9990	0
114	Febuxostat	2934.1090	0
115	Fenpiverinium Bromide	2933.9990	0
116	Ferric Carboxy Maltos Complex	3824.9999	0
117	Ferric Hydroxide Polymaltose Complex Inj.Grade	2821.1020	0
118	Ferric Pyrophosphate Nf	2835.3900	0
119	FERROUS FUMARATE	2917.1900	0
120	Ferrous Sulphate	2833.2910	0
121	Fexofenadine	2933.3990	0
122	Filgrastim	2934.9990	0
123	Florfenicol	2941.4000	0
124	Flucloxacillin sodium	2941.1000	0
125	Fluconazole	2933.9990	0
126	Flumequine Base	2933.9990	0
127	Flunixin Megulamine	2933.3990	0
128	Fluoxetine Hcl	2922.1990	0
129	Flurbiprofen	2916.3990	0
130	Fosfomycin Calcium	2941.9090	0
131	Fosfomycin Calcium	2941.9090	0
132	Fosfomycin Trometamol	2941.9090	0
133	Fractionated Coconut Oil	2915.9000	0
134	Furaltadone HCl	2934.9990	0
135	Furosemide (Imp)	2935.9090	0
136	Fusidic Acid	2941.9090	0
137	Gabapentin	2922.4990	0
138	Gemifloxacin Mesylate	2933.9990	0
139	Gentamicine Sulphate	2941.9090	0
140	Gentamyein	2941.9090	0
141	Glibenclamide	2935.9090	0
142	Gliclazide	2935.9090	0

143	Glimepiride	2935.9090	0
144	Glipizide	2935.9090	0
145	Haloperidol	2934.1090	0
146	Hydrochlorothiazide	2935.9090	0
147	Hydrocortisone Usp Micro	2937.2100	0
148	Hydroxychloroquine Sulphate	2933.4990	0
149	Ibandronate Sodium Monohydrate	2922.4990	0
150	Iloperidone	2934.9990	0
151	Imipenem Cilastatin Sodium (Sterile Mixture Sod Bicarbonate)	2941.9090	0
152	Imipenem With Cilastatin Sodium Sterile	3824.9999	0
153	Imipramine Hydrochlor/Ds 01	2933.9990	0
154	Iron III Hydroxide Polymaltose Complex	2821.1020	0
155	Iron III Isomaltoside, Inj. Grade	3824.9999	0
156	Iron Sucrose	3824.9999	0
157	Isoniazid	2933.3990	0
158	Ivabradine HCl	2933.7990	0
159	Ivermectin	2941.9090	0
160	Ketoprofen	2918.3000	0
161	Ketorolac Tromethamine	2933.9990	0
162	Lactulose	2940.0000	0
163	Lamivudine	2933.3990	0
164	Ledipasvir	2934.9990	0
165	Ledipasvir And Copovidone Solid Dispersion	2934.9990	0
166	Leflunomide	2934.9990	0
167	Letrozole	2933.9990	0
168	Levamisole Hydrochloride	2934.9990	0
169	levetiracetam	2933.7990	0
170	Levocetirizine Dihydrochloride	2933.5990	0
171	Levosulpiride	2935.9090	0
172	Linaclotide and its derivatives	2933.9990	0
173	Linagliptin	2933.5990	0
174	Lincomycin Hcl	2941.9090	0
175	Linezolid	2934.9990	0
176	LINZOLID	2934.9990	0
177	Lisinopril and its derivatives	2933.9990	0
178	Loratadine	2933.3990	0
179	Lorazepam	2933.9100	0
180	Lorcaserin Hydrochloride Hemihydrate	2934.9990	0
181	L-Ornithine	2922.4990	0
182	Lornoxicam	2934.9990	0
183	Losartan Potassium	3824.9999	0
184	Lumefantrine	2922.1990	0
185	Mefloquine HCl	2933.4990	0
186	Meropenem Sodium Carbonate, Inj. Grade	2941.9090	0

187	Meropenem Trihydrate (Sterile)	2941.9090	0
188	Mesalazine	2922.4990	0
189	Metopine	2933.3990	0
190	Metronidazole Benzoate	2933.9990	0
191	Midazolam	2933.9100	0
192	Midazolam HCl	2933.9100	0
193	Minocycline Hydrochloride	2941.3000	0
194	Minoxidil	2933.5990	0
195	Mirabegron	2934.1090	0
196	Montelukast Sodium	2933.4990	0
197	Mupirocin	2941.9060	0
198	Neomycin Sulphate	2941.9060	0
199	Neomycin Sulphate	2941.9090	0
200	Neomycin SulphBp 700 U/Mg Mic	2941.9060	0
201	NICORANDIL	2933.9990	0
202	Nitazoxanide	2934.1090	0
203	Norfloxacin	2933.5940	0
204	Novobiocin Sodium	2941.9090	0
205	Nystatin (Mycostatin Micropul)	2941.9060	0
206	NystatinUsp Powder	2941.9060	0
207	OFLOXACIN	2934.9990	0
208	Olanzapine	2934.9990	0
209	Olaquindox	2933.9990	0
210	Olmesartan Medoxomil	2933.3990	0
211	Omarigliptin	2933.5990	0
212	Ossein Mineral Complex	2106.9090	0
213	Oxalitin	3004.9099	0
214	Oxfendozale	2933.9990	0
215	Oxytetracycline Dihydrate Injectable Grade	2941.3000	0
216	Oxytetracycline HCl	2941.3000	0
217	Palanosetron Hydrochloride	2933.7990	0
218	Paroxetine HCL Hemihydrate	2934.9990	0
219	Peg Filgrastim	2934.9990	0
220	Pencillin V.Potassium	2941.1000	0
221	Pencillinbenzathin	2941.1000	0
222	Perindopril Arginine	3824.9999	0
223	Pheneramine Maleate	2933.9990	0
224	Pindolol Base/Ds Pur	2933.9990	0
225	Pioglitazone HCL	2934.1090	0
226	Piperacillin Sodium	2941.1000	0
227	Piperacillin Sodium & Tazobactam Sodium (Sterile)	3003.2000	0
228	Piperaquine Phosphate	2933.5990	0
229	Piperazine Anhydrous (Pharmaceutical grade).	2935.9090	0

230	Piroxicam Betacyclodextrine	2934.9990	0
231	Pitavastatin Calcium	2934.9990	0
232	Polymyxin B Sulphate USP Micro	2941.9060	0
233	Polymyxin B SulphBp 8000 U/Mg	2941.9060	0
234	Potassium Chloride	2827.3900	0
235	Potassium Clavulanate (Avicel Mix)1:1 and (Syloid MIX) 1:1	3824.9999	0
236	Potassium Clavulanate with Microcrystalline Cellulose 1:1	3824.9999	0
237	Prasugrel HCl	2934.9990	0
238	Pregabalin	2922.4990	0
239	Procaine pencillinG.fortified, sodium/potassium	2941.1000	0
240	Procyclidine Hcl	2933.9990	0
241	Psyllium Husk Powder	1211.9000	0
242	PYRIDOSTIGMINE BROMIDE	2933.3990	0
243	Pyrimethamine	2933.5990	0
244	Quetiapine Fumarate	2934.9990	0
245	Ramipril	2933.9990	0
246	Ranolazine	2933.5990	0
247	Rebamipide	2933.7990	0
248	Remdesivir	2934.9990	0
249	Ribavirin	2934.9990	0
250	Rifampicin	2941.9090	0
251	Rifaximin	2941.9090	0
252	Risedronate Sodium	2933.3990	0
253	Risperidone	2934.9990	0
254	Rivaroxaban	2934.9990	0
255	Roflumilast	2933.3990	0
256	Rosuvastatin Calcium	2935.9090	0
257	Saccharomyces Boulardii (LYNSIDE)	3824.9999	0
258	Sacubitril + Valsartan	2933.9990	0
259	Saxagliptin HCl	2933.9990	0
260	Silodosin	2933.9990	0
261	Simvastatin	2932.2090	0
262	Omitted		
263	Solifenacin Succinate	2933.4990	0
264	Sparfloxacin	2933.5990	0
265	Sulfadoxine	2935.9090	0
266	Sulfathiazole	2935.9090	0
267	Sulphadoxine	2935.9090	0
268	Sulphanilamide	2935.9050	0
269	Sulphaquinoxaline Sodium	2935.9090	0
270	Sultamicilliatosylate	2941.1000	0
271	Sultamicillin (Pharmaceutical grade)	2941.1000	0
272	Telmisartan	2933.9990	0

