

**<sup>1</sup>[THE FIFTH SCHEDULE**

1 The Fifth Schedule was substituted vide the Finance Act, 2022 dated on 30<sup>th</sup> June, 2022. At the time of substitution the Fifth Schedule was as under:-

**“THE FIFTH SCHEDULE**

[see section 18(1A)]

**PART-I**

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

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

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

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

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

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

(ii) except for S. Nos. 1(H), 14, 20,21 and 22 of the Table, the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company’s bona fide requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;

(iii) in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings; 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 0%, 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.

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

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

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

(b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, cool chain, dairy, poultry industry, IT sector, storage, communication and infrastructure development of SEZs by Zone Developer.

**TABLE**

| S. No. | Description  | PCT Code  | Customs Duty (%) | Conditions |
|--------|--|-----------|------------------|------------|
| (1)    | (2)  | (3)       | (4)              | (5)        |
| 1.     | <b>Agricultural Machinery</b>                          |           |                  |            |
|        | <b>(A) Tillage and seed bed preparation equipment.</b> |           |                  | Nil        |
|        | (1). Rotavator.  | 8432.8010 | 0%               |            |

|   |  |    |     |
|---|--|----|-----|
| (2). Cultivator.  | 8432.2910  | 0% |     |
| (3). Ridger.  | 8432.8090  | 0% |     |
| (4). Sub soiler.  | 8432.3900  | 0% |     |
| (5). Rotary slasher.  | 8432.8090  | 0% |     |
| (6). Chisel plough  | 8432.1010  | 0% |     |
| (7). Ditcher.   | 8432.1090  | 0% |     |
| (8). Border disc.   | 8432.2990  | 0% |     |
| (9). Disc harrow.   | 8432.2100  | 0% |     |
| (10). Bar harrow.   | 8432.2990  | 0% |     |
| (11). Mould board plow.   | 8432.1090  | 0% |     |
| (12). Tractor rear or front blade.  | 8430.6900  | 0% |     |
| (13). Land leveler or land planer.  | 8430.6900  | 0% |     |
| (14). Rotary tiller.  | 8432.8090  | 0% |     |
| (15). Disc plow.  | 8432.1090  | 0% |     |
| (16). Soil scrapper.  | 8432.8090  | 0% |     |
| (17). K.R. Karundi.   | 8432.8090  | 0% |     |
| (18). Tractor mounted trencher  | 8701.9220<br>8701.9320                           | 2% |     |
| (19). Land leveler.   | 8430.6900  | 0% |     |
| (20). Laser land leveler comprising of laser transmitter, laser receiver, control box, rigid mast pack, with or without scrapper  | Respective headings                              | 0% |     |
| <b>(B) Seeding or Planting Equipment.</b>   |  |    | Nil |
| (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<br>8432.4200                           | 0% |     |
| (5). Rice transplanter.   | 8432.3900  | 0% |     |
| (6). Canola or sunflower drill.   | 8432.3100  | 0% |     |
| (7). Sugar cane planter   | 8432.3900  | 0% |     |
| <b>(C) Irrigation, Drainage and Agro-Chemical Application Equipment</b>   |  |    | Nil |
| (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<br>8424.2010                           | 0% |     |
| (3). Air release valves, pressure gauges, water meters, back flow preventers and automatic controllers.   | 8481.1000<br>8481.3000<br>9026.2000<br>9032.8990 | 0% |     |
| (4). Tubewells filters or strainers.  | 8421.2100  | 2% |     |
| (5). Knapsack sprayers.   | 8424.2010  | 0% |     |
| (6). Granular applicator.   | 8424.2010  | 0% |     |
| (7). Boom or field sprayers.  | 8424.2010  | 0% |     |
| (8). Self-propelled sprayers.   | 8424.2010  | 0% |     |
| (9). Orchard sprayers.  | 8424.2010  | 0% |     |
| <b>(D) Harvesting, Threshing and Storage Equipment.</b>   |  |    | Nil |
| (1). Wheat thresher   | 8433.5200  | 0% |     |
| (2). Maize or groundnut thresher or Sheller.  | 8433.5200  | 0% |     |
| (3). Groundnut digger.  | 8433.5900  | 0% |     |
| (4). Potato digger or harvester.  | 8433.5300  | 0% |     |
| (5). Sunflower thrasher.  | 8433.5200  | 0% |     |
| (6). Post hole digger.  | 8433.5900  | 0% |     |
| (7). Straw balers.  | 8433.4000  | 0% |     |
| (8). Fodder rake.   | 8201.3000<br>8433.5900                           | 0% |     |

|  |                        |       |   |
|--|------------------------|-------|---|
| (9). Wheat or rice reaper.   | 8433.5900              | 0%    |   |
| (10). Chaff or fodder cutter.  | 8433.5900              | 0%    |   |
| (11). Cotton picker.   | 8433.5900              | 0%    |   |
| (12). Onion or garlic harvester.   | 8433.5200              | 0%    |   |
| (13). Sugar harvester.   | 8433.5200              | 0%    |   |
| (14). Reaping machines.  | 8433.5900              | 0%    |   |
| (15). Combined harvesters (Upto five years old).                             | 8433.5100              | 0%    |   |
| (16). Pruner/sheers.   | 8433.5900              | 0%    |   |
| (17). Fodder/forage wagon.   | 8716.8090              | 5%    |   |
| <b>(E) Fertilizer and Plant Protection Equipment.</b>                        |                        |       | Nil   |
| (1). Spray pumps (diaphragm type).   | 8413.8100              | 5%    | Nil   |
| (2). All types of mist blowers.  | 8414.5990              | 5%    |   |
| <b>(F) Dairy, Livestock and poultry, machinery</b>                           |                        |       |   |
| (1). Milk chillers.  | 8418.6910<br>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<br>8419.3900 | 2% 0% |   |
| (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<br>9406.9020 | 2%    |   |
| (7). Milk filters.   | 8421.2900              | 2%    |   |
| (8). Incubators, brooders and other poultry equipment                        | 8436.2100<br>8436.2900 | 0%    |   |
| (9). Machinery for animal feed stuff   | 8436.1000              | 0%    |   |
| (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.                |
| <b>(G) Post-harvest Handling and Processing and Miscellaneous Machinery.</b> |                        |       | Nil   |
| (1). Vegetable and fruits cleaning and sorting or grading equipment.         | 8437.1000              | 0%    |   |
| (2). Fodder and feed cube maker equipment.                                   | 8433.4000              | 0%    |   |
| (3). Milking machines.   | 8434.1000              | 0%    |   |

|  |                        |          |   |
|--|------------------------|----------|---|
| (4). Pre-fabricated CO2 Controlled Stores.   | 9406.1090<br>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 bona fide requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. |
| (5). Grain storage silos duly fitted with mechanical systems i.e. sweep auger system, temperature control system, aeration system and roof exhaust system etc., imported during the period commencing on the 1st July, 2021 and ending on the 30th June, 2026. | 8479.8990              | 0%       | Nil   |
| <b>(H) Green House Farming and Other Green House Equipment.</b>  |                        |          | 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   |
| (1). Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns).  | 3921.9010<br>3921.9090 | 3%<br>5% |   |
| (2). Greenhouses (prefabricated).  | 9406.1010<br>9406.9010 | 0%       |   |
| (3). Tunnel farming equipment consisting of the following:-  |                        |          |   |
| (a) Plastic covering and mulch film  | 3920.1000<br>3926.9099 | 0%       |   |
| (b) Anti-insect net.   | 5608.1900              | 0%       |   |

|   |  |                 |  |
|---|--|-----------------|--|
| (c) Shade net.  | 5608.9000                                | 0%              | effect that the imported goods are bona fide requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.<br>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.   |
| <b>(I) Machinery, Equipment and Other Capital Goods for Miscellaneous Agro-Based Industries like Milk Processing, Fruit, Vegetable or Flowers Grading, Picking or Processing etc.</b> |  |                 | 1. In respect of goods of mentioned in Column (2) read with PCTs mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona fide requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.<br>2. Condition (iv) of the preamble. |
| (1). Evaporators for juice concentrate.   | 8419.8990                                | 5%              |  |
| (2). Machinery used for dehydration and freezing.   | 8419.3100<br>8418.6990                   | 0%<br>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<br>&<br>Respective<br>Headings | 5%<br>0, 3%, 5% |  |
| <b>(J) Horticulture and Floriculture</b>  |  |                 | Condition (iv) of the preamble.  |
| (1). Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding  | 8441.3000                                | 5%              |  |
| (2). PU panels (Insulation).  | Respective<br>headings                   | 5%              |  |
| (3). Generator sets 10 to 25 KVA.   | 8502.1120<br>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<br>7304.3900 | 5% 5%      |   |
|    | (7). Hand tools.   | Respective Headings    | 3%, 5%     |   |
|    | <b>(K) Fish or shrimp farming and seafood processing machinery and equipment.</b>  |                        |            | Nil   |
|    | (1). Compressor  | 8414.8090              | 5%         |   |
|    | (2). Generator   | 8502.1130<br>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              | 0%         |   |
| 2. | <b>Machinery and equipment for development of grain handling and storage facilities including silos.</b>   | Respective Headings    | 0%, 3%, 5% | Condition (iv) of the preamble.   |
| 3  | <b>Cool chain machinery, equipment including Capital goods.</b>  | Respective Headings    | 0%,3%, 5%  | 1. If imported by Cool Chain Industry including such sectors engaged in establishing or providing cool chain activities or part thereof.<br>2. Condition (iv) of the preamble.  |
| 4  | <b>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.</b> | Respective Headings    | 0%,3%, 5%  | Condition (iv) of the preamble.   |
| 5  | <b>Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes: -</b>         |                        |            | 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);<br>2. The goods shall not be sold or otherwise disposed of without prior approval of the |
|    | <b>A. Medical Equipment.</b>   |                        |            |   |
|    | (1) Dentist chairs.  | 9402.1010              | 5%         |   |
|    | (2) Medical surgical dental or veterinary furniture.   | 9402.9090              | 5%         |   |
|    | (3) Operating Table.   | 9402.9010              | 5%         |   |
|    | (4) Emergency Operating Lights.  | 9405.4090              | 5%         |   |
|    | (5) Hospital Beds with mechanical fittings.  | 9402.9020              | 5%         |   |
|    | (6) Gymnasium equipment.   | Respective Headings    | 0%,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<br>3822.0000 | 5%<br>5%   |   |
|    | <b>B. Cardiology/Cardiac Surgery Equipment</b>   |                        |            |   |
|    | (1) Cannulas.  | 9018.3940              | 5%         |   |
|    | (2) Manifolds.   | 8481.8090              | 5%         |   |
|    | (3) Intra venous cannula i.v. catheter.  | 9018.3940              | 5%         |   |
|    | <b>C. Disposable Medical Devices</b>   |                        |            |   |
|    | (1) Self-disabling safety sterile syringes.  | 9018.3110              | 5%         |   |
|    | (2) Insulin syringes.  | 9018.3110              | 5%         |   |
|    | <b>D. Other Related Equipment</b>  |                        |            |   |

|  |  |                            |                 |   |
|--|--|----------------------------|-----------------|---|
|  | <i>(1) Fire extinguisher.</i>                    | <i>8424.1000</i>           | <i>5%</i>       | <i>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).<br/>3. For sub-entry at serial A (6) and sub-entry at serial D (2) Condition (iv) of the preamble.</i> |
|  | <i>(2) Fixtures &amp; fittings for hospitals</i> | <i>Respective Headings</i> | <i>0%,3%,5%</i> |   |

single or double cabin pickups, accessories, spares, chemicals and consumables meant for mineral exploration phase.

2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.

mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.

2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.



spare, chemicals and consumables meant for mine construction phase or extraction phase. Imports made for mine construction phase shall also be entitled to deferred payment of duty for a period of five years. However, a surcharge @ 6% per annum shall be charged on the deferred amount.

2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.

Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.

2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.

4. Condition (iv) of the preamble.

|    |  |                            |    |   |
|----|--|----------------------------|----|---|
| 8. | <i>Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pickups imported for Thar Coal Field.</i> | <i>Respective Headings</i> | 0% | <p><i>1.This concession shall be available those Mining Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government Pakistan or a Provincial Government.</i></p> <p><i>2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties &amp; taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties &amp; taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</i></p> |
|----|--|----------------------------|----|---|

the project,  
(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and

2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.

3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.

4. Condition (iv) of the preamble.

|    |  |                     |            |      |
|----|--|---------------------|------------|------|
| 10 | <p><i>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.</i></p> <p><i>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</i></p> | Respective Headings | 0%, 3%, 5% | -do- |
|----|--|---------------------|------------|------|

*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.*

*which he intends to import the goods for the project;*  
*(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and*  
*2. temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.*  
*3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.*

conjunction with the machinery and equipment as specified in clause (a) above; and  
(c) Components parts of machinery and equipment, as specified in clauses (a) and (b) above, identifiable for use in or with machinery imported for the project and equipment including spares for the purposes of the project.  
2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of the project.

the project,  
(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and  
2. temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.  
3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.  
4. Condition (iv) of the preamble.

|     |  |                     |             |                                 |
|-----|--|---------------------|-------------|---------------------------------|
| 13. | <b>Following machinery, equipment and other education and research related items imported by technical institutes, training institutes, research institutes, schools, colleges and universities:-</b>  |                     |             | 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%          |                                 |
|     | (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  | <b>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.</b>   | Respective Headings | 0%          | Condition (iv) of the preamble. |
| 15  | <b>Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.</b> | Respective Headings | 0%, 3%, 10% | Condition (iv) of the preamble. |

|     |   |                                       |                    |  |
|-----|---|---------------------------------------|--------------------|--|
| 15A | Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (Hydro-cracking)  | Respective Headings                   | 0%                 | Nil  |
| 16  | <b>Machinery and equipment imported by an industrial concern.</b>   | Respective Headings                   | 0%,3%,<br>11%, 15% | Nil  |
| 17  | <b>Following machinery and equipment for marble, granite and gem stone extraction and processing industries.</b>  |                                       |                    | 1. For the projects of Gem Stone & Jewelry Industry, CEO/COO, Pakistan Gem and Jewelry Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bona fide project requirement. The authorized person of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.<br>2. For the projects of Marble & Granite Industry, CEO/COO, Pakistan Stone |
|     | (1) Polishing cream or material.  | 3405.4000<br>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<br>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<br>&<br>Respective headings | 0%, 3%,<br>5%      |  |



|  |  |           |    |  |
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|  | <p>(8) Integral drilling steel for horizontal and vertical drilling, extension thread rods for pneumatic super long drills, tools and accessories for rock drills.</p> | 8466.9100 | 0% | <p>Development<br/> 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 without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Five years of their importation, the same shall be subject to payment of duties &amp; taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Five years from the date of their importation, the same shall be subject to payment of statutory rates of duties &amp; taxes as were applicable at the time of import. The machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</p> <p>4. Condition (iv) of the preamble.</p> |
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|--|---|-------------------------------------|------------|---|
| 18   | <p>1. Machinery, equipment and other project related items including capital goods, for setting up of power generation plants, water treatment plants and other infrastructure related projects located in an area of 30 km around the zero point in Gwadar.</p> <p>2. Machinery, equipment and other project related items for setting up of hotels located in an area of 30 km around the zero point in Gwadar.</p> | Respective headings                 | 0%         | <p>1. Ministry of Industries, Production &amp; Special Initiatives, shall certify in the prescribed manner and format as per Annex-B that the imported goods are bona fide project requirement. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.</p> <p>3. Condition (iv) of the preamble.</p> |
|  |   | Respective headings                 | 0%, 3%, 5% |   |
| 19   | <b>Effluent treatment plants.</b>   | Respective headings                 | 0%, 3%, 5% | Condition (iv) of the preamble.   |
| 20   | Following items for use with solar energy: -  |                                     |            | Nil   |
|  | Solar Power Systems.  | 8501.3110<br>8501.3210              | 0%         |   |
|  | (1) Off-grid/On-grid solar power system (with or without provision for USB/charging port) comprising of:  |                                     |            |   |
|  | i. PV Module.   | 8541.4000                           |            |   |
|  | ii. Charge controller.  | 9032.8990                           |            |   |
|  | iii. Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system).   | 8507.2090<br>8507.3000<br>8507.6000 |            |   |
|  | iv. Essential connecting wires (with or without switches).  | 8544.4990                           |            |   |
|  | v. Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT)).  | 8504.4090                           |            |   |
|  | vi. Bulb holder   | 8536.6100                           |            |   |
| (2) Water purification plants operating on solar energy. | 8421.2100   |                                     |            |   |
| 21.  | Following systems and items for dedicated use with renewable source of energy like solar, wind, geothermal etc.   |                                     |            | Nil   |
|  | <b>I. (a) Solar Parabolic Trough Power Plants.</b>  | 8502.3900                           | 0%         |   |
|  | <b>(b) Parts for Solar Parabolic Power Plants.</b>  |                                     |            |   |
|  | (i). Parabolic Trough collectors modules.   | 8503.0010                           | 0%         |   |
|  | (ii). Absorbers/Receivers tubes.  | 8503.0090                           | 0%         |   |
|  | (iii). Steam turbine of an output exceeding 40MW.   | 8406.8100                           | 0%         |   |
|  | (iv). Steam turbine of an output not exceeding 40MW.  | 8406.8200                           | 0%         |   |

