

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

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;

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);

- (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% | |

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| | (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. |
| | (11) 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. | | | 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% | |

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| | (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 (b) Anti-insect net. (c) Shade net. | 3920.1000 3926.9099 5608.1900 5608.9000 | 0% 0% 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. | | | 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). Evaporators for juice concentrate. | 8419.8990 | 5% | 2. Condition (iv) of the preamble. |
| | (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 | | | 1. If used for agriculture sector. |
| | (1). Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding | 8441.3000 | 5% | 2. Condition (iv) of the preamble. |
| | (2). PU panels (Insulation). | Respective headings | 5% | |

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| | (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% | Condition (iv) of the preamble. |
| 3 | Cool chain machinery, equipment including Capital goods. | Respective Headings | 3%,5% | 1. If imported by Cool Chain Industry including such sectors engaged in establishing or providing cool chain activities or part thereof. 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% | |

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| | 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 Equipment | | | | -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> |

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| 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 | 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% | <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> <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.</p> |
| 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</p> |

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| | | | | <p>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 | <p>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.</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% | -do- |
| 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>-</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> |

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| 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> <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> | 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> |
| 13 | <p>Following machinery, equipment and other education and research related items imported by technical institutes, training institutes, research institutes, schools, colleges and universities:-</p> | | | 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 predetermined weight of material into a bag or container, including hopper scales. | 8423.3000 | 0% | |

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| | 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 equipment 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 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% | Condition (iv) of the preamble. |
| 15 | Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil, hydro-cracking and other value added petroleum | Respective Headings | 3%, 10% | Condition (iv) of the preamble. |

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| | 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% | |

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|----|---|---|-------|--|
| 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. | 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 <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. |
| | 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 | 3%,5% | 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. 3. Condition (iv) of the preamble. |
| 19 | Effluent treatment plants. | Respective headings | 3%,5% | Condition (iv) of the preamble. |
| 20 | Following items for use with solar energy:- Solar Power Systems. | | | Nil |
| | (1) Off-grid/On-grid solar power system (with or without provision for USB/charging port) comprising of : i. PV Module. ii. Charge controller. iii. Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system). iv. Essential connecting wires (with or without switches). v. Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT). vi. Bulb holder (2) Water purification plants operating on solar energy. | 8501.3110 8501.3210 8541.4000 9032.8990 8507.2090 8507.3000 8507.6000 8544.4990 8504.4090 8536.6100 8421.2100 | 0% | |
| 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% | |

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| | (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 | Respective headings | 0% | |
| | (ii). Assistant/ Feeding tank | | | |

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| | (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 | | | |
| | 7. (a) PV Modules. (b) Parts for PV Modules (i). Solar cells. (ii). Tempered Glass. (iii). Aluminum frames. (iv). O-Ring. (v). Flux. (vi). Adhesive labels. (vii). Junction box & Cover. (viii). Sheet mixture of Paper and plastic (ix). Ribbon for PV Modules (made of silver & lead). (x). Bypass diodes. (xi). EVA (Ethyl Vinyl Acetate) Sheet (Chemical). | 8541.4000 8541.4000 7007.2900 7610.9000 4016.9990 3810.1000 3919.9090 8538.9090 3920.9900 Respective headings 8541.1000 3920.9900 | 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% | |
| | 8. Solar Cell Manufacturing Equipment. (i). Crystal (Grower) Puller (if machine). (ii). Diffusion furnace. (iii). Oven. (iv). Wafering machine. (v). Cutting and shaping machines for silicon ingot. (vi). Solar grade polysilicon material. (vii). Phosphene Gas. (viii). Aluminum and silver paste. | 8479.8990 8514.3000 8514.3000 8486.1000 8461.9000 3824.9999 2853.9000 Respective headings | 0% 0% 0% 0% 0% 0% 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 | 8412.8090 | 0% | |

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| | system). | | | |
| | (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. | Respective headings | 0% | |
| | (iii). Blades. | | | |
| | (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 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. | 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 8419.8990 | 0% 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% | |
| 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. | 9405.1090 8539.3290 8539.5010 8539.5020 | 0% | |
| | (ii). SMD/LED/LVD lights, with or without ballast, PV module, fitting and fixtures | 9405.4090 8539.3290 8539.5010 8539.5020 | 0% | |
| | (iii). Tubular Day lighting Device. | 9405.5010 | 0% | |
| | (iv). Wind turbines including alternators and mast. | 8502.3100 | 0% | |
| | (v). Solar torches. | 8513.1040 | 0% | |
| | (vi). Lanterns and related instruments. | 8513.1090 | 0% | |
| | (vii). LVD induction lamps. | 8539.3290 | 0% | |
| | (viii). LED Bulb/Tube lights. | 8539.5010 8539.5020 | 0% | |