273	TemazepamUsp 28/Ep 4th Ed	2933.9100	0
274	Teneligliptin	3004.9099	0
275	Tenofovir Alafenamide Fumarate	2933.5990	0
276	Tenofovir Alafenamide Hemifumarate	2933.5990	0
277	Tenofovir Disoproxil Fumarate	2933.5990	0
278	Thiocolchicoside	2935.9090	0
279	Ticagrelor	2933.5990	0
280	TICAGRELOR and Its Salts	2934.9990	0
281	Ticarcilin disodium	2941.1000	0
282	TIGECYCLINE	2942.0000	0
283	Tilmicosin Base	2941.9090	0
284	Timolol Maleate	2934.9990	0
285	Tiotropium Bromide Monohydrate (Pre-mix)	2939.8090	0
286	Tirofiban HCL	2935.9090	0
287	Tizanidine HCl	2934.9990	0
288	Tobramycin	2941.9090	0
289	Trandolapril	2933.9990	0
290	Tranexamic Acid	2922.4990	0
291	Trelagliptin Succinate	2934.9990	0
292	Triacetine	2915.3990	0
293	Triclabendazole	2933.9990	0
294	Trimetazidine Hcl	2933.5990	0
295	Omitted		
296	Triprolidine Hcl B.P (94%)	2933.3990	0
297	Valsartan	2933.9990	0
298	Vancomycin Hcl	2941.9060	0
299	Vancomycin HCL	2941.9090	0
300	Velpatasvir Co-Povidone	2934.9990	0
301	Vigabatrin	2922.4990	0
302	Vonoprazone Fumarate	2933.9990	0
303	Vorapaxar	2934.9990	0
304	VORICONAZOLE	2934.9990	0
305	Vortioxetine Hydrobromide	2933.5990	0
306	Zinc Bacitracin 10%	2941.9090	0
307	Zinc Sulphate Monohydrate	2833.2940	0
308	Zoledronic Acid Monohydrate	2933.9990	0
309	Zolpidem Hemitartrate	2933.9990	0
310	Aspirin	2918.2210	0
311	Pantoprazole Sodium (Injec Grade)	2933.3990	0
312	Omitted		
313	Omitted		
314	Cloxacillin sodium sterile USP/BP	2941.1000	0
315	Bacampicillin HCL	2941.1000	0
316	Cloxacillin and its salts excluding sodium (compacted/ powder form for oral use)	2941.1000	0

317	Clarithromycin Powder	2941.5000	0
318	Roxithromycin	2941.5000	0
319	Azithromycin	2941.9090	0
320	Ceftriaxonesodium	2941.9090	0
321	D-Cycloserine	2941.9090	0
322	Acrinol Pad	3005.9010	0
323	Benzalkonium Chloride Pad (BKC)	3005.9090	0
324	Sodium Casinate	3501.9000	0
325	Sulfobutylate	3505.2010	
326	Activated Glucuronate	3824.9999	0
327	ChondrotinSulphate	3913.9090	0
328	Polyethylene Film	3920.9900	0
329	Acetone	2914.1100	0
330	Anti-Foam	3824.9999	0
331	Acetic Anhydride	2915.2400	0
332	(+)-(1S,2S)-2-Methylamino-1-Phenylpropan-1-OL Base	2939.4900	0
333	4-(N-Acetyl) Amino-N1-(5-Methyl-3-Isoxazolyl) Benzenesulfonamide	2935.9090	0
334	Add (1RS,2RS)-2-(dimethylamino) methyl)-1-(3- methoxyphenyl) cyclohexanol	2942.0000	0
335	5-(2,4,5-trimethoxyphenyl) methyl) pyrimidine-2, 4-diamine (TMP Technical)	2933.5920	0
336	Para-Amino-Phenol	2922.2900	0
337	Add 2-(4-Isobutylphenyl) Propionic Acid Crude	2916.3990	0
338	Racemic-2-{4(4-chlorophenyl)phenyl methyl}-1 piperazin Ethanol (Crude)	2933.5990	0
339	1-[1-[[[(1 R)-1-(3-(1 E)-2(-7-chloro-2 quinoliyl)phenyl]-3-[2(1-hydro xylmethylethyl)phenyl)propyl]thiomethyl cyclopropane acetic acid (montelukast acid pure)	2933.4990	0
340	1-cyclopropyl- 6-fluro-4 oxo-7 piperazine-i-ylquinoline - 3 carboxylic acid - hydrochloric acid (crude)	2933.5990	0
341	1-Cyclopropyl- 6-fluoro-1,4dihydro-8-methoxy-7((4as,7as)-octahydro-6H-pyrrolo(3,4- b)pyridine 6-yl)-4-oxo-3-quinolinecarboxylic acid	2933.4920	0
342	9,10-Difloro-2,3-dihydro-3 methyl-7-oxo-7Hpyrido[1,2,3-de]-1,4-benzoxazine-6 carboxylic acid crude	2934.9990	0
343	(S)-(-)-9 floro-2,3 Dihydro-3-Methyl-10-14Methyl-1-piperazinyl)-7-oxo-7H- pyrido (1,2,3 de)1,4-Benzoxzine-6-Carboxylic acid hemihydrates Crude	2933.4990	0
344	Sitagliptin Free Base	2933.5990	0
345	2-(2-chlorophenyl)-2-(methylamino cyclohexanone (Ketamine Base)	2922.3900	0
346	Glacial Acetic Acid	2915.1100	0
347	Activated carbon	3802.1000	0
348	Sodium Hydro-Sulfite	2831.1010	0

349	Methanol	2905.1100	0
350	Potassium Hydroxide	2815.2000	0
351	Dimethylformamide	2924.1990	0
352	n-heptane	2901.1090	0
353	Ethylene diamine tetra acetic acid	2921.2100	0
354	Iso Propyl Alcohol	2905.1220	0
355	Acid Hypophosphorous:	Respective heading	0
356	Acid PipmidcTrydae	Respective heading	0
357	Acid Citric Anhydrous	Respective heading	0
358	Propylparaben (Aseptoform-P)	Respective heading	0
359	MethylparabenAseptoform-M)	Respective heading	0
360	Sodium Benzoate	Respective heading	0
361	Sodium Sulfate	Respective heading	0
362	Cupric Chloride	Respective heading	0
363	Mama Copolymer	Respective heading	0
364	Sodium Valproate	Respective heading	0
365	Sodium Cyclamate	Respective heading	0
366	Magnesium Hydroxide Paste	Respective heading	0
367	Bacitracin Usp Powder Microniz	Respective heading	0
368	Pyritinol Base Fine Powder	Respective heading	0
369	Pyritinol Di-Hcl Mono Hydrate	Respective heading	0
370	Sodium Picosulphate	Respective heading	0
371	Pindolol Base	Respective heading	0
372	Nimesulide	Respective heading	0
373	Doxycycline Hydrochloride Bp	Respective heading	0
374	Simvastatin Ep	Respective heading	0
375	Cefaclor Monohydrate	Respective heading	0
376	Clobetasol Propionate	Respective heading	0
377	Betamethasone Base	Respective heading	0
378	Betamethasone 17-Valerate	Respective heading	0
379	Bacitracin Zinc Bp (69 Mcg/Mg)	Respective heading	0
380	Hydrcortisone Acetate Micronised	Respective	0

		heading	
381	Glimepiride Granules 0.606% (W/W (1 Mg)	Respective heading	0

Table B

(Excipients/Chemicals)

S No	Description	PCT Code	Customs Duty (%)
(1)	(2)	(3)	(4)
1	Worked grains of other cereals. (Pharmaceutical grade)	1104.2900	5%
2	Sterillisable maize (corn) starch (Pharmaceutical grade)	1108.1200	5%
3	Gum Benjamin BP (Pharmaceutical grade)	1301.2000	5%
4	(i). Balsam, Tolu BP/USP. (ii). Gum acacia powder BP (iii). Gumbenzoin, Styrax, ragacanth,Xanthan (Pharmaceutical grades)	1301.9090	5%
5	Other vegetable saps and extracts (Pharmaceutical grade)	1302.1900	10%
6	Other mucilages and thickeners (Pharmaceutical grade)	1302.3900	5%
7	(i). Rhubarb leaves or roots. (ii). Valerine roots (Pharmaceutical grade)	1404.9090	5%
8	Refined palm kernel or babassu oil (Pharmaceutical grade)	1513.2900	5%
9	Other fixed vegetable fats and oils (Pharmaceutical grade)	1515.1900	5%
10	Castor oil (Pharmaceutical grade)	1515.3000	5%
11	Vegetable fats and oils (Pharmaceutical grade)	1516.2010 1516.2020	5%
12	Sugar (pharmaceutical grade) if imported by manufacturer of pharmaceutical Products on the quantity to be determined by Ministry of Health	1701.9910	5%
13	(i). Dextrate(Pharmaceutical grade). (ii). Dextrose (injectable grade and pharmaceutical grade)	1702.3000	5%
14	Malt extract (Pharmaceutical grade)	1901.9010	5%
15	Ethyl alcohal	2207.1000	5%
16	(i). Sodium chloride (NaCl). (ii). Sodium chloride (injectable grade) (Pharmaceutical grades)	2501.0090	5%
17	Oils and other products of the distillation of high temperature coal tar (Pharmaceutical grade)	2707.9990	5%
18	Liquid paraffin (Pharmaceutical grade).	2710.1995	5%
19	Plastibase (Pharmaceutical grade)	2710.9900	5%
20	Microcrystalline petroleum wax, ozokerite, lignite wax, peat wax and other mineral waxes (Pharmaceutical grade)	2712.9090	5%