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| (v). Sun tracking control system.  | 8543.7090           | 0% |    |
| (vi). Control panel with other accessories.  | 8537.1090           | 0% |    |
| <b>2. (a) Solar Dish Stirling Engine.</b>  | 8412.8090           | 0% |    |
| <b>(b) Parts for Solar Dish Stirling Engine.</b>   |                     |    |    |
| (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.  | 8537.1090           | 0% |    |
|  | 8537.2000           |    |    |
| (v). Stirling Engine Generator   | 8501.6100           | 0% |    |
| <b>3. (a) Solar Air Conditioning Plant</b>   | 8415.1090           | 0% |    |
| <b>(b) Parts for Solar Air Conditioning Plant</b>  |                     |    |    |
| (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% |    |
| <b>4.(a) Solar Desalination System</b>   | 8421.2100           | 0% |    |
| <b>(b) Parts for Solar Desalination System</b>   |                     |    |    |
| (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% |    |
| <b>5. Solar Thermal Power Plants with accessories.</b>   | 8502.3900           | 0% |    |
| <b>6. (a) Solar Water Heaters with accessories.</b>  | 8419.1990           | 0% |    |
| <b>(b) Parts for Solar Water Heaters</b>   |                     |    |    |
| (i). Insulated tank  | 7309.0000           | 0% | 0% |
|  | 7310.0000           |    |    |
| (ii). Vacuum tubes (Glass)   | 7020.0090           | 0% |    |
| (iii). Mounting stand  | Respective headings | 0% |    |
| (iv). Copper and Aluminum tubes  | Respective heading  | 0% |    |
| <b>(c) Accessories:</b>  |                     |    |    |
| (i). Electronic controller   | Respective heading  | 0% |    |
| (ii). Assistant/ Feeding tank  |                     |    |    |
| (iii). Circulation Pump  |                     |    |    |
| (iv). Electric Heater/ Immersion Rod (one piece with one solar water heater)   |                     |    |    |
| (v). Solenoid valve (one piece with one solar water heater)  |                     |    |    |
| (vi). Selective coating for absorber plates  |                     |    |    |
| <b>7. (a) PV Modules.</b>  | 8541.4000           | 0% |    |
| <b>(b) Parts for PV Modules</b>  |                     |    |    |
| (i). Solar cells.  | 8541.4000           | 0% |    |
| (ii). Tempered Glass.  | 7007.1900           | 0% |    |
| (iii). Aluminum frames.  | 7610.9000           | 0% |    |
| (iv). O-Ring.  | 4016.9990           | 0% |    |
| (v). Flux and preparations for metal surfaces  | 3810.1000           | 0% |    |
| (vi). Adhesive labels.   | 3919.9090           | 0% |    |
| (vii). Junction box & Cover.   | 8538.9090           | 0% |    |
| (viii). Sheet mixture of Paper and plastic   | 3920.9900           | 0% |    |
| (ix). Ribbon for PV Modules (made of silver, copper and lead).   | Respective headings | 0% |    |
| (x). Bypass diodes.  | 8541.1000           | 0% |    |
| (xi). EVA (Ethyl Vinyl Acetate) Sheet (Chemical).  | 3920.9900           | 0% |    |
| <b>8. Solar Cell Manufacturing Equipment.</b>  |                     |    |    |

|    |   |  |    |     |
|----|---|--|----|-----|
|    | (i). Crystal (Grower) Puller (if machine).  | 8479.8990  | 0% |     |
|    | (ii). Diffusion furnace.  | 8514.3000  | 0% |     |
|    | (iii). Oven.  | 8514.3000  | 0% |     |
|    | (iv). Wafering machine.   | 8486.1000  | 0% |     |
|    | (v). Cutting and shaping machines for silicon ingot.  | 8461.9000  | 0% |     |
|    | (vi). Solar grade polysilicon material.   | 3824.9999  | 0% |     |
|    | (vii). Phosphene Gas.   | 2853.9000  | 0% |     |
|    | (viii). Aluminum and silver paste.  | Respective headings                              | 0% |     |
|    | 9. Pyranometers and accessories for solar data collection.  | 9030.8900  | 0% |     |
|    | 10. Solar chargers for charging electronic devices.   | 8504.4020  | 5% |     |
|    | 11. Remote control for solar charge controller.   | 8543.7010  | 3% |     |
|    | 12. Wind Turbines.  |  |    |     |
|    | (a) Wind Turbines for grid connected solution above 200 KW (complete system).                               | 8412.8090  | 0% |     |
|    | (b) Wind Turbines upto 200 KW for off-grid solutions comprising of:   | 8412.8090  | 0% |     |
|    | (i). Turbine with Generator/ Alternator.  | Respective headings                              | 0% |     |
|    | (ii). Nacelle with rotor with or without tail.  |  |    |     |
|    | (iii). Blades.  |  |    |     |
|    | (iv). Pole/ Tower.  |  |    |     |
|    | (v). Inverter for use with Wind Turbine.  |  |    |     |
|    | (vi). Deep Cycle Cell/ Battery (for use with wind turbine).   | 8507.2090  | 0% |     |
|    | <b>13. Wind water pump</b>  | 8413.8100  | 5% |     |
|    | <b>14. Geothermal energy equipment.</b>   |  |    |     |
|    | (i). Geothermal Heat Pumps.   | 8418.6100  | 0% |     |
|    | (ii). Geothermal Reversible Chillers.   | 8418.6990  | 0% |     |
|    | (iii). Air handlers for indoor quality control equipment.   | 8418.6990  | 0% |     |
|    | (iv). Hydronic heat pumps.  | 8418.6100  | 0% |     |
|    | (v). Slim Jim heat exchangers.  | 8418.6100  | 0% |     |
|    | (vi). HDPE fusion tools.  | 8419.5000  | 0% |     |
|    | (vii). Geothermal energy Installation tools and Equipment.  | 8515.8000  | 0% |     |
|    | (viii). Dehumidification equipment.   | 8419.8990  | 0% |     |
|    | (ix). Thermostats and IntelliZone.  | 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 | <b>Following items for promotion of renewable energy technologies or for conservation of energy:-</b>       |  |    | Nil |
|    | (i). SMD/LED/LVD lights with or without ballast, fittings and fixtures.                                     | 9405.1090<br>8539.3290<br>8539.5010<br>8539.5020 | 0% |     |
|    | (ii). SMD/LED/LVD lights, with or without ballast, PV module, fitting and fixtures                          | 9405.4090<br>8539.3290<br>8539.5010<br>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<br>8539.5020                           | 0% |     |

|    |   |  |                      |   |
|----|---|--|----------------------|---|
|    | (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<br>8504.4090<br>9032.8990<br>8507.0000 | 0%<br>0%<br>0%<br>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<br>8413.7090<br>8504.4090              | 0%<br>0%<br>0%       |   |
|    | (xii). Energy saver lamps of varying voltages   | 8539.3110<br>8539.3210                           | 0%<br>0%             |   |
|    | (xiii). Energy Saving Tube Lights.  | 8539.3120<br>8539.3220                           | 0%<br>0%             |   |
|    | (xiv). Sun Tracking Control System  | 8543.7090  | 0%                   |   |
|    | (xv). Solar air water generator   | 8479.8990  | 0%                   |   |
|    | (xvi). 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%                   |   |
|    | (xvii). Charge controller/ Current controller.  | 9032.8990  | 0%                   |   |
| 23 | <b>Parts, Components and inputs for manufacturing LED lights:-</b>  |  |                      | If imported by LED Light and Bulbs manufacturers registered under the Sales Tax Act, 1990 subject to annual quota determination by the Input Output Coefficient Organization (IOCO).  |
|    | (i). Housing/Shell, shell cover and base cap for all kinds of LED Lights and Bulbs  | Respective headings                              | 0%                   |   |
|    | (ii). Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials   | 3810.9090  | 0%                   |   |
|    | (iii). Poly Butylene Terephthalate  | 3907.7000  | 0%                   |   |
|    | (iv). Bare or Stuffed Metal Clad Printed Circuit Board (MCPCB)  | Respective heading                               | 0%                   |   |
|    | (v). Constant Current Power Supply for of LED Lights and Bulbs (1-300W)   | 8504.4090  | 0%                   |   |
|    | (vi). Lenses for LED lights and Bulbs   | 9001.9000  | 0%                   |   |
| 24 | <b>Plant, machinery and equipment used in production of bio-diesel.</b>   | Respective headings                              | 0%                   | The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B that the imported goods are bona fide project requirement. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import. |

|    |  |                     |     |  |
|----|--|---------------------|-----|--|
| 25 | <b>Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan and Malakand Division.</b>                    | 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 | <b>Plant machinery and equipment imported during the period commencing on 1st July, 2014 and ending on 30th June, 2023 for setting up of industries in erstwhile FATA Areas.</b> | Respective headings | 0%  | The plant machinery and equipment under the said serial number shall be released on certification from Provincial Home Secretary that the goods are bonafide requirement of the unit as per Annex B. The goods shall not be sold or otherwise disposed of without prior approval of the Board. |
| 27 | <b>Following motor vehicles for the transport of goods and special purpose motor vehicles imported by the Construction Companies:-</b>   |                     |     | This concession shall be available to motor vehicles for the transport of goods and special purpose motor vehicles imported by Construction Companies registered with Security and Exchange Commission of Pakistan (SECP) and Pakistan Engineering Council.                                    |
|    | 1. Dumpers designed for off highway use.   | 8704.1090           | 20% |  |
|    | 2. Super swinger truck conveyors.  | 8705.9000           | 20% |  |
|    | 3. Mobile canal lining equipment.  | 8705.9000           | 20% |  |
|    | 4. Transit mixers.   | 8705.4000           | 20% |  |
|    | 5. Concrete Placing trucks.  | 8705.9000           | 20% |  |
|    | 6. Crane lorries.  | 8705.1000           | 20% |  |
| 28 | <b>Plant, machinery and production line equipment used for the manufacturing of mobile phones.</b>   | Respective headings | 0%  | This exemption is available to local manufacturers of mobile phones duly certified by Pakistan Telecommunication Authority.  |
| 29 | <b>Charging station for electric vehicle</b>   | 8504.4030           | 0%  | Nil  |

|     |  |                        |    |   |
|-----|--|------------------------|----|---|
| 30  | <b>Pre-fabricated room/structures for setting up of new hotels /motels in Hill Stations, Gilgit-Baltistan, AJK, and Coastal Areas of Baluchistan (excluding Hub)</b> | 9406.1090<br>9406.9090 | 8% | (i) The concerned ministry or department shall approve the project. The Authorized Officer of the ministry or department shall certify in the prescribed format and manner as per Annex-B that the imported goods are bona fide project requirement and shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.<br>(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  | <b>Micro feeder equipment for food fortification</b>   | 8437.8000              | 0% | Nil   |
| 32. | <b>Cinematographic equipment imported during the period commencing on the 1st July, 2018 and ending on the 30th June, 2023.</b>                                      |                        |    | 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.<br>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.<br>(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<br>8537.1090 | 3% |   |
|     | (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. | <i>New Fire-fighting vehicles manufactured as such by OEMs</i>  | 8705.3000                 | 10% | <i>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.</i>   |
| 34  | <i>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.</i> | <i>Chapters 84 and 85</i> | 0%  | <i>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.</i> |



|    |  |                     |     |  |
|----|--|---------------------|-----|--|
| 35 | <p><i>1. Plant, machinery and equipment, materials, specialized vehicles or vessels, accessories, spares, chemicals and consumables, as are not manufactured locally, imported by developers, contractors and service companies involved in infrastructure development of Large Diameter Pipelines (i.e. 24" and above) projects namely, North South Gas Pipeline Project (NSGP), Turkmenistan, Afghanistan, Pakistan and India Pipeline Project (TAPI), Iran Pakistan Gas Pipeline Project (IP), RLNG-III Pipeline (RLNG-III), or any other project declared as "Large Diameter Gas Pipeline Project" by the Ministry of Energy (Petroleum Division).</i></p> | Respective headings | 5%  | <p><i>1. In respect of goods mentioned in Column (2), the Ministry of Energy (Petroleum Division) shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for use in the project. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</i></p> |
|    | <p><i>2. Plant, machinery and equipment, materials, specialized vehicles or vessels, accessories, spares, chemicals and consumables, as are manufactured locally, imported by developers, contractors and service companies of the above projects.</i></p>   | Respective headings | 10% | <p><i>2. The concession available to contractors and service companies of the project will be subject to the following conditions,</i></p>   |

the rate of ten per cent ad valorem of the sale proceeds;

(b) for specialized vehicles there would be a minimum retention period of five years after which the vehicles may be disposed of in the manner provided in (a) above except that the full rate of import duties, net of any import duties already paid, shall be charged subject to an adjustment of depreciation at the rate of two per cent per month up to a maximum of twenty four months;

(c) specialized vehicles can be surrendered at any time to the Government of Pakistan, without payment of any import duties, under intimation to the FBR; and

(d) these items, if rendered as scrap, with change in their physical status, composition or condition and PCT classification, shall be chargeable to duties & taxes accordingly, at standard rates;

4. In the event a dispute arises whether any item is entitled to exemption under this schedule, the item will be immediately released by the Customs Department against a corporate guarantee valid for a period of nine months, extendable by the concerned Collector of Customs on time to time basis. A certificate from the relevant Regulatory Authority that the item is covered under this serial number shall be given due consideration by the Customs Department towards finally resolving the dispute. Disputes regarding the local manufacturing only shall be resolved through the Engineering Development Board.

service companies on an import cum export basis for a period of five years.

of the project will be subject to the following conditions, namely: -

(a) the contractor and the service provider shall submit a copy of the contract or agreement under which he intends to import the goods for the project;

(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and

2. Ministry of Energy (Petroleum Division) shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for the project.

3. Temporarily imported goods shall be cleared against a corporate guarantee valid for a period of five years equal to the value of import duties and taxes exempted, extendable by the Collector of Customs on time to time basis, if the importer has a definite contract. The concerned Collector shall allow extension for a further period, as deemed appropriate, on payment of one percent surcharge for each year on C&F value of the goods for which extension has been sought. Should the goods etc., not be exported on the expiry of the project or transferred with the approval of the Collector of Customs to another Large Diameter Pipeline Project, or the period of stay has been extended by the Collector of Customs, then the developer, contractor or service company, as the case may be, shall be liable to pay duties and taxes as chargeable at the time of import.

|   |  |   |  |   |
|---|--|---|--|---|
| 36  | <b>Machinery, equipment and other project related items for setting up of Submarine Cable Landing stations</b>   |   |  | If imported by Internet Service providers registered under the Sales Tax Act 1990, duly certified by the Ministry of Information Technology and Telecommunication and Pakistan Telecommunication Authority (PTA), and subject to annual quota determination by the Input Output Co-efficient Organization (IOCO). |
|   | (i) Tubes Pipes and hollow profiles of cast iron   | 7303.0000   | 0%   |   |
|   | (ii) Articles of non-malleable cast iron   | 7325.1000   | 0%   |   |
|   | (iii) Static Converters  | 8504.4090   | 0%   |   |
|   | (iv) Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus | 8517.6290   | 0%   |   |
|   | (v) Optical fiber Cables   | 8544.7000   | 0%   |   |
| 37  | <b>Other Electric Conductors exceeding 32000 V</b>   | 8544.6090   | 11%  | If imported by manufacturers of transformers, registered under the Sales Tax Act 1990.  |
| 38  | <b>Plant, Machinery and equipment</b>  | Respective headings   | 5%   | if imported by registered pharmaceutical manufacturers for their own use subject to NOC from Ministry of Health   |
| 39  | <b>Following items for Tourism Projects</b>  |   | 50% of the prevailing rate of customs duty | Subject to certification by the concerned Secretary of Provincial Tourism Department or equivalent Authorized Officer of the Federal Government as bona fide requirement of the approved projects.  |
|   | 1 Pre-fabricated room/structures for setting up of new hotels/motels in Hill Stations  | 9406.1090<br>9406.9090  |  |   |
|   | 2 Prefabricated Structure (Complete Units)   | 6810.9100   |  |   |
|   | 3 Camping and Glamping site equipment and accessories  | Respective headings   |  |   |
|   | 4 Vessels for Adventure sports and commercial use, including rowing boats, canoes, sailboats etc.  | 8903.1000<br>8903.9100  |  |   |
|   | 5 Water-skis, surf-boards, sailboards and other water-sport equipment:   | 9506.2100<br>9506.2900  |  |   |
|   | 6 Ice skates and roller skates, including skating boots with skates attached   | 9506.7000   |  |   |
|   | 7 Ski-boots, cross country ski footwear and snowboard boots  | 6402.1200<br>6403.1200<br>6403.1900<br>6403.2000<br>6403.4000 |  |   |
|   | 8 Snow-skis and other snow-ski equipment   | 9506.1100<br>9506.1200<br>9506.1900<br>9506.9990              |  |   |
|   | 9 Paragliders, parachutes, Hot Air Balloons  | 8804.0000   |  |   |
|   | 10 Diving equipment  | 9506.6999   |  |   |
|   | 11 Zamboni Ice Resurfacing Machines  | Respective heading  |  |   |
|   | 12 Ice Curling rock  | 7013.4900   |  |   |
|   | 13 Zip line equipment and accessories  | 9503.0090   |  |   |
|   | 14 White PE dasher boards for ice rinks  | 3920.1090   |  |   |
|   | 15 Gloves, mittens and mitts specially designed for use in sports, belts and bandoliers  | 4203.2100<br>4203.2930<br>4203.3000                           |  |   |
| 16 Mountaineering, Rock climbing equipment, accessories and rock wall building material and accessories | Respective headings  |   |  |   |

|  |  |
|--|--|
| 17 Washer Extractor - Industrial   | 8451.4010  |
| 18 Flatwork Ironer - Industrial  | 8451.3000  |
| 19 Dry Cleaning Machine - Industrial   | 8451.3000  |
| 20 Tumbler Dryer-Industrial  | 8451.2900  |
| 21 Other Laundry equipment & accessories   | 8423.8200<br>8716.8090<br>8451.8020<br>8443.1920<br>8716.8090<br>8451.4010<br>8414.4000<br>8451.2900<br>8451.3000<br>9403.2000                           |
| 22 Steam Double Effect Absorption Chillers   | 8418.6990  |
| 23 Air Handling Units (AHUs)   | 8415.8300  |
| 24 Cooling Towers  | 8419.8910  |
| 25 Steam Boilers Gas train starter train pressure control piping with pressure gauge with complete Accessories | 8419.8100  |
| 26 Other HVAC Equipment & Accessories  | 8502.1310<br>8419.8910<br>7013.9900<br>8402.9020<br>7322.1100<br>8415.8190<br>3925.9000<br>8415.8300<br>8414.3090  |
| 27 Sewerage Treatment Plant  | 8421.2100  |
| 28 Elevators   | 8428.1010  |
| 29 Escalators  | 8428.4000  |
| 30 Generating sets   | 8502.1310  |
| 31 Transformer   | 8504.3490  |
| 32 Distribution Board  | 8504.4090  |
| 33 Chandeliers   | 9405.1010  |
| 34 Other Electrical Equipment  | 8481.1000<br>8504.4090<br>8544.1190  |
| 35 Dish washing Machine  | 8422.1900  |
| 36 Ice Cube Machine + Bin  | 8418.6990  |
| 37 Double Door Upright Freezer   | 8418.5000  |
| 38 Food Processor  | 8509.8000  |
| 39 Coffee Machine  | 8419.8100  |
| 40 Ovens & Burners   | 8419.8100<br>8418.5000<br>8418.6990<br>4419.0000<br>8438.5000<br>8438.6000<br>7020.0090<br>8509.4020<br>8509.8000<br>8417.2000<br>8516.5000<br>8422.4000 |

|  |   |  |  |  |
|--|---|--|--|--|
|  | 41 Other Kitchen Equipment & Accessories  | 8716.8090<br>9403.2000<br>8419.8100<br>8418.6990<br>8438.1000<br>8418.5000<br>8423.1000<br>4419.0000<br>8509.8000<br>8422.1900<br>8419.8100<br>8414.6000<br>8438.5000<br>9403.2000 |  |  |
|  | 42 Housekeeping equipment Commercial Dry Vacuum Cleaning Equipment  | 8508.1190  |  |  |
|  | 43 Fire Alarm and Suppression System  | 8531.2000  |  |  |
|  | 44 Fire Sprinkler System  | 8481.1000  |  |  |
|  | 45 Fire Extinguishers   | 8424.1000  |  |  |
|  | 46 Balloons and dirigibles; gliders, hang gliders and other non- powered aircraft.                                    | 8801.0000  |  |  |
|  | 47 Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto. | 8804.0000  |  |  |
|  |   |  |  |  |
|  |   |  |  |  |
|  |   |  |  |  |

**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 | G.D. 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.-

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

| 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 | G.D. 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.-

- 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.
- 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;
- The requirement for packing materials/raw materials for packing, as specified in Table-D, shall be determined by Input Output Coefficient Organization;
- 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.
- For "Respective Headings" entries in column (3) of the Table against which two rates of customs duty 3% and 5% have been mentioned in Column (4), the rate of 3% shall be applicable only for such goods which are chargeable to 3% duty under the First Schedule to the Customs Act 1969.

