

THE FIFTH SCHEDULE

[see section 18(1A)]

Part-I

Imports 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;

- (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; and
- (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 3% or 11% shall be applicable only for such goods which are chargeable to 3% or 11% duty under the First Schedule to Customs Act, 1969.

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 and poultry industry;

TABLE

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1	Agricultural Machinery			
	A) Tillage and seed bed preparation equipment.			If used for agriculture sector.
	(1). Rotavator.	8432.8010	2%	
	(2). Cultivator.	8432.2910	2%	
	(3). Ridger.	8432.8090	2%	
	(4). Sub soiler.	8432.3900	2%	
	(5). Rotary slasher.	8432.8090	2%	
	(6). Chisel plough	8432.1010	2%	
	(7). Ditcher.	8432.1090	2%	
	(8). Border disc.	8432.2990	2%	
	(9). Disc harrow.	8432.2100	2%	
	(10). Bar harrow.	8432.2990	2%	
	(11). Mould board plow.	8432.1090	2%	
	(12). Tractor rear or front blade.	8430.6900	2%	
	(13). Land leveler or land planer.	8430.6900	2%	
	(14). Rotary tiller.	8432.8090	2%	
	(15). Disc plow.	8432.1090	2%	
	(16). Soil scrapper.	8432.8090	2%	
	(17). K.R. Karundi.	8432.8090	2%	
	(18). Tractor mounted trencher	8701.9220 8701.9320	2%	
	(19). Land leveler.	8430.6900	2%	
	(20). Laser land leveler.	8432.8090	2%	
	B) Seeding or Planting Equipment.			If used for agriculture sector.
	(1). Seed-cum-fertilizer drill (wheat, rice barley, etc).	8432.3100	0%	
	(2). Cotton or maize planter with fertilizer attachment	8432.3900	0%	
	(3). Potato planter.	8432.3900	0%	
	(4). Fertilizer or manure spreader or broadcaster.	8432.4100 8432.4200	0%	
	(5). Rice transplanter.	8432.3900	0%	
	(6). Canola or sunflower drill.	8432.3100	0%	

	(7). Sugar cane planter	8432.3900	0%	
	C) Irrigation, Drainage and Agro-Chemical Application Equipment			If used for agriculture sector.
	(1). Submersible pumps (up to 75 lbs and head 150 meters) and field drainage pumps.	8413.7010	0%	
	(2). Sprinklers including high and low pressure (center pivotal), system, conventional sprinkler equipment, water reel traveling sprinkler, drip or trickle irrigation equipment, mint irrigation sprinkler system.	8424.8200 8424.2010	0%	
	(3). Air release valves, pressure gauges, water meters, back flow preventers and automatic controllers.	8481.1000 8481.3000 9026.2000 9032.8990	0%	
	(4). Tubewells filters or strainers.	8421.2100	2%	
	(5). Knapsack sprayers.	8424.2010	2%	
	(6). Granular applicator.	8424.2010	2%	
	(7). Boom or field sprayers.	8424.2010	2%	
	(8). Self-propelled sprayers.	8424.2010	2%	
	(9). Orchard sprayers.	8424.2010	2%	
	(D) Harvesting, Threshing and Storage Equipment.			If used for agriculture sector.
	(1). Wheat thresher	8433.5200	2%	
	(2). Maize or groundnut thresher or Sheller.	8433.5200	2%	
	(3). Groundnut digger.	8433.5900	2%	
	(4). Potato digger or harvester.	8433.5300	0%	
	(5). Sunflower thrasher.	8433.5200	2%	
	(6). Post hole digger.	8433.5900	2%	
	(7). Straw balers.	8433.4000	2%	
	(8). Fodder rake.	8201.3000 8433.5900	2%	
	(9). Wheat or rice reaper.	8433.5900	2%	
	(10). Chaff or fodder cutter.	8433.5900	2%	
	(11). Cotton picker.	8433.5900	2%	
	(12). Onion or garlic harvester.	8433.5200	0%	
	(13). Sugar harvester.	8433.5200	0%	
	(14). Reaping machines.	8433.5900	2%	
	(15). Combined harvesters (Upto five years old).	8433.5100	0%	
	(16). Pruner/sheers.	8433.5900	2%	
	(17). Fodder/forage wagon.	8716.8090	5%	

	E) Fertilizer and Plant Protection Equipment.			If used for agriculture sector
	(1). Spray pumps (diaphragm type).	8413.8100	5%	
	(2). All types of mist blowers.	8414.5990	5%	
	F) Dairy, Livestock and poultry, machinery			If used for Agriculture, Dairy, Livestock and Poultry sector
	(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 8419.3900	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). Incubators, brooders and other poultry equipment	8436.2100 8436.2900	2%	
	(9). Machinery for animal feed stuff	8436.1000	2%	
	(10). 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.
	(G) Post-harvest Handling and Processing and Miscellaneous Machinery.			If used for agriculture sector.
	(1). Vegetable and fruits cleaning and sorting or grading equipment.	8437.1000	2%	
	(2). Fodder and feed cube maker equipment.	8433.4000	2%	
	(3). Milking machines.	8434.1000	2%	

	(4). Pre-fabricated CO ₂ Controlled Stores.	9406.1090 9406.9090	2%	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 <i>bona fide</i> 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 <i>bona fide</i> 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). Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns).	3921.9010 3921.9090	3% 5%	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.
	(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% 0%	
	b. Anti-insect net.	5608.1900	0%	
	c. Shade net.	5608.9000	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.			<p>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.</p> <p>2. Condition (iv) of the preamble.</p>
	(1). Evaporators for juice concentrate.	8419.8990	5%	
	(2). Machinery used for dehydration and freezing.	8419.3100 8418.6990	3% 5%	
	(3). Heat exchange unit.	8419.5000	5%	
	(4). Machinery used for filtering and refining of pulps/juices.	8421.2200	5%	
	(5). Complete Rice Par Boiling Plant.	8419.8990 & other Respective Headings	5% 3%, 5%	
	(J) Horticulture and Floriculture			<p>1. If used for agriculture sector.</p> <p>2. Condition (iv) of the preamble.</p>
	(1). Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8441.3000	5%	
	(2). PU panels (Insulation).	Respective headings	5%	
	(3). Generator sets 10 to 25 KVA.	8502.1120 8502.1130	5% 5%	
	(4). Refrigerating machines with engine fitted on common base for refrigerated containers.	8418.6920	5%	
	(5). Other refrigerating or freezing chests, cabinets.	8418.5000	5%	
	(6). Tubes, pipes and hollow profiles of iron and steel.	7304.3100 7304.3900	5% 5%	
	(7). Hand tools.	Respective Headings	3%, 5%	
	(K) Fish or shrimp farming and seafood processing machinery and equipment.			If used for agriculture or aquaculture/Fish farming sector.
	(1). Compressor	8414.8090	5%	