21	Iodine (Pharmaceutical grade)	2801.2000	5%
22	Boric acid (Pharmaceutical grade)	2810.0020	5%
23	Phosphorous pentachloride (Pharmaceutical grade)	2812.9000	5%
24	(i). Sodium hydroxide (ii). Sodium hydroxide solid or aqueous solution (Pharmaceutical grade)	2815.1100	5%
25	Disodium sulphate (Pharmaceutical grade)	2833.1100	5%
26	Sodium sulphate anhydrous (Pharmaceutical grade)	2833.1900	5%
27	Sodium hydrogen carbonate (sodium bicarbonate) (Pharmaceutical grade)	2836.3000	5%
28	Dglucitol (Sorbitol) (Pharmaceutical grade).	2905.4400	5%
29	Acetone (Pharmaceutical grade)	2914.1100	5%
30	Formic acid (Pharmaceutical grade)	2915.1100	5%
31	Acetic acid	2915.2100	5%
32	Acetic anhydride (Pharmaceutical grade)	2915.2400	5%
33	Ethyl acetate (Pharmaceutical grade)	2915.3100	5%
34	Stearic acid (Pharmaceutical grade)	2915.7010	5%
35	(i). Butyl phthalate (ii). Dibutylphthalate (Pharmaceutical grade)	2917.3410	5%
36	Hydroxy benzoic acid (Pharmaceutical grade)	2918.2900	5%
37	Propyl Paraben Sodium Salt	2918.2900	5%
38	{[(4-ethyl-2,3-dioxo-1-piperazinyl)Carbonyl amino}-4 hydroxy-benzene acetic acid (HO-EPCP) (Pharma grade)	2933.5990	5%
39	N-Methyl morpholine (Pharmaceutical grade)	2933.9100	5%
40	Methanone	2933.9100	5%
41	1-H-tetrazole-1-acetic acid[TAA](Pharmaceutical grade)	2933.9990	5%
42	(i). 2-Methyl-5-mercepto 1,3,4- hiazole[MMTD];	2934.1090	5%
	(ii). (Z)-2)2-aminothiazole-4-yl)-2-Tert-Butoxycarbonyl) methoxyimnno Acetic acid (ATMA);		5%
	iii). (Z)-2-(2-aminothaizole -4-yl)2-2(tert-Butoxycarbonyl)- isopropoxyimino Acetic Acid[ATIBAA or ATBA;		5%
	iv). Sin-methoxyiminoFuranyl Acetic acid Ammonium Salt(SIMA);		5%
	(v). 7-{[2-Furany(sin- methoxyimino)acetyl]amino}-3-hydroxymethyl ceph-3-em-4- carboxyclic acid(Pharma grade);		5%
43	Mica Ester	2934.1090	5%
44	(+)-(IS,2S)-2-methylamino-1- phenylpropan-I-ol base	2939.4900	5%
45	Chlorophyll (Pharmaceutical grade)	3203.0090	5%
46	Edible ink (Pharmaceutical grade)	3215.1990	5%
47	Non-ionic surface-active agents	3402.4200	5%
48	Other surface-active agents (Pharma grade)	3402.4990	5%
49	(i). Alkyl aryl sulfonate.	3402.9000	5%

	(ii). Ampnocerin “K” or “KS” (Pharma grade)		
50	Casein	3501.1000	5%
51	(i)Modified starches (Pharmaceutical grade). (ii)Rich starch	3505.1090	5%
52	Pencillin G. Amidase enzyme	3507.9000	5%
53	Activated carbon (Pharmaceutical grade).	3802.1000	5%
54	Other activated natural mineral products (Pharmaceutical grade).	3802.9000	5%
55	Stearic acid (Pharmaceutical grade)	3823.1100	5%
56	Industrial fatty alcohols (Pharmaceutical grade)	3823.7000	5%
57	Polyglycerylricinoleates (Pharmaceutical grade)	3907.9900	5%
58	Cellulose nitrates non-plasticised	3912.2010	5%

Table C
(Drugs)

S No	Description	PCT Code	Customs duty (%)
(1)	**(2)**	**(3)**	**(4)**
1	Dextrose (injectable grade and pharma grade)	1702.3000	10%
2	Sodium chloride (injectable grade) (Pharmaceutical grade).	2501.0090	5%
3	Oseltamivir	2922.4990	0%
4	Zanamivir	2924.2990	0%
5	All types of vaccines, Interferon and medicines for Hepatitis.	Respective headings	0%
6	All vaccines and antisera	Respective headings	0%
7	Antihemophilic factor ix (Human)	3002.4190	0%
8	Blood fraction & immunological products (biological products) including rabies immunological (150 IU per ml) (Human)	3002.4190	0%
9	Factor viii & plasma derived fibrin sealant. (Human)	3002.4190	0%
10	Hepatits B immunoglobuline (Human)	3002.4190	0%
11	Human albumin (Human)	3002.4190	0%
12	Intravenous immunoglobuline (Human)	3002.4190	0%
13	Intramuscular immunoglobuline (Human)	3002.4190	0%
14	Tatanusimmunoglobuline (250 IU/ml) (Human)	3002.4190	0%
15	Injection Anti-Dimmunoglobulin (human) 300mcg/vial	3002.9010	0%
16	Medicinal eye Drops	3004.9050	10%
17	Ointments, medicinal	3004.9060	10%
18	Alfacalcidole Injection	3004.9099	0%
19	All medicines of cancer. An illustrative list is given below, namely:-	3004.9099	0%
	(i). Aminoglutethimide		
	(ii). Anastrazole		
	(iii). Asparaginase		
	(iv). Azathioprine		

	(v). BCG strain 2-8x108 CFU per vial		
	(vi). Belomycin		
	(vii). Bevacizumab		
	(viii). Bicalutamide		
	(ix). Bortezomib		
	(x). Busulfan		
	(xi). Capecitabine		
	(xii). Carboplatin		
	(xiii). Cetuximab		
	(xiv). Chlorambucil		
	(xv). Chlormethine		
	(xvi). Cisplatin		
	(xvii). Cladribine		
	(xviii). Cyclophosphamide		
	(xix). Cyproterone acetate		
	(xx). Cytarabine		
	(xxi). Dacarbazine		
	(xxii). Dactinomycin		
	(xxiii). Danunorubicin		
	(xxiv). DocetaxelTrihydrate		
	(xxv). Diethylstilbestrol-DiphosphateSodium		
	(xxvi). Disodium Clodronatetetrahydrate		
	(xxvii). Disodium Pamidronate		
	(xxviii). Doxorubicin		
	(xxix). Epirubicin		
	(xxx). Erlotinib		
	(xxxi). Etoposide		
	(xxxii). Filgrastim		
	(xxxiii). Fludarabine		
	(xxxiv). 5-Fluorouracil		
	(xxxv). Flutamide		
	(xxxvi). Folinic Acid, calcium salt		
	(xxxvii). Gemcitabine		
	(xxxviii). Goserelin		
	(xxxix). Granisetron		
	(xl). Hydroxyurea		
	(xli). Ibandronic acid		
	(xlii). Ifosfamide		
	(xliii). Imatinibmisilate		
	(xliv). Irinotecan		
	(xlv). Lenograstim		
	(xlvi). Letrozole		
	(xlvii). Leuprorelin		
	(xlviii). Lomustine		
	(xlix). Medroxyprogesterone		
	(l). Megestrol		
	(li). Melphalan		
	(lii). Mercaptopurine		
	(liii). Methotrexate		
	(liv). Mitomycine		

	(lv). Mitoxantrone		
	(lvi). Octreotide		
	(lvii). Ondensetron		
	(lviii). Oxaliplatin		
	(lix). Paclitaxel		
	(lx). Pemetrexed		
	(lxi). Procarbazine		
	(lxii). Rituximab		
	(lxiii). Sorafenib (as tosylate)		
	(lxiv). Tamoxifen		
	(lxv). 6-Thioguanine		
	(lxvi). Topotecan		
	(lxvii). Trastuzumab		
	(lxviii). Tretinoin		
	(lxix). Triptorelin Acetate		
	(lxx). Tropisetron		
	(lxxi). Vinblastine		
	(lxxii). Vincristine		
	(lxxiii). Vinorelbine		
	(lxxiv). Zoledronic Acid		
	(lxxv). Tasigna(Nilotinib)		
	(lxxvi). Temozolomide		
20	All medicines of Cardiac. An illustrative list is given below, namely:-	3004.9099	0%
	(i). Abeiximab		
	(ii). Adenosine		
	(iii). Contrast Media for angiography MRI (Iopamidol and Iohexol Inj. and etc.)		
	(iv). Dopamine/Dobutamiune		
	(v). Glyceryltrinitrate infusion or tablets		
	(vi). Isosorbid Injection 8(Mono/dinityrate)]		
	(vii). Heparin		
	(viii). Lopromide (Ultravist)		
	(ix). Nitroglycerine spray		
	(x). Nitroglycerin tablets		
	(xi). Streptokinase		
	(xii). Sodium AmidotrizoateMeglumine Amidotrizoate (Urograffin)		
	(xiii). Reteplase (Thrombolytic treatment of suspected myocardial infarction)		
	(xiv). Urokinase		
21	All medicines for HIV/AIDS. An illustrative list is given below, namely:-	3004.9099	0%
	(i). Atazanavir		
	(ii). Darunavir		
	(iii). Diadanosine		
	(iv). Efavirenz		
	(v). Indinavir		
	(vi). Lamivuldine		
	(vii). Lopinavir		
	(viii). Navirapine		
	(ix). Nelfinavir		