**Table A**  
**Active Pharmaceutical Ingredients (API)**

| Sr. No | Description   | PCT code  | Customs duty (%) |
|--------|---|-----------|------------------|
| 1.     | Acyclovir Usp   | 2933.5990 | 0                |
| 2.     | Albendazole - Human Grade                               | 2933.9990 | 0                |
| 3.     | Alfacalcidole   | 3004.9099 | 0                |
| 4.     | Alogliptin Benzoate                                     | 2942.0000 | 0                |
| 5.     | Alprazolam  | 2933.9100 | 0                |
| 6.     | Amikacin Sulphate                                       | 2941.9090 | 0                |
| 7.     | Amiloride HCL   | 2933.9990 | 0                |
| 8.     | Amlodipine  | 2933.3990 | 0                |
| 9.     | Amoxicillin sodium sterile BP                           | 2941.1000 | 0                |
| 10.    | Amoxicillin Sodium With Clavulanate Potassium (Sterile) | 3003.2000 | 0                |
| 11.    | Amphotericin B Lyophilized                              | 2941.9090 | 0                |
| 12.    | Ampicillin sodium sterile USP/BP (Pharmaceutical grade) | 2941.1000 | 0                |
| 13.    | Amprolium HCl   | 2933.5990 | 0                |
| 14.    | Apixaban and its salts                                  | 2933.7990 | 0                |
| 15.    | ARIPRAZOLE  | 2933.7990 | 0                |
| 16.    | Artemether  | 2932.9990 | 0                |
| 17.    | Atorvastatin  | 2933.9990 | 0                |
| 18.    | Atorvastatin Calcium                                    | 2933.9990 | 0                |
| 19.    | Atracurium Besylate                                     | 2933.4990 | 0                |
| 20.    | Atropine Sulphate                                       | 2941.9090 | 0                |
| 21.    | Azilsartan Kamedoxomil                                  | 2934.9990 | 0                |
| 22.    | Bacitracin and its derivatives                          | 2941.9060 | 0                |
| 23.    | Benazepril Related Compound                             | 2933.7990 | 0                |
| 24.    | Benzyl penicillin sodium/potassium                      | 2941.1000 | 0                |
| 25.    | Betahistine Di Hcl                                      | 2933.3990 | 0                |

|     |  |           |   |
|-----|--|-----------|---|
| 26. | Betaine Glucuronate  | 2923.9010 | 0 |
| 27. | Betamethasone  | 2937.2200 | 0 |
| 28. | Biapenem   | 2941.9090 | 0 |
| 29. | Bisacodyl  | 2933.3990 | 0 |
| 30. | Bosentan Monohydrate   | 2935.9090 | 0 |
| 31. | BromocriptineMs(G) Msa/Ds 01                                   | 2939.6900 | 0 |
| 32. | BUPIVACAINE HYDROCHLORIDE                                      | 2933.9990 | 0 |
| 33. | Calcium Lactobionate Oral                                      | 2918.1600 | 0 |
| 34. | Calcium Lactobionate Special Grade                             | 2940.0000 | 0 |
| 35. | Canagliflozin Hemihydrate                                      | 2934.9990 | 0 |
| 36. | Candesartan Cilexle  | 2933.9990 | 0 |
| 37. | Captopril  | 2933.9990 | 0 |
| 38. | Carbamazepine  | 2933.9990 | 0 |
| 39. | Carbenicillin and its salts                                    | 2941.1000 | 0 |
| 40. | Carbinoxamine Maleate  | 2933.3900 | 0 |
| 41. | Carfecillin  | 2941.1000 | 0 |
| 42. | Cariprazine Hydrochloride                                      | 2933.5990 | 0 |
| 43. | CARVEDILOL   | 2933.9990 | 0 |
| 44. | Cefazolin Sodium Sterile                                       | 2941.9090 | 0 |
| 45. | Cefepime Hydrochloride/L-Arginine Sterile USP                  | 2941.9090 | 0 |
| 46. | Cefoperazone And Sulbactam Sodium                              | 2941.9090 | 0 |
| 47. | Cefotaxime / Cefotaxime sodium                                 | 2941.9090 | 0 |
| 48. | Cefpirome  | 2941.9090 | 0 |
| 49. | Cefpodoxime Proxetil   | 2941.9090 | 0 |
| 50. | Cefquinome Sulfate   | 2941.9090 | 0 |
| 51. | Ceftazidime Pentahydrate                                       | 2941.9090 | 0 |
| 52. | Ceftiofur HCL Sterile  | 2941.9090 | 0 |
| 53. | Cefuroxime Axetil  | 2941.9090 | 0 |
| 54. | Cefuroxime Sodium Sterile                                      | 2941.9090 | 0 |
| 55. | Celecoxib  | 2935.9090 | 0 |
| 56. | Cetirizin Dihydrochloride Ep                                   | 2933.5990 | 0 |
| 57. | Cetirizine Dihydrochloride                                     | 2933.5990 | 0 |
| 58. | Chloromycetin Palmitate  | 2941.4000 | 0 |
| 59. | Chlorpheniramine Maleate                                       | 2933.3990 | 0 |
| 60. | Chlortetracycline Hydrochloride                                | 2941.3000 | 0 |
| 61. | Chlorthalidone Micronized Powder                               | 2935.9090 | 0 |
| 62. | Clamipramine Hcl Ep  | 2933.9990 | 0 |
| 63. | Clavulanate Potassium With Microcrystalline Cellulose (Avicel) | 3003.9090 | 0 |
| 64. | Clavulanate Potassium With Silicon Di-Oxide (Syloid)           | 3003.9090 | 0 |
| 65. | Clemastine Hydrogen Fumarate                                   | 2933.9990 | 0 |
| 66. | Clindamycin Phosphate  | 2941.9060 | 0 |
| 67. | Clonazepam   | 2933.9100 | 0 |
| 68. | Clopramide Base/Ds 01  | 2935.9090 | 0 |
| 69. | Clopidogrel Bisulphate   | 2934.9990 | 0 |
| 70. | Clotrimazole   | 2933.2900 | 0 |
| 71. | Co-DergocrineMs (Gram) A 01                                    | 2939.6900 | 0 |
| 72. | Colistin Sulphate  | 2941.9090 | 0 |
| 73. | Dabigatran Etxilate Mesylate                                   | 2933.3990 | 0 |
| 74. | Dapagliflozin  | 2934.9990 | 0 |
| 75. | Darifenacin Hydrobromide                                       | 2934.9990 | 0 |
| 76. | Deferiprone  | 2933.3990 | 0 |
| 77. | Desmoder H/Hexamethylen Di-Iso                                 | 2929.1000 | 0 |
| 78. | Dexibuprofen   | 2916.3990 | 0 |
| 79. | Dextro Methophen HBR   | 2933.9990 | 0 |
| 80. | Dextro-MethorphHbr   | 2933.4900 | 0 |
| 81. | Diclofenac Diethylamine  | 2922.4990 | 0 |
| 82. | Diclofenac Potassium BP  | 2922.4990 | 0 |
| 83. | Diiodohydroxyquinoline   | 2934.9990 | 0 |
| 84. | Diphenhydramine  | 2922.1900 | 0 |
| 85. | DL-Carnitine HCl   | 2923.9090 | 0 |
| 86. | Domperidone  | 2933.3990 | 0 |
| 87. | Doripenem  | 2941.9090 | 0 |



|      |   |           |   |
|------|---|-----------|---|
| 88.  | <i>Dorzolamide HCl</i>                                | 2935.9090 | 0 |
| 89.  | <i>Doxycycline Hyclate</i>                            | 2941.3000 | 0 |
| 90.  | <i>Doxylamine Succinate</i>                           | 2933.3990 | 0 |
| 91.  | <i>Drotavarine Hcl</i>                                | 2933.4990 | 0 |
| 92.  | <i>Drotaverine HCL Tab and Injectable Grade</i>       | 2934.9990 | 0 |
| 93.  | <i>Ebastine</i>                                       | 2933.3990 | 0 |
| 94.  | <i>Edoxaban Monohydrate</i>                           | 2934.9990 | 0 |
| 95.  | <i>Elvitegavir</i>                                    | 2934.9990 | 0 |
| 96.  | <i>Emtricitabine</i>                                  | 2934.9990 | 0 |
| 97.  | <i>Enalapril Maleate Usp 23</i>                       | 2933.9990 | 0 |
| 98.  | <i>Enoxacin Sesquihfrtae</i>                          | 2933.5990 | 0 |
| 99.  | <i>Enrofloxacin Base</i>                              | 2933.5990 | 0 |
| 100. | <i>Enrofloxacin HCl</i>                               | 2941.9090 | 0 |
| 101. | <i>Entecavir (Monohydrate) and Its Salts</i>          | 2933.3990 | 0 |
| 102. | <i>Ertapenem Sodium</i>                               | 2941.9090 | 0 |
| 103. | <i>Erythrocin J</i>                                   | 2941.5000 | 0 |
| 104. | <i>Erythromycin Thiocynate</i>                        | 2941.5000 | 0 |
| 105. | <i>Erythropoietin IP</i>                              | 2934.9990 | 0 |
| 106. | <i>Eslicarbazepine Acetate</i>                        | 2933.4990 | 0 |
| 107. | <i>Eslicarbazepine Acetate</i>                        | 2933.3990 | 0 |
| 108. | <i>Ethambutol HCl</i>                                 | 2941.9090 | 0 |
| 109. | <i>Etoricoxib</i>                                     | 2933.9990 | 0 |
| 110. | <i>Euflavine Bp (Acriflavine)</i>                     | 2933.9990 | 0 |
| 111. | <i>EZETIMIBE</i>                                      | 2934.9990 | 0 |
| 112. | <i>Famotidine</i>                                     | 2934.1090 | 0 |
| 113. | <i>Favipiravir</i>                                    | 2933.9990 | 0 |
| 114. | <i>Febuxostat</i>                                     | 2934.1090 | 0 |
| 115. | <i>Fenpiverinium Bromide</i>                          | 2933.9990 | 0 |
| 116. | <i>Ferric Carboxy Maltos Complex</i>                  | 3824.9999 | 0 |
| 117. | <i>Ferric Hydroxide Polymaltose Complex Inj.Grade</i> | 2821.1020 | 0 |
| 118. | <i>Ferric Pyrophosphate Nf</i>                        | 2835.3900 | 0 |
| 119. | <i>FERROUS FUMARATE</i>                               | 2917.1900 | 0 |
| 120. | <i>Ferrous Sulphate</i>                               | 2833.2910 | 0 |
| 121. | <i>Fexofenadine</i>                                   | 2933.3990 | 0 |
| 122. | <i>Filgrastim</i>                                     | 2934.9990 | 0 |
| 123. | <i>Florfenicol</i>                                    | 2941.4000 | 0 |
| 124. | <i>Flucloxacillin sodium</i>                          | 2941.1000 | 0 |
| 125. | <i>Fluconazole</i>                                    | 2933.9990 | 0 |
| 126. | <i>Flumequine Base</i>                                | 2933.9990 | 0 |
| 127. | <i>Flunixin Megulamine</i>                            | 2933.3990 | 0 |
| 128. | <i>Fluoxetine Hcl</i>                                 | 2922.1990 | 0 |
| 129. | <i>Flurbiprofen</i>                                   | 2916.3990 | 0 |
| 130. | <i>Fosfomycin Calcium</i>                             | 2941.9090 | 0 |
| 131. | <i>Fosfomycin Calcium</i>                             | 2941.9090 | 0 |
| 132. | <i>Fosfomycin Trometamol</i>                          | 2941.9090 | 0 |
| 133. | <i>Fractionated Coconut Oil</i>                       | 2915.9000 | 0 |
| 134. | <i>Furaltadone HCl</i>                                | 2934.9990 | 0 |
| 135. | <i>Furosemide (Imp)</i>                               | 2935.9090 | 0 |
| 136. | <i>Fusidic Acid</i>                                   | 2941.9090 | 0 |
| 137. | <i>Gabapentin</i>                                     | 2922.4990 | 0 |
| 138. | <i>Gemifloxacin Mesylate</i>                          | 2933.9990 | 0 |
| 139. | <i>Gentamicine Sulphate</i>                           | 2941.9090 | 0 |
| 140. | <i>Gentamyein</i>                                     | 2941.9090 | 0 |
| 141. | <i>Glibenclamide</i>                                  | 2935.9090 | 0 |
| 142. | <i>Gliclazide</i>                                     | 2935.9090 | 0 |
| 143. | <i>Glimepiride</i>                                    | 2935.9090 | 0 |
| 144. | <i>Glipizide</i>                                      | 2935.9090 | 0 |
| 145. | <i>Haloperidol</i>                                    | 2934.1090 | 0 |
| 146. | <i>Hydrochlorothiazide</i>                            | 2935.9090 | 0 |
| 147. | <i>Hydrocortisone Usp Micro</i>                       | 2937.2100 | 0 |
| 148. | <i>Hydroxychloroquine Sulphate</i>                    | 2933.4990 | 0 |
| 149. | <i>Ibandronate Sodium Monohydrate</i>                 | 2922.4990 | 0 |

|      |   |           |   |
|------|---|-----------|---|
| 150. | <i>Iloperidone</i>  | 2934.9990 | 0 |
| 151. | <i>Imipenem Cilastatin Sodium (Sterile Mixture Sod Bicarbonate)</i> | 2941.9090 | 0 |
| 152. | <i>Imipenem With Cilastatin Sodium Sterile</i>                      | 3824.9999 | 0 |
| 153. | <i>Imipramine Hydrochlor/Ds 01</i>                                  | 2933.9990 | 0 |
| 154. | <i>Iron III Hydroxide Polymaltose Complex</i>                       | 2821.1020 | 0 |
| 155. | <i>Iron III Isomaltoside, Inj. Grade</i>                            | 3824.9999 | 0 |
| 156. | <i>Iron Sucrose</i>   | 3824.9999 | 0 |
| 157. | <i>Isoniazid</i>  | 2933.3990 | 0 |
| 158. | <i>Ivabradine HCl</i>   | 2933.7990 | 0 |
| 159. | <i>Ivermectin</i>   | 2941.9090 | 0 |
| 160. | <i>Ketoprofen</i>   | 2918.3000 | 0 |
| 161. | <i>Ketorolac Tromethamine</i>                                       | 2933.9990 | 0 |
| 162. | <i>Lactulose</i>  | 2940.0000 | 0 |
| 163. | <i>Lamivudine</i>   | 2933.3990 | 0 |
| 164. | <i>Ledipasvir</i>   | 2934.9990 | 0 |
| 165. | <i>Ledipasvir And Copovidone Solid Dispersion</i>                   | 2934.9990 | 0 |
| 166. | <i>Leflunomide</i>  | 2934.9990 | 0 |
| 167. | <i>Letrozole</i>  | 2933.9990 | 0 |
| 168. | <i>Levamisole Hydrochloride</i>                                     | 2934.9990 | 0 |
| 169. | <i>levetiracetam</i>  | 2933.7990 | 0 |
| 170. | <i>Levocetirizine Dihydrochloride</i>                               | 2933.5990 | 0 |
| 171. | <i>Levosulpiride</i>  | 2935.9090 | 0 |
| 172. | <i>Linaclotide and its derivatives</i>                              | 2933.9990 | 0 |
| 173. | <i>Linagliptin</i>  | 2933.5990 | 0 |
| 174. | <i>Lincomycin Hcl</i>   | 2941.9090 | 0 |
| 175. | <i>Linezolid</i>  | 2934.9990 | 0 |
| 176. | <i>LINZOLID</i>   | 2934.9990 | 0 |
| 177. | <i>Lisinopril and its derivatives</i>                               | 2933.9990 | 0 |
| 178. | <i>Loratadine</i>   | 2933.3990 | 0 |
| 179. | <i>Lorazepam</i>  | 2933.9100 | 0 |
| 180. | <i>Lorcaserin Hydrochloride Hemihydrate</i>                         | 2934.9990 | 0 |
| 181. | <i>L-Ornithine</i>  | 2922.4990 | 0 |
| 182. | <i>Lornoxicam</i>   | 2934.9990 | 0 |
| 183. | <i>Losartan Potassium</i>   | 3824.9999 | 0 |
| 184. | <i>Lumefantrine</i>   | 2922.1990 | 0 |
| 185. | <i>Mefloquine HCl</i>   | 2933.4990 | 0 |
| 186. | <i>Meropenem Sodium Carbonate, Inj. Grade</i>                       | 2941.9090 | 0 |
| 187. | <i>Meropenem Trihydrate (Sterile)</i>                               | 2941.9090 | 0 |
| 188. | <i>Mesalazine</i>   | 2922.4990 | 0 |
| 189. | <i>Metopine</i>   | 2933.3990 | 0 |
| 190. | <i>Metronidazole Benzoate</i>                                       | 2933.9990 | 0 |
| 191. | <i>Midazolam</i>  | 2933.9100 | 0 |
| 192. | <i>Midazolam HCl</i>  | 2933.9100 | 0 |
| 193. | <i>Minocycline Hydrochloride</i>                                    | 2941.3000 | 0 |
| 194. | <i>Minoxidil</i>  | 2933.5990 | 0 |
| 195. | <i>Mirabegron</i>   | 2934.1090 | 0 |
| 196. | <i>Montelukast Sodium</i>   | 2933.4990 | 0 |
| 197. | <i>Mupirocin</i>  | 2941.9060 | 0 |
| 198. | <i>Neomycin Sulphate</i>  | 2941.9060 | 0 |
| 199. | <i>Neomycin Sulphate</i>  | 2941.9090 | 0 |
| 200. | <i>Neomycin SulphBp 700 U/Mg Mic</i>                                | 2941.9060 | 0 |
| 201. | <i>NICORANDIL</i>   | 2933.9990 | 0 |
| 202. | <i>Nitazoxanide</i>   | 2934.1090 | 0 |
| 203. | <i>Norfloxacin</i>  | 2933.5940 | 0 |
| 204. | <i>Novobiocin Sodium</i>  | 2941.9090 | 0 |
| 205. | <i>Nystatin (Mycostatin Micropul)</i>                               | 2941.9060 | 0 |
| 206. | <i>NystatinUsp Powder</i>   | 2941.9060 | 0 |
| 207. | <i>OFLOXACIN</i>  | 2934.9990 | 0 |
| 208. | <i>Olanzapine</i>   | 2934.9990 | 0 |
| 209. | <i>Olaquinox</i>  | 2933.9990 | 0 |
| 210. | <i>Olmesartan Medoxomil</i>   | 2933.3990 | 0 |
| 211. | <i>Omarigliptin</i>   | 2933.5990 | 0 |