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| | (ix). | 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. | 8541.4000 8504.4090 9032.8990 8507.0000 | 0% 0% 0% 0% | |
| | (x). | Light emitting diodes (light emitting in different colors). | 8541.5000 | 0% | |
| | (xi). | Water pumps operating on solar energy along with solar pump controllers | 8413.7010 8413.7090 8504.4090 | 0% 0% 0% | |
| | (xii). | Energy saver lamps of varying voltages | 8539.3110 8539.3210 | 0% 0% | |
| | (xiii). | Energy Saving Tube Lights. | 8539.3120 8539.3220 | 0% 0% | |
| | (xiv). | Sun Tracking Control System | 8543.7090 | 0% | |
| | (xv). | 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% | |
| | (xvi). | Charge controller/ Current controller. | 9032.8990 | 0% | |
| 23 | Parts and Components for manufacturing LED lights:- | | | | If imported by LED Light and Bulbs manufacturers registered under the Sales Tax Act, 1990 subject to annual quota determination by the Input Output Co-efficient Organization (IOCO). |
| | (i). | Aluminum Housing/ Shell for LED (LED Light and Bulbs Fixture) | 9405.1090 | 0% | |
| | (ii). | Metal Clad Printed Circuit Boards (MCPCB) for LED | 8534.0000 | 0% | |
| | (iii). | Constant Current Power Supply for of LED Lights and Bulbs (1-300W) | 8504.4090 | 0% | |
| | (iv). | Lenses for LED lights and Bulbs | 9001.9000 | 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 <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 |

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| | | | | 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:- <ol style="list-style-type: none"> Dumpers designed for off highway use. Super swinger truck conveyors. Mobile canal lining equipment. Transit mixers. Concrete Placing trucks. 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. |
| 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 | 11% | (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 | Micro feeder equipment for food fortification | 8437.8000 | 0% | Nil |
| 32. | Cinematographic equipment imported during the period commencing on the 1 st July, 2018 and ending on the 30 th June, 2023. | | | i. The Ministry of Information, Culture 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 their import except with the prior approval of the FBR. (ii) IOCO shall verify and determine quota requirement of such equipment. |
| | (1) Projector | 9007.2000 | 3% | |
| | (2) Parts and accessories for projector | 9007.9200 | 3% | |
| | (3) Other instruments and apparatus for cinema | 9032.8990 | 3% | |
| | (4) Screen | 9010.6000 | 3% | |
| | (5) Cinematographic parts and accessories | 9010.9000 | 3% | |
| | (6) 3D Glasses | 9004.9000 | 3% | |
| | (7) Digital Loud Speakers | 8518.2200 | 3% | |
| | (8) Digital Processor | 8519.8190 | 3% | |
| | (9) Sub-woofer and Surround Speakers | 8518.2990 | 3% | |
| | (10) Amplifiers | 8518.5000 | 3% | |
| | (11) Audio rack and termination board | 7326.9090 | 3% | |

| | | | | |
|-----|--|--------------------|-----|--|
| | | 8537.1090 | | |
| | (12) Music Distribution System | 8519.8990 | 3% | |
| | (13) Seats | 9401.7100 | 3% | |
| | (14) Recliners | 9401.7900 | 3% | |
| | (15) Wall Panels and metal profiles | 7308.9090 | 3% | |
| | (16) Step Lights | 9405.4090 | 3% | |
| | (17) Illuminated Signs | 9405.6000 | 3% | |
| | (18) Dry Walls | 6809.1100 | 3% | |
| | (19) Ready Gips | 3214.9090 | 3% | |
| 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. |

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)

| 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 Cilextle | 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) PencillinV.Potassium | | |
| | (ix) Benzyl pencillin sodium/potassium | | |
| | (x) Cloxacillin sodium sterile USP/BP | | |
| | (xi) Pencillinbenzathin | | |
| | (xii) Procaine pencillinG.fortified, sodium/potassium | | |
| | (xiii) Sultamicilliatosylate | | |
| | (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 | Ceftriaxonesodium | 2941.9090 | 5% |
| 39 | Cefotaximesodium | 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 | ChondrotinSulphate | 3913.9090 | 5% |
| 47 | Polyethylene Film | 3920.9900 | 5% |
| 48 | Acid Hypophosphorous: | Respective heading | 3%,5% |
| | Acid PipmidcTrydae | | 5% |
| | Acid Citric Anhydrous | | 5% |
| | Propylparaben (Aseptofom-P) | | 5% |
| | MethylparabenAseptofom-M) | | 5% |
| | Carbinoxamine Maleate | | 5% |
| | EuflavineBp (Acriflavine) | | 5% |
| | VancomycinHcl | | 5% |
| | Dextro-MethorphHbr | | 3% |
| | Acyclovir Usp | | 5% |
| | Sodium Benzoate | | 3% |
| | Sodium Sulfate | | 5% |
| | Cupric Chloride | | 5% |
| | EnoxacinSesquihfrtae | | 5% |
| | Mama Copolymer | | 5% |
| | Sodium Valproate | | 3% |
| | Sodium Cyclamate | | 5% |
| | Magnesium Hydroxide Paste | | 5% |
| | Diphenhydramine | | 3% |
| | Alprazolam | | 3% |
| | Bacitracin Usp Powder Microniz | | 5% |
| | ChloromycetinPalmitate | | 5% |