		(x). Ritonavir (xi). Saquinavir (xii). Stavudine (xiii). Zaduvidine (xiv). Zalcitabine		
Table D (Packing Materials/Raw Materials for Packing/Bandages)	22	All medicines for thalassaemia. An illustrative list is given below, namely:- (i). Deferasirox (ii). Defriprone (iii). DesferrioxamineMesylate	3004.9099	0%
	23.	Drug used for kidney dialysis and kidney transplant, Hemodialysis solution/ concentrate and Peritoneal dialysis solution/concentrate, List of drugs is given below, namely:- (i). Azathioprin (ii). Basilliximab (iii). Cyclosporine (iv). Daclizumab (v). Everolimus (vi). Muromonab-CB3 (vii). Mycophenolic acid (viii). Mycophenolic acid and its salts (ix). Grafalon	3004.9099	0%
	24	Beclomethasone Aerosol/Vials	3004.9099	0%
	25	Cyclosporine Injection	3004.9099	0%
	26	Cyclosporine Microemulsion Cap/Solution and etc	3004.9099	0%
	27	Erythropoietin Injection, EpoetinbetaErythopotin alpha	3004.9099	0%
	28	Ipratropium Bromide Aerosol/Vials	3004.9099	0%
	29	Salbutamol Aerosol/Vials	3004.9099	0%
	30	Sodium Fusidate Injection	3004.9099	0%
	31	Vancomycin Chromatographically Purified Injection	3004.9099	0%
	32	Analgesic Medicated Plaster	3005.9090	0%
	33	Cystagon, Cysta drops and Trientine Capsules (for personal use only)	3004.9099	0%
	34	Meglumine antimonite	3004.9099	0%
	35	Imiglucerase	3004.9099	0%
	36	Alghlucosidase Alfa	3004.9099	0%
	37	Laronidase	3004.9099	0%
	38	Agalsidase	3004.9099	0%
	39	Poractant Alfa	3004.3900	0%
	40	Caffeine Citrate	3004.3900	0%
	41	Bovine Lipid Extract Surfactant	3004.3900	0%

S. No	Description	PCT Code	Customs duty (%)
(1)	**(2)**	**(3)**	**(4)**
1	Blood Bags CPDA-1: With blood transfusion set pack in Aluminum foil with set.	Respective Heading	0%
2	Surgical tape in jumbo rolls	3005.1010	5%
3	Cetylpyridinium chloride pad	3005.9090	5%

4	Polyacrylate (Acrylic Copolymers)	3906.9090	5%
5	PVC non-toxic tubing (Pharmaceutical grade)	3917.2390	5%
6	PVC lay flat tube material grade (Pharmaceutical grade)	3917.3100	5%
7	Pre-printed polypropylene tubes with tamper proof closures (with or without dessicant) indicating particulars of registered drug and manufacturer (Pharmaceutical grade)	3917.3910	3%
8	Other self-adhesive plates, sheets, film, foils, strip and other flat shapes of plastic (Pharmaceutical grade)	3919.1090	5%
9	Rigid PVC Film (Pharmaceutical grade)	3920.4910	10%
10	PVC/PVDC (Pharmaceutical grade)	3920.4990	5%
11	(i). Plastic eye baths. (ii). Printed viskerings (Pharmaceutical grade)	3923.1000	5%
12	Printed poly bags for infusion sets (Pharma grade)	3923.2100	5%
13	Non-toxic plastic bags for I.V. solutions and other infusions (Pharmaceutical grade)	3923.2900	5%
14	Plastic nebulizer or dropper bottles (Pharma grade).	3923.3090	5%
15	Stopper for I.V. Solutions (Pharmaceutical grade).	3923.5000	5%
16	Piston caps	3926.9099	5%
17	(i) 13 mm Rubber stoppers for injections. (ii) 20 mm and 32 mm Rubber stopper for injections (Pharmaceutical grade)	4016.9990	5%
18	Collagen strip (catgut) (Pharmaceutical grade)	4206.0000	5%
19	Medical bleached craft paper with heat seal coating (Pharmaceutical grade)	4810.3900	5%
20	(i) Self-adhesive paper and paper board. (ii) Cold seal coated paper (Pharmaceutical grade)	4811.4100	5%
21	Paper and paper board coated, impregnated or covered with plastic (Pharmaceutical grade)	4811.5990	5%
22	Paper Core for Surgical Tape (Pharmaceutical Grade)	4822.9000	5%
23	(i) Other packing containers, including record sleeves (ii) Glassine sleeve (Pharmaceutical grade)	4819.5000	5%
24	Laminated heat sealable paper	4811.4900	5%
25	Kraft paper (wax coated)	4811.6010	5%
26	Non-woven paper	4811.9000	5%
27	Non-woven fabric	5603.9200 5603.9300	5%
28	Coated Fabric	5903.9000	5%
29	Empty glass infusion bottle with and without graduation USP II (Pharmaceutical grade)	7010.9000	5%

30	(i) Neutral glass cartridges with rubber dices and plungers and aluminium seals. (ii) Neutral glass vials 1-2 ml U.S.P-1. (iii) Moulded glass vials U.S.P. Type III (for antibiotics Inj-powder). (iv) Glass bottle USP type I. (v) Neutral, clear glass, USP type I (pre-sterilized) close mouth. (vi) Mouldedglass vials (Pharmaceutical grade)	7010.9000	5%
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	7607.1990 7607.2000	5%
32	(i). Anodized aluminum bottle. (ii). Rubber plug tear off seal. (iii). Closing lid (aluminium A1, High density polyethylene/polypropylene) (Pharmaceutical Grade)	7612.9090	5%
33	(i) Stoppers for I.V. solutions. (ii) Tear off aluminium seals for injectables. (iii) Flip off seals for injectable vials. (iv) Rubber plug with Tear off seal. (v) Closing lid (Aluminium A1. High density polyethylene/polypropylene) (Pharmaceutical grade)	8309.9090	5%
34	Eyeless sutures needles (Pharmaceutical grade)	9018.3200	5%
35	Non-toxic plastic bags for I.V. solutions of dextrose and other infusions (Pharmaceutical grade)	9018.3910	5%

Table E

(Diagnostic Kits/Equipment)

S No	Description	PCTCode	Customs duty (%)
(1)	**(2)**	**(3)**	**(4)**

1	4C EsTrionyx	3822.0000	5%
2	5C Cell control Lnormal	3822.0000	5%
3	Albumin bcg	3822.0000	5%
4	Alkaline phosphatase (Alb)	3822.0000	5%
5	Ammonia Modular	3822.0000	5%
6	Aslo tin	3822.0000	5%
7	Bilirubin kit	3822.0000	5%
8	Blood cancer kit	3822.0000	5%
9	Blood glucose test strips	3822.0000	5%
10	Bovine precision multi sera	3822.0000	5%
11	Breast cancer kit	3822.0000	5%
12	CBC Reagent (For hematology analyzer) Complete blood count reagent	3822.0000	0%
13	Cervical cancer/HPV kit	3822.0000	5%
14	Ckcreatinin kinase (mb)	3822.0000	5%
15	Cknac	3822.0000	5%
16	Control	3822.0000	5%
17	Control Sera	3822.0000	5%
18	Cratininsysi	3822.0000	5%
19	Crp control	3822.0000	5%
20	Detektiion cups	3822.0000	5%
21	DNA SSP DRB GenricIC	3822.0000	5%
22	Elisa based kits or Eclia Kit	3822.0000	0%
23	Ferritin kit	3822.0000	5%
24	Glulcose kit	3822.0000	5%
25	HCV	3822.0000	5%
26	HCV amp	3822.0000	5%
27	Hcy	3822.0000	5%
28	Hdl Cholesterol	3822.0000	5%
29	Hdl/ldlchol	3822.0000	5%
30	HEV (Hepatitis E virus)	3822.0000	5%
31	HIV Kits	3822.0000	5%
32	Hla B27	3822.0000	5%
33	I.C.T. (Immunochromatographic kit)	3822.0000	0%
34	ID-DA Cell	3822.0000	5%
35	Ige	3822.0000	5%
36	Immunoblast (western blot test).	3822.0000	0%
37	Inorganic Phosphorus kit	3822.0000	5%
38	ISE Standard	3822.0000	5%
39	Kit amplicon kit (for PCR)	3822.0000	5%
40	Kit for vitamin B12 estimation	3822.0000	5%
41	Kits for automatic cell separator for collection of platelets	3822.0000	0%
42	Lac	3822.0000	5%
43	Lchsv	3822.0000	5%
44	Ldh kit (lactate dehydrogenase kit)	3822.0000	5%
45	Lipids	3822.0000	5%
46	Liss Coombs	3822.0000	5%
47	NA/K/CL	3822.0000	5%
48	Oligo	3822.0000	5%
49	Pac	3822.0000	5%
50	PCR kits	3822.0000	0%
51	Pregnancy test	3822.0000	5%
52	Protein kit	3822.0000	5%
53	Proteins	3822.0000	5%
54	Reticulocyte count (control) Retic C Control	3822.0000	5%
55	Ring	3822.0000	5%
56	Standard or calibrator	3822.0000	5%
57	Strips for sugar test	3822.0000	5%

58	Tina quant	3822.0000	5%
59	Typhoid kit	3822.0000	5%
60	U	3822.0000	5%
61	U/CSF	3822.0000	5%
62	Ua plus	3822.0000	5%
63	UIBC (Unsaturated iron binding capacity)	3822.0000	5%
64	Urea uv kit	3822.0000	5%
65	Urine Analysis Strips	3822.0000	5%
66	Urine test strips	3822.0000	5%
67	Vitros Diagnostic kit	3822.0000	5%

Part-III

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

The imports under this part shall be subject to following conditions, besides the conditions specified in the Table given below namely: -

(i) the designated/authorized person of the following Ministries, or as the case may be, companies shall furnish all relevant information as detailed in the table below on line to the Customs Computerized System, accessed through the unique users identifier obtained under section 155D of the Customs Act, 1969, along with the password thereof, namely: -

(a) Ministry of Industries, Production and Special Initiatives, in case of imported goods specified against serial numbers 24of Table;

(b) M/s Lotte Chemical Pakistan Ltd, in case of imported goods specified against serial number 35 of Table;

(c) Ministry of National Food Security and Research, in case of goods, specified against serial number 24 and 29 of Table;

(ii) Omitted.

(iii) in already computerized Collectorates and Custom-stations where the Customs Computerized System is not yet operational, the Director Reforms and Automation or any other authorized officer shall feed the requisite information about clearance/release of goods under this notification in the Customs Computerized System on daily basis, and the data obtained from the Custom-stations, which have not yet been computerized, on weekly basis.