|      |   |           |    |
|------|---|-----------|----|
| 212. | <i>Ossein Mineral Complex</i>                                     | 2106.9090 | 20 |
| 213. | <i>Oxalitin</i>   | 3004.9099 | 0  |
| 214. | <i>Oxfendozale</i>  | 2933.9990 | 0  |
| 215. | <i>Oxytetracycline Dihydrate Injectable Grade</i>                 | 2941.3000 | 0  |
| 216. | <i>Oxytetracycline HCl</i>  | 2941.3000 | 0  |
| 217. | <i>Palanosetron Hydrochloride</i>                                 | 2933.7990 | 0  |
| 218. | <i>Paroxetine HCL Hemihydrate</i>                                 | 2934.9990 | 0  |
| 219. | <i>Peg Filgrastim</i>   | 2934.9990 | 0  |
| 220. | <i>Pencillin V.Potassium</i>                                      | 2941.1000 | 0  |
| 221. | <i>Pencillinbenzathin</i>   | 2941.1000 | 0  |
| 222. | <i>Perindopril Arginine</i>                                       | 3824.9999 | 0  |
| 223. | <i>Pheneramine Maleate</i>  | 2933.9990 | 0  |
| 224. | <i>Pindolol Base/Ds Pur</i>                                       | 2933.9990 | 0  |
| 225. | <i>Pioglitazone HCL</i>   | 2934.1090 | 0  |
| 226. | <i>Piperacillin Sodium</i>  | 2941.1000 | 0  |
| 227. | <i>Piperacillin Sodium &amp; Tazobactam Sodium (Sterile)</i>      | 3003.2000 | 0  |
| 228. | <i>Piperaquine Phosphate</i>                                      | 2933.5990 | 0  |
| 229. | <i>Piperazine Anhydrous (Pharmaceutical grade).</i>               | 2935.9090 | 0  |
| 230. | <i>Piroxicam Betacyclodextrine</i>                                | 2934.9990 | 0  |
| 231. | <i>Pitavastatin Calcium</i>                                       | 2934.9990 | 0  |
| 232. | <i>Polymyxin B Sulphate USP Micro</i>                             | 2941.9060 | 0  |
| 233. | <i>Polymyxin B SulphBp 8000 U/Mg</i>                              | 2941.9060 | 0  |
| 234. | <i>Potassium Chloride</i>   | 2827.3900 | 5  |
| 235. | <i>Potassium Clavulanate (Avicel Mix)1:1 and (Syloid MIX) 1:1</i> | 3824.9999 | 0  |
| 236. | <i>Potassium Clavulanate with Microcrystalline Cellulose 1:1</i>  | 3824.9099 | 0  |
| 237. | <i>Prasugrel HCl</i>  | 2934.9990 | 0  |
| 238. | <i>Pregabalin</i>   | 2922.4990 | 0  |
| 239. | <i>Procaine pencillinG.fortified, sodium/potassium</i>            | 2941.1000 | 0  |
| 240. | <i>Procyclidine Hcl</i>   | 2933.9990 | 0  |
| 241. | <i>Psyllium Husk Powder</i>                                       | 1211.9000 | 0  |
| 242. | <b>PYRIDOSTIGMINE BROMIDE</b>                                     | 2933.3990 | 0  |
| 243. | <i>Pyrimethamine</i>  | 2933.5990 | 0  |
| 244. | <i>Quetiapine Fumarate</i>  | 2934.9990 | 0  |
| 245. | <i>Ramipril</i>   | 2933.9990 | 0  |
| 246. | <i>Ranolazine</i>   | 2933.5990 | 0  |
| 247. | <i>Rebamipide</i>   | 2933.7990 | 0  |
| 248. | <i>Remdesivir</i>   | 2934.9990 | 0  |
| 249. | <i>Ribavirin</i>  | 2934.9990 | 0  |
| 250. | <i>Rifampicin</i>   | 2941.9090 | 0  |
| 251. | <i>Rifaximin</i>  | 2941.9090 | 0  |
| 252. | <i>Risedronate Sodium</i>   | 2933.3990 | 0  |
| 253. | <i>Risperidone</i>  | 2934.9990 | 0  |
| 254. | <i>Rivaroxaban</i>  | 2934.9990 | 0  |
| 255. | <i>Roflumilast</i>  | 2933.3990 | 0  |
| 256. | <i>Rosuvastatin Calcium</i>                                       | 2935.9090 | 0  |
| 257. | <i>Saccharomyces Boulardii (LYNSIDE)</i>                          | 3824.9999 | 0  |
| 258. | <i>Sacubitril + Valsartan</i>                                     | 2933.9990 | 0  |
| 259. | <i>Saxagliptin HCl</i>  | 2933.9990 | 0  |
| 260. | <i>Silodosin</i>  | 2933.9990 | 0  |
| 261. | <i>Simvastatin</i>  | 2932.2090 | 0  |
| 262. | <i>Sitagliptin Phosphate Monohydrate</i>                          | 2933.5990 | 0  |
| 263. | <i>Solifenacin Succinate</i>                                      | 2933.4990 | 0  |
| 264. | <i>Sparfloxacin</i>   | 2933.5990 | 0  |
| 265. | <i>Sulfadoxine</i>  | 2935.9090 | 0  |
| 266. | <i>Sulfathiazole</i>  | 2935.9090 | 0  |
| 267. | <i>Sulphadoxine</i>   | 2935.0090 | 0  |
| 268. | <i>Sulphanilamide</i>   | 2935.9050 | 0  |
| 269. | <i>Sulphaquinoxaline Sodium</i>                                   | 2935.9090 | 0  |
| 270. | <i>Sultamicilliosylate</i>  | 2941.1000 | 0  |
| 271. | <i>Sultamicillin (Pharmaceutical grade)</i>                       | 2941.1000 | 0  |
| 272. | <i>Telmisartan</i>  | 2933.9990 | 0  |
| 273. | <i>TemazepamUsp 28/Ep 4th Ed</i>                                  | 2933.9100 | 0  |

|      |  |                    |   |
|------|--|--------------------|---|
| 274. | Teneligliptin  | 3004.9099          | 0 |
| 275. | Tenofovir Alafenamide Fumarate   | 2933.5990          | 0 |
| 276. | Tenofovir Alafenamide Hemifumarate   | 2933.5990          | 0 |
| 277. | Tenofovir Disoproxil Fumarate  | 2933.5990          | 0 |
| 278. | Thiocolchicoside   | 2935.9090          | 0 |
| 279. | Ticagrelor   | 2933.5990          | 0 |
| 280. | TICAGRELOR and Its Salts   | 2934.9990          | 0 |
| 281. | Ticarcilin disodium  | 2941.1000          | 0 |
| 282. | TIGECYCLINE  | 2942.0000          | 0 |
| 283. | Tilmicosin Base  | 2941.9090          | 0 |
| 284. | Timolol Maleate  | 2934.9990          | 0 |
| 285. | Tiotropium Bromide Monohydrate (Pre-mix)   | 2939.8090          | 0 |
| 286. | Tirofiban HCL  | 2935.9090          | 0 |
| 287. | Tizanidine HCl   | 2934.9990          | 0 |
| 288. | Tobramycin   | 2941.9090          | 0 |
| 289. | Trandolapril   | 2933.9990          | 0 |
| 290. | Tranexamic Acid  | 2922.4990          | 0 |
| 291. | Trelagliptin Succinate   | 2934.9990          | 0 |
| 292. | Triacetine   | 2915.3990          | 0 |
| 293. | Triclabendazole  | 2933.9990          | 0 |
| 294. | Trimetazidine Hcl  | 2933.5990          | 0 |
| 295. | Trimethoprim   | 2933.5990          | 0 |
| 296. | Tripolidine Hcl B.P (94%)  | 2933.3990          | 0 |
| 297. | Valsartan  | 2933.9990          | 0 |
| 298. | Vancomycin Hcl   | 2941.9060          | 0 |
| 299. | Vancomycin HCL   | 2941.9090          | 0 |
| 300. | Velpatasvir Co-Povidone  | 2934.9990          | 0 |
| 301. | Vigabatrin   | 2922.4990          | 0 |
| 302. | Vonoprazone Fumarate   | 2933.9990          | 0 |
| 303. | Vorapaxar  | 2934.9990          | 0 |
| 304. | VORICONAZOLE   | 2934.9990          | 0 |
| 305. | Vortioxetine Hydrobromide  | 2933.5990          | 0 |
| 306. | Zinc Bacitracin 10%  | 2941.9090          | 0 |
| 307. | Zinc Sulphate Monohydrate  | 2833.2940          | 0 |
| 308. | Zoledronic Acid Monohydrate  | 2933.9990          | 0 |
| 309. | Zolpidem Hemitartrate  | 2933.9990          | 0 |
| 310. | Aspirin  | 2918.2210          | 0 |
| 311. | Pantoprazole Sodium (Injec Grade)  | 2933.3990          | 0 |
| 312. | Moxifloxacin   | 2933.4990          | 0 |
| 313. | Protacine (Proglumet, Dimaleate)   | 2933.5990          | 0 |
| 314. | Cloxacillin sodium sterile USP/BP  | 2941.1000          | 0 |
| 315. | Bacampicillin HCL  | 2941.1000          | 0 |
| 316. | Cloxacillin and its salts excluding sodium (compacted/ powder form for oral use) | 2941.1000          | 0 |
| 317. | Clarithromycin Powder  | 2941.5000          | 0 |
| 318. | Roxithromycin  | 2941.5000          | 0 |
| 319. | Azithromyein   | 2941.9090          | 0 |
| 320. | Ceftriaxonesodium  | 2941.9090          | 0 |
| 321. | D-Cycloserine  | 2941.9090          | 0 |
| 322. | Acrinol Pad  | 3005.9010          | 0 |
| 323. | Benzalkonium Chloride Pad (BKC)  | 3005.9090          | 0 |
| 324. | Sodium Casinate  | 3501.9000          | 0 |
| 325. | Sulfobutylate  | 3505.2010          | 0 |
| 326. | Activated Glucuronate  | 3824.9999          | 0 |
| 327. | ChondrotinSulphate   | 3913.9090          | 0 |
| 328. | Polyethylene Film  | 3920.9900          | 0 |
| 329. | Acid Hypophosphorous:  | Respective heading | 0 |
| 330. | Acid PipmidcTrydae   | Respective heading | 0 |
| 331. | Acid Citric Anhydrous  | Respective heading | 0 |

|      |  |                           |          |
|------|--|---------------------------|----------|
| 332. | <i>Propylparaben (Aseptoform-P)</i>            | <i>Respective heading</i> | <i>0</i> |
| 333. | <i>MethylparabenAseptoform-M)</i>              | <i>Respective heading</i> | <i>0</i> |
| 334. | <i>Sodium Benzoate</i>                         | <i>Respective heading</i> | <i>0</i> |
| 335. | <i>Sodium Sulfate</i>                          | <i>Respective heading</i> | <i>0</i> |
| 336. | <i>Cupric Chloride</i>                         | <i>Respective heading</i> | <i>0</i> |
| 337. | <i>Mama Copolymer</i>                          | <i>Respective heading</i> | <i>0</i> |
| 338. | <i>Sodium Valproate</i>                        | <i>Respective heading</i> | <i>0</i> |
| 339. | <i>Sodium Cyclamate</i>                        | <i>Respective heading</i> | <i>0</i> |
| 340. | <i>Magnesium Hydroxide Paste</i>               | <i>Respective heading</i> | <i>0</i> |
| 341. | <i>Bacitracin Usp Powder Microniz</i>          | <i>Respective heading</i> | <i>0</i> |
| 342. | <i>Pyritinol Base Fine Powder</i>              | <i>Respective heading</i> | <i>0</i> |
| 343. | <i>Pyritinol Di-Hcl Mono Hydrate</i>           | <i>Respective heading</i> | <i>0</i> |
| 344. | <i>Sodium Picosulphate</i>                     | <i>Respective heading</i> | <i>0</i> |
| 345. | <i>Pindolol Base</i>                           | <i>Respective heading</i> | <i>0</i> |
| 346. | <i>Nimesulide</i>                              | <i>Respective heading</i> | <i>0</i> |
| 347. | <i>Doxycycline Hydrochloride Bp</i>            | <i>Respective heading</i> | <i>0</i> |
| 348. | <i>Simvastatin Ep</i>                          | <i>Respective heading</i> | <i>0</i> |
| 349. | <i>Cefaclor Monohydrate</i>                    | <i>Respective heading</i> | <i>0</i> |
| 350. | <i>Clobetasol Propionate</i>                   | <i>Respective heading</i> | <i>0</i> |
| 351. | <i>Betamethasone Base</i>                      | <i>Respective heading</i> | <i>0</i> |
| 352. | <i>Betamethasone 17-Valerate</i>               | <i>Respective heading</i> | <i>0</i> |
| 353. | <i>Bacitracin Zinc Bp (69 Mcg/Mg)</i>          | <i>Respective heading</i> | <i>0</i> |
| 354. | <i>Hydrcortisone Acetate Micronised</i>        | <i>Respective heading</i> | <i>0</i> |
| 355. | <i>Glimepiride Granules 0.606% (W/W (1 Mg)</i> | <i>Respective heading</i> | <i>0</i> |

**Table B**  
**(Excipients/Chemicals)**

| <b>S. No.</b> | <b>Description</b>   | <b>PCT Code</b>  | <b>Customs Duty (%)</b> |
|---------------|--|------------------|-------------------------|
| <b>(1)</b>    | <b>(2)</b>   | <b>(3)</b>       | <b>(4)</b>              |
| 1             | <i>Worked grains of other cereals. (Pharmaceutical grade)</i>  | <i>1104.2900</i> | <i>5%</i>               |
| 2             | <i>Sterillisable maize (corn) starch (Pharmaceutical grade)</i>  | <i>1108.1200</i> | <i>5%</i>               |
| 3             | <i>Gum Benjamin BP (Pharmaceutical grade)</i>  | <i>1301.2000</i> | <i>5%</i>               |
| 4             | <i>(i). Balsam, Tolu BP/USP.<br/>(ii). Gum acacia powder BP<br/>(iii). Gumbenzoin, Styrax, Tragacanth, Xanthan (Pharmaceutical grades)</i> | <i>1301.9090</i> | <i>5%</i>               |
| 5             | <i>Other vegetable saps and extracts (Pharmaceutical grade)</i>  | <i>1302.1900</i> | <i>5%</i>               |
| 6             | <i>Other mucilages and thickeners (Pharmaceutical grade)</i>   | <i>1302.3900</i> | <i>5%</i>               |

|    |  |                        |    |
|----|--|------------------------|----|
| 7  | (i). Rhubarb leaves or roots.<br>(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<br>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).<br>(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).<br>(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<br>(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<br>(ii). Dibutylphthalate (Pharmaceutical grade)  | 2917.3410              | 5% |
| 36 | Hydroxy benzoic acid (Pharmaceutical grade)  | 2918.2900              | 5% |
| 37 | Propyl Paraben Sodium Salt   | 2918.2900              | 5% |
| 38 | {[(4-ethyl-2,3-dioxo-1-piperazinyl)Carbonyl amino]-4 hydroxy-benzene acetic acid (HO-EPCP) (Pharma grade)                                  | 2933.5990              | 5% |
| 39 | N-Methyl morpholine (Pharmaceutical grade)   | 2933.9100              | 5% |
| 40 | Methanone  | 2933.9100              | 5% |
| 41 | 1-H-tetrazole-1-acetic acid[TAA](Pharmaceutical grade)   | 2933.9990              | 5% |
| 42 | (i). 2-Methyl-5-mercepto 1,3,4- hiazole[MMTD];   | 2934.1090              | 5% |
|    | (ii). (Z)-2-(2-aminothiazole-4-yl)-2-Tert-Butoxycarbonyl methoxyimino Acetic acid (ATMA);  |                        | 5% |
|    | (iii). (Z)-2-(2-aminothiazole -4-yl)2-2(tert-Butoxycarbonyl)-isopropoxyimino Acetic Acid[ATIBAA or ATBA;                                   |                        | 5% |
|    | (iv). Sin-methoxyiminoFuranyl Acetic acid Ammonium Salt(SIMA);   |                        | 5% |
|    | (v). 7-[[2-Furany(sin- methoxyimino)acetyl]amino]-3-hydroxymethyl ceph-3-em-4- carboxylic acid(Pharma grade);                              |                        | 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.<br>(ii). Ampnocerin "K" or "KS" (Pharma grade) | 3402.9000 | 5% |
| 50 | Casein  | 3501.1000 | 5% |
| 51 | (i)Modified starches (Pharmaceutical grade). (ii)Rich starch              | 3505.1090 | 5% |
| 52 | Pencillin G. Amidase enzyme   | 3507.9000 | 5% |
| 53 | Activated carbon (Pharmaceutical grade).                                  | 3802.1000 | 5% |
| 54 | Other activated natural mineral products (Pharmaceutical grade).          | 3802.9000 | 5% |
| 55 | Stearic acid (Pharmaceutical grade)                                       | 3823.1100 | 5% |
| 56 | Industrial fatty alcohols (Pharmaceutical grade)                          | 3823.7000 | 5% |
| 57 | Polyglycerylricinoleates (Pharmaceutical grade)                           | 3907.9900 | 5% |
| 58 | Cellulose nitrates non-plasticised  | 3912.2010 | 5% |