	(2). Generator	8502.1130 8502.1190	5% 5%	
	(3). Condenser	8502.1200	5%	
	(4). Flat freezer	8418.9990	5%	
	(5). Boast freezer	8418.3000	5%	
	(6). Fiber glass tubs	8418.4000	5%	
	(7). Insulated plants	7019.9090	5%	
	(8). Flake ice plants	8418.6990	5%	
	(9). Water aerators	8414.8090	2%	
	(10). Feed pellet (Floating Type) machine	8438.8020	2%	
2	Machinery and equipment for development of grain handling and storage facilities including silos.	Respective Headings	3%,5%	
3	Cool chain machinery, equipment including Capital goods.	Respective Headings	3%,5%	1. If imported by Cool Chain Industry. 2. Condition (iv) of the preamble.
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	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) Dentist chairs.	9402.1010	5%	
	2) Medical surgical dental or veterinary furniture.	9402.9090	5%	
	3) Operating Table.	9402.9010	5%	
	4) Emergency Operating Lights.	9405.4090	5%	
	5) Hospital Beds with mechanical fittings.	9402.9020	5%	
	6) Gymnasium equipment.	Respective Headings	3%,5%	
	7) Cooling Cabinet.	9506.9100	5%	
	8) Refrigerated Liquid Bath.	8418.5000	5%	
	9) Contrast Media Injections (for use in Angiography & MRI etc).	3824.9999 3822.0000	5% 5%	
	B. Cardiology/Cardiac Surgery Equipment			-do-
	1) Cannulas.	9018.3940	5%	
	2) Manifolds.	8481.8090	5%	
	3) Intra venous cannula i.v. catheter.	9018.3940	5%	
	C. Disposable Medical Devices			-do-
	1) Self disabling safety sterile syringes.	9018.3110	5%	
	2) Insulin syringes.	9018.3110	5%	
	D. Other Related Equipments			-do-
	1) Fire extinguisher.	8424.1000	5%	
	2) Fixtures & fittings for hospitals	Respective Headings	3%,5%	
6.	<p>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.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.</p>	Respective Headings	0%	<p>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.</p> <p>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.</p>

				<p>3. 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. These shall however be allowed to be transferred to other entitled mining companies with prior approval of the Board.</p>
7	<p>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.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.</p>	Respective Headings	3%,5%	<p>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.</p> <p>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.</p> <p>3. 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. These shall however be allowed to be transferred to other entitled mining companies with prior approval of the Board.</p> <p>4. Condition (iv) of the preamble.</p>
8	<p>Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pickups imported for Thar Coal Field.</p>	Respective Headings	0%	<p>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.</p>

				2. The goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of customs duties and taxes leviable at the time of import. These shall, however, be allowed to be transferred to other entitled mining companies with prior approval of the Board.
9	<p>1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through oil, gas, coal, wind and wave energy including under construction projects, which entered into an implementation agreement with the Government of Pakistan.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>	Respective Headings	3%,5%	<p>1. This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:-</p> <p>(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</p> <p>(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and</p> <p>(c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import;</p> <p>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.</p> <p>3. Condition (iv) of the preamble.</p>
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.	Respective Headings	3%,5%	-do-

	<p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>			
11.	<p>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.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p> <p>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.</p>	Respective Headings	0%	<p>1.This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely: -</p> <p>(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</p> <p>(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and</p> <p>(c)the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import;</p> <p>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.</p>
12	<p>1. Machinery and equipment meant for power transmission and grid stations including under construction projects.</p> <p>Explanation.- For the purpose of this concession "machinery and equipment" shall mean:-</p>	Respective Headings	3%, 5%	<p>1.This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:-</p> <p>(a) the contractor shall submit a copy of the contract or agreement under which he intends to import</p>

	<p>(a) machinery and equipment operated by power of any description, such as used in the generation of power;</p> <p>(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</p> <p>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.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of the project.</p>			<p>the goods for the project;</p> <p>(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and</p> <p>(c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import;</p> <p>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.</p> <p>3. Condition (iv) of the preamble.</p>
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) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.	7017.1010	0%	
	2) Other dryers.	8419.3900	0%	
	3) Filtering or purifying machinery and apparatus for water.	8421.2100	0%	
	4) Other filtering or purifying machinery and apparatus for liquids.	8421.2900	0%	
	5) Personal weighing machines, including baby scales; household scales.	8423.1000	0%	
	6) Scales for continuous weighing of goods on conveyors.	8423.2000	0%	
	7) Constant weighing scales and scales for discharging a	8423.3000	0%	

	predetermined weight of material into a bag or container, including hopper scales.			
	8) Other weighing machinery having a maximum weighing capacity not exceeding 30 kg.	8423.8100	0%	
	9) Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg.	8423.8200	0%	
	10) Other weighing machinery.	8423.8900	0%	
	11) Weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.	8423.9000	0%	
	12) Other weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000.	8423.9000	0%	
	13) Networking equipments like routers, LAN bridges, hubs excluding switches and repeaters.	8517.6970	0%	
	14) Other furnaces and ovens.	8514.3000	0%	
	15) Electronic balances of a sensitivity of 5 cg or better, with or without weights.	9016.0010	0%	
	16) Other balances of a sensitivity of 5 cg or better, with or without weights.	9016.0090	0%	
	17) Thermostats of a kind used in refrigerators and air-conditioners.	9032.1010	0%	
	18) Other thermostats.	9032.1090	0%	
	19) Manostats.	9032.2000	0%	
	20) Other instruments and apparatus hydraulic or pneumatic.	9032.8100	0%	
	21) Other instruments and apparatus.	9032.8990	0%	
	22) Parts and accessories of automatic regulating or controlling instruments and apparatus.	9032.9000	0%	
	23) Spares, accessories and reagents for scientific equipments.	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%	Condition (iv) of the preamble.
15	Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil	Respective Headings	3%, 10%	Condition (iv) of the preamble.