Table

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
1	Breeding bulls	0102.2910	0%	Nil
1A	Live stock	Respective heading	0%	if imported for research purpose by registered units under the Sales Tax Act, 1990, certified by Ministry of National Food Security and Research.”;
2	Hatching (Fertilized) egg for grandparent and parent stock of *Gallus domesticus* (chicken)	0407.1100	3%	Nil
3	Bovine semen	0511.1000	0%	Nil
4	Omitted.			
5	Spices (Mixtures referred to in Note 1(b) to Chapter 9)	0910.9100	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products
6	Omitted.			
7	Sunflower seeds	1206.0000	0%	For sowing purpose only as certified by Ministry of National Food Security and Research.
8	Mustard seeds	1207.5000	0%	-do-
9	Canola seeds	1205.9000	0%	-do-
10	Carrageenan Food Gel	1302.3900	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.

11	Omitted.			
12	Omitted.			
13	Omitted.			
14	Omitted.			
15	Mixes and doughs for the preparation of bakers' wares of heading 19.05	1901.2000	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
16	Food preparations	1901.9020 1901.9090	16%	-do-
17	Bread crumbs	1905.9000	16%	-do-
18	Sauces and preparation therefor, mixed condiments and mixed seasonings	2103.9000	16%	-do-
19	Sodium Iron (Na Fe EDTA), and other premixes of Vitamins, Minerals and Micro-nutrients (food grade)	Respective headings	0%	Nil
20	Growth promoter premix	2309.9000	10%	Nil
21	Vitamin premix	2309.9000	10%	Nil
22	Choline Chloride	2309.9000	10%	Nil
23	Mineral premix	2309.9000	10%	Nil
24	Cattle Feed Premix	2309.9000	5%	This facility shall be available for dairy sector, subject to certification by the Ministry of National Food Security and Research.
25	Vitamin B12 (feed grade)	2309.9000	10%	Nil
26	Vitamin H2 (feed grade)	2309.9000	10%	Nil

27	Fish and Shrimp Feed	2309.9000	0%	Nil
28	Poultry feed preparation (coccidiostats)	2309.9000	10%	Nil
29	Calf Milk Replacer(CMR)(color dyed)	2309.9000	10%	This facility shall be available for dairy sector, subject to certification by the Ministry of National Food Security and Research.
30	Growth promoter premix Vitamin premix Vitamin B_{12} (feed grade) Vitamin H2(feed grade)	2309.9000	5%	If imported by Sales Tax registered manufacturers of poultry feed
30A	Medicaments	3004.9099	3%	If imported by poultry sector
31	Unground	2510.1000	0%	If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.
32	Chrysotile Asbestos	2524.9000	15%	If imported by the manufacturers of Powder Coatings subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
33	Phosphoric acid	2809.2010	0%	If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.
34	Ethylene	2901.2100	0%	If imported by industrial consumers for self-consumption
35	(i) Para xylene (ii) Acetic acid (iii) Hydrogen Bromide (iv) Palladium on carbon	2902.4300 2915.2100 2811.1990 3815.1200	0%	If imported by M/s. Lotte Chemical Pakistan Ltd.
36	Ethylene Dichloride	2903.1500	0%	If imported by industrial consumers for self-consumption
37	Ethylene glycol (ethanediol) (MEG)	2905.3100	0%	Nil
38	Omitted.			
39	Furazolidone (feed grade)	2934.9910	10%	Nil
40	Paprika Liquid	3203.0090	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
41	Stamping Foils	3212.1000	0%	Nil
42	Chilli Extract	3302.1090	3%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry

				processing units engaged in production of value added chicken products.
43	Fatty Alcohol Ethoxylate	3402.4200	5%	If imported by manufacturers of Sodium Lauryl Ether Sulphate, registered under the Sales Tax Act, 1990.
44	(i). Adhesives based on polymers or rubbers (ii). Hot melt adhesives	3506.9190	11%	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.
45	Products registered under the Agriculture Pesticides Ordinance, 1971	3808.9170	0%	Nil
46	Other pesticides	3808.9199	0%	Nil
47	Herbicides, anti-sprouting products and plant growth regulators	3808.9310	0%	Nil
48	Herbicides, anti-sprouting products and plant growth regulators	3808.9390	0%	Nil
49	Other	3808.9990	0%	Nil
50	Linear Alkyl Benzene	3817.0000	0%	Nil
51	Pet Resin Bottle Grade	3907.6120 3907.6920	8.5%	Nil
52	(i) Polyester Resin (ii) Epoxide resin	3907.9900 3907.3000	10%	If imported by the manufacturers of Powder Coatings, registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.
53	Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	3908.1000	0%	Nil
54	Other polyamides in primary form	3908.9000	0%	Nil
55	Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI)	3909.3100	5%	Nil
56	Pre-laminated Tape	3919.1090 3920.9900	16% 16%	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.
57	Frontal Tape	3919.9090 3920.9900	16% 16%	-do-
58	PE + NW laminate sheet	3920.1000	16%	-do-
59	Omitted			

60	Omitted.			
61	Omitted.			
62	Uncoated Film of Poly (ethylene terephthalate)	3920.6200	11%	If imported by the manufacturers of Metalized Yarn registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO.
63	Omitted.			
64	Omitted.			
65	Omitted.			
66	Omitted.			
67	Omitted.			
68	Omitted.			
69	Blister Paper	4802.6990	10%	If imported by the manufacturers of I.V. Canola registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.
70	Uncoated paper and paperboard	4805.9290	15%	If imported by the Liquid food packaging industry for dairy and juices registered under the Sales Tax Act, 1990, and subject to annual quota determination by the IOCO.
71	Omitted.			
72	Omitted.			
73	Omitted.			
74	Omitted.			
75	Omitted.			
76	Omitted.			
77	Omitted.			
78	Omitted.			
79	Omitted.			
80	Omitted.			
81	Omitted.			
82	Omitted.			
83	Omitted.			
84	Omitted.			
85	Omitted.			

86	Omitted.			
87	Omitted.			
88	Omitted.			
89	Omitted.			
90	Omitted.			
91	Omitted.			
92	Omitted.			
93	Carbon steel strips of thickness 0.09 to 0.1 mm and width 22.2 to 22.4 mm	7226.9200	5%	If imported by manufacturers of shaving blades/razors, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
94	Omitted.			
95	Aluminium Wire not alloyed	7605.1900	11%	If imported by the manufacturers of Metalized Yarn registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO.
96	(i) Coils of aluminium alloys (ii) Aluminum lids	7606.1200 8309.9010	0% 0%	If imported by registered local manufacturer of aluminum beverage cans subject to quota determination by IOCO.
97	CKD kits for compression-ignition internal combustion piston engines (diesel engines of 3 HP to 36 HP)	8408.9000	3%	This concession is only available to those parts of CKD kits as are not manufactured locally if imported by local manufacturers / assemblers of these engines.
98	Omitted.			
99	Smartphones	8517.1390	0%	Nil
99A	Smartphones in CKD / SKD condition	8517.1310	0%	i. If imported by local assemblers/ manufacturers duly certified by Pakistan Telecommunication Authority (PTA) subject to quota determination by the Input Output Co-efficient Organization (IOCO).

				ii. Imports shall be subject to production of type approval certificate from PTA. iii. Local assemblers/ manufacturers shall furnish consignment wise NOC from PTA.
100	Cellular Mobile Phone	8517.1419	0%	Nil
101	Cellular mobile phones in CKD/SKD condition	8517.1411	0%	i. If imported by local assemblers/ manufacturers duly certified by Pakistan Telecommunication Authority (PTA) subject to quota determination by the Input Output Co-efficient Organization (IOCO). ii. Imports shall be subject to production of type approval certificate from PTA. iii. Local assemblers/ manufacturers shall furnish consignment wise NOC from PTA.
102	Refrigerated out door cabinet designed for insertion of electric and electronic apparatus	8418.6940	0%	Nil
103	Omitted.			
104	(i). Electronic integrated circuits (SIM Chip)	8542.3900	0%	If imported by SIM and Smart Card manufacturers registered under Sales Tax Act, 1990, as per quota determined by IOCO as per procedure prescribed in SRO 565(I) /2006.
	(ii). Magnetic sheets	8519.8190		
	(iii). Glue Tape Lamination for dye bonding of chip	5807.1030		
	(iv). Polyvinyl Chloride (PVC) Rigid Film	3920.4910		

	(v). Biaxially Oriented Polypropylene (BOPP) film, laminated	3920.2040		
105	Omitted.			
106	Defence stores, excluding those of the National Logistic Cell	93.00 & Respective headings	15%	If imported by the Federal Government for the use of Defence Services whether the goods have been imported against foreign exchange allocation or otherwise.
107	(i) Paper having specification 60 to 90 gsm of 20x30, 23x30, 23x36, 23x33 and 30x40 inches in sheets; and (ii) Art card or board (200 to 300 gsm) and art paper having specification 60 to 130 gsm of 20x30 inches, 23x30 inches, 23x36, 30x40 inches and 700x1000 mm in sheets	4802.6990 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; (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; (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 (v) the vendor shall also maintain proper record of the imported paper utilized, and printed Quran supplied to the Nashir-e-Quran; (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.