**Table C  
(Drugs)**

| S No | Description  | PCT Code            | Customs duty (%) |
|------|--|---------------------|------------------|
| (1)  | (2)  | (3)                 | (4)              |
| 1    | Dextrose (injectable grade and pharma grade)   | 1702.3000           | 10%              |
| 2    | Sodium chloride (injectable grade) (Pharmaceutical grade).   | 2501.0090           | 5%               |
| 3    | Oseltamivir  | 2922.4990           | 0%               |
| 4    | Zanamivir  | 2924.2990           | 0%               |
| 5    | All types of vaccines, Interferon and medicines for Hepatitis.   | Respective headings | 0%               |
| 6    | All vaccines and antisera  | Respective headings | 0%               |
| 7    | Antihemophilic factor ix (Human)   | 3002.2090           | 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). <i>Diethylstilbestrol-DiphosphateSodium</i>                                     |           |    |
|    | (xxvi). <i>Disodium Clodronatetetrahydrate</i>   |           |    |
|    | (xxvii). <i>Disodium Pamidronate</i>   |           |    |
|    | (xxviii). <i>Doxorubicin</i>   |           |    |
|    | (xxix). <i>Epirubicin</i>  |           |    |
|    | (xxx). <i>Erlotinib</i>  |           |    |
|    | (xxxi). <i>Etoposide</i>   |           |    |
|    | (xxxii). <i>Filgrastim</i>   |           |    |
|    | (xxxiii). <i>Fludarabine</i>   |           |    |
|    | (xxxiv). <i>5-Fluorouracil</i>   |           |    |
|    | (xxxv). <i>Flutamide</i>   |           |    |
|    | (xxxvi). <i>Folinic Acid, calcium salt</i>   |           |    |
|    | (xxxvii). <i>Gemcitabine</i>   |           |    |
|    | (xxxviii). <i>Goserelin</i>  |           |    |
|    | (xxxix). <i>Granisetron</i>  |           |    |
|    | (xl). <i>Hydroxyurea</i>   |           |    |
|    | (xli). <i>Ibandronic acid</i>  |           |    |
|    | (xlii). <i>Ifosfamide</i>  |           |    |
|    | (xliii). <i>Imatinibmisilate</i>   |           |    |
|    | (xliv). <i>Irinotecan</i>  |           |    |
|    | (xlv). <i>Lenograstim</i>  |           |    |
|    | (xlvi). <i>Letrozole</i>   |           |    |
|    | (xlvii). <i>Leuprorelin</i>  |           |    |
|    | (xlviii). <i>Lomustine</i>   |           |    |
|    | (xlix). <i>Medroxyprogesterone</i>   |           |    |
|    | (l). <i>Megestrol</i>  |           |    |
|    | (li). <i>Melphalan</i>   |           |    |
|    | (lii). <i>Mercaptopurine</i>   |           |    |
|    | (liii). <i>Methotrexate</i>  |           |    |
|    | (liv). <i>Mitomycine</i>   |           |    |
|    | (lv). <i>Mitoxantrone</i>  |           |    |
|    | (lvi). <i>Octreotide</i>   |           |    |
|    | (lvii). <i>Ondansetron</i>   |           |    |
|    | (lviii). <i>Oxaliplatin</i>  |           |    |
|    | (lix). <i>Paclitaxel</i>   |           |    |
|    | (lx). <i>Pemetrexed</i>  |           |    |
|    | (lxi). <i>Procarbazine</i>   |           |    |
|    | (lxii). <i>Rituximab</i>   |           |    |
|    | (lxiii). <i>Sorafenib (as tosylate)</i>  |           |    |
|    | (lxiv). <i>Tamoxifen</i>   |           |    |
|    | (lxv). <i>6-Thioguanine</i>  |           |    |
|    | (lxvi). <i>Topotecan</i>   |           |    |
|    | (lxvii). <i>Trastuzumab</i>  |           |    |
|    | (lxviii). <i>Tretinoin</i>   |           |    |
|    | (lxix). <i>Triptorelin Acetate</i>   |           |    |
|    | (lxx). <i>Tropisetron</i>  |           |    |
|    | (lxxi). <i>Vinblastine</i>   |           |    |
|    | (lxxii). <i>Vincristine</i>  |           |    |
|    | (lxxiii). <i>Vinorelbine</i>   |           |    |
|    | (lxxiv). <i>Zoledronic Acid</i>  |           |    |
|    | (lxxv). <i>Tasigna(Nilotinib)</i>  |           |    |
|    | (lxxvi). <i>Temozolomide</i>   |           |    |
| 20 | All medicines of Cardiac. An illustrative list is given below, namely:-                | 3004.9099 | 0% |
|    | (i). <i>Abeiximab</i>  |           |    |
|    | (ii). <i>Adenosine</i>   |           |    |
|    | (iii). <i>Contrast Media for angiography MRI (Iopamidol and Iohexol Inj. and etc.)</i> |           |    |
|    | (iv). <i>Dopamine/Dobutamine</i>   |           |    |
|    | (v). <i>Glyceroltrinitrate infusion or tablets</i>                                     |           |    |
|    | (vi). <i>Isosorbide Injection 8(Mono/dinitrate)]</i>                                   |           |    |
|    | (vii). <i>Heparin</i>  |           |    |



|     |  |           |    |
|-----|--|-----------|----|
|     | (viii). Lopromide (Ultravist)  |           |    |
|     | (ix). Nitroglycerine spray   |           |    |
|     | (x). Nitroglycerin tablets   |           |    |
|     | (xi). Streptokinase  |           |    |
|     | (xii). Sodium AmidotrizoateMeglumine Amidotrizoate (Urograffin)  |           |    |
|     | (xiii). Reteplase (Thrombolytic treatment of suspected myocardial infarction)  |           |    |
|     | (xiv). Urokinase   |           |    |
| 21  | All medicines for HIV/AIDS. An illustrative list is given below,namely:-<br>(i). Atazanavir<br>(ii). Darunavir<br>(iii). Diadanosine<br>(iv). Efavirenz<br>(v). Indinavir<br>(vi). Lamivuldine<br>(vii). Lopinavir<br>(viii). Navirapine<br>(ix). Nelfinavir<br>(x). Ritonavir<br>(xi). Saquinavir<br>(xii). Stavudine<br>(xiii). Zaduvidine<br>(xiv). Zalcitabine                 | 3004.9099 | 0% |
| 22  | All medicines for thalassaemia. An illustrative list is given below, namely:-<br>(i). Deferasirox<br>(ii). Defriprone<br>(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:-<br>(i). Azathioprin<br>(ii). Basilliximab<br>(iii). Cyclosporine<br>(iv). Daclizumab<br>(v). Everolimus<br>(vi). Muromonab-CB3<br>(vii). Mycophenolic acid<br>(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, EpoetinbetaErythropotin alpha  | 3004.9099 | 0% |
| 28  | Ipratropium Bromide Aerosol/Vials  | 3004.9099 | 0% |
| 29  | Salbutamol Aerosol/Vials   | 3004.9099 | 0% |
| 30  | Sodium Fusidate Injection  | 3004.9099 | 0% |
| 31  | Vancomycin Chromatographically Purified Injection  | 3004.9099 | 0% |
| 32  | Analgesic Medicated Plaster  | 3005.9090 | 0% |
| 33  | Cystagon, Cysta drops and Trientine Capsules (for personal use only)   | 3004.9099 | 0% |
| 34  | Meglumine antimonite   | 3004.9099 | 0% |
| 35  | Imiglucerase   | 3004.9099 | 0% |
| 36  | Alghlucosidase Alfa  | 3004.9099 | 0% |
| 37  | Laronidase   | 3004.9099 | 0% |
| 38  | Agalsidase   | 3004.9099 | 0% |
| 39  | Poractant Alfa   | 3004.3900 | 0% |
| 40  | Caffeine Citrate   | 3004.3900 | 0% |

**Table D**  
**(Packing Materials/Raw Materials for Packing/Bandages)**

| S. No | Description | PCT Code | Customs duty (%) |
|-------|-------------|----------|------------------|
|-------|-------------|----------|------------------|

| (1) | (2)  | (3)                    | (4) |
|-----|--|------------------------|-----|
| 1   | Blood Bags CPDA-1: With blood transfusion set pack in Aluminum foil with set.  | Respective Heading     | 0%  |
| 2   | Surgical tape in jumbo rolls   | 3005.1010              | 5%  |
| 3   | Cetylpyridinium chloride pad   | 3005.9090              | 5%  |
| 4   | Polyacrylate (Acrylic Copolymers)  | 3906.9090              | 5%  |
| 5   | PVC non-toxic tubing (Pharmaceutical grade)  | 3917.2390              | 5%  |
| 6   | PVC lay flat tube material grade (Pharmaceutical grade)  | 3917.3100              | 5%  |
| 7   | Pre-printed polypropylene tubes with tamper proof closures (with or without dessicant) indicating particulars of registered drug and manufacturer (Pharmaceutical grade)   | 3917.3910              | 3%  |
| 8   | Other self-adhesive plates, sheets, film, foils, strip and other flat shapes of plastic (Pharmaceutical grade)   | 3919.1090              | 5%  |
| 9   | Rigid PVC Film (Pharmaceutical grade)  | 3920.4910              | 10% |
| 10  | PVC/PVDC (Pharmaceutical grade)  | 3920.4990              | 5%  |
| 11  | (i). Plastic eye baths.<br>(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.<br>(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.<br>(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<br>(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<br>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.<br>(ii) Neutral glass vials 1-2 ml U.S.P-I.<br>(iii) Moulded glass vials U.S.P. Type III (for antibiotics Inj-powder).<br>(iv) Glass bottle USP type I.<br>(v) Neutral, clear glass, USP type I (pre-sterilized) close mouth.<br>(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).<br>(ii) Aluminum foil printed, indicating particulars of drugs and manufacturers in rolls for wrapping.<br>(iii) Printed Aluminium Foil for Sachet/I.V. Infusion Bag]<br>(iv) Printed Alu+Alu-Cold forming Aluminium Foil bearing the particulars of drugs and manufacturers Pharmaceutical grade].<br>(v) Aluminium Foil coated with nucryl resin Top and bottom<br>(vi) Printed Aluminium Bag for I.V. Solutions/Infusion | 7607.1990<br>7607.2000 | 5%  |

|    |  |           |    |
|----|--|-----------|----|
| 32 | (i). Anodized aluminum bottle.<br>(ii). Rubber plug tear off seal.<br>(iii). Closing lid (aluminium A1, High density polyethylene/polypropylene) (Pharmaceutical Grade)  | 7612.9090 | 5% |
| 33 | (i) Stoppers for I.V. solutions.<br>(ii) Tear off aluminium seals for injectables.<br>(iii) Flip off seals for injectable vials.<br>(iv) Rubber plug with Tear off seal.<br>(v) Closing lid (Aluminium A1. High density polyethylene/polypropylene) (Pharmaceutical grade) | 8309.9090 | 5% |
| 34 | Eyeless sutures needles (Pharmaceutical grade)   | 9018.3200 | 5% |
| 35 | Non-toxic plastic bags for I.V. solutions of dextrose and other infusions (Pharmaceutical grade)   | 9018.3910 | 5% |

**Table E**  
**(Diagnostic Kits/Equipment)**

| S No | Description  | PCT 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 GenricIC   | 3822.0000 | 5%               |
| 22   | Elisa based kits or 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/ldlchol  | 3822.0000 | 5%               |
| 30   | HEV (Hepatitis E virus)  | 3822.0000 | 5%               |
| 31   | HIV Kits   | 3822.0000 | 5%               |
| 32   | Hla B27  | 3822.0000 | 5%               |
| 33   | I.C.T. (Immunochromatographic kit)                                 | 3822.0000 | 0%               |
| 34   | ID-DA Cell   | 3822.0000 | 5%               |
| 35   | Ige  | 3822.0000 | 5%               |
| 36   | Immunoblast (western blot test).                                   | 3822.0000 | 0%               |
| 37   | Inorganic Phosphorus kit   | 3822.0000 | 5%               |
| 38   | ISE Standard   | 3822.0000 | 5%               |
| 39   | Kit amplicon kit (for PCR)   | 3822.0000 | 5%               |
| 40   | Kit for vitamin B12 estimation                                     | 3822.0000 | 5%               |
| 41   | Kits for automatic cell separator for collection of platelets      | 3822.0000 | 0%               |
| 42   | Lac  | 3822.0000 | 5%               |
| 43   | Lchsv  | 3822.0000 | 5%               |

|    |  |           |    |
|----|--|-----------|----|
| 44 | Ldh kit (lactate dehydrogenase kit)          | 3822.0000 | 5% |
| 45 | Lipids                                       | 3822.0000 | 5% |
| 46 | Liss Coombs                                  | 3822.0000 | 5% |
| 47 | NA/K/CL                                      | 3822.0000 | 5% |
| 48 | Oligo  | 3822.0000 | 5% |
| 49 | Pac  | 3822.0000 | 5% |
| 50 | PCR kits                                     | 3822.0000 | 0% |
| 51 | Pregnancy test                               | 3822.0000 | 5% |
| 52 | Protein kit                                  | 3822.0000 | 5% |
| 53 | Proteins                                     | 3822.0000 | 5% |
| 54 | Reticulocyte count (control) Retic C Control | 3822.0000 | 5% |
| 55 | Ring   | 3822.0000 | 5% |
| 56 | Standard or calibrator                       | 3822.0000 | 5% |
| 57 | Strips for sugar test                        | 3822.0000 | 5% |
| 58 | Tina quant                                   | 3822.0000 | 5% |
| 59 | Typhoid kit                                  | 3822.0000 | 5% |
| 60 | U  | 3822.0000 | 5% |
| 61 | U/CSF  | 3822.0000 | 5% |
| 62 | Ua plus                                      | 3822.0000 | 5% |
| 63 | UIBC (Unsaturated iron binding capacity)     | 3822.0000 | 5% |
| 64 | Urea uv kit                                  | 3822.0000 | 5% |
| 65 | Urine Analysis Strips                        | 3822.0000 | 5% |
| 66 | Urine test strips                            | 3822.0000 | 5% |
| 67 | Vitros Diagnostic kit                        | 3822.0000 | 5% |

**PART-III**

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

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

- (i) the designated/authorized person of the following Ministries, or as the case may be, companies shall furnish all relevant information as detailed in the table below on line to the Customs Computerized System, accessed through the unique users identifier obtained under section 155D of the Customs Act, 1969, along with the password thereof, namely:-
- (a) Ministry of Industries, Production and Special Initiatives, in case of imported goods specified against serial numbers 24of Table;
- (b) M/s Lotte Chemical Pakistan Ltd, in case of imported goods specified against serial number26 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 Gallus domesticus (chicken) | 0407.1100 | 3%               | Nil   |
| 3       | Bovine semen  | 0511.1000 | 0%               | Nil   |
| 4       | Fresh and Dry Fruits except apples 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 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<br>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<br>1901.9090 | 16% | -do-  |
| 17 | Bread crumbs   | 1905.9000              | 16% | -do-  |
| 18 | Sauces and preparation therefor, mixed condiments and mixed seasonings                               | 2103.9000              | 16% | -do-  |
| 19 | Sodium Iron (Na Fe EDTA), and other premixes of Vitamins, Minerals and Micro- nutrients (food grade) | Respective headings    | 0%  | Nil   |
| 20 | Growth promoter premix   | 2309.9000              | 10% | Nil   |
| 21 | Vitamin premix   | 2309.9000              | 10% | Nil   |
| 22 | Choline Chloride   | 2309.9000              | 10% | Nil   |
| 23 | Mineral premix   | 2309.9000              | 10% | Nil   |
| 24 | Cattle Feed Premix   | 2309.9000              | 5%  | This facility shall be available for dairy sector, subject to certification by the Ministry of National Food Security and Research.   |
| 25 | Vitamin B12 (feed grade)   | 2309.9000              | 10% | Nil   |
| 26 | Vitamin H2 (feed grade)  | 2309.9000              | 10% | Nil   |
| 27 | Fish and Shrimp Feed   | 2309.9000              | 0%  | Nil   |
| 28 | Poultry feed preparation (cocciostats)   | 2309.9000              | 10% | Nil   |
| 29 | Calf Milk Replacer(CMR)(color dyed)  | 2309.9000              | 10% | This facility shall be available for dairy sector, subject to certification by the Ministry of National Food Security and Research.   |
| 30 | Growth promoter premix<br>Vitamin B12 (feed grade)<br>Vitamin H2(feed grade)                         | 2309.9000              | 5%  | If imported by Sales Tax registered manufacturers of poultry feed   |

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|-----|---|--|------|---|
| 30A | Medicaments   | 3004.9099  | 3%   | If imported by poultry sector   |
| 31  | Unground  | 2510.1000  | 0%   | If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.  |
| 32  | Chrysotile Asbestos   | 2524.9000  | 15%  | If imported by the manufacturers of Powder Coatings subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).   |
| 33  | Phosphoric acid   | 2809.2010  | 0%   | If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.  |
| 34  | Ethylene  | 2901.2100  | 0%   | If imported by industrial consumers for self-consumption  |
| 35  | (i) Para xylene<br>(ii) Acetic acid<br>(iii) Hydrogen Bromide<br>(iv) Palladium on carbon | 2902.4300<br>2915.2100<br>2811.1990<br>3815.1200 | 0%   | If imported by M/s. Lotte Chemical Pakistan Ltd.  |
| 36  | Ethylene Dichloride   | 2903.1500  | 0%   | If imported by industrial consumers for self-consumption  |
| 37  | Ethylene glycol (ethanediol) (MEG)  | 2905.3100  | 0%   | Nil   |
| 38  | 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<br>(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<br>3907.6920                           | 8.5% | Nil   |

|    |   |                                   |            |   |
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| 52 | (i) Polyester Resin<br>(ii) Epoxide resin                     | 3907.9900<br>3907.3000            | 10%        | If imported by the manufacturers of Powder Coatings, registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.  |
| 53 | Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12         | 3908.1000                         | 0%         | Nil   |
| 54 | Other polyamides in primary form                              | 3908.9000                         | 0%         | Nil   |
| 55 | Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI) | 3909.3100                         | 5%         | Nil   |
| 56 | Pre-laminated Tape  | 3919.1090<br>3920.9900            | 16%<br>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<br>3920.9900            | 16%<br>16% | -do-  |
| 58 | PE + NW laminate sheet  | 3920.1000                         | 16%        | -do-  |
| 59 | Poly back sheet   | 3920.1000<br>3920.9900            | 16%        | -do-  |
| 60 | Film of ethylene  | 3920.1000                         | 15%        | 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<br>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<br>(excluding<br>4103.3000) | 0%         | Nil   |
| 68 | In the wet state (including wet- blue)                        | 4105.1000<br>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.   |

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| 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<br>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              | 11%      | -do-  |
| 90 | Loop pile fabric   | 6001.2210<br>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              | 5%       | If imported by manufacturers of shaving blades/razors, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).  |
| 94 | 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 | (i) Coils of aluminium alloys<br>(ii) Aluminum lids  | 7606.1200<br>8309.9010 | 0%<br>0% | If imported by registered local manufacturer of aluminum beverage cans subject to quota determination by IOCO.  |
| 97 | CKD kits for compression-ignition internal combustion piston engines (diesel engines of 3 HP to 36 HP) | 8408.9000              | 3%       | This concession is only available to those parts of CKD kits as are not manufactured locally if imported by local manufacturers / assemblers of these engines.  |



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| 98  | Permanent magnets of metal  | 8505.1100  | 0%  | If imported by local manufacturers of DC Fans subject to annual quota determination by IOCO.  |
| 99  | [Omitted]   |  |     |   |
| 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).<br>ii. Imports shall be subject to production of type approval certificate from PTA.<br>iii. Local assemblers/manufacturers shall furnish consignment wise NOC from PTA. |
| 102 | (i) Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus<br>(ii) Refrigerated out door cabinet designed for insertion of electric and electronic apparatus | 8517.6210<br>8517.6220<br>8517.6230<br>8517.6240<br>8517.6250<br>8517.6260<br>8517.6290<br>8418.6940   | 0%  | Nil   |
| 103 | [Omitted]   |  |     |   |
| 104 | (i). Electronic integrated circuits (SIM Chip)<br>(ii). Magnetic sheets<br>(iii). Glue Tape Lamination for dye bonding of chip<br>(iv). Polyvinyl Chloride (PVC) Rigid Film<br>(v). Biaxially Oriented Polypropylene (BOPP) film, laminated             | 8542.3900<br>8519.8190<br>5807.1030<br>3920.4910<br>3920.2040  | 0%  | If imported by SIM and Smart Card manufacturers registered under Sales Tax Act, 1990, as per quota determined by IOCO as per procedure prescribed in SRO 565(I)/2006.   |
| 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<br>8901.2000<br>8901.3000<br>8901.9000<br>8902.0000<br>8904.0000<br>8905.1000<br>8905.2000<br>8905.9000<br>8906.1000<br>8906.9000<br>8907.9000 | 0%  | The exemption shall be available up to the year 2030, 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 | (i) Paper having specification 60 gm/m2 in 23X36 inches or 20X30 inches sheets  | 4802.5510  | 0%  | (1) If imported by a Federal or Provincial Government Institution or a Nashir-e-Quran approved by respective Provincial Quran   |