	refining (mineral oil, hydro-cracking and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.			
16	Machinery and equipment imported by an industrial concern.	Respective Headings	3%, 11%, 15%	Nil
17	Following machinery and equipment for marble, granite and gem stone extraction and processing industries.			<p>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 <i>bona fide</i> 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.</p> <p>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.</p> <p>3. 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.</p> <p>4. Condition (iv) of the preamble.</p>
	1) Polishing cream or material.	3405.4000 3405.9000	3% 5%	
	2) Fiber glass mesh	7019.5190	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.	8464.9000 & Respective headings	3% 3%,5%	
	8) Integral drilling steel for horizontal and vertical drilling, extension thread rods for pneumatic super long drills, tools and accessories for rock drills.	8466.9100	5%	

18	<p>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.</p> <p>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.</p>	<p>Respective Headings</p> <p>Respective Headings</p>	<p>0%</p> <p>3%,5%</p>	<p>1. Ministry of Industries, Production & Special Initiatives, shall certify in the prescribed manner and format as per Annex-B that the imported goods are <i>bona fide</i> project requirement. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.</p> <p>3. Condition (iv) of the preamble.</p>
19	Effluent treatment plants.	Respective headings	3%,5%	Condition (iv) of the preamble.
20	<p>Following items for use with solar energy:- Solar Power Systems.</p> <p>(1) Off-grid/On-grid solar power system (with or without provision for USB/charging port) comprising of :</p> <p>i. PV Module.</p> <p>ii. Charge controller.</p> <p>iii. Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system).</p> <p>iv. Essential connecting wires (with or without switches).</p> <p>v. Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT).</p> <p>vi. Bulb holder</p> <p>(2) Water purification plants operating on solar energy.</p>	<p>8501.3110</p> <p>8501.3210</p> <p>8541.4000</p> <p>9032.8990</p> <p>8507.2090</p> <p>8507.3000</p> <p>8507.6000</p> <p>8544.4990</p> <p>8504.4090</p> <p>8536.6100</p> <p>8421.2100</p>	0%	Nil

21	Following systems and items for dedicated use with renewable source of energy like solar, wind, geothermal etc.			Nil
	1. (a) Solar Parabolic Trough Power Plants.	8502.3900	0%	
	(b) Parts for Solar Parabolic Power Plants.			
	(i). Parabolic Trough collectors modules.	8503.0010	0%	
	(ii). Absorbers/Receivers tubes.	8503.0090	0%	
	(iii). Steam turbine of an output exceeding 40MW.	8406.8100	0%	
	(iv). Steam turbine of an output not exceeding 40MW.	8406.8200	0%	
	(v). Sun tracking control system.	8543.7090	0%	
	(vi). Control panel with other accessories.	8537.1090	0%	
	2. (a) Solar Dish Stirling Engine.	8412.8090	0%	
	(b) Parts for Solar Dish Stirling Engine.			
	(i). Solar concentrating dish.	8543.7000	0%	
	(ii). Sterling engine.	8543.7000	0%	
	(iii). Sun tracking control system.	8543.7090	0%	
	(iv). Control panel with accessories.	8406.8200	0%	
	(v). Stirling Engine Generator	8501.6100	0%	
	3. (a) Solar Air Conditioning Plant	8415.1090	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.	8415.8200	0%		
(v). Fan coils units.	8415.9099	0%		
(vi). Charging & testing equipment.	9031.8000	0%		
4. (a) Solar Desalination System	8421.2100	0%		
(b) Parts for Solar Desalination System				
(i). Solar photo voltaic panels.	8541.4000	0%		
(ii). Solar water pumps.	8413.3090	0%		
(iii). Deep Cycle Solar Storage batteries.	8507.2090	0%		
(iv). Charge controllers.	9032.8990	0%		
(v). Inverters (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%		

	5. Solar Thermal Power Plants with accessories.	8502.3900	0%
	6. (a) Solar Water Heaters with accessories.	8419.1900	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		
	(ii). Assistant/ Feeding tank		
	(iii). Circulation Pump		
	(iv). Electric Heater/ Immersion Rod (one piece with one solar water heater)	Respective headings	0%
	(v). Solenoid valve (one piece with one solar water heater)		
	(vi). Selective coating for absorber plates		
	7. (a) PV Modules.	8541.4000	0%
	(b) Parts for PV Modules		
	(i). Solar cells.	8541.4000	0%
	(ii). Tempered Glass.	7007.2900	0%
	(iii). Aluminum frames.	7610.9000	0%
	(iv). O-Ring.	4016.9990	0%
	(v). Flux.	3810.1000	0%
	(vi). Adhesive labels.	3919.9090	0%
	(vii). Junction box & Cover.	8538.9090	0%
	(viii). Sheet mixture of Paper and plastic	3920.9900	0%
	(ix). Ribbon for PV Modules (made of silver & Lead).	Respective headings	0%
	(x). Bypass diodes.	8541.1000	0%
	(xi). EVA (Ethyl Vinyl Acetate) Sheet (Chemical).	3920.9900	0%
	8. Solar Cell Manufacturing Equipment.		
	(i). Crystal (Grower) Puller (if machine).	8479.8990	0%
	(ii). Diffusion furnace.	8514.3000	0%
	(iii). Oven.	8514.3000	0%
	(iv). Wafering machine.	8486.1000	0%