108	(i) Cable filling/flooding compound	3824.9999	0%	If imported by a Sales Tax registered person engaged in manufacturing of Optical Fiber Cable subject to quota determination by IOCO
	(ii) Polybutylene Terephthalate	3907.7000	0%	
	(iii) Fiber reinforced plastic/glass reinforced polypropylene	3916.9000	0%	
	(iv) Polyester rigid film	3920.6310	5%	
	(v) Weighing more than 150 g/m^2 (Nonwovens)	5603.9400	5%	
	(vi) Water blocking/ swelling tape	5604.9000	0%	
	(vii) Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn	5606.0000	5%	
	(viii) Backed	7607.2000	5%	
	(ix) Single/Multimode Optical Fiber	9001.1000	0%	
	(x) Stamping foils	3212.1000	0%	
109	Omitted			
110	Lithium iron phosphate battery (Li-Fe-PO4)	8506.5000	8%	Nil
111	(i) Other	3506.9190	5%	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 Co-efficient Organization (IOCO) and certification by the Engineering Development Board that the imported goods are not manufactured locally.
	(ii) Other	3906.9090	5%	
	(iii) Of polymers of ethylene	3920.1000	16%	
	(iv) Of other plastics	3921.1900	16%	
	(v) Of polymers of ethylene	3923.2100	5%	
	(vi) Weighing not more than 25 g/m^2	5603.1100	11%	
	(vii) Weighing more than 25 g/m^2 but not more than 70 g/m^2	5603.9200	16%	
	(viii) Weighing more than 70 g/m^2 but not more than 150 g/m^2	5603.9300	11%	
112	(i) Malt extracts & Food prep	1901.9020	5%	Imports by manufacturers of infant formula milk, registered under the Sales

	(ii) Other	1901.9090	5%	Tax Act, 1990, subject to annual quota determination and verification by the Input Output Co-efficient Organization (IOCO).
	(iii) Cans of Iron and steel	7310.2900	10%	
113	(i) Dextrose	1702.3000	0%	If imported by manufacturers of fluids and 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		
114	Omitted.			
115	(i)AKD wax	3809.9200	0%	If imported by manufacturers of Paper sizing agents, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(ii)Finishing agent	3809.9200	0%	
	(iii)Cationic	3402.4190	0%	
116	(i) Refrigerant gas R-290 (propane)	2711.1200	0%	If imported by manufacturers of Home Appliances, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO); and certification from Inland Revenue Department that all dealers of the
	(ii) Refrigerant gas Isobutane R-600 gas	2901.1010		
	(iii) Refrigerant gas R-410	3827.6900		
	(iv) Articles of glass	7020.0090		
	(v) Siver solder 5%	7106.9290		
	(vi) Stainless steel sheets	7220.2090		
	(vii) Copper welding rod	7407.2900		

	(viii) Copper capillary tube	7411.1010		manufacturing unit are registered with Sales Tax department.
	(ix) Copper tube inner grooved	7411.1020		
	(x) Aluminium sheet stucco	7606.9210		
	(xi) Filter driers (02 hole/3 hole)	8421.3910		
	(xii) AC motors, single phase	8501.4090		
	(xiii) Transformers	8504.3100		
	(xiv) Magnetic strip	8505.1900		
	(xv) Magnetrons	8540.7100		
	(xvi) Glass board for manufacturing TV panels (LCD, LED, OLED, HDI etc.)	8529.9090	10%	
	(xvii) Omitted			
117	Base oil	2710.1993	0%	If imported by manufacturers of coning oil, white oil and other textile oils, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
118.	CNG vehicle conversion kits.	8409.9191 8409.9991	5%	Brands of kits approved by OGRA, if imported by authorized dealers.
119	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	3814.0000	5%	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).
120	Plasticised (Poly Vinyl Chloride)	3904.2200	0%	If imported by manufacturers of disposable syringes and saline infusion sets, 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	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 dextrins	1702.9030		
	(xiii) Other	2106.9090		
	(xiv) Other	3404.9090		
	(xv) Other	3824.9999		
123	Omitted.			
124	Newsprint in rolls or sheets	4801.0000	0%	If imported by newspaper or periodical publishers certified by the All Pakistan Newspaper Society(APNS)
125	(i) Other	3215.1190	0%	If imported by manufacturers registered under the Sales Tax Act 1990, Of Auto-Disable Syringes with quota determination by IOCO and subject to NOC from Ministry of National Health Services Regulation and Coordination (MoNHSR&C).
	(ii) Polypropylene	3902.1000	0%	
	(iii) Propylene copolymers	3902.3000	0%	
	(iv) Plasticised	3904.2200	0%	
	(v) Epoxide resins	3907.3000	0%	
	(vi) Biaxially Oriented Polypropylene (BOPP) film, laminated	3920.2040	0%	
	(vii) Other	3921.9090	0%	
	(viii) Gaskets of rubber	4016.9310	0%	
	(ix) Printing paper	4802.5510	0%	
	(x) Tubular metal needles and needles for sutures	9018.3200	0%	
126	(i) Aluminum foil rolled but not further worked "7 microns to 100 microns"	7607.1100	0%	if imported by manufacturers registered under the Sales Tax Act 1990, of pharmaceutical packaging subject to quota determination by IOCO.
	(ii) Film and sheet of polyamides " 20 microns to 40 microns"	3920.9200	0%	

127	(i) Other	3005.9090	0%	if imported by manufacturers registered under the Sales Tax Act 1990, of First Aid Bandages Manufacturing Industry subject to quota determination by IOCO.
	(ii) Other	3920.2090	0%	
	(iii) Other woven fabrics (Dyed)	5407.5200	0%	
128	Omitted			
129	Omitted			
130	(i) Shoe adhesives	3506.9110	5%	If imported by registered under the Sales Tax Act 1990, Shoe manufacturers subject to quota determination by IOCO.
	(ii) Phenolic resins	3909.4000	5%	
	(iii)Of polymers of ethylene	3920.1000	5%	
	(iv)Other	3920.2090	5%	
	(v)Other	3921.9090	5%	
	(vi)Shoe lasts	3926.9060	5%	
	(vii)Uppers and parts thereof, other than stiffeners	6406.1000	5%	
	(viii)Outer soles and heels of rubber	6406.2010	15%	
	(ix)Buckle	8308.9020	5%	
	(x) Weighing more than 150 g/m^2	5603.1400	5%	
	(xi) Weighing more than 70 g/m^2 but not more than 150 g/m^2	5603.9300	5%	
	(xii)Dyed	5407.9200	5%	
	(xiii) Of yarns of different colours	5407.9300	5%	
	(xiv) Printed	5407.9400	5%	
	(xv) Of other materials	6702.9000	5%	
131	(i)PVC Emulsion grade	3904.1010	0%	1. If imported by Sales Tax manufacturers registered under the Sales Tax Act 1990, of artificial leather subject to quota determination by IOCO. 2. Import of PVC Emulsion grade is also subject to lab test.
	(ii)Release paper	4811.5990	3%	
132	Decorative base paper for printing (70 g/m^2 or less with at least one side calendared, un-	Respective heading	0%	If imported by manufacturers registered under the Sales Tax Act 1990, of Decorative Printed Industry subject to quota determination by IOCO.

	sized for printing of wood grain and fancy designs)			
133	Spray Valves/Pumps with or without spray cap/ actuator for aerosol products	8481.8090	0%	If imported by manufacturers registered under the Sales Tax Act 1990, of Aerosol subject to quota determination by IOCO.
134	PET Scrap	3915.9000	11%	If imported by manufacturers registered under the Sales Tax Act 1990, of Polyester Staple Fiber and Recycled PET (REPT) Flaks subject to quota determination by IOCO.
135	(i) Butt welding	7307.9300	3%	If imported by manufacturers registered under the Sales Tax Act 1990, of Boilers Manufacturers subject to quota determination by IOCO.
	(ii) Iron and alloy steel U-sections of various heights	7216.3110 7216.3210 7216.3310	10%	
	(iii) Safety or relieve valves	8481.4000	10%	
136	Omitted			
137	Woven fabrics obtained from strip and the like	5407.2000	5%	If imported by manufacturers registered under the Sales Tax Act 1990, of Machine made Carpets subject to quota determination by IOCO.
138	Omitted			
139	Specialty paper 40-50 grams having specification of wood free, white, glossy and one side coated for Gravure Printing Process	4810.9900	0%	If imported by manufacturers registered under the Sales Tax Act 1990, of Flexible Packaging Industry subject to quota determination by IOCO.
140	Omitted			
141	Omitted			
142	Hermetic bags and cocoons	Respective heading	0%	Subject to certification by Ministry of National Food and Security (MoNFS&R) that imported goods are bona fide requirement for use in the Agriculture Sector. The authorized officer of the Ministry shall furnish all relevant information on line to Pakistan Customs Computerized System against specific user ID and Password obtained under section 155D of the Customs Act, 1969.
143	Lithium Ion Cells	8507.6000	0%	If imported by manufacturers registered under the Sales Tax Act 1990, of lithium-ion batteries subject to quota determination by IOCO.
144	Omitted			
145	Raw materials used in the manufacturing of the	Respective heading	0%	If imported by manufacturers registered under the Sales Tax Act 1990, subject to NOC issued by DRAP and Quota determined by IOCO