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|     | (ii) Art paper having specification 20x30 inches, 23x30 inches, 23x33 inches, 23x36 inches and 700x1000 mm  | 4810.1310<br>4810.1990 |    | Board for printing of Holy Quran;<br>(2) In case of Nashir-e-Quran the quantity of paper to be imported would be determined by IOCO; and<br>(3) The Nashir-e-Quran may also get printing done from another printer (vendor), duly registered under Sales Tax Act, 1990 and with relevant Provincial Quran Board, having suitable in-house facility, subject to approval of the IOCO. Imports made by Nashir-e-Quran availing the facility of printing through vendors will be cleared against submission of bank guarantee or pay order. In such case, -<br>(i) the vendor shall have a firm contract with the Nashir-e-Quran;<br>(ii) the Nashir-e-Quran may provide the imported paper, to the vendor;<br>(iii) the vendor shall not be entitled to import the paper, under this scheme for printing of Quran to be supplied to the Nashir-e-Quran;<br>(iv) the vendor, after completing the printing, shall supply the printed Quran to that Nashir-e-Quran only with whom he held the firm contract; and<br>(v) the vendor shall also maintain proper record of the imported paper utilized, and printed Quran supplied to the Nashir-e-Quran;<br>(vi) the security deposited by the Nashir-e-Quran at the time of clearance shall be released after NOC from IOCO regarding consumption of paper and supply of finished product as per the contract. |
| 108 | (i) Cable filling/flooding compound   | 3824.9999              | 0% | If imported by a Sales Tax registered person engaged in manufacturing of Optical Fiber Cable subject to quota determination by IOCO   |
|     | (ii) Polybutylene Terephthalate   | 3907.7000              | 0% |   |
|     | (iii) Fiber reinforced plastic/glass reinforced polypropylene   | 3916.9000              | 0% |   |
|     | (iv) Polyester rigid film   | 3920.6310              | 5% |   |
|     | (v) Weighing more than 150 g/m2 (Nonwovens)   | 5603.9400              | 5% |   |
|     | (vi) Water blocking/ swelling tape  | 5604.9000              | 0% |   |
|     | (vii) Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn | 5606.0000              | 5% |   |
|     | (viii) Backed   | 7607.2000              | 5% |   |
|     | (ix) Single/Multimode Optical Fiber   | 9001.1000              | 0% |   |

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| 109 | (i) Other craft paper  | 4804.3900<br>4810.9200              | 15% | If imported by a Sales Tax registered manufacturer of Aseptic liquid food packaging material, subject to quota determination by IOCO.  |
|     | (ii) Multi-ply (clay coated paper and paper board)           | 7607.1100                           |     |  |
|     | (iii) Aluminum foil (rolled but not further worked)          |                                     |     |  |
| 110 | Lithium iron phosphate battery (Li-Fe-PO4)                   | 8506.5000                           | 8%  | Nil  |
| 111 | (i) Other  | 3506.9190                           | 5%  | If imported by manufacturers of diapers/sanitary napkins registered under the Sales Tax Act, 1990, subject to annual quota determination and verification by the Input Output Co-efficient Organization (IOCO) and certification by the Engineering Development Board that the imported goods are not manufactured locally.  |
|     | (ii) Other   | 3906.9090                           | 5%  |  |
|     | (iii) Of polymers of ethylene                                | 3920.1000                           | 16% |  |
|     | (iv) Of other plastics                                       | 3921.1900                           | 16% |  |
|     | (v) Of polymers of ethylene                                  | 3923.2100                           | 5%  |  |
|     | (vi) Weighing not more than 25 g/m2                          | 5603.1100                           | 11% |  |
|     | (vii) Weighing more than 25 g/m2 but not more than 70 g/m2   | 5603.9200                           | 16% |  |
|     | (viii) Weighing more than 70 g/m2 but not more than 150 g/m2 | 5603.9300                           | 11% |  |
| 112 | (i) Malt extracts & Food prep                                | 1901.9020                           | 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).  |
|     | (ii) Other   | 1901.9090                           | 5%  |  |
|     | (iii) Cans of Iron and steel                                 | 7310.2900                           | 10% |  |
| 113 | (i) Dextrose   | 1702.3000                           | 0%  | If imported by manufacturers of hemodialyzers, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).   |
|     | (ii) Sodium Chloride pharma grade                            | 2501.0090                           |     |  |
|     | (iii) Calcium Chloride pharma grade                          | 2827.2000                           |     |  |
|     | (iv) Magnesium Chloride Pharma grade                         | 2827.3100                           |     |  |
|     | (v) Potassium Chloride                                       | 2827.3900                           |     |  |
|     | (vi) Sodium bicarbonate pharma grade                         | 2836.3000                           |     |  |
|     | (vii) Potassium Chloride pharma grade                        | 3104.2000                           |     |  |
| 114 | (i) Aluminum sheets & Coils                                  | 7606.1100<br>7606.9190<br>7606.9290 | 5%  | If imported by manufacturers of photo polymers & CTP plates and pre-sensitized printing plate, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).   |
|     | (ii) Aluminum foil   | 7607.1990                           |     |  |
| 115 | (i) AKD wax  | 3809.9200                           | 5%  | If imported by manufacturers of Paper sizing agents, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).   |
|     | (ii) Finishing agent   | 3809.9200                           | 5%  |  |
|     | (iii) Cationic   | 3402.1290                           | 5%  |  |
| 116 | (i) Refrigerant gas R-290 (propane)                          | 2711.1200                           | 0%  | If imported by manufacturers of Home Appliances, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO); and certification from Inland Revenue Department that all dealers of the manufacturing unit are registered with Sales Tax department. |
|     | (ii) Refrigerant gas Isobutane R-600 gas                     | 2901.1010                           |     |  |
|     | (iii) Refrigerant gas R-410                                  | 3824.7800                           |     |  |
|     | (iv) Articles of glass                                       | 7020.0090                           |     |  |
|     | (v) Silver solder 5%   | 7106.9290                           |     |  |
|     | (vi) Stainless steel sheets                                  | 7220.2090                           |     |  |
|     | (vii) Copper welding rod                                     | 7407.2900                           |     |  |
|     | (viii) Copper capillary tube                                 | 7411.1010                           |     |  |
|     | (ix) Copper tube inner grooved                               | 7411.1020                           |     |  |
|     | (x) Aluminium sheet stucco                                   | 7606.9210                           |     |  |
|     | (xi) Filter driers (02 hole/3 hole)                          | 8421.3910                           |     |  |
|     | (xii) AC motors, single phase                                | 8501.4090                           |     |  |

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|      | (xiii) Transformers   | 8504.3100              |    |   |
|      | (xiv) Magnetic strip  | 8505.1900              |    |   |
|      | (xv) Magnetrons   | 8540.7100              |    |   |
|      | (xvi) Glass board for manufacturing TV panels (LCD, LED, OLED, HDI etc.)  | 8529.9090              |    |   |
|      | (xvii) Printed circuits   | 8534.0000              |    |   |
| 117  | Base oil  | 2710.1993              | 0% | If imported by manufacturers of coning oil, white oil and other textile oils, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).   |
| 118. | CNG vehicle conversion kits.  | 8409.9191<br>8409.9991 | 5% | Brands of kits approved by OGRA, if imported by authorized dealers.   |
| 119  | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers. | 3814.0000              | 5% | If imported by manufacturers of Butyl Acetate registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).  |
| 120  | Plasticised (Poly Vinyl Chloride)   | 3904.2200              | 0% | If imported by manufacturers of disposable syringes and saline infusion sets, registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).  |
| 121  | Other saturated Polyesters  | 3907.9900              | 5% | If imported by manufacturers of interlining/ buckram, registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).;   |
| 122  | (i) Skimmed milk powder   | 0402.1000              | 0% | (i) If imported by manufacturers of Ready to Use Supplementary Foods (RUSF) duly authorized by United Nations World Food Program (UNWFP) and subject to annual quota determination by Input Output Co-efficient Organization (IOCO).”,<br>(ii) If imported by manufacturers of Ready-To-Use Therapeutic Food (RUTF), duly authorized by United Nations International Children Emergency fund (UNICEF) and subject to annual quota determination by Input Output Co-efficient Organization (IOCO).”. |
|      | (ii) Whey powder  | 0404.1010              |    |   |
|      | (iii) Peas ( <i>Pisum sativum</i> )   | 0713.1000              |    |   |
|      | (iv) Grams (dry whole)  | 0713.2010              |    |   |
|      | (v) Other   | 0713.3990              |    |   |
|      | (vi) Groundnuts shelled weather or not broken   | 1202.4200              |    |   |
|      | (vii) Other   | 1507.9000              |    |   |
|      | (viii) Palm Olein   | 1511.9030              |    |   |
|      | (ix) Other  | 1514.9900              |    |   |
|      | (x) Vegetable fats and their fractions  | 1516.2010              |    |   |
|      | (xi) Other  | 1517.9000              |    |   |
|      | (xii) Malto dextrins  | 1702.9030              |    |   |
|      | (xiii) Other  | 2106.9090              |    |   |
|      | (xiv) Other   | 3404.9090              |    |   |
|      | (xv) Other  | 3824.9999              |    |   |
| 123  | Yarn and film grades  | 3907.6110<br>3907.6910 | 5% | if imported by registered manufacturers of film and yarn from PET.  |
| 124  | Newsprint in rolls or sheets  | 4801.0000              | 0% | If imported by newspaper or periodical publishers certified by the All Pakistan Newspaper Society(APNS)   |
| 125  | (i) Other   | 3215.1190              | 0% | If imported by registered manufacturers<br>Of Auto-Disable Syringes with quota determination by IOCO and subject to NOC from Ministry of  |
|      | (ii) Polypropylene  | 3902.1000              | 0% |   |
|      | (iii) Propylene copolymers  | 3902.3000              | 0% |   |
|      | (iv) Plasticised  | 3904.2200              | 0% |   |
|      | (v) Epoxide resins  | 3907.3000              | 0% |   |

|     |  |   |   |  |
|-----|--|---|---|--|
|     | (vi) Biaxially Oriented Polypropylene (BOPP) film, laminated   | 3920.2040   | 0%  | National Health Services Regulation and Coordination (MoNHSR&C).   |
|     | (vii) Other  | 3921.9090   | 0%  |  |
|     | (viii) Gaskets of rubber   | 4016.9310   | 0%  |  |
|     | (ix) Printing paper  | 4802.5510   | 0%  |  |
|     | (x) Tubular metal needles and needles for sutures  | 9018.3200   | 0%  |  |
| 126 | (i) Aluminum foil rolled but not further worked "7 microns to 100 microns"   | 7607.1100   | 0%  | if imported by registered manufacturers of pharmaceutical packaging subject to quota determination by IOCO.  |
|     | (ii) Film and sheet of polyamides "20 microns to 40 microns"   | 3920.9200   | 0%  |  |
| 127 | (i) Other  | 3005.9090   | 5%  | if imported by registered of First Aid Bandages Manufacturing Industry subject to quota determination by IOCO.   |
|     | (ii) Other   | 3920.2090   | 5%  |  |
|     | (iii) Other woven fabrics (Dyed)   | 5407.5200   | 5%  |  |
| 128 | (i) Ednozymb Pectofruit<br>(ii) Endozymb Pectofruit PR<br>(iii) Endozymb Alphamyl MG   | 3507.9000   | 3%  | if imported by Sales Tax registered manufacturers of Food Processing Industry subject to quota determination by IOCO.  |
|     | (iv) Silite Normal Speed,<br>(v) Silite High Speed and<br>(vi) Spindasol FJ under  | 3824.9999   | 3%  |  |
|     |  |   |   |  |
| 129 | (i) Glucose precursors<br>(ii) Yeast<br>(iii) Toxin Binders<br>(iv) Energy supplements for cows transition period<br>(v) Acidifiers<br>(vi) Electrolytes for calves<br>(vii) Biotin<br>(viii) Buffers<br>(ix) Copper boluses<br>(x) Non-protein nitrogen sources   | 2309.9000   | 5%  | If imported by Dairy sector  |
| 130 | (i) Shoe adhesives<br>(ii) Phenolic resins<br>(iii) Of polymers of ethylene<br>(iv) Other<br>(v) Other<br>(vi) Shoe lasts<br>(vii) Uppers and parts thereof, other than stiffeners<br>(viii) Outer soles and heels of rubber<br>(ix) Buckle<br>(x) Weighing more than 150 g/m <sup>2</sup><br>(xi) Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup> | 3506.9110<br>3909.4000<br>3920.1000<br>3920.2090<br>3921.9090<br>3926.9060<br>6406.1000<br>6406.2010<br>8308.9020<br>5603.1400<br>5603.9300 | 5%<br>5%<br>5%<br>5%<br>5%<br>5%<br>5%<br>15%<br>5%<br>5%<br>5% | If imported by Sales Tax registered Shoe manufacturers subject to quota determination by IOCO.   |
|     |  |   |   |  |
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|     |  |   |   |  |
|     |  |   |   |  |
| 131 | (i) PVC Emulsion grade<br>(ii) Release paper   | 3904.1010<br>4811.5990  | 0%<br>3%  | 1. If imported by Sales Tax registered manufacturers of artificial leather subject to quota determination by IOCO.<br>2. Import of PVC Emulsion grade is also subject to lab test. |
| 132 | Decorative base paper  | 4802.5510   | 0%  | If imported by registered manufacturers of Decorative Printed Industry subject to quota determination by IOCO.   |
| 133 | Spray Valves/Pumps with or without spray cap/ actuator for aerosol products  | 8481.8090   | 0%  | If imported by registered manufacturers of Aerosol subject to quota determination by IOCO.   |
| 134 | PET Scrap  | 3915.9000   | 11%   | If imported by Sales Tax registered manufacturers of Polyester Staple Fiber subject to quota determination by IOCO.  |
| 135 | (i) Butt welding   | 7307.9300   | 3%  | If imported by registered  |

|     |  |                                     |          |   |
|-----|--|-------------------------------------|----------|---|
|     | (ii) Iron and alloy steel U-sections of various heights  | 7216.3110<br>7216.3210<br>7216.3310 | 10%      | manufacturers of Boilers Manufacturers subject to quota determination by IOCO.  |
|     | (iii) Safety or relieve valves   | 8481.4000                           | 10%      |   |
| 136 | (i) Other uncoated paper and paperboard and<br>(ii) Vegetable parchment  | 4805.9390<br>4806.1000              | 0%<br>0% | If imported by Sales Tax registered manufacturers of Bobbins, Cops and Cores subject to quota determination by IOCO.  |
| 137 | Woven fabrics obtained from strip and the like   | 5407.2000                           | 5%       | If imported by Sales Tax registered manufacturers of Machine made Carpets subject to quota determination by IOCO.   |
| 138 | Chain parts  | 7315.1990                           | 15%      | If imported by registered manufacturers of industrial chain subject to quota determination by IOCO.   |
| 139 | Specialty paper 40-50 grams having specification of wood free, white, glossy and one side coated for Gravure Printing Process                    | 4810.9900                           | 0%       | If imported by registered manufacturers of Flexible Packaging Industry subject to quota determination by IOCO.  |
| 140 | Unsaturated Polyester Resin (UPR)  | 3907.9100                           | 5%       | If imported by registered manufacturers of Solid Surface Sheet subject to quota determination by IOCO. The concession shall be admissible till 30th June 2022.  |
| 141 | Carbon black other than rubber grade   | 2803.0020                           | 5%       | If imported by Sales Tax registered manufacturers subject to quota determination by IOCO.   |
| 142 | Hermetic bags and cocoons  | Respective heading                  | 0%       | Subject to certification by Ministry of National Food and Security (MoNFS&R) that imported goods are bona fide requirement for use in the Agriculture Sector. The authorized officer of the Ministry shall furnish all relevant information on line to Pakistan Customs Computerized System against specific user ID and Password obtained under section 155D of the Customs Act, 1969. |
| 143 | Lithium Ion Cells  | 8507.6000                           | 0%       | If imported by manufacturers of lithium-ion batteries subject to quota determination by IOCO.   |
| 144 | Petroleum oils and oils obtained from bituminous minerals, crude   | 2709.0000                           | 2.5%     | If imported by registered oil refineries. The concession shall be admissible till 30th June 2022.   |
| 145 | Raw materials used in the manufacturing of the COVID-19 related items i.e, VTM, IV Cannula, N95 Masks, Surgical Masks, Face Shields, Tyvek Suits | Respective heading                  | 0%       | If imported by registered manufacturers subject to NOC issued by DRAP and Quota determined by IOCO  |
| 146 | Carpets  | 5701.1010                           | 0%       | If imported by Sales Tax registered exporters of Hand-woven Carpets.  |
| 147 | Of circular cross-section measuring less than 7 mm in diameter   | 7213.9191<br>7227.9010              | 10%      | If imported by registered manufacturers of Welding Electrode subject to quota determination by IOCO.  |

**PART- IV**

**Imports of Machinery and Equipment for Textile Sector**

**TABLE**

| <b>S. No.</b> | <b>PCT Code</b> | <b>Rate of Duty</b> | <b>Condition</b> |
|---------------|-----------------|---------------------|------------------|
|---------------|-----------------|---------------------|------------------|

| (1) | (2)       | (3) | (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-  |
| 44. | 8448.3110 | 0%  | -do-  |
| 45. | 8448.3190 | 0%  | -do-  |
| 46. | 8448.3330 | 0%  | -do-  |
| 47. | 8502.1390 | 0%  | -do-  |

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

**PART-V**

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

**TABLE**

| S. No. | Description   | PCT Code               | Customs Duty% |
|--------|---|------------------------|---------------|
| (1)    | (2)   | (3)                    | (4)           |
| 1.     | Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 75kW | 8701.9220<br>8701.9320 | 15%           |

|    |  |  |     |
|----|--|--|-----|
| 2. | Agricultural Tractors (other than mentioned at S. No. 1 above) | 8701.9100,<br>8701.9400<br>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<br>8702.3090                             | 1%  |
| 7. | Hybrid Electric Vehicle (HEV) (CBU)                            | 8704.2214,<br>8704.2294<br>8704.2340,<br>8704.3240 | 1%  |
| 8. | Trailers   | 87.16  | 15% |

**PART-V(A)**

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

**TABLE-I**

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

| S. No. | Description                  | PCT Code  | Customs Duty(%)   | Conditions  |
|--------|------------------------------|-----------|---|---|
| (1)    | (2)                          | (3)       | (4)   | (5)   |
| 1.     | Electric auto rickshaw       | 8703.8030 | 50% of the prevailing tariff rate of customs duty as specified in the First Schedule to the Customs Act, 1969). | The concession shall be admissible for a period of 5 years with effect from 1st July 2020, on import of 10 electric vehicles (CBU) of the same variant to be assembled/ manufactured as mentioned in column (2) of this table, to the extent of maximum 200 units, to 2-3wheeler segment, duly approved / certified by the Engineering Development Board (EDB). EDB shall monitor compliance with the EV Policy 2020 and intimate FBR immediately in case of violation by any manufacturer to stop further clearance at the concessional rate, specified in column 4. |
| 2.     | 3-Wheeler electric loader    | 8711.6060 |   |   |
| 3.     | Electric motorcycle          | 8711.6040 |   |   |
| 4.     | Electric buses               | 8702.4090 | 1%  | Nil   |
| 5.     | Electric trucks              | 8704.9030 | 1%  | Nil   |
| 6.     | Electric prime movers        | 8701.2060 | 1%  | Nil   |
| 7.     | Electric Vehicles 4-wheelers | 8703.8090 | 10%   | The concession shall be admissible till 30th June 2022.   |
|        |                              |           | 25%   | The concession shall be admissible w.e.f. 1st July, 2022 till 30th June 2026.   |
| 8.     | Electric Vehicles 4-wheelers | 8703.8090 | 50% of the rate of customs duty as specified in the column (4) of the serial No 7 above.                        | The concession shall be admissible till 30th June 2026, on import of Electric Vehicles 4-wheelers (CBU) per company of the same variant to be assembled / manufactured as mentioned in column (2) of this table to the extent of maximum 100 units per company, duly approved/certified by Engineering Development Board (EDB).EDB shall monitor compliance with EV Policy 2020 and intimate FBR immediately in case of violation by any manufacturer to stop further clearance at the concessional rate, specified in column (4).                                    |