	(v). Cutting and shaping machines for silicon ingot.	8461.9000	0%	
	(vi). Solar grade polysilicon material.	3824.9999	0%	
	(vii). Phosphene Gas.	2853.9000	0%	
	(viii). Aluminum and silver paste.	Respective headings	0%	
	9. Pyranometers and accessories for solar data collection.	9030.8900	3%	
	10. Solar chargers for charging electronic devices.	8504.4020	5%	
	11. Remote control for solar charge controller.	8543.7010	3%	
	12. Wind Turbines.			
	(a) Wind Turbines for grid connected solution above 200 KW (complete system).	8412.8090	0%	
	(b) Wind Turbines upto 200 KW for off-grid solutions comprising of:	8412.8090	0%	
	(i). Turbine with Generator/ Alternator.			
	(ii). Nacelle with rotor with or without tail.			
	(iii). Blades.	Respective headings	0%	
	(iv). Pole/ Tower.			
	(v). Inverter for use with Wind Turbine.			
	(vi). Deep Cycle Cell/ Battery (for use with wind turbine).	8507.2090	0%	
	13. Wind water pump	8413.8100	5%	
	14. Geothermal energy equipments.			
	(i). Geothermal Heat Pumps.	8418.6100	0%	
	(ii). Geothermal Reversible Chillers.	8418.6990	0%	
	(iii). Air handlers for indoor quality control equipments.	8418.6990	0%	
	(iv). Hydronic heat pumps.	8415.8300	0%	
	(v). Slim Jim heat exchangers.	8418.6100	0%	
	(vi). HDPE fusion tools.	8419.5000	0%	
	(vii). Geothermal energy Installation tools and Equipment.	8515.8000	0%	
		8419.8990	0%	
	(viii). Dehumidification equipment.	8479.6000	0%	
	(ix). Thermostats and IntelliZone.	9032.1090	0%	
	15. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR.	Respective headings	0%	

	(iii). Constant Current Power Supply for of LED Lights(1-300W)	8504.4090	5%	
	(iv). Lenses for LED lights	9001.9000	5%	
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 <i>bona fide</i> 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 the 1st July, 2014 and ending on the 30th June, 2019 for setting up Industries in FATA.	Respective headings	0%	The plant, machinery and equipment under the said serial number shall be released on certification from Additional Chief Secretary, FATA that the goods are <i>bona fide</i> project requirement of the Unit as per Annex-B. The goods shall not be sold or otherwise disposed off 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:- 1. Dumpers designed for off highway use. 2. Super swinger truck conveyors. 3. Mobile canal lining equipment. 4. Transit mixers. 5. Concrete Placing trucks. 6. Crane lorries.	8704.1090 8705.9000 8705.9000 8705.4000 8705.9000 8705.1000	20% 20% 20% 20% 20% 20%	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.
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.

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 *bona fide* 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, Excepients/Chemicals, Drugs, Packing Material/ Raw Materials for Packing and Diagnostic Kits and Equipments, Components and other Goods

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

- (i). The active pharmaceutical ingredients, Excepients /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 Excepients/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 Customs Act 1969.

**Table A
(Active Pharmaceutical Ingredients)**

S No	Description	HS Code	Customs duty (%)
(1)	(2)	(3)	(4)
1	Flurbiprofen	2916.3990	5%
2	Aspirin	2918.2210	5%
3	Amlodipine	2933.3990	5%
5	Deferiprone	2933.3990	5%
6	Lamivudine	2933.3990	5%
7	Loratadine	2933.3990	5%
8	Pantoprazole Sodium (Injec Grade)	2933.3990	5%
9	Risedronate Sodium	2933.3990	5%
10	Fexofenadine	2933.3990	5%
11	Ebastine	2933.3990	5%
12	Isoniazid	2933.3990	5%
13	Omeprazole Pellets	2933.3990	5%
14	Moxifloxacin	2933.4990	3%
15	Protacine (Proglumet, Dimaleate)	2933.5990	5%
16	Sparfloxacin	2933.5990	5%
17	Atorvastatin	2933.9990	5%

18	Amiloride HCL	2933.9990	5%
19	Candesartan Cilexle	2933.9990	5%
20	Pheneramine Maleate	2933.9990	5%
21	Pioglitazone HCL	2934.1090	5%
22	Sulphanilamide	2935.9050	5%
23	Gliclazide	2935.9090	5%
24	Piperazine Anhydrous (Pharmaceutical grade).	2935.9090	5%
25	Celecoxib	2935.9090	5%
26	Glibenclamide	2935.9090	5%
27	Thiocolchicoside	2935.9090	5%
28	Hydrochlorothiazide	2935.9090	5%
29	Alfacalcidole	2936.9000	3%
30	(i) Amoxicillin sodium sterile BP	2941.1000	5%
	(ii) Ampicillin sodium sterile USP/BP (Pharmaceutical grade)		
	(iii) Bacampicillin HCL		
	(iv) Carbenicillin and its salts		
	(v) Carfecillin		
	(vi) Cloxacillin and its salts excluding sodium (compacted/ powder form for oral use)		
	(vii) Flucloxacillin sodium		
	(viii) Pencillin V.Potassium		
	(ix) Benzyl pencillin sodium/potassium		
	(x) Cloxacillin sodium sterile USP/BP		
	(xi) Pencillin benzathin		
	(xii) Procaine pencillin G.fortified, sodium/potassium		
	(xiii) Sultamicillia tosylate		
	(xiv) Sultamicillin (Pharmaceutical grade)		
	(xv) Ticarcilin disodium		
	(xvi) Piperacillin Sodium		
31	Clarithromycin Powder	2941.5000	5%
32	Roxithromycin	2941.5000	5%
33	Clarithromycine Granules	2941.5000	5%
34	Azithromyein	2941.9090	5%
35	Fusidic Acid	2941.9090	5%
36	Gentamyein	2941.9090	5%
37	Rifampicin	2941.9090	5%
38	Ceftriaxone	2941.9090	5%
39	Cefotaxime	2941.9090	5%
40	D-Cycloserine	2941.9090	5%
41	Acrinol Pad	3005.9010	5%
42	Benzalkonium Chloride Pad (BKC)	3005.9090	5%
43	Sodium Casinate	3501.9000	5%
44	Activated Glucuronate	3824.9999	5%
45	Losartan Potassium	3824.9999	5%
46	Chondrotin Sulphate	3913.9090	5%