| | | | |
|--|------------------------------------|--|----|
| | Chlorpheniramine Maleate | | 5% |
| | Esmomeprazole Magnesium Ec | | 5% |
| | Fluconazole | | 3% |
| | Glipizide | | 5% |
| | Neomycin Sulphate | | 5% |
| | Polymyxin B Sulphate USP Micro | | 5% |
| | Lorazepam | | 5% |
| | NystatinUsp 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-DergocrineMs (Gram) A 01 | | 5% |
| | Clemastine Hydrogen Fumarate | | 5% |
| | Calcium Lactobionate Oral | | 5% |
| | ClamipramineHclEp | | 5% |
| | Imipramine Hydrochlor/Ds 01 | | 5% |
| | Oxcarbazepine Fine/Ds 05 | | 5% |
| | Calcium Lactobionate Special Grade | | 5% |
| | TemazepamUsp 28/Ep 4th Ed | | 5% |
| | LevocetirizineDihydrochloride | | 5% |
| | BromocriptineMs(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% |
| | CetirizinDihydrochlorideEp | | 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 SulphBp 700 U/Mg Mic | | 5% |
| | Nystatin (MycostatinMicropul) | | 5% |
| | TriprolidineHcl B.P (94%) | | 5% |
| | Ferrous Sulphate | | 3% |
| | Polymyxin B SulphBp 8000 U/Mg | | 5% |
| | ProcyclidineHcl | | 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
(Excipients/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, Styra, 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-aminothaizole -4-yl)2-2(tert-Butoxycarbonyl)-isopropoxyimino Acetic Acid[ATIBAA or ATBA]; (iv). Sin-methoxyiminoFuranyl 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). Amnocerin "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 | Polyglycerylricinoleates (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 | 0% |

| | | headings | |
|----|--|-----------|-----|
| 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 | Tatanusimmunoglobuline (250 IU/ml) (Human) | 3002.2090 | 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). Anastrozole | | |
| | (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 | | |

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|----|---|-----------|----|
| | (xlv). Irinotecan | | |
| | (xlv). Lenograstim | | |
| | (xlv). Letrozole | | |
| | (xlvii). Leuporelin | | |
| | (xlviii). Lomustine | | |
| | (xlix). Medroxyprogesterone | | |
| | (l). Megestrol | | |
| | (li). Melphalan | | |
| | (lii). Mercaptopurine | | |
| | (liii). Methotrexate | | |
| | (liv). Mitomycine | | |
| | (lv). Mitoxantrone | | |
| | (lvi). Octreotide | | |
| | (lvii). Ondansetron | | |
| | (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) | | 0% |
| | (lxxvi). 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). Glyceroltrinitrate infusion or tablets | | |
| | (vi). Isosorbide Injection 8(Mono/dinitrate)] | | |
| | (vii). Heparin | | |
| | (viii). Lopromide (Ultravist) | | |
| | (ix). Nitroglycerine spray | | |
| | (x). Nitroglycerin tablets | | |
| | (xi). Streptokinase | | |
| | (xii). Sodium AmidotrizoateMeglumine Amidotrizoate (Urografin) | | |
| | (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). Naviapine | | |

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|-----|--|-----------|----|
| | (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). Defiprone (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). Basiliximab (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, EpoetinbetaErythropoetin 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 | (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) | 8309.9000 | 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/Equipment)

| S No | Description | HS Code | 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 GenriclC | 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/lclchol | 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 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 | Breeding bulls | 0102.2910 | 0% | Nil |
| 2 | Hatching (Fertilized) egg for grandparent and parent stock of <i>Gallus domesticus</i> (chicken) | 0407.1100 | 3% | Nil |
| 3 | Bovine semen | 0511.1000 | 0% | Nil |
| 4 | Fresh and Dry Fruits from Afghanistan | 08.00 | 10% | Of Afghanistan origin and imported from Afghanistan |
| 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 | Wheat | 10.01 | 0% | Nil |
| 7 | Sunflower seeds | 1206.0000 | 0% | For sowing purpose only as certified by Ministry allocated with the business 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 | Cane Sugar | 1701.1390 1701.1400 | 0% | If imported by private sector |
| 12 | Beet Sugar | 1701.1200 | 0% | If imported by private sector |
| 13 | White crystalline cane sugar | 1701.9910 | 0% | Nil |
| 14 | White crystalline beet sugar | 1701.9920 | 0% | Nil |
| 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% | -ditto- |
| 17 | Bread crumbs | 1905.9000 | 16% | -ditto- |
| 18 | Sauces and preparation therefor, mixed condiments and mixed seasonings | 2103.9000 | 16% | -ditto- |
| 19 | Sodium Iron (Na Fe EDTA), and other premixes of Vitamins, Minerals and Micro- nutrients (food | Respective headings | 0% | Nil |