**TABLE-II**

**[For CKD & EV Specific Parts]**



| <b>S. No.</b> | <b>Description of vehicles</b>                 | <b>Description of imported goods</b>  | <b>Customs duty (%)</b>   | <b>Conditions</b>  |
|---------------|--|---|---|--|
| <b>(1)</b>    | <b>(2)</b>                                     | <b>(3)</b>  | <b>(4)</b>  | <b>(5)</b>   |
| 1.            | Electric auto rickshaw (PCT code 8703.8030)    | (i) Following EV specific components for assembly / manufacturing in any kit form (CKD): -<br>(a) Batteries other than lead acid (PCT code 85.07),<br>(b) Battery Charger (PCT code 8504.4020),<br>(c) Controller (PCT code 8542.3100),<br>(d) Electric Motor (PCT code 8501.3290),<br>(e) Three connection terminal (PCT code 8504.9090),<br>(f) Converter (PCT code 8502.4000),<br>(g) Signal Hook (PCT code 8504.9090)   | 1% (notwithstanding the rate of customs duty on these items as specified in the First Schedule to the Customs Act, 1969). | The concession shall be admissible to manufacturers of electric auto rickshaws for a period of five years from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).   |
|               |  | (ii) Component for assembly / manufacturing in any kit form (CKD)- Non-localized parts.   | 15%   | The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.  |
|               |  | (iii) Component for assembly / manufacturing in any kit form (CKD)- Localized parts.  | 15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006  | Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.   |
| 2.            | 3-Wheeler electric loader (PCT code 8711.6060) | (i) Following EV specific components for assembly / manufacturing in any kit form (CKD): -<br>(a) Batteries other than lead acid (PCT code 85.07),<br>(b) Gear (PCT code 8483.4019),<br>(c) Electric motor with axle (PCT code 8501.3290),<br>(d) Controller (PCT code 8542.3100),<br>(e) Power Switch (PCT code 8536.5029)<br>(f) Electric auto cut (PCT code 8504.9090).<br>(g) Battery Connection (PCT code 8544.4229)<br>(h) Battery Charger (PCT code 8504.4020),<br>(i) Junction Box (PCT code 8536.4910) | 1% (notwithstanding the rate of customs duty as specified in the First Schedule to the Customs Act, 1969).                | The concession shall be admissible to manufacturers of 3-Wheeler electric loader for a period of five years from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB). |
|               |  | (ii) Component for Assembly / manufacturing in any kit form (CKD)- Non-Localized parts.   | 15%   | The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.  |

|    |  |  |  |  |
|----|--|--|--|--|
|    |  | (iii) Component for Assembly / manufacturing in any kit form (CKD)- Localized parts.   | 15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006                             | Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.   |
| 3. | Electric motorcycle (PCT code 8711.6040) | <p>i) Following EV specific components for assembly / manufacturing in any kit form (CKD): -</p> <p>(a) Electric Motor (PCT code 8501.3290),</p> <p>(b) Battery Charger (PCT code 8504.4020),</p> <p>(c) Switches (PCT code 8536.5029),</p> <p>(d) Junction Box (PCT code 8536.4910),</p> <p>(e) Controller (PCT code 8542.3100),</p> <p>(f) Converter (PCT code 8454.1000),</p> | 1% (notwithstanding the rate of customs duty as specified in the First Schedule to the Customs Act, 1969). | The concession shall be admissible to manufacturers of electric motorcycle for a period of five years from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).   |
|    |  | (g) Batteries other than lead acid(PCT code 85.07)   |  |  |
|    |  | (ii) Component for Assembly/ manufacturing in any kit form (CKD)- Non-Localized parts.   | 15%  | The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.  |
|    |  | (iii) Component for Assembly/ manufacturing in any kit form (CKD)- Localized parts.  | 15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006                             | Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.   |
| 4. | Electric Buses (PCT code 8702.4090)      | Components in any kit form (CKD) (PCT code 8702.4010)  | 1%   | <p>(i) The concession shall be admissible on import of CKD kits to manufacturers of electric buses for a period of five years with effect from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).</p> <p>(ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.</p> |

|    |   |   |   |  |
|----|---|---|---|--|
| 5. | Electric Trucks<br>(PCT code<br>8704.9030)              | Components in any kit form<br>(CKD) (PCT code 8704.9020)                            | 1%  | (i) The concession shall be admissible on import of CKD kits to manufacturers of electric trucks for a period of five years with effect from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).<br>(ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.       |
| 6. | Electric Prime Movers<br>(PCT code<br>8701.2060)        | Components in any kit form<br>(CKD) (PCT code 8701.2050)                            | 1%  | (i) The concession shall be admissible on import of CKD kits to manufacturers of electric prime movers for a period of five years with effect from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).<br>(ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006. |
| 7. | Electric Vehicles 4-wheelers<br>(PCT Code<br>8703.8090) | (i) EV Specific components for assembly/manufacture in any kit-form (CKD)           | 1%<br>(notwithstanding the rate of customs duty on these items as specified in the First Schedule to the Customs Act 1969). | The concession shall be admissible to manufacturers of electric vehicles 4-wheelers till 30th June 2026, subject to certification and quota determination by the Engineering Development Board (EDB).  |
|    |   | (ii) Components for assembly/manufacture in any kit-form (CKD) Non-localized parts. | 10%   | The concession shall be admissible till 30th June 2026 subject to the conditions mentioned at Para-2 of the SRO 656(I)/2006 dated 22.06.2006.  |

|  |  |   |     |   |
|--|--|---|-----|---|
|  |  | (iii) Components for assembly/<br>manufacture in any kit-form<br>(CKD) Localized parts. | 25% | The concession shall be admissible till 30th June 2026 subject to the conditions mentioned at Para-2 of the SRO 656(I)/2006 dated 22.06.2006. |
|--|--|---|-----|---|

**TABLE-III**  
**[Miscellaneous]**

| S. No. | Description   | Customs duty (%)  | Conditions   |
|--------|---|---|--|
| (1)    | (2)   | (3)   | (4)  |
| 1.     | Plant and machinery specifically designed for use in manufacturing of electric vehicles.  | 0%  | (i) The concession shall be admissible on one-time basis for setting up the new assembly and/ or manufacturing facility of electric vehicles, and for expansion in the existing units, duly approved/ certified, by the Engineering Development Board (EDB).<br>(ii) The concession shall be admissible to manufacturers of the electric vehicles specified in column (2) of Table-II above, subject to certification by EDB that the plant & machinery is specifically designed for use in setting up of electric vehicle manufacturing only. |
| 2.     | Import of inputs for manufacturing of EV specific parts, as mentioned against S. No. 1, 2 and 3, of Table-II above, by vendors and OEMs of EV manufacturing . | 0%  | (i) The concession shall be admissible to manufacturers and vendors of EV specific parts, subject to certification and quota determination by EDB.<br>(ii) The concession shall be admissible subject to the conditions mentioned under SRO 655(I)/2006 dated 22.06.2006.  |
| 3.     | Import of CBU chargers with CKD kits for electric vehicles as specified in column 2 of Table-II above.  | 1%<br>(Notwithstanding the rate of customs duty as specified in the First Schedule to Customs Act, 1969). | The concession shall be admissible on the CBU chargers, imported with CKD kits of 2-3 wheelers, 4-wheelers and HCV vehicles specified in Table-II above, subject to EDB certification.   |

**PART V(B)**

**Import of Parts for Hybrid Vehicles**  
**Under Auto Industry Development Exports Policy (AIDEP)**

| S. No. | Description of imported Goods  | PCT code            | CD% | Condition  |
|--------|--|---------------------|-----|--|
| (1)    | (2)  | (3)                 | (4) | (5)  |
| 1      | Following parts for Hybrid Electric Vehicle: -<br>1. Battery pack and its parts:<br>(i) thermistor<br>(ii) resistor<br>(iii) capacitor<br>(iv) bus bar | Respective headings | 4%  | The concession shall be admissible to manufacturers of Hybrid electric vehicles subject to certification and quota determination by the Engineering Development Board (EDB). |

|    |   |                     |    |  |
|----|---|---------------------|----|--|
|    | 2. Cooling system for battery packs including blower, tubes, hoses, pump<br>3. Sensor hybrid vehicle battery voltage<br>4. Inverter assembly with converter (Power control unit)<br>5. Electric motor and generator for Transaxle assembly<br>6. Battery charging system / inlet connectors<br>7. Hybrid system control unit / hybrid ECU<br>8. Junction box  |                     |    |  |
| 2. | Following parts for Plug-in Hybrid Electric Vehicle: -<br>1. Battery pack and its parts:<br>(i) thermistor<br>(ii) resistor<br>(iii) capacitor<br>(iv) bus bar<br>2. Cooling system for battery packs including blower, tubes, hoses, pump<br>3. Sensor hybrid vehicle battery voltage<br>4. Inverter assembly with converter (Power control unit)<br>5. Electric motor and generator for Transaxle assembly<br>6. Battery charging system / inlet connectors<br>7. Hybrid system control unit / hybrid ECU<br>8. Junction box<br>9. Charger<br>10. Charging port | Respective headings | 3% | The concession shall be admissible to manufacturers of Plug-in Hybrid electric vehicles subject to certification and quota determination by the Engineering Development Board(EDB).” |

**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 county in the airline sector;
- (iii) the list of imported items is duly approved by the Aviation Division, Government of Pakistan in line with Policy Framework approved by the Government of Pakistan;
- (iv) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall furnish an undertaking to the customs authority at the time of import that the goods imported shall be used for the purpose as defined/notified by the Aviation Division, Government of Pakistan under the Aviation Policy; and
- (v) in case of deviation from the above stipulations, the Collector of Customs shall initiate proceedings for recovery of duty and taxes under the relevant laws.

**TABLE**

| S. No. | Description of goods   | PCT Code            | Customs duty | Special Condition   |
|--------|--|---------------------|--------------|---|
| (1)    | (2)  | (3)                 | (4)          | (5)   |
| 1.     | Aircraft   | 8802.4000           | 0%           | Whether imported or acquired on wet or dry lease. In case of M/s Pakistan International Airlines Corporation this exemption shall be admissible on and from the 19th March, 2015. |
| 2.     | Spare parts  | Respective headings | 0%           | For use in aircraft, trainer aircraft and simulators.   |
| 3.     | Maintenance Kits   | Respective headings | 0%           | For use in trainer aircraft (8802.2000 & 8802.3000).  |
| 4.     | Machinery, 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.   |
| 7.     | Aircraft engine  | 8407.1000           | 0            | For use in aircraft and trainer aircraft.   |

**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<br>0301.9200<br>0301.9300<br>0301.9400<br>0301.9500<br>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 ( <i>Cajanuscajan</i> )                 | 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 ( <i>Cinnamomumzeylanicum Blume</i> )      | 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 | Garnet natural                                      | 2513.2020 | 0 |
| 35 | J.P.1   | 2710.1912 | 0 |
| 36 | Other jet fuels                                     | 2710.1914 | 0 |
| 37 | Light diesel oil                                    | 2710.1921 | 0 |
| 38 | Crude   | 3102.5010 | 0 |
| 39 | Containing nitrates and phosphates                  | 3105.5100 | 0 |
| 40 | Water quality testing kits                          | 3822.0000 | 0 |
| 41 | Holy Quran(Arabic text with or without translation) | 4901.9910 | 0 |
| 42 | Other   | 5303.1090 | 0 |
| 43 | Abaca raw   | 5305.0020 | 0 |

**Table-B**

| Sr. No. | Description  | PCT Code  | Customs duty % |
|---------|--|-----------|----------------|
| (1)     | (2)  | (3)       | (4)            |
| 1.      | Tallow   | 1502.1000 | 5              |
| 2.      | Cocoa powder, not containing added sugar or other sweetening matter.     | 1805.0000 | 5              |
| 3.      | Unmanufactured tobacco; tobacco refuse                                   | 2401.0000 | 5              |
| 4.      | Quicklime  | 2522.1000 | 5              |
| 5.      | Slaked lime  | 2522.2000 | 5              |
| 6.      | Hydraulic lime   | 2522.3000 | 5              |
| 7.      | Talc   | 2526.1010 | 5              |
| 8.      | Other  | 2526.1090 | 5              |
| 9.      | Crushed or powdered  | 2526.2000 | 5              |
| 10.     | Motor spirit   | 2710.1210 | 10             |
| 11.     | High speed diesel (HSD)  | 2710.1931 | 10             |
| 12.     | Furnace oil  | 2710.1941 | 7              |
| 13.     | Natural gas  | 2711.1100 | 5              |
| 14.     | Chlorosulphuric acid   | 2806.2000 | 5              |
| 15.     | Oxides of boron  | 2810.0010 | 5              |
| 16.     | Hydrogen fluoride (hydrofluoride acid)                                   | 2811.1100 | 5              |
| 17.     | Hydrogen cyanide (hydrocyanic acid)                                      | 2811.1200 | 5              |
| 18.     | Other  | 2835.3900 | 5              |
| 19.     | Acetone  | 2914.1100 | 11             |
| 20.     | Formic acid  | 2915.1100 | 16             |
| 21.     | Ethyl acetate  | 2915.3100 | 16             |
| 22.     | nButyl acetate   | 2915.3300 | 16             |
| 23.     | secButyl acetate   | 2915.3930 | 16             |
| 24.     | Oxalic acid  | 2917.1110 | 3              |
| 25.     | Citric acid  | 2918.1400 | 5              |
| 26.     | Other  | 3203.0090 | 11             |
| 27.     | Other  | 3204.1590 | 11             |
| 28.     | Dyes, sulphur  | 3204.1910 | 11             |
| 29.     | Dyes, synthetic  | 3204.1990 | 11             |
| 30.     | Other  | 3204.9000 | 16             |
| 31.     | Other  | 3206.2090 | 11             |
| 32.     | Ultramarine and preparations based thereon                               | 3206.4100 | 11             |
| 33.     | Lithopone  | 3206.4210 | 11             |
| 34.     | Pigments and preparations based on cadmium compounds                     | 3206.4920 | 11             |
| 35.     | Vitrifiable enamels and glazes, engobes (slips) and similar preparations | 3207.2000 | 3              |

|     |   |           |    |
|-----|---|-----------|----|
| 36. | <i>Of a kind used in the leather or like industries</i>   | 3403.1110 | 16 |
| 37. | <i>Greases</i>  | 3403.1910 | 16 |
| 38. | <i>Other</i>  | 3403.1990 | 16 |
| 39. | <i>Of a kind used in the leather or like industries including fat liquors</i>   | 3403.9110 | 16 |
| 40. | <i>Other</i>  | 3403.9990 | 16 |
| 41. | <i>Activated carbon</i>   | 3802.1000 | 5  |
| 42. | <i>With a basis of amylaceous substances</i>  | 3809.1000 | 11 |
| 43. | <i>Of a kind used in the paper or like industries</i>   | 3809.9200 | 11 |
| 44. | <i>Of a kind used in the leather or like industries</i>   | 3809.9300 | 11 |
| 45. | <i>Compound plasticizers for rubber or plastics</i>   | 3812.2000 | 11 |
| 46. | <i>Non refractory mortars and concretes</i>   | 3824.5000 | 16 |
| 47. | <i>Polymers of ethylene, in primary forms</i>   | 3901.0000 | 3  |
| 48. | <i>Polymers of propylene or of other olefins, in primary forms</i>  | 3902.0000 | 3  |
| 49. | <i>Shoe lasts</i>   | 3926.9060 | 16 |
| 50. | <i>Reinforced only with metal</i>   | 4010.1100 | 11 |
| 51. | <i>Reinforced only with textile materials</i>   | 4010.1200 | 11 |
| 52. | <i>Other</i>  | 4016.1090 | 5  |
| 53. | <i>Fabrics of noil silk</i>   | 5007.1000 | 5  |
| 54. | <i>Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk</i>                                       | 5007.2000 | 5  |
| 55. | <i>Other fabrics</i>  | 5007.9000 | 5  |
| 56. | <i>Of a weight not exceeding 300 g/m2</i>   | 5111.1100 | 5  |
| 57. | <i>Other</i>  | 5111.1900 | 5  |
| 58. | <i>Other, mixed mainly or solely with man-made filaments</i>  | 5111.2000 | 5  |
| 59. | <i>Other, mixed mainly or solely with man-made staple fibre</i>   | 5111.3000 | 5  |
| 60. | <i>Other</i>  | 5111.9000 | 5  |
| 61. | <i>Of a weight not exceeding 200 g/m2</i>   | 5112.1100 | 5  |
| 62. | <i>Other</i>  | 5112.1900 | 5  |
| 63. | <i>Other, mixed mainly or solely with man-made filaments</i>  | 5112.2000 | 5  |
| 64. | <i>Other, mixed mainly or solely with man-made staple fibres</i>  | 5112.3000 | 5  |
| 65. | <i>Other</i>  | 5112.9000 | 5  |
| 66. | <i>Woven fabrics of coarse animal hair or of horsehair.</i>   | 5113.0000 | 5  |
| 67. | <i>Containing 85 % or more by weight of cotton</i>  | 5204.1100 | 5  |
| 68. | <i>Other</i>  | 5204.1900 | 5  |
| 69. | <i>For sewing</i>   | 5204.2010 | 5  |
| 70. | <i>For embroidery</i>   | 5204.2020 | 5  |
| 71. | <i>Other</i>  | 5204.2090 | 5  |
| 72. | <i>Measuring 714.29 decitex or more (not exceeding 14 metric number)</i>  | 5205.1100 | 5  |
| 73. | <i>Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)</i>  | 5205.1200 | 5  |
| 74. | <i>Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):</i> | 5205.1300 | 5  |
| 75. | <i>Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)</i>     | 5205.1400 | 5  |
| 76. | <i>Measuring less than 125 decitex (exceeding 80 metric number)</i>   | 5205.1500 | 5  |
| 77. | <i>Measuring 714.29 decitex or more (not exceeding 14 metric number)</i>  | 5205.2100 | 5  |
| 78. | <i>Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)</i>  | 5205.2200 | 5  |
| 79. | <i>Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)</i>  | 5205.2300 | 5  |
| 80. | <i>Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)</i>     | 5205.2400 | 5  |
| 81. | <i>Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)</i>     | 5205.2600 | 5  |