47	Polyethylene Film	3920.9900	5%
48	Acid Hypophosphorous:	Respective heading	3%,5%
	Acid Pipmidc Trydae		5%
	Acid Citric Anhydrous		5%
	Propylparaben (Aseptofom-P)		5%
	Methylparaben Aseptofom-M)		5%
	Carbinoxamine Maleate		5%
	Euflavine Bp (Acriflavine)		5%
	Vancomycin Hcl		5%
	Dextro-Methorph Hbr		3%
	Acyclovir Usp		5%
	Sodium Benzoate		3%
	Sodium Sulfate		5%
	Cupric Chloride		5%
	Enoxacin Sesquihfrtae		5%
	Mama Copolymer		5%
	Sodium Valproate		3%
	Sodium Cyclamate		5%
	Magnesium Hydroxide Paste		5%
	Diphenhydramine		3%
	Alprazolam		3%
	Bacitracin Usp Powder Microniz		5%
	Chloromycetin Palmitate		5%
	Chlorpheniramine Maleate		5%
	Esmomeprazole Magnesium Ec		5%
	Fluconazole		3%
	Glipizide		5%
	Neomycin Sulphate		5%
	Polymyxin B Sulphate USP Micro		5%
	Lorazepam		5%
	Nystatin Usp Powder		5%
	Ferric Pyrophosphate Nf		5%
	Alprazolam		5%
	Pyritinol Base Fine Powder		5%
	Pyritinol Di-Hcl Mono Hydrate		5%
	Bisacodyl		5%
	Sodium Picosulphate		5%
	Carbamazepine		5%
	Co-Dergocrine Ms (Gram) A 01		5%
	Clemastine Hydrogen Fumarate		5%
	Calcium Lactobionate Oral		5%
	Clamipramine Hcl Ep		5%
	Imipramine Hydrochlor/Ds 01		5%
	Oxcarbapazine Fine/Ds 05		5%
	Calcium Lactobionate Special Grade		5%
	Temazepam Usp 28/Ep 4th Ed		5%

	Levocetirizine Dihydrochloride		5%
	Bromocriptine Ms(G) Msa/Ds 01		5%
	Pindolol Base/Ds Pur		5%
	Clopamide Base/Ds 01		5%
	Pindolol Base		5%
	Nimesulide		5%
	Enalapril Maleate Usp 23		5%
	Cetirizin Dihydrochloride Ep		5%
	Famotidine		3%
	Fluoxetine Hcl		5%
	Doxycycline Hydrochloride Bp		5%
	Captopril		5%
	Simvastatin Ep		5%
	Cefaclor Monohydrate		5%
	Lactulose		3%
	Albendazole - Human Grade		5%
	Clobetasol Propionate		5%
	Betamethasone Base		5%
	Betamethasone 17-Valerate		5%
	Bacitracin Zinc Bp (69 Mcg/Mg)		5%
	Hydrocortisone Acetate Micronised		3%
	Hydrocortisone Usp Micro		5%
	Clotrimazole		3%
	Clindamycin Phosphate		5%
	Cetirizine Dihydrochloride		5%
	Fluconazole		5%
	Minocycline Hydrochloride		5%
	Neomycin Sulph Bp 700 U/Mg Mic		5%
	Nystatin (Mycostatin Micropul)		5%
	Tripolidine Hcl B.P (94%)		5%
	Ferrous Sulphate		3%
	Polymyxin B Sulph Bp 8000 U/Mg		5%
	Procyclidine Hcl		5%
	Mupirocin		5%
	Artemether		3%
	Lumefantrine		3%
	Desmoder H/Hexamethylen Di-Iso		5%
	Erythrocin J		5%
	Furosemide (Imp)		5%
	Glimepiride Granules 0.606% (W/W (1 Mg)		5%
	Ketoprofen		5%

Table B
(Excepients/Chemicals)

S No	Description	HS 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, Tragacanth, Xanthan (Pharmaceutical grades)	1301.9090	5%
5	Other vegetable saps and extracts (Pharmaceutical grade)	1302.1900	5%
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 alcohol	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]; (ii). (Z)-2(2-aminothiazole-4-yl)-2-Tert-Butoxycarbonyl) methoxyimino Acetic acid (ATMA); (iii). (Z)-2-(2-aminothiazole -4-yl)2-(tert-Butoxycarbonyl)- isopropoxyimino Acetic Acid[ATIBAA or ATBA]; (iv). Sin-methoxyimino Furanyl Acetic acid Ammonium Salt(SIMA); (v). 7-[[2-Furany(sin- methoxyimino)acetyl] amino]-3-hydroxymethyl ceph-3-em-4- carboxylic acid(Pharma grade);	2934.1090	5% 5% 5% 5% 5%
43	Mica Ester	2934.1090	5%
44	(+)-(1S,2S)-2-methylamino-1- phenylpropan-1-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	3402.1300	5%
48	Other surface-active agents (Pharma grade)	3402.1990	5%
49	(i). Alkyl aryl sulfonate. (ii). Ampnocerin "K" or "KS" (Pharma grade)	3402.9000	5%
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	Polyglyceryl ricinoleates (Pharmaceutical grade)	3907.9900	5%
58	Cellulose nitrates non-plasticised	3912.2010	5%

**Table C
(Drugs)**

S No	Description	HS 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)	3002.2090	0%
8	Blood fraction & immunological products (biological products) including rabies immunological (150 IU per ml) (Human)	3002.2090	0%
9	Factor viii & plasma derived fibrin sealant. (Human)	3002.2090	0%
10	Hepatitis B immunoglobuline (Human)	3002.2090	0%
11	Human albumin (Human)	3002.2090	0%
12	Intravenous immunoglobuline (Human)	3002.2090	0%
13	Intramuscular immunoglobuline (Human)	3002.2090	0%
14	Tetanus immunoglobuline (250 IU/ml) (Human)	3002.2090	0%
15	Injection Anti-Diphtheria toxin (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). Anastrozole		
	(iii). Asparaginase		
	(iv). Azathioprine		
	(v). BCG strain 2-8x10 ⁸ 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).	Docetaxel Trihydrate		
(xxv).	Diethylstilbestrol-Diphosphate Sodium		
(xxvi).	Disodium Clodronate tetrahydrate		
(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		

	(Ixii). Rituximab		
	(Ixiii). Sorafenib (as tosylate)		
	(Ixiv). Tamoxifen		
	(Ixv). 6-Thioguanine		
	(Ixvi). Topotecan		
	(Ixvii). Trastuzumab		
	(Ixviii). Tretinoin		
	(Ixix). Triptorelin Acetate		
	(Ixx). Tropisetron		
	(Ixxi). Vinblastine		
	(Ixxii). Vincristine		
	(Ixxiii). Vinorelbine		
	(Ixxiv). Zoledronic Acid		
	(Ixxv). Tasigna(Nilotinib)		5%
	(Ixxvi). Temozolomide		0%
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/Dobutamine		
	(v). Glycerol trinitrate infusion or tablets		
	(vi). Iso sorbid Injection 8(Mono/dinitrate)]		
	(vii). Heparin		
	(viii). Lopromide (Ultravist)		
	(ix). Nitroglycerine spray		
	(x). Nitroglycerin tablets		
	(xi). Streptokinase		
	(xii). Sodium Amidotrizoate Meglumine 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). Lamivudine		
	(vii). Lopinavir		
	(viii). Navirapine		
	(ix). Nelfinavir		
	(x). Ritonavir		
	(xi). Saquinavir		
	(xii). Stavudine		
	(xiii). Zidovudine		
	(xiv). Zalcitabine		