| | | | | |
|----|---|--|-----|---|
| | grade) | | | |
| 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 Livestock and Dairy Development. |
| 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 Livestock and Dairy Development. |
| 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 |
| 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 | 3% | 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 | 3% | If imported by industrial consumers for self-consumption |
| 37 | Ethylene glycol (ethanediol) (MEG) | 2905.3100 | 0% | Nil |
| 38 | PTA | 2917.3610 | 5% | Nil |
| 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 | 3402.1300 | 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 | 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. |
| 53 | Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12 | 3908.1000 | 3% | Nil |
| 54 | Other polyamides in primary form | 3908.9000 | 3% | 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 | Poly back sheet | 3920.1000 3920.9900 | 16% | -do- |
| 60 | Film of ethylene | 3920.1000 | 16% | If imported by a Sales Tax registered manufacturer of aseptic plastic packages meant for liquid foods, subject to quota determination by IOCO |
| 61 | 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. |
| 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 | 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. |
| 64 | Waist Band Barrier | 3921.9090 | 16% | -do- |
| 65 | Raw Hides & Skins | 41.01 | 0% | Nil |
| 66 | Raw Skins | 41.02 | 0% | Nil |
| 67 | Other Raw Hides and Skins | 41.03 (excluding 4103.3000) | 0% | Nil |
| 68 | In the wet state (including wet-blue) | 4105.1000 4106.2100 | 0% | Nil |
| 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 | Yarn of nylon or other polyamides | 5402.4500 | 7% | Nil |
| 72 | Yarn of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter | 5403.3100 | 5% | Nil |
| 73 | Of polyesters | 5501.2000 | 6.5% | Nil |
| 74 | Acrylic or modacrylic | 5501.3000 | 6.5% | Nil |
| 75 | Of polypropylene | 5501.4000 | 6.5% | Nil |
| 76 | Filament tow of other polymers | 5501.9000 | 6.5% | Nil |
| 77 | Artificial filament tow | 5502.9090 | 6.5% | Nil |
| 78 | Of polyesters not exceeding 2.22 decitex | 5503.2010 | 7% | Nil |
| 79 | Of other polyester | 5503.2090 | 6% | Nil |
| 80 | Acrylic or modacrylic | 5503.3000 | 6.5% | Nil |
| 81 | Of polypropylene | 5503.4000 | 6.5% | Nil |
| 82 | Other synthetic staple fibre | 5503.9000 | 6.5% | Nil |
| 83 | Of synthetic fibers | 5505.1000 | 6.5% | Nil |
| 84 | Of artificial fibers | 5505.2000 | 6.5% | Nil |
| 85 | Of polyesters | 5506.2000 | 6.5% | Nil |
| 86 | Acrylic or modacrylic | 5506.3000 | 6.5% | Nil |
| 87 | Other synthetic staple fibre | 5506.9000 | 6.5% | Nil |
| 88 | 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. |
| 89 | Acquisition layer | 5603.9200 | 16% | -do- |
| 90 | Loop pile fabric | 6001.2210 6001.2290 | 16% | -do- |
| 91 | Silver | 71.06 | 0% | Nil |
| 92 | Gold | 71.08 | 0% | Nil |
| 93 | 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. |
| 94 | 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. |
| 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 | Coils of aluminium alloys | 7606.9290 | 8% | If imported by registered local manufacturer of aluminum beverage cans subject to Quota determined 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 | Permanent magnets of metal | 8505.1100 | 0% | If imported by local manufacturers of DC Fans subject to annual quota determine by IOCO. |
| 99 | Lead Acid Batteries for Telephone Exchanges | 8507.2010 | 11% | If imported by Telecom companies registered with Pakistan Telecommunication Authority |
| 100 | Cellular Mobile Phone | 8517.1219 | 0% | Nil |
| 101 | Cellular mobile phones in CKD/SKD condition | 8517.1211 | 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 | 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 8418.6940 | 0% | Nil |
| 103 | (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. |

| | | | | |
|-----|---|--|--|---|
| 104 | (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% 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. |
| 105 | Ships and other floating crafts including tugs, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistani entity and flying Pakistani flag. | 8901.1000 8901.2000 8901.3000 8901.9000 8902.0000 8904.0000 8905.1000 8905.2000 8905.9000 8906.1000 8906.9000 8907.9000 | 0% | The exemption shall be available up to the year 2020, subject to the condition that the ships and crafts are used for the purpose for which they were procured, and in case such ships and crafts are used for demolition purposes, full customs duties and other charges applicable to ships and crafts purchased for demolition purposes shall be chargeable. |
| 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 | Paper for printing of Holy Quran | 4802.5510 | 0% | (i) 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 and having specification 60 gm/m ² in 23X36 inches or 20X30 inches sheets (ii) In case of Nashir-e-Quran the quantity of paper to be imported would be determined by IOCO |
| 108 | (i) Cable filling/flooding compound (ii) Polybutylene Terephthalate (iii) Fiber reinforced plastic/glass reinforced polypropylene (iv) Water blocking/swelling tape (v) Single/Multimode Optical Fiber | 3824.9999 3907.7000 3916.9000 5604.9000 9001.1000 | 5% | If imported by a Sales Tax registered person engaged in manufacturing of Optical Fiber Cable subject to quota determination by IOCO |
| 109 | (i) Multi-ply (clay coated paper and paper board) (ii) Aluminum foil (rolled but not further worked) | 4810.9200 7607.1100 | 18% 18% | If imported by a Sales Tax registered manufacturer of Aseptic cartons liquid food packaging material, subject to quota determination by IOCO |
| 110 | Lithium iron phosphate battery (Li-Fe-PO ₄) | 8506.5000 | 8% | Nil |