	COVID-19 related items i.e, VTM, IV Cannula, N95 Masks, Surgical Masks, Face Shields, Tyrek Suits			
146	Carpets	5701.1010	0%	If imported by exporters registered under the Sales Tax Act 1990, of Hand-woven Carpets.
147	[Omitted]			
148	Poly-butylene terephthalate	3907.7000	0%	If imported by Sales Tax registered manufacturers of Filament Brushes subject to IOCO quota determination.
149	Membrane for filtering or purifying water	8421.2100	0%	If imported by Sales Tax registered manufacturers of water filtration plants subject to IOCO quota determination.
150	Carbon Fiber Composite Core	8545.9090	0%	If imported by Sales Tax registered manufacturers of Aluminum Conductor Composite Core subject to IOCO quota determination.
151	Omitted			
152	Following Raw Materials for the manufacturing of Filters other than automotive:-		5%	If imported by Sales Tax registered manufacturers of Filters other than automotive subject to IOCO quota determination.
	(i) Adhesive	3506.9190		
	(ii) Epoxide resins	3907.3000		
	(iii) Filter media/paper	4811.5990 4811.9000		
	(iv) Non-woven fabric media (vi) Steel plates/sheets	5603.9200 5603.9300 5603.9400 Respective		

	of prime quality	heading		
153	Live (baby / brood stock) fish and shrimp/prawns for breeding and production in commercial farms and hatcheries	0301.9100 0301.9300 0301.9900 0306.3600	0%	Nil
154	Unmanufactured tobacco; tobacco refuse	2401.0000	5	Nil

Part-IV

Imports of Machinery and Equipment for Textile Sector

TABLE

S.No.	PCT Code	Rate of Duty	Condition
(1)	**(2)**	**(3)**	**(4)**
1.	8443.1951	0%	Machinery and equipment, not manufactured locally, if imported by textiles and apparel industrial units registered as manufacturers cum exporters under Sales Tax Act, 1990
2.	8444.0000	0%	-do-
3.	8445.1100	0%	-do-
4.	8445.1200	0%	-do-
5.	8445.1300	0%	-do-
6.	8445.1910	0%	-do-

7.	8445.1990	0%	-do-
8.	8445.2000	0%	-do-
9.	8445.3000	0%	-do-
10.	8445.4010	0%	-do-
11.	8445.4020	0%	-do-
12.	8445.4030	0%	-do-
13.	8445.4090	0%	-do-
14.	8445.9000	0%	-do-
15.	8446.1000	0%	-do-
16.	8446.2100	0%	-do-
17.	8446.2900	0%	-do-
18.	8446.3000	0%	-do-
19.	8447.1100	0%	-do-
20.	8447.1200	0%	-do-
21.	8447.2000	0%	-do-
22.	8447.9010	0%	-do-
23.	8447.9090	0%	-do-
24.	8448.1100	0%	-do-
25.	8448.1900	0%	-do-
26.	8449.0000	0%	-do-
27.	8451.1000	0%	-do-
28.	8451.2900	0%	-do-
29.	8451.3000	0%	-do-
30.	8451.4010	0%	-do-
31.	8451.4020	0%	-do-
32.	8451.4030	0%	-do-
33.	8451.5000	0%	-do-

34.	8451.8010	0%	-do-
35.	8451.8020	0%	-do-
36.	8451.8030	0%	-do-
37.	8451.8040	0%	-do-
38.	8451.8050	0%	-do-
39.	8451.8060	0%	-do-
40.	8451.8070	0%	-do-
41.	8451.8090	0%	-do-
42.	8452.2100	0%	-do-
43.	8452.2900	0%	-do-
44.	8448.3110	0%	-do-
45.	8448.3190	0%	-do-
46.	8448.3330	0%	-do-
47.	8502.1390	0%	-do-

Explanation: - For the purpose of this Part the expression "excluding those manufactured locally" means the goods which are not included in the list of locally manufactured goods specified in General Order issued by the Federal Board of Revenue or as the case may be, certified as such by the Engineering Development Board.

Part-V
(Omitted vide Finance Act, 2023)

Part-V(A)
Import of Electric Vehicles (EV) CBU & their Parts
Under Electric Vehicle Policy 2020

TABLE-I

[For 2-3 Wheelers, 4-Wheelers & Heavy Commercial Vehicles (CBUs)]

No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Electric 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 1st July 2020, 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, to 2-3 wheeler 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	8704.6030	1%	Nil
6.	Electric prime movers	8701.2490	1%	Nil
7.	Electric Vehicles 4-wheelers excluding vehicles of value exceeding US$ 50,000.	8703.8090	25%	The concession shall be admissible w.e.f. 1st July, 2022 till 30th June 2026.
8.	Electric Vehicles 4-wheelers	8703.8090	50% of the rate of customs duty as specified in the column (4) of the serial No 7 above.	The concession shall be admissible till 30th June 2026, on import of Electric Vehicles 4-wheelers (CBU) per company of the same variant to be assembled / manufactured as mentioned in column (2) of this table to the extent of maximum 100 units per company, duly approved/certified by Engineering Development Board (EDB). EDB shall monitor compliance with 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).

TABLE-II

[For CKD & EV Specific Parts]

S. No.	Description of vehicles	Description of imported goods	Customs duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Electric auto rickshaw (PCT code 8703.8030)	(i) Following EV specific components for assembly / manufacturing in any 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 8501.3200), (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 customs 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 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 Para-2 of SRO 656(I)/2006 dated 22.06.2006.
		(iii) Component for assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
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 8711.6050), (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),	1% (notwithstanding the rate of customs duty 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).

		(i) Junction Box (PCT code 8536.4910)		
		(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 Para-2 of SRO 656(I)/2006 dated 22.06.2006.
		(iii)Component for Assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
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 8501.3200), (b)Battery Charger (PCT code 8504.4020), (c)Switches (PCT code 8536.5029), (d)Junction Box (PCT code 8536.4910), (e)Controller (PCT code 8542.3100), (f)Converter (PCT code 8454.1000), (g)Batteries other than lead acid(PCT code 85.07)	1% (notwithstanding the rate of customs duty 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 Para-2 of SRO 656(I)/2006 dated 22.06.2006.
		(iii) Component for Assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
4.	Electric Buses (PCT code 8702.4090)	Components in any kit form (CKD) (PCT code 8702.4010)	1%	(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). (ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
5.	Electric Trucks (PCT code 8704.6030)	Components in any kit form (CKD) (PCT code 8704.6020)	1%	(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). (ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
6.	Electric Prime Movers (PCT code 8701.2490)	Components in any kit form (CKD) (PCT code 8701.2410)	1%	(i) The concession shall be admissible on import of CKD kits to manufacturers of electric prime movers for a period of five years with effect from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB). (ii) The concession shall be admissible subject to the conditions

				mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
7.	Electric Vehicles 4-wheelers (PCT Code 8703.8090)	(i) EV Specific components for assembly/manufacture in any kit-form (CKD)	1% (notwithstanding the rate of customs duty on these items as specified in the First Schedule to the Customs Act 1969).	The concession shall be admissible to manufacturers of electric vehicles 4-wheelers till 30th June 2026, subject to certification and quota determination by the Engineering Development Board (EDB).
		(ii) Components for assembly/manufacture in any kit-form (CKD) Non-localized parts.	10%	The concession shall be admissible till 30th June 2026 subject to the conditions mentioned at Para-2 of the SRO 656(I)/2006 dated 22.06.2006.
		(iii) Components for assembly/ manufacture in any kit-form (CKD) Localized parts.	25%	The concession shall be admissible till 30th June 2026 subject to the conditions mentioned at Para-2 of the SRO 656(I)/2006 dated 22.06.2006.

TABLE-III

[Miscellaneous]

S. No.	Description	Customs 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 Table-II above, subject to certification by EDB that the plant & machinery is specifically designed for use in setting up of 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(I)/2006 dated 22.06.2006.
3.	Import of CBU chargers with CKD kits for electric vehicles as specified in column 2 of Table-II above.	1% (Notwithstanding the rate of customs duty as specified in the First Schedule to Customs Act, 1969).	The concession shall be admissible on the CBU chargers, imported with CKD kits of 2-3 wheelers, 4-wheelers and HCV vehicles specified in Table-II above, subject to EDB certification.

Part-V(B)
Import of Hybrid Electric Vehicles (CBUs)
Under Auto Industry Development and Export Policy (AIDEP) 2021-26

TABLE-I

S. No	Description	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 from the date of issuance of manufacturing certificate and quota determination by Engineering Development Board (EDB).
2.	Hybrid Electric Vehicles	8704.4100	1%	The concession shall be

	(HEV) (CBU)	8704.4200 8704.5100 8704.5200		admissible to manufacturers on import of same variant to be assembled / manufactured locally from the date of issuance of manufacturing certificate and quota determination by Engineering Development Board (EDB).

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			
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”			

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	10%

		8701.9500	

Part-VI

Imports of Aviation Related Goods i.e. Aircrafts and Parts etc.

by Airline Companies/Industry under National Aviation Policy 2023

Note: - For the purposes of this Part, the following conditions shall apply besides the conditions as specified in column (5) of the Table below: -

(i) the exemption shall be admissible to Maintenance, Repair and Overhaul Companies (MROs) and Aircraft Maintenance Organizations (AMOs) duly authorized by the Defence Division, and the Airline Companies having valid registration and license from the Pakistan Civil Aviation Authority under the Pakistan Civil Aviation Act, 2023 (XLIX of 2023) duly shared with the Customs Computerized System or Pakistan Single Window to the effect that the intending importer is operating in the country or intends to operate in the country in the airline sector;

(ii) the list of imported items is duly approved by the Pakistan Airports Authority, Defence Division, Government of Pakistan for every consignment imported by MRO or AMO in line with Policy Framework approved by the Government of Pakistan;

(iii) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing Company shall certify that the imported goods/items are the company's *bonafide* requirement and shall be used for the purpose as defined/notified by the Defence Division, Government of Pakistan under the Aviation Policy. The importer shall declare all relevant information to the Customs while claiming exemption regarding genuineness of the claim through Customs computerized system or Pakistan single window; and

(iv) In case of deviation from the above stipulations, the Collector of Customs shall initiate proceedings for recovery of duty and taxes under the relevant laws.