22	All medicines for thalassaemia. An illustrative list is given below, namely:- (i). Deferasirox (ii). Defriprone (iii). Desferrioxamine Mesylate	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	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, Epoetinbeta Erythropotin 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%

Table D

(Packing Materials/Raw Materials for Packing/Bandages)

S No	Description	HS 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) Moulded glass vials (Pharmaceutical grade)	7010.9000	5%
31	(vii) 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). (viii) Aluminum foil printed, indicating particulars of drugs and manufacturers in rolls for wrapping. (ix) Printed Aluminium Foil for Sachet/I.V. Infusion Bag] (x) Printed Alu+Alu-Cold forming Aluminium Foil bearing the particulars of drugs and manufacturers [Pharmaceutical grade]. (xi) Aluminium Foil coated with nucryl resin Top and bottom	7607.1990 7607.2000	5%

	(xii) Printed Aluminium Bag for I.V. Solutions/Infusion		
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)	8309.9000	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/Equipments)

S No	Description	HS Code	Customs duty (%)
(1)	(2)	(3)	(4)
1	4C Es Trionyx	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	Ck creatinin kinase (mb)	3822.0000	5%
15	Ck nac	3822.0000	5%
16	Control	3822.0000	5%
17	Control Sera	3822.0000	5%
18	Cratinin sysi	3822.0000	5%
19	Crp control	3822.0000	5%
20	Detektiion cups	3822.0000	5%
21	DNA SSP DRB GenricC	3822.0000	5%
22	Elisa Eclia Kit	3822.0000	0%

23	Ferritin kit	3822.0000	5%
24	Glucose 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/ldl chol	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	Lc hsv	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 24 of Table;
 - (b) M/s Lotte Chemical Pakistan Ltd, in case of imported goods specified against serial number 26 of Table;
 - (c) Ministry of Live Stock and Dairy Development, in case of goods, specified against serial number 15 and 20 of Table;
- (ii) the importer shall file the Goods Declaration online through Pakistan Customs Computerized System where operational, and through a normal hard copy in the Collectorates/Custom-stations, in which the Pakistan Customs Computerized System is not operational as yet.
- (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	Hatching (Fertilized) egg for grandparent and parent stock of <i>Gallus domesticus</i> (chicken)	0407.1100	3%	Nil
1A	Fresh and Dry Fruits from Afghanistan	08.00	10%	Of Afghanistan origin and imported from Afghanistan
1B	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
2	Wheat	10.01	0%	Nil

3	Sunflower seeds	1206.0000	0%	For sowing purpose only as certified by Ministry allocated with the business of national food security and research.
4	Mustard seeds	1207.5000	0%	-do-
5	Canola seeds	1205.9000	0%	-do-
5A	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.
6	Cane Sugar	1701.1390 1701.1400	0%	If imported by private sector
7	Beet Sugar	1701.1200	0%	If imported by private sector
8	White crystalline cane sugar	1701.9910	0%	Nil
9	White crystalline beet sugar	1701.9920	0%	Nil
9A	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.
9B	Food preparations	1901.9020 1901.9090	16%	-ditto-
9C	Bread crumbs	1905.9000	16%	-ditto-
9D	Sauces and preparation therefor, mixed condiments and mixed seasonings	2103.9000	16%	-ditto-
10	Sodium Iron (Na Fe EDTA), and other premixes of Vitamins, Minerals and Micro- nutrients (food grade)	2106.9070 2829.9000 2936.9000	0%	Nil
11	Growth promoter premix	2309.9020	10%	Nil
12	Vitamin premix	2309.9020	10%	Nil
13	Choline Chloride	2309.9020	10%	Nil
14	Mineral premix	2309.9020	10%	Nil
15	Cattle Feed Premix	2309.9020	10%	This facility shall be available for dairy sector, subject to certification by the Ministry of Livestock and Dairy Development.

16	Vitamin B12 (feed grade)	2309.9090	10%	Nil
17	Vitamin H2 (feed grade)	2309.9090	10%	Nil
18	Fish and Shrimp Feed	2309.9090	0%	Nil
19	Poultry feed preparation (coccidiostats)	2309.9090	10%	Nil
20	Calf Milk Replacer(CMR)(color dyed)	2309.9090	10%	This facility shall be available for dairy sector, subject to certification by the Ministry of Livestock and Dairy Development.
21	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).
22	Bituminous Coal	2701.1200	3%	If imported by coal based power projects having an implementation agreement with the Government of Pakistan
23	Coal (Other)	2701.1900	3%	-do-
24	Phosphoric acid	2809.2010	0%	If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.
25	Ethylene	2901.2100	3%	If imported by industrial consumers for self consumption
26	Para xylene, Acetic acid	2902.4300 2915.2100	0%	If imported by M/s. Lotte Chemical Pakistan Ltd.
27	Ethylene Dichloride	2903.1500	3%	If imported by industrial consumers for self consumption
28	Ethylene glycol (ethanediol) (MEG)	2905.3100	0%	Nil
29	PTA	2917.3610	5%	Nil
30	Furazolidone (feed grade)	2934.9910	10%	Nil
30A	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.
31	Stamping Foils	3212.1000	0%	Nil
31A	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.
32	Fatty Alcohol Ethoxylate	3402.1300	5%	If imported by manufacturers of Sodium Lauryl Ether Sulphate, registered under the Sales Tax Act, 1990.
33	(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.
34	Products registered under the Agriculture Pesticides Ordinance, 1971	3808.9170	0%	Nil
35	Other pesticides	3808.9199	0%	Nil
36	Herbicides, anti-sprouting products and plant growth regulators	3808.9310	0%	Nil
37	Herbicides, anti-sprouting products and plant growth regulators	3808.9390	0%	Nil
38	Other	3808.9990	0%	Nil
39	Linear Alkyl Benzene	3817.0000	0%	Nil
40	Pet Resin Bottle Grade	3907.6120 3907.6920	8.5%	Nil
41	Polyester Resin	3907.9900	15%	If imported by the manufacturers of Powder Coatings registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.
42	Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12	3908.1000	3%	Nil
43	Other polyamides in primary form	3908.9000	3%	Nil
44	Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI)	3909.3100	5%	Nil
45	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.
46	Frontal Tape	3919.9090 3920.9900	16% 16%	-do-
47	PE + NW laminate sheet	3920.1000	16%	-do-
48	Poly back sheet	3920.1000 3920.9900	16%	-do-
49	Plastic Film (Medical grade)	3920.2040 3921.9090	10%	If imported by the manufacturers of Disposable/Auto disable syringes registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.