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. (1) | Description (2) | PCT Code (3) | Customs Duty% (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 *bonafide* 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 country 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. (1) | Description of goods (2) | PCT Code (3) | Customs-duty (4) | Special Condition (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) | (2) | (3) | (4) |
| 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 (Pisumsativum) | 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 Vignamungo (L.)Hepper or Vignaradiata (L.)Wilczek | 0713.3100 | 0 |
| 13 | Small red (Adzuki) beans (Phaseolus or vignaangularis) | 0713.3200 | 0 |
| 14 | Kidney beans, including white pea beans (Phaseolus vulgaris) | 0713.3300 | 0 |
| 15 | Bambara beans (Vignasubterranea or Voandzeiasubterranea) | 0713.3400 | 0 |
| 16 | Cow peas (Vignaunguiculata) | 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 (Viciafaba var. major) and horse beans (Viciafaba var. equina, Viciafabavar.minor) | 0713.5000 | 0 |
| 23 | Pigeon peas (Cajanuscajan) | 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 | Pepper seeds for sowing | 0904.1130 | 0 |
| 29 | Other | 0904.1190 | 0 |
| 30 | Cinnamon (Cinnamomum zeylanicum Blume) | 0906.1100 | 0 |
| 31 | Other | 0906.1900 | 0 |
| 32 | Neither crushed nor ground | 0908.1100 | 0 |
| 33 | Neither crushed nor ground | 0908.2100 | 0 |
| 34 | In powder or in flakes | 2504.1000 | 0 |
| 35 | Silica sands and quartz sands | 2505.1000 | 0 |
| 36 | Quartz | 2506.1000 | 0 |
| 37 | Quartzite | 2506.2000 | 0 |
| 38 | Kaolin and other kaolinic clays, whether or not calcined. | 2507.0000 | 0 |
| 39 | Fire-clay | 2508.3000 | 0 |
| 40 | Other clays | 2508.4000 | 0 |
| 41 | Andalusite, kyanite and sillimanite | 2508.5000 | 0 |
| 42 | Mullite | 2508.6000 | 0 |
| 43 | Chamotte or dinas earths | 2508.7000 | 0 |
| 44 | Natural barium sulphate (barytes) | 2511.1000 | 0 |
| 45 | Natural barium carbonate (witherite) | 2511.2000 | 0 |

| | | | |
|-----|--|------------------------|---|
| 46 | Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. | 2512.0000 | 0 |
| 47 | Pumice stone | 2513.1000 | 0 |
| 48 | Emery | 2513.2010 | 0 |
| 49 | Garnet natural | 2513.2020 | 0 |
| 50 | Other | 2513.2090 | 0 |
| 51 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | 2514.0000 | 0 |
| 52 | Aviation spirit | 2710.1220 | 0 |
| 53 | Spirit type jet fuel | 2710.1230 | 0 |
| 54 | Kerosene | 2710.1911 | 0 |
| 55 | J.P.1 | 2710.1912 | 0 |
| 56 | J.P.4 | 2710.1913 | 0 |
| 57 | Other jet fuels | 2710.1914 | 0 |
| 58 | Light diesel oil | 2710.1921 | 0 |
| 59 | Spin finish oil | 2710.1998 | 0 |
| 60 | Natural gas | 2711.1100 | 0 |
| 61 | Propane | 2711.1200 | 0 |
| 62 | Butanes | 2711.1300 | 0 |
| 63 | Ethylene, propylene, butylene and butadiene | 2711.1400 | 0 |
| 64 | L.P.G. | 2711.1910 | 0 |
| 65 | Natural gas | 2711.2100 | 0 |
| 66 | Potassium chlorates | 2829.1910 | 0 |
| 67 | Sodium hydrogen sulphide | 2830.1010 | 0 |
| 68 | Other | 2830.1090 | 0 |
| 69 | Sodium hydrogen sulphite | 2832.1010 | 0 |
| 70 | Thiosulphates | 2832.3000 | 0 |
| 71 | Sulphates of ferrous | 2833.2910 | 0 |
| 72 | Sulphates of lead | 2833.2920 | 0 |
| 73 | Alums | 2833.3000 | 0 |
| 74 | Peroxosulphates (persulphates) | 2833.4000 | 0 |
| 75 | Phosphinates (hypophosphites) and phosphonates (phosphites) | 2835.1000 | 0 |
| 76 | Of mono sodium | 2835.2210 | 0 |
| 77 | Other | 2835.2290 | 0 |
| 78 | Of potassium | 2835.2400 | 0 |
| 79 | Calcium hydrogen orthophosphate ("dicalcium phosphate") | 2835.2500 | 0 |
| 80 | Other phosphates of calcium | 2835.2600 | 0 |
| 81 | Of aluminium | 2835.2910 | 0 |
| 82 | Of sodium | 2835.2920 | 0 |
| 83 | Of trisodium | 2835.2930 | 0 |
| 84 | Other | 2835.2990 | 0 |
| 85 | Peroxoborates (perborates) | 2840.3000 | 0 |
| 86 | Urea, whether or not in aqueous solution | 3102.1000 | 0 |
| 87 | Ammonium sulphate | 3102.2100 | 0 |
| 88 | Other | 3102.2900 | 0 |
| 89 | Ammonium nitrate, whether or not in aqueous solution | 3102.3000 | 0 |
| 90 | Mixtures of ammonium nitrate with calcium carbonate or other inorganic non fertilising substances | 3102.4000 | 0 |
| 91 | Crude | 3102.5010 | 0 |
| 92 | Other | 3102.5090 | 0 |
| 93 | Double salts and mixtures of calcium nitrate and ammonium nitrate | 3102.6000 | 0 |
| 94 | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution | 3102.8000 | 0 |
| 95 | Other, including mixtures not specified in the foregoing subheadings | 3102.9000 | 0 |
| 96 | Superphosphates | 3103.1100 3103.1900 | 0 |
| 97 | Other | 3103.9000 | 0 |
| 98 | Potassium chloride | 3104.2000 | 0 |
| 99 | Potassium sulphate | 3104.3000 | 0 |
| 100 | Other | 3104.9000 | 0 |
| 101 | Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | 3105.1000 | 0 |
| 102 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | 3105.2000 | 0 |
| 103 | Diammonium hydrogen orthophosphate (diammonium phosphate) | 3105.3000 | 0 |
| 104 | Ammonium dihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate) | 3105.4000 | 0 |