TABLE

S. No.	Description of goods	PCT Code	Customs duty	Special Condition
(1)	(2)	(3)	(4)	(5)
1.	Aircraft	8802.4000	0%	Whether imported or acquired on wet or dry lease. In case of M/s Pakistan International Airlines Corporation this exemption shall be admissible on and from the 19th March, 2015.
2.	Spare parts	Respective headings	0%	For use in aircraft, trainer aircraft and simulators.
3.	Maintenance Kits	Respective headings	0%	For use in trainer aircraft (8802.2000 & 8802.3000).
4.	Machinery,	Respective	0%	For setting up Maintenance, Repair &

	equipment, tools, kits and parts	headings		Overall (MRO) workshop and for overhauling of aircrafts by MRO company and Aircraft Maintenance Organization (AMO) recognized by Defence Division.
5.	Machinery, equipment, operational tools, furniture& fixture	Respective headings	0%	On one-time basis for exclusive use of New/ Greenfield airports by company authorized by Defence Division.
6.	Aviation simulators	Respective headings	0%	On one-time basis for aircrafts by airline company recognized by Defence Division.
7.	Aircraft engine	8407.1000	0%	For use in aircraft and trainer aircraft.

Part-VII Miscellaneous

[Omitted]

Part-VIII

Imports of specific Goods allowed at Joint Border Sustenance Markets

In order to ensure smooth functioning and operationalization of Border Markets in specific border areas, the imports under this part shall be subject to following conditions, namely. -

(i) Border markets will be functional for two days each week and total allowance per day for the visitor will be $100.

(ii) The Customs Value of imported goods will be displayed for ascertaining the admissible quantities of imported goods.

(iii) The visitor will purchase goods from any category up to US $50 on concessional rate of leviable duty/taxes as mentioned in column (4) of the Table.

(iv) In case, a visitor chooses to purchase goods of value more than $50 from a specific category, it will be considered as commercial quantity being liable to duty/taxes on statutory rates.

(v) The Customs staff posted at the border market will make an entry via electronic system for the goods purchased by the visitor on the prescribed format as notified by the Board.

(vi) A system generated receipt will be issued to the visitor bearing his Name & CNIC No. by the Custom Officer in respect of goods purchased along with payable Customs Duty.

Table

S. No.	Description	PCT Code	Customs Duty (%)
(1)	(2)	(3)	(4)
	Category-I		
1	Seed (potatoes)	0701.1000	5
2	Tomatoes, fresh or chilled.	0702.0000	5
3	Onions and shallots	0703.1000	5
4	Garlic	0703.2000	5
5	Other	0704.9000	5
6	Carrots and turnips	0706.1000	5
7	Cucumbers and gherkins fresh or chilled.	0707.0000	5
8	Peas (pisum sativum)	0708.1000	5
9	Beans (vigna spp., phaseolus spp.)	0708.2000	5
10	Other leguminous vegetables	0708.9000	5
11	Peas (Pisum sativum)	0713.1000	5
12	Grams (dry/whole)	0713.2010	5
13	Other	0713.2090	5
14	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	0713.3100	5

15	Small red (Adzuki) beans (Phaseolus or Vigna angularis)	0713.3200	5
16	Kidney beans including white beans	0713.3300	5
17	Bambara – vigna subteranea or vaahdzeia subterrea	0713.3400	5
18	Cow peas (Vigna unguiculata)	0713.3500	5
19	Other	0713.3990	5
20	Lentils (dry whole)	0713.4010	5
21	Broad beans (Vicia faba var. Major) and horse beans (Vicia faba var. Equina, Vicia faba var. Minor)	0713.5000	5
22	Pigeon peas (cajanus cajan)	0713.6000	5
23	Other	0713.9090	5
24	Vanilla (Neither crushed nor ground)	0905.1000	5
25	Cinnamon	0906.1100	5
26	Other (cinnamon and cinnamon tree flowers)	0906.1900	5
27	Neither crushed nor ground (Cloves)	0907.1000	5
28	Crushed or ground (Cloves)	0907.2000	5
29	Neither Crushed nor ground (Nutmeg)	0908.1100	5
30	Crushed or ground (Nutmeg)	0908.1200	5
31	Neither crushed nor ground (Maze)	0908.2100	5
32	Crushed or ground (Maze)	0908.2200	5
33	Large (cardamoms)	0908.3110	5
34	Small (cardamoms)	0908.3120	5
35	Crushed or ground (Cardamoms)	0908.3200	5
36	Neither crushed nor ground (Coriander)	0909.2100	5
37	Crushed or ground (Coriander)	0909.2200	5
38	Neither crushed nor ground (Seeds of Cumin)	0909.3100	5
39	Crushed or ground (Seeds of Cumin)	0909.3200	5
40	Neither crushed nor ground (Seeds of Anise, Badian, Caraway, Fennel etc)	0909.6100	5
41	Crushed or ground (Seeds of Anise, Badian, Caraway, Fennel etc)	0909.6200	5
42	Thyme; bay leaves	0910.9910	5
43	Barley (seeds)	1003.1000	5
44	Other (barley)	1003.9000	5
45	Sunflower seeds ,whether or not broken	1206.0000	5
46	Locust beans	1212.9200	5
47	Cereal straws and husks	1213.0000	5
48	Animal Fats and Oil and their fractions	1516.1000	5
49	Vegetable Fats and their fractions	1516.2010	5
50	Vegetable Oils and their fractions	1516.2020	5
51	Knives and cutting blades for paper and paper board	8208.9010	5
Category-II			
1	Of a fat content, by weight, not exceeding 1 % (Milk and Cream)	0401.1000	10
2	Of a fat content, by weight, exceeding 1 % but not exceeding 6 % (Milk and Cream)	0401.2000	10
3	Of a fat content, by weight, exceeding 6 % but not exceeding 10% (Milk and Cream)	0401.4000	10
4	Of a fat content, by weight, exceeding 10 % (Milk and Cream)	0401.5000	10

5	Leeks and other alliaceous vegetables	0703.9000	10
6	Cauliflowers and headed broccoli	0704.1000	10
7	Brussels sprouts	0704.2000	10
8	Cabbage lettuce (head lettuce)	0705.1100	10
9	Other	0705.1900	10
10	Witloof chicory (cichorium intybus var.foliosum)	0705.2100	10
11	Other	0705.2900	10
12	Other	0706.9000	10
13	Fruits of the genus Capsicum or of the genus Pimenta	0709.6000	10
14	Figs	0804.2000	10
15	Fresh (grapes)	0806.1000	10
16	Dried (grapes)	0806.2000	10
17	Watermelons	0807.1100	10
18	Other	0807.1900	10
19	Apples	0808.1000	10
20	Green tea	0902.1000	10
21	Other green tea	0902.2000	10
22	Crushed or ground (Ginger)	0910.1200	10
23	Turmeric (curcuma)	0910.3000	10
24	Other	0910.9990	10
25	Lactose (sugar)	1702.1110	10
26	Lactose syrup	1702.1120	10
27	Other	1702.1900	10
28	Caramel	1702.9020	10
29	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	2304.0000	10
30	Other (animal feed)	2309.9000	10
31	For sewing (thread)	5204.2010	10
32	For embroidery (Thread)	5204.2020	10
33	Spades and shovels	8201.1000	10
34	Other (Tools for masons, watchmakers, miners and hand tools nes)	8205.5900	10
35	For kitchen appliances or for machines used by the food industry	8208.3000	10
36	Other	8208.9090	10
	Category-III		
1	Yogurt	0403.2000	20
2	Other (potatoes)	0701.9000	20
3	Sweet corn	0710.4000	20
4	Mixtures of vegetables	0710.9000	20
5	Fresh (dates)	0804.1010	20
6	Dried (dates)	0804.1020	20
7	Apricots	0809.1000	20
8	Sour cherries (Prunus cerasus)	0809.2100	20
9	Other	0809.2900	20
10	Peaches, including nectarines	0809.3000	20
11	Plums and sloes	0809.4000	20
12	Strawberries	0810.1000	20
13	Kiwi fruit	0810.5000	20
14	Neither crushed nor ground (Ginger)	0910.1100	20
15	Other (Durum wheat (excl. Seed for sowing))	1001.1900	20
16	Other (Wheat and meslin (excl. Seed for sowing, and durum wheat))	1001.9900	20
17	Of wheat (flour)	1101.0010	20
18	Of meslin (flour)	1101.0020	20
19	Vermicelli	1902.1920	20

20	Other (packed cake)	1905.9000	20
21	Homogenised preparations	2007.1000	20
22	Citrus fruit	2007.9100	20
23	Other	2007.9900	20
24	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	3401.3000	20
25	Preparations put up for retail sale	3402.5000	20
26	Other	3402.9000	20
27	Others (Tableware and kitchenware of porcelain or china)	6911.1090	20
28	Other (Household articles nes & toilet articles of porcelain or china)	6911.9000	20
29	Other (Glassware for table or kitchen purposes (excl. Glass having a linear c)	7013.4900	20
30	Other (Glassware nes (other than that of 70.10 or 70.18))	7013.9900	20
31	Spoons	8215.9910	20
32	Other (Tableware articles not in sets and not plated with precious meta)	8215.9990	20
33	Bicycles and other cycles (including delivery tricycles), not motorised.	8712.0000	20
34	Vacuum flasks	9617.0010	20
35	Other	9617.0020	20