50	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.
51	Perforated Poly Film	3920.9900	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.
52	Waist Band Barrier	3921.9090	16%	-do-
53	Raw Hides & Skins	41.01	0%	Nil
54	Raw Skins	41.02	0%	Nil
55	Other Raw Hides and Skins	41.03 (excluding 4103.3000)	0%	Nil
56	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.
57	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.
58	Yarn of nylon or other polyamides	5402.4500	7%	Nil
59	Yarn of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	5403.3100	5%	Nil
60	Of polyesters	5501.2000	6.5%	Nil
61	Acrylic or modacrylic	5501.3000	6.5%	Nil
62	Of polypropylene	5501.4000	6.5%	Nil
63	Filament tow of other polymers	5501.9000	6.5%	Nil
64	Artificial filament tow	5502.9090	6.5%	Nil
65	Of polyesters not exceeding 2.22 decitex	5503.2010	7%	Nil
66	Of other polyester	5503.2090	6%	Nil
67	Acrylic or modacrylic	5503.3000	6.5%	Nil

68	Of polypropylene	5503.4000	6.5%	Nil
69	Other synthetic staple fibre	5503.9000	6.5%	Nil
70	Of synthetic fibers	5505.1000	6.5%	Nil
71	Of artificial fibers	5505.2000	6.5%	Nil
72	Of polyesters	5506.2000	6.5%	Nil
73	Acrylic or modacrylic	5506.3000	6.5%	Nil
74	Other synthetic staple fibre	5506.9000	6.5%	Nil
75	Non wovens, whether or not impregnated, coated, covered or laminated for man-made filaments.	5603.1100 5603.1200	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.
76	Acquisition layer	5603.9200	16%	-do-
77	Loop pile fabric	6001.2210 6001.2290	16%	-do-
78	Silver	71.06	0%	Nil
79	Gold	71.08	0%	Nil
80	Carbon Steel Strips of thickness 0.09 to 0.1 mm and width 22.2 to 22.4 mm	7226.9200	11%	If imported by safety blades manufacturers registered under the Sales Tax Act, 1990, as per quota determined by IOCO.
81	Bicycle Chain Parts	7315.1990	15%	If imported by Bicycle chain manufacturers registered under the Sales Tax Act, 1990 as per quota determined by IOCO.
82	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.
82A	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.
82B	Permanent magnets of metal	8505.1100	0%	If imported by local manufacturers of DC Fans subject to annual quota determine by IOCO.
83	Lead Acid Batteries for Telephone Exchanges	8507.2010	11%	If imported by Telecom companies registered with Pakistan Telecommunication Authority

84	Cellular Mobile Phone	8517.1210	0%	Nil
85	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	8517.6210 8517.6220 8517.6230 8517.6240 8517.6250 8517.6260 8517.6290	0%	Nil
86	(i) Set top boxes for gaining access to internet (ii) TV broadcast transmitter (iii) Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers) (iv) Other set top boxes	8517.6950 8525.5020 8528.7110 8528.7190 8528.7290	11%	Subject to type approval by PEMRA. This concession will be available till 30-06-2018.
87	(i). Electronic integrated circuits (SIM Chip) (ii). Magnetic sheets (iii). Glue Tape Lamination for dye bonding of chip (iv). Polyvinyl Chloride (PVC) Rigid Film (v). Biaxially Oriented Polypropylene (BOPP) film, laminated	8542.3900 8519.8190 5807.1030 3920.4910 3920.2040	0% 5% 5% 5%	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.
88	Ships and other floating crafts including tugs, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistani entity and flying Pakistani	8901.1000 8901.2000 8901.3000 8901.9000 8902.0000 8904.0000 8905.1000 8905.2000	0%	The exemption shall be available up to the year 2020, subject to the condition that the ships and crafts are used for the purpose for which they were procured, and in case such ships and crafts are used for demolition purposes, full customs duties and other charges applicable to ships and crafts purchased

	flag.	8905.9000 8906.1000 8906.9000 8907.9000		for demolition purposes shall be chargeable.
89	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.
90	Paper for printing of Holy Quran	Respective heading	0%	If imported by Federal or a Provincial Government institution for printing of Holy Quran.

Part- IV

Imports of Machinery and Equipment for Textile Sector

TABLE

S.No. (1)	PCT Code (2)	Rate of Duty (3)	Condition (4)
1.	8443.1951	0%	Machinery and equipment, not manufactured locally, If imported by Textile industrial units registered with Ministry of Textile Industry
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-

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

**Import of Automotive Vehicles (CBUs)
Under Automotive Development Policy (ADP) 2016-21**

TABLE

S.No.	Description	PCT Code	Customs Duty
(1)	(2)	(3)	(4)
1.	Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 75kW	8701.9220 8701.9320	15%
2.	Agricultural Tractors (other than mentioned at S. No. 1 above)	8701.9100 8701.9400 8701.9500	10%
3.	Fully dedicated LNG buses (CBU)	8702.9030	1%
4.	Fully dedicated LPG buses (CBU)	8702.9040	1%
5.	Fully dedicated CNG buses (CBU)	8702.9050	1%
6.	Hybrid Electric Vehicle (HEV) (CBU)	8702.2090 8702.3090	1%
7.	Hybrid Electric Vehicle (HEV) (CBU)	8704.2214 8704.2294 8704.2340 8704.3240	1%
8.	Trailers	87.16	15%

Part-VI

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

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 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 *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;
- (ii) the exemption shall be admissible on production of certificate by the Aviation Division, Government of Pakistan to the effect that the intending importer is operating in the country or intends to operate in the county in the airline sector;
- (iii) the list of imported items is duly approved by the Aviation Division, Government of Pakistan in line with Policy Framework approved by the Government of Pakistan;
- (iv) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall furnish an undertaking to the customs authority at the time of import that the goods imported shall be used for the purpose as defined/notified by the Aviation Division, Government of Pakistan under the Aviation Policy; and
- (v) 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 19 th 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, equipment & tools	Respective headings	0%	For setting up Maintenance, Repair & Overall (MRO) workshop by MRO company recognized by Aviation 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 Aviation Division.
6.	Aviation simulators	Respective headings	0%	On one time basis for aircrafts by airline company recognized by Aviation Division."