| | | | |
|-----|--|-----------|---|
| 105 | Containing nitrates and phosphates | 3105.5100 | 0 |
| 106 | Other | 3105.5900 | 0 |
| 107 | Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | 3105.6000 | 0 |
| 108 | Other | 3105.9000 | 0 |
| 109 | Quebracho extract | 3201.1000 | 0 |
| 110 | Wattle extract | 3201.2000 | 0 |
| 111 | Acacia catechu (cutch) | 3201.9010 | 0 |
| 112 | Oak or chestnut extract | 3201.9020 | 0 |
| 113 | Gambier | 3201.9030 | 0 |
| 114 | Other | 3201.9090 | 0 |
| 115 | For leather industry | 3808.9220 | 0 |
| 116 | Water quality testing kits | 3822.0000 | 0 |
| 117 | Ion exchangers of condensation type | 3914.0010 | 0 |
| 118 | Ionexchangers of the polymerization type | 3914.0020 | 0 |
| 119 | Natural rubber latex, whether or not pre-vulcanized | 4001.1000 | 0 |
| 120 | Smoked sheets | 4001.2100 | 0 |
| 121 | Technically specified natural rubber (TSNR) | 4001.2200 | 0 |
| 122 | Other | 4001.2900 | 0 |
| 123 | Balata, gutta-percha, guayule, chicle and similar natural gums | 4001.3000 | 0 |
| 124 | Latex | 4002.1100 | 0 |
| 125 | Latex | 4002.5100 | 0 |
| 126 | Latex | 4002.9100 | 0 |
| 127 | Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry salted, or 16 kg when fresh, wet salted or otherwise preserved | 4101.2000 | 0 |
| 128 | Full grains, unsplit; grain splits | 4104.1100 | 0 |
| 129 | Other | 4104.1900 | 0 |
| 130 | Full grains, unsplit; grain splits | 4104.4100 | 0 |
| 131 | Other | 4104.4900 | 0 |
| 132 | In the wet state (including wet- blue) | 4105.1000 | 0 |
| 133 | In the dry state (crust) | 4105.3000 | 0 |
| 134 | In the wet state (including wet-blue) | 4106.2100 | 0 |
| 135 | In the dry state (crust) | 4106.2200 | 0 |
| 136 | Of reptiles | 4106.4000 | 0 |
| 137 | In the wet state (including wet blue) | 4106.9100 | 0 |
| 138 | In the dry state (crust) | 4106.9200 | 0 |
| 139 | Full grains, unsplit | 4107.1100 | 0 |
| 140 | Grain splits | 4107.1200 | 0 |
| 141 | Other | 4107.1900 | 0 |
| 142 | Full grains, unsplit | 4107.9100 | 0 |
| 143 | Grain splits | 4107.9200 | 0 |
| 144 | Other | 4107.9900 | 0 |
| 145 | Leather further prepared after tanning or crusting, including parchment dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14. | 4112.0000 | 0 |
| 146 | Of goats or kids | 4113.1000 | 0 |
| 147 | Of reptiles | 4113.3000 | 0 |
| 148 | Other | 4113.9000 | 0 |
| 149 | Chamois (including combination chamois) leather | 4114.1000 | 0 |
| 150 | Patent leather and patent laminated leather; metallised leather | 4114.2000 | 0 |
| 151 | Chemical wood pulp, dissolving grades. | 4702.0000 | 0 |
| 152 | Coniferous | 4704.1100 | 0 |
| 153 | Non-coniferous | 4704.1900 | 0 |
| 154 | Coniferous | 4704.2100 | 0 |
| 155 | Nonconiferous | 4704.2900 | 0 |
| 156 | Holy Quran(Arabic text with or without translation) | 4901.9910 | 0 |
| 157 | Flax, raw or retted | 5301.1000 | 0 |
| 158 | Broken or scutched | 5301.2100 | 0 |
| 159 | Other | 5301.2900 | 0 |
| 160 | Flax tow and waste | 5301.3000 | 0 |
| 161 | True hemp, raw or retted | 5302.1000 | 0 |
| 162 | Other | 5302.9000 | 0 |
| 163 | Jute, cutting | 5303.1010 | 0 |
| 164 | Jute, waste | 5303.1020 | 0 |
| 165 | Other | 5303.1090 | 0 |
| 166 | Other | 5303.9000 | 0 |

| | | | |
|-----|--|-----------|---|
| 167 | Sisal and other textile fibres of the genus Agave, raw | 5305.0010 | 0 |
| 168 | Abaca raw | 5305.0020 | 0 |
| 169 | Other | 5305.0090 | 0 |
| 170 | Digital Quran | 8523.8050 | 0 |

Table-B

| Sr. No. | Description | PCT Code | Customs duty % | Condition |
|---------|---|------------------------|----------------|---|
| 1 | Cotton yarn | 52.05 52.06 | 5 | Nil |
| 2 | Cocoa powder, not containing added sugar or other sweetening matter. | 1805.0000 | 5 | Nil |
| 3 | Unmanufactured tobacco; tobacco refuse | 2401.0000 | 5 | Nil |
| 4 | Quick lime | 2522.1000 | 5 | Nil |
| 5 | Slaked lime | 2522.2000 | 5 | Nil |
| 6 | Hydraulic lime | 2522.3000 | 5 | Nil |
| 7 | Talc | 2526.1010 | 5 | Nil |
| 8 | Other | 2526.1090 | 5 | Nil |
| 9 | Crushed or powdered | 2526.2000 | 5 | Nil |
| 10 | Furnace-oil | 2710.1941 | 7 | Nil |
| 11 | Chloro sulphuric acid | 2806.2000 | 5 | Nil |
| 12 | Oxides of boron | 2810.0010 | 5 | Nil |
| 13 | Hydrogen fluoride (hydrofluoride acid) | 2811.1100 | 5 | Nil |
| 14 | Hydrogen cyanide (hydrocyanic acid) | 2811.1200 | 5 | Nil |
| 15 | Polymers of ethylene, in primary forms | 3901.0000 | 3 | Nil |
| 16 | Polymers of propylene or of other olefins, in primary forms | 3902.0000 | 3 | Nil |
| 17 | Yarn and film grades | 3907.6110 3907.6910 | 5 | Nil |
| 18 | Newsprint in rolls or sheets | 4801.0000 | 0 | If imported by newspaper or periodical publishers certified by the All Pakistan Newspaper Society (APNS). |
| 19 | Coir yarn | 5308.1000 | 8 | Nil |
| 20 | True hemp yarn | 5308.2000 | 8 | Nil |
| 21 | Other | 5308.9000 | 8 | Nil |
| 22 | Of a kind used in motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped) | 5703.2020 | 15 | Nil |
| 23 | Other for motor cars and vehicles | 5703.2030 | 15 | Nil |
| 24 | Other | 5703.2090 | 15 | Nil |
| 25 | Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped) | 5703.3020 | 15 | Nil |
| 26 | Other for motor cars and vehicles | 5703.3030 | 15 | Nil |
| 27 | Other | 5703.3090 | 15 | Nil |
| 28 | Tiles, having a maximum surface area of 0.3 m ² | 5704.1000 | 15 | Nil |
| 29 | Semi-finished products of iron or non-alloy steel | 7207.0000 | 5 | Nil |
| 30 | U sections of a height exceeding 150 mm | 7216.3110 | 5 | Nil |
| 31 | I sections of a height exceeding 200 mm | 7216.3210 | 5 | Nil |
| 32 | H sections of a height exceeding 250 mm | 7216.3310 | 5 | Nil |
| 33 | L or T sections (of a height exceeding 150 mm) | 7216.4010 | 5 | Nil |
| 34 | Wire of stainless steel | 7223.0000 | 5 | Nil |
| 35 | Other alloy steel in ingots or other primary forms; semi- finished products of other alloy steel | 7224.0000 | 5 | Nil |
| 36 | Of high speed steel | 7227.1000 | 5 | Nil |
| 37 | Bars and rods, of high speed steel | 7228.1000 | 5 | Nil |
| 38 | Other | 7228.2090 | 5 | Nil |
| 39 | Other | 7228.3090 | 5 | Nil |
| 40 | Other bars rods, not further worked than forged | 7228.4000 | 5 | Nil |
| 41 | Other bars and rods, not further worked than cold- formed or cold-finished | 7228.5000 | 5 | Nil |
| 42 | Other bars and rods | 7228.6000 | 5 | Nil |

Table-C

| Sr. No. | Description | PCT Code | Customs duty % | Condition |
|---------|--|-----------|----------------|-----------|
| (1) | Tallow | 1502.1000 | 5 | Nil |
| (2) | Other | 2835.3900 | 5 | Nil |
| (3) | Acetone | 2914.1100 | 11 | Nil |
| (4) | Ethyl acetate | 2915.3100 | 16 | Nil |
| (5) | n-Butyl acetate | 2915.3300 | 16 | Nil |
| (6) | sec-Butyl acetate | 2915.3930 | 16 | Nil |
| (7) | Oxalic acid | 2917.1110 | 5 | Nil |
| (8) | Citric acid | 2918.1400 | 5 | Nil |
| (9) | Other | 3203.0090 | 11 | Nil |
| (10) | Other | 3204.1590 | 11 | Nil |
| (11) | Dyes, sulphur | 3204.1910 | 11 | Nil |
| (12) | Dyes, synthetic | 3204.1990 | 11 | Nil |
| (13) | Other | 3206.2090 | 11 | Nil |
| (14) | Ultramarine and preparations based thereon | 3206.4100 | 11 | Nil |
| (15) | Lithopone | 3206.4210 | 11 | Nil |
| (16) | Pigments and preparations based on cadmium compounds | 3206.4920 | 11 | Nil |
| (17) | Greases | 3403.1910 | 16 | Nil |
| (18) | Other | 3403.1990 | 16 | Nil |
| (19) | Other | 3403.9990 | 16 | Nil |
| (20) | Activated carbon | 3802.1000 | 5 | Nil |
| (21) | With a basis of amylaceous substances | 3809.1000 | 11 | Nil |
| (22) | Of a kind used in the paper or like industries | 3809.9200 | 11 | Nil |
| (23) | Compound plasticizers for rubber or plastics | 3812.2000 | 11 | Nil |
| (24) | Non refractory mortars and concretes | 3824.5000 | 16 | Nil |
| (25) | Reinforced only with metal | 4010.1100 | 11 | Nil |
| (26) | Reinforced only with textile materials | 4010.1200 | 11 | Nil |
| (27) | Containing 85 or more by weight of cotton | 5207.1000 | 8 | Nil |
| (28) | Other | 5207.9000 | 8 | Nil |
| (29) | Of aluminium alloys | 7606.1200 | 5 | Nil |
| (30) | Aluminium lids for cans of carbonated soft drinks | 8309.9010 | 5 | Nil |
| (31) | Of plastics, not covered with textile material | 9606.2100 | 16 | Nil |
| (32) | Button blanks | 9606.3020 | 16 | Nil |
| (33) | Fitted with chain scoops of base metal | 9607.1100 | 16 | Nil |
| (34) | Other | 9607.1900 | 16 | Nil.”. |