Part-VII

Miscellaneous

Table-A

S. No.	DESCRIPTION	PCT CODE	Customs duty (%)
1.	Ostriches	0106.3300	0
2.	Live (baby) Fish for breeding in commercial fish farms	0301.9100 0301.9200 0301.9300 0301.9400 0301.9500 0301.9900	0
3.	Potatoes	0701.9000	0
4.	Tomatoes, fresh or chilled.	0702.0000	0
5.	Onions and shallots	0703.1000	0
6.	Garlic	0703.2000	0
7.	Cauliflowers and headed broccoli	0704.1000	0
8.	Peas (Pisum sativum)	0713.1000	0
9.	Grams (dry whole)	0713.2010	0
10.	Grams split	0713.2020	0
11.	Other	0713.2090	0
12.	Beans of the species Vigna mungo (L.)Hepper or Vigna radiata (L.)Wilczek	0713.3100	0
13.	Small red (Adzuki) beans (Phaseolus or vigna angularis)	0713.3200	0
14.	Kidney beans, including white pea beans (Phaseolus vulgaris)	0713.3300	0
15.	Bambara beans (Vigna subterranea or Voandzeia subterranea)	0713.3400	0
16.	Cow peas (Vigna unguiculata)	0713.3500	0
17.	Green beans (dry whole)	0713.3910	0
18.	Green beans (split)	0713.3920	0
19.	Other	0713.3990	0
20.	Dry whole	0713.4010	0
21.	Split	0713.4020	0
22.	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	0713.5000	0
23.	Pigeon peas (Cajanus cajan)	0713.6000	0
24.	Black matpe (dry whole)	0713.9010	0

25.	Mash dry whole	0713.9020	0
26.	Mash split or washed	0713.9030	0
27.	Other	0713.9090	0
28.	Aviation spirit	2710.1220	0
29.	Spirit type jet fuel	2710.1230	0
30.	Kerosene	2710.1911	0
31.	J.P.1	2710.1912	0
32.	J.P.4	2710.1913	0
33.	Other	2710.1919	0
34.	Light diesel oil	2710.1921	0
35.	Spin finish oil	2710.1998	0
36.	Natural gas	2711.1100	0
37.	Propane	2711.1200	0
38.	Butanes	2711.1300	0
39.	Ethylene, propylene, butylene and butadiene	2711.1400	0
40.	L.P.G.	2711.1910	0
41.	Natural gas	2711.2100	0
42.	Urea, whether or not in aqueous solution	3102.1000	0
43.	Ammonium sulphate	3102.2100	0
44.	Other	3102.2900	0
45.	Ammonium nitrate, whether or not in aqueous solution	3102.3000	0
46.	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non fertilising substances	3102.4000	0
47.	Crude	3102.5010	0
48.	Other	3102.5090	0
49.	Double salts and mixtures of calcium nitrate and ammonium nitrate	3102.6000	0
50.	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	3102.8000	0
51.	Other, including mixtures not specified in the foregoing subheadings	3102.9000	0
52.	Superphosphates	3103.1100 3103.1900	0
53.	Other	3103.9000	0
54.	Potassium chloride	3104.2000	0
55.	Potassium sulphate	3104.3000	0
56.	Other	3104.9000	0
57.	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	3105.1000	0
58.	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	3105.2000	0
59.	Diammonium hydrogenorthophosphate (diammonium phosphate)	3105.3000	0
60.	Ammoniumdihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	3105.4000	0
61.	Containing nitrates and phosphates	3105.5100	0
62.	Other	3105.5900	0
63.	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	3105.6000	0
64.	Other	3105.9000	0
65.	Water quality testing kits	3822.0000	0
66.	Holy Quran(Arabic text with or without translation)	4901.9910	0
67.	Digital Quran	8523.8050	0

Table-B

Sr. No.	Description	PCT Code	Customs duty %	Condition
1	Cocoa powder, not containing added sugar or other sweetening matter.	1805.0000	5	Nil
2	Unmanufactured tobacco; tobacco refuse	2401.0000	5	Nil
3	Bituminous Coal	2701.1200	5	Nil
4	Coal (other)	2701.1900	5	Nil
5	Furnace-oil	2710.1941	5	Nil
6	Polymers of ethylene, in primary forms	3901.0000	5	Nil
7	Polymers of propylene or of other olefins, in primary forms	3902.0000	5	Nil
8	Yarn and film grades	3907.6110 3907.6910	5	Nil
9	Newsprint in rolls or sheets	4801.0000	5	If imported by newspaper or periodical publishers certified by the All Pakistan Newspaper Society (APNS).
10	Cotton yarn	52.05 52.06	5	Nil
11	Semi-finished products of iron or non-alloy steel	7207.0000	5	Nil
12	U sections of a height exceeding 150 mm	7216.3110	5	Nil
13	I sections of a height exceeding 200 mm	7216.3210	5	Nil
14	H sections of a height exceeding 250 mm	7216.3310	5	Nil
15	L or T sections (of a height exceeding 150 mm)	7216.4010	5	Nil
16	Wire of stainless steel.	7223.0000	5	Nil
17	Other alloy steel in ingots or other primary forms; semi- finished products of other alloy steel.	7224.0000	5	Nil
18	Of high speed steel	7227.1000	5	Nil
19	Bars and rods, of high speed steel	7228.1000	5	Nil
20	Other	7228.2090	5	Nil
21	Other	7228.3090	5	Nil
22	Other bars rods, not further worked than forged	7228.4000	5	Nil
23	Other bars and rods, not further worked than cold- formed or cold- finished	7228.5000	5	Nil
24	Other bars and rods	7228.6000	5	Nil."