Part-VIII**Import of Industrial inputs/raw materials****TABLE**

| S. No. | Description | PCT Code | Customs Duty (%) | Conditions |
|--------|--|-----------|------------------|------------|
| 1 | Magnesium oxide | 2519.9010 | 0% | Nil |
| 2 | Other | 2836.9990 | 0% | Nil |
| 3 | Cyclopentane | 2902.1910 | 0% | Nil |
| 4 | o-Xylene | 2902.4100 | 0% | Nil |
| 5 | Tetrafluoroethane | 2903.3930 | 0% | Nil |
| 6 | Octanol (octyl alcohol) and isomers thereof | 2905.1600 | 0% | Nil |
| 7 | Formic acid | 2915.1100 | 16% | Nil |
| 8 | Sodium formate | 2915.1210 | 0% | Nil |
| 9 | Other | 3204.9000 | 16% | Nil |
| 10 | Vitrifiable enamels and glazes, engobes (slips) and similar preparations | 3207.2000 | 3% | Nil |
| 11 | Of a kind used in the leather or like industries | 3403.1110 | 16% | Nil |
| 12 | Of a kind used in the leather or like industries including fat liquors | 3403.9110 | 16% | Nil |
| 13 | Of a kind used in the paper or like industries | 3809.9200 | 11% | Nil |
| 14 | Of a kind used in the leather or like industries | 3809.9300 | 11% | Nil |
| 15 | Acrylonitrile butadiene styrene (ABS) copolymers | 3903.3000 | 0% | Nil |

| | | | | |
|----|---|-----------|-----|--|
| 16 | Other poly-ethers | 3907.2000 | 0% | Nil |
| 17 | Polyurethanes | 3909.5000 | 0% | Nil |
| 18 | Insulation tape double sided | 3919.1010 | 0% | Nil |
| 19 | Shoe lasts | 3926.9060 | 16% | Nil |
| 20 | Latex | 4002.1100 | 0% | Nil |
| 21 | Other | 4002.1900 | 0% | Nil |
| 22 | Other | 4016.1090 | 5% | Nil |
| 23 | Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products | 6903.1000 | 3% | Nil |
| 24 | Other | 6903.2090 | 3% | Nil |
| 25 | Adhesive tape | 7607.1910 | 0% | Nil |
| 26 | Used with HCFC and non-CFC gases | 8414.3010 | 0% | Nil |
| 27 | Of machines of heading 8414.1000 and 8414.3010 | 8414.9010 | 0% | Nil |
| 28 | Evaporators (roll bond / fin / tube on plate types) | 8418.9910 | 0% | Nil |
| 29 | Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 8451.5000 | 0% | Nil |
| 30 | Other | 8452.2900 | 0% | Nil |
| 31 | Machinery for preparing, tanning or working hides, skins or leather | 8453.1000 | 0% | Nil |
| 32 | Machinery for making or repairing footwear | 8453.2000 | 0% | Nil |
| 33 | Parts | 8453.9000 | 0% | Nil |
| 34 | Other | 8465.9190 | 0% | Nil |
| 35 | Other | 8477.3090 | 0% | Nil |
| 36 | Parts | 8477.9000 | 0% | Nil |
| 37 | Injection or compression types | 8480.7100 | 0% | Nil |
| 38 | Motors of an output not exceeding 37.5 W | 8501.1000 | 0% | Nil |
| 39 | Other | 8501.4090 | 16% | Nil |
| 40 | Burglar or fire alarms and similar apparatus | 8531.1000 | 0% | Nil |
| 41 | Other | 9030.8900 | 0% | Nil |
| 42 | Of a kind used in refrigerators, deep freezers and air conditioners | 9032.1010 | 0% | Nil |
| 43 | Other | 9032.1090 | 16% | Nil |
| 44 | (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. |
| | (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% | |
| 45 | Other | 1901.9090 | 5% | Imports by manufacturers of infant formula milk, registered under the Sales Tax Act, 1990, subject to annual quota determination and verification by the Input Output Co-efficient Organization (IOCO)." |