|      |  |           |   |
|------|--|-----------|---|
| 82.  | <i>Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)</i>                                 | 5205.2700 | 5 |
| 83.  | <i>Measuring less than 83.33 decitex (exceeding 120 metric number)</i>   | 5205.2800 | 5 |
| 84.  | <i>Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)</i>   | 5205.3100 | 5 |
| 85.  | <i>Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)</i> | 5205.3200 | 5 |
| 86.  | <i>Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)</i> | 5205.3300 | 5 |
| 87.  | <i>Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)</i>    | 5205.3400 | 5 |
| 88.  | <i>Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)</i>  | 5205.3500 | 5 |
| 89.  | <i>Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)</i>   | 5205.4100 | 5 |
| 90.  | <i>Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)</i> | 5205.4200 | 5 |
| 91.  | <i>Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)</i> | 5205.4300 | 5 |
| 92.  | <i>Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)</i>    | 5205.4400 | 5 |
| 93.  | <i>Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)</i>    | 5205.4600 | 5 |
| 94.  | <i>Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)</i> | 5205.4700 | 5 |
| 95.  | <i>Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)</i>   | 5205.4800 | 5 |
| 96.  | <i>Measuring 714.29 decitex or more (not exceeding 14 metric number)</i>   | 5206.1100 | 5 |
| 97.  | <i>Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)</i>                                 | 5206.1200 | 5 |
| 98.  | <i>Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)</i>                                 | 5206.1300 | 5 |
| 99.  | <i>Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)</i>                                    | 5206.1400 | 5 |
| 100. | <i>Measuring less than 125 decitex (exceeding 80 metric number)</i>  | 5206.1500 | 5 |
| 101. | <i>Measuring 714.29 decitex or more (not exceeding 14 metric number)</i>   | 5206.2100 | 5 |
| 102. | <i>Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)</i>                                 | 5206.2200 | 5 |
| 103. | <i>Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)</i>                                 | 5206.2300 | 5 |
| 104. | <i>Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)</i>                                    | 5206.2400 | 5 |
| 105. | <i>Measuring less than 125 decitex (exceeding 80 metric number)</i>  | 5206.2500 | 5 |
| 106. | <i>Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)</i>   | 5206.3100 | 5 |
| 107. | <i>Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)</i> | 5206.3200 | 5 |

|      |  |           |    |
|------|--|-----------|----|
| 108. | <i>Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)</i> | 5206.3300 | 5  |
| 109. | <i>Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)</i>    | 5206.3400 | 5  |
| 110. | <i>Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)</i>  | 5206.3500 | 5  |
| 111. | <i>Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)</i>   | 5206.4100 | 5  |
| 112. | <i>Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)</i> | 5206.4200 | 5  |
| 113. | <i>Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)</i> | 5206.4300 | 5  |
| 114. | <i>Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)</i>    | 5206.4400 | 5  |
| 115. | <i>Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)</i>  | 5206.4500 | 5  |
| 116. | <i>Containing 85 % or more by weight of cotton</i>   | 5207.1000 | 5  |
| 117. | <i>Other</i>   | 5207.9000 | 5  |
| 118. | <i>Coir yarn</i>   | 5308.1000 | 8  |
| 119. | <i>True hemp yarn</i>  | 5308.2000 | 8  |
| 120. | <i>Other</i>   | 5308.9000 | 8  |
| 121. | <i>Unbleached or bleached</i>  | 5309.1100 | 5  |
| 122. | <i>Other</i>   | 5309.1900 | 5  |
| 123. | <i>Unbleached or bleached</i>  | 5309.2100 | 5  |
| 124. | <i>Other</i>   | 5309.2900 | 5  |
| 125. | <i>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</i>   | 5311.0000 | 5  |
| 126. | <i>High tenacity yarn of polyesters, whether or not textured</i>   | 5402.2000 | 10 |
| 127. | <i>Other</i>   | 5402.3900 | 10 |
| 128. | <i>Other</i>   | 5402.4900 | 10 |
| 129. | <i>Other</i>   | 5402.5900 | 10 |
| 130. | <i>Other</i>   | 5402.6900 | 10 |
| 131. | <i>Of polyesters</i>   | 5501.2000 | 7  |
| 132. | <i>Of polypropylene</i>  | 5501.4000 | 7  |
| 133. | <i>Of polyesters not exceeding 2.22 decitex</i>  | 5503.2010 | 7  |
| 134. | <i>Other</i>   | 5503.2090 | 7  |
| 135. | <i>Other</i>   | 5503.9000 | 7  |
| 136. | <i>Of polyesters</i>   | 5506.2000 | 7  |
| 137. | <i>Of synthetic staple fibres</i>  | 5508.1000 | 10 |
| 138. | <i>Of artificial staple fibres</i>   | 5508.2000 | 10 |
| 139. | <i>Single yarn</i>   | 5509.2100 | 10 |
| 140. | <i>Multiple (folded) or cabled yarn</i>  | 5509.2200 | 10 |
| 141. | <i>Single yarn</i>   | 5509.4100 | 10 |
| 142. | <i>Multiple (folded) or cabled yarn</i>  | 5509.4200 | 10 |
| 143. | <i>Mixed mainly or solely with artificial staple fibres</i>  | 5509.5100 | 10 |
| 144. | <i>Mixed mainly or solely with wool or fine animal hair</i>  | 5509.5200 | 10 |
| 145. | <i>Mixed mainly or solely with cotton</i>  | 5509.5300 | 10 |
| 146. | <i>Other</i>   | 5509.5900 | 10 |
| 147. | <i>Mixed mainly or solely with wool or fine animal hair</i>  | 5509.6100 | 10 |
| 148. | <i>Mixed mainly or solely with cotton</i>  | 5509.6200 | 10 |
| 149. | <i>Other</i>   | 5509.6900 | 10 |
| 150. | <i>Mixed mainly or solely with wool or fine animal hair</i>  | 5509.9100 | 10 |
| 151. | <i>Mixed mainly or solely with cotton</i>  | 5509.9200 | 10 |
| 152. | <i>Other</i>   | 5509.9900 | 10 |
| 153. | <i>Single yarn</i>   | 5510.1100 | 10 |
| 154. | <i>Multiple (folded) or cabled yarn</i>  | 5510.1200 | 10 |
| 155. | <i>Other yarn, mixed mainly or solely with wool or fine animal hair</i>  | 5510.2000 | 10 |
| 156. | <i>Other yarn, mixed mainly or solely with cotton</i>  | 5510.3000 | 10 |

|      |  |                        |    |
|------|--|------------------------|----|
| 157. | Other yarn   | 5510.9000              | 10 |
| 158. | Of synthetic staple fibres, containing 85 % or more by weight of such fibres   | 5511.1000              | 10 |
| 159. | Of synthetic staple fibres, containing less than 85 % by weight of such fibres   | 5511.2000              | 10 |
| 160. | Of artificial staple fibres  | 5511.3000              | 10 |
| 161. | Of yarns of different colours  | 5516.9300              | 10 |
| 162. | Printed  | 5516.9400              | 10 |
| 163. | Of a kind used in motor cars of heading 87.03 and vehicles of subheadings 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 |
| 164. | Other for motor cars and vehicles  | 5703.2030              | 15 |
| 165. | Other  | 5703.2090              | 15 |
| 166. | Of a kind used in vehicles of heading 87.03 and vehicles of subheadings 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 |
| 167. | Other for motor cars and vehicles  | 5703.3030              | 15 |
| 168. | Other  | 5703.3090              | 15 |
| 169. | Tiles, having a maximum surface area of 0.3 m <sup>2</sup>   | 5704.1000              | 15 |
| 170. | Containing by weight more than 50% of graphite or other carbon or of a mixture of these products   | 6903.1000              | 3  |
| 171. | Other  | 6903.2090              | 3  |
| 172. | Semifinished products of iron or nonalloy steel  | 7207.0000              | 5  |
| 173. | U sections of a height exceeding 150 mm  | 7216.3110              | 5  |
| 174. | I sections of a height exceeding 200 mm  | 7216.3210              | 5  |
| 175. | H sections of a height exceeding 250 mm  | 7216.3310              | 5  |
| 176. | L or T sections (of a height exceeding 150 mm  | 7216.4010              | 5  |
| 177. | Wire of stainless steel  | 7223.0000              | 5  |
| 178. | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel  | 7224.0000              | 5  |
| 179. | Of high speed steel  | 7227.1000              | 5  |
| 180. | Bars and rods, of high speed steel   | 7228.1000              | 5  |
| 181. | Other  | 7228.2090              | 5  |
| 182. | Other  | 7228.3090              | 5  |
| 183. | Other bars rods, not further worked than forged  | 7228.4000              | 5  |
| 184. | Other bars and rods, not further worked than cold formed or cold finished  | 7228.5000              | 5  |
| 185. | Other bars and rods  | 7228.6000              | 5  |
| 186. | Of aluminium alloys  | 7606.1200              | 5  |
| 187. | Aluminium lids for cans of carbonated soft drinks  | 8309.9010              | 5  |
| 188. | Other  | 8501.4090              | 16 |
| 189. | Auto-Disable Syringes with or without needles  | 9018.3110<br>9018.3120 | 10 |
| 190. | Other  | 9032.1090              | 16 |
| 191. | Of plastics, not covered with textile material   | 9606.2100              | 16 |
| 192. | Button blanks  | 9606.3020              | 16 |
| 193. | Fitted with chain scoops of base metal   | 9607.1100              | 16 |
| 194. | Other  | 9607.1900              | 16 |

**PART-VIII**

**Imports of specific Goods allowed at Joint Border Sustenance Markets**

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

- (i) Border markets will be functional for two days each week and total allowance per day for the visitor will be \$100.
- (ii) The Customs Value of imported goods will be displayed for ascertaining the admissible quantities of imported goods.
- (iii) The visitor will purchase goods from any category up to US \$50 on concessional rate of leviable duty/taxes as mentioned in column (4) of the Table.
- (iv) In case, a visitor chooses to purchase goods of value more than \$50 from a specific category, it will be considered as commercial quantity being liable to duty/taxes on statutory rates.

- (v) The Customs staff posted at the border market will make an entry via electronic system for the goods purchased by the visitor on the prescribed format as notified by the Board.
- (vi) A system generated receipt will be issued to the visitor bearing his Name & CNIC No. by the Custom Officer in respect of goods purchased along with payable Customs Duty.

**Table**

| S. No.            | Description   | PCT Code  | Customs Duty (%) |
|-------------------|---|-----------|------------------|
| (1)               | (2)   | (3)       | (4)              |
| <b>Category-I</b> |   |           |                  |
| 1                 | Seed (potatoes)   | 0701.1000 | 5                |
| 2                 | Tomatoes, fresh or chilled.   | 0702.0000 | 5                |
| 3                 | Onions and shallots   | 0703.1000 | 5                |
| 4                 | Garlic  | 0703.2000 | 5                |
| 5                 | Other   | 0704.9000 | 5                |
| 6                 | Carrots and turnips   | 0706.1000 | 5                |
| 7                 | Cucumbers and gherkins fresh or chilled.  | 0707.0000 | 5                |
| 8                 | Peas (pisum sativum)  | 0708.1000 | 5                |
| 9                 | Beans (vigna spp., phaseolus spp.)  | 0708.2000 | 5                |
| 10                | Other leguminous vegetables   | 0708.9000 | 5                |
| 11                | Peas (Pisum sativum)  | 0713.1000 | 5                |
| 12                | Grams (dry/whole)   | 0713.2010 | 5                |
| 13                | Other   | 0713.2090 | 5                |
| 14                | Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek                          | 0713.3100 | 5                |
| 15                | Small red (Adzuki) beans (Phaseolus or Vigna angularis)   | 0713.3200 | 5                |
| 16                | Kidney beans including white beans  | 0713.3300 | 5                |
| 17                | Bambara – vigna subteranea or vaahdzeia subterrea   | 0713.3400 | 5                |
| 18                | Cow peas (Vigna unguiculata)  | 0713.3500 | 5                |
| 19                | Other   | 0713.3990 | 5                |
| 20                | Lentils (dry whole)   | 0713.4010 | 5                |
| 21                | Broad beans (Vicia faba var. Major) and horse beans (Vicia faba var. Equina, Vicia faba var. Minor) | 0713.5000 | 5                |
| 22                | Pigeon peas (cajanus cajan)   | 0713.6000 | 5                |
| 23                | Other   | 0713.9090 | 5                |
| 24                | Vanilla (Neither crushed nor ground)  | 0905.1000 | 5                |
| 25                | Cinnamon  | 0906.1100 | 5                |
| 26                | Other (cinnamon and cinnamon tree flowers)  | 0906.1900 | 5                |
| 27                | Neither crushed nor ground (Cloves)   | 0907.1000 | 5                |
| 28                | Crushed or ground (Cloves)  | 0907.2000 | 5                |
| 29                | Neither Crushed nor ground (Nutmeg)   | 0908.1100 | 5                |
| 30                | Crushed or ground (Nutmeg)  | 0908.1200 | 5                |
| 31                | Neither crushed nor ground (Maze)   | 0908.2100 | 5                |
| 32                | Crushed or ground (Maze)  | 0908.2200 | 5                |
| 33                | Large (cardammoms)  | 0908.3110 | 5                |
| 34                | Small (cardammoms)  | 0908.3120 | 5                |
| 35                | Crushed or ground (Cardammoms)  | 0908.3200 | 5                |
| 36                | Neither crushed nor ground (Coriander)  | 0909.2100 | 5                |
| 37                | Crushed or ground (Coriander)   | 0909.2200 | 5                |
| 38                | Neither crushed nor ground (Seeds of Cumins)  | 0909.3100 | 5                |
| 39                | Crushed or ground (Seeds of Cumins)   | 0909.3200 | 5                |
| 40                | Neither crushed nor ground (Seeds of Anise, Badian, Caraway, Fennel etc)                            | 0909.6100 | 5                |
| 41                | Crushed or ground (Seeds of Anise, Badian, Caraway, Fennel etc)                                     | 0909.6200 | 5                |
| 42                | Thyme; bay leaves   | 0910.9910 | 5                |
| 43                | Barley (seeds)  | 1003.1000 | 5                |
| 44                | Other (barley)  | 1003.9000 | 5                |
| 45                | Sunflower seeds ,whether or not broken  | 1206.0000 | 5                |
| 46                | Locust beans  | 1212.9200 | 5                |
| 47                | Cereal straws and husks   | 1213.0000 | 5                |
| 48                | Animal Fats and Oil and their fractions   | 1516.1000 | 5                |
| 49                | Vegetable Fats and their fractions  | 1516.2010 | 5                |
| 50                | Vegetable Oils and their fractions  | 1516.2020 | 5                |

|                     |   |           |    |
|---------------------|---|-----------|----|
| 51                  | <i>Knives and cutting blades for paper and paper board</i>  | 8208.9010 | 5  |
| <b>Category-II</b>  |   |           |    |
| 1                   | <i>OF A FAT CONTENT, BY WEIGHT, NOT EXCEEDING 1 % (Milk and Cream)</i>  | 0401.1000 | 10 |
| 2                   | <i>OF A FAT CONTENT, BY WEIGHT, EXCEEDING 1 % BUT NOT EXCEEDING 6 % (Milk and Cream)</i>  | 0401.2000 | 10 |
| 3                   | <i>Of a fat content, by weight, exceeding 6 % but not exceeding 10% (Milk and Cream)</i>  | 0401.4000 | 10 |
| 4                   | <i>Of a fat content, by weight, exceeding 10 % (Milk and Cream)</i>   | 0401.5000 | 10 |
| 5                   | <i>Leeks and other alliaceous vegetables</i>  | 0703.9000 | 10 |
| 6                   | <i>Cauliflowers and headed broccoli</i>   | 0704.1000 | 10 |
| 7                   | <i>Brussels sprouts</i>   | 0704.2000 | 10 |
| 8                   | <i>Cabbage lettuce (head lettuce)</i>   | 0705.1100 | 10 |
| 9                   | <i>Other</i>  | 0705.1900 | 10 |
| 10                  | <i>Witloof chicory (cichorium intybus var.foliosum)</i>   | 0705.2100 | 10 |
| 11                  | <i>Other</i>  | 0705.2900 | 10 |
| 12                  | <i>Other</i>  | 0706.9000 | 10 |
| 13                  | <i>Fruits of the genus Capsicum or of the genus Pimenta</i>   | 0709.6000 | 10 |
| 14                  | <i>Figs</i>   | 0804.2000 | 10 |
| 15                  | <i>Fresh (grapes)</i>   | 0806.1000 | 10 |
| 16                  | <i>Dried (grapes)</i>   | 0806.2000 | 10 |
| 17                  | <i>Watermelons</i>  | 0807.1100 | 10 |
| 18                  | <i>Other</i>  | 0807.1900 | 10 |
| 19                  | <i>Apples</i>   | 0808.1000 | 10 |
| 20                  | <i>Green tea</i>  | 0902.1000 | 10 |
| 21                  | <i>Other green tea</i>  | 0902.2000 | 10 |
| 22                  | <i>Crushed or ground (Ginger)</i>   | 0910.1200 | 10 |
| 23                  | <i>Turmeric (curcuma)</i>   | 0910.3000 | 10 |
| 24                  | <i>Other</i>  | 0910.9990 | 10 |
| 25                  | <i>Lactose (sugar )</i>   | 1702.1110 | 10 |
| 26                  | <i>Lactose syrup</i>  | 1702.1120 | 10 |
| 27                  | <i>Other</i>  | 1702.1900 | 10 |
| 28                  | <i>Caramel</i>  | 1702.9020 | 10 |
| 29                  | <i>Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.</i> | 2304.0000 | 10 |
| 30                  | <i>Other (animal feed)</i>  | 2309.9000 | 10 |
| 31                  | <i>For sewing (thread)</i>  | 5204.2010 | 10 |
| 32                  | <i>For embroidery (Thread)</i>  | 5204.2020 | 10 |
| 33                  | <i>Spades and shovels</i>   | 8201.1000 | 10 |
| 34                  | <i>Other (Tools for masons, watchmakers, miners and hand tools nes)</i>   | 8205.5900 | 10 |
| 35                  | <i>For kitchen appliances or for machines used by the food industry</i>   | 8208.3000 | 10 |
| 36                  | <i>Other</i>  | 8208.9090 | 10 |
| <b>Category-III</b> |   |           |    |
| 1                   | <i>Yogurt</i>   | 0403.1000 | 20 |
| 2                   | <i>Other (potatoes)</i>   | 0701.9000 | 20 |
| 3                   | <i>Sweet corn</i>   | 0710.4000 | 20 |
| 4                   | <i>Mixtures of vegetables</i>   | 0710.9000 | 20 |
| 5                   | <i>Fresh (dates)</i>  | 0804.1010 | 20 |
| 6                   | <i>Dried (dates)</i>  | 0804.1020 | 20 |
| 7                   | <i>Apricots</i>   | 0809.1000 | 20 |
| 8                   | <i>Sour cherries (Prunus cerasus)</i>   | 0809.2100 | 20 |
| 9                   | <i>Other</i>  | 0809.2900 | 20 |
| 10                  | <i>Peaches, including nectarines</i>  | 0809.3000 | 20 |
| 11                  | <i>Plums and sloes</i>  | 0809.4000 | 20 |
| 12                  | <i>Strawberries</i>   | 0810.1000 | 20 |
| 13                  | <i>Kiwi fruit</i>   | 0810.5000 | 20 |
| 14                  | <i>Neither crushed nor ground (Ginger)</i>  | 0910.1100 | 20 |
| 15                  | <i>Other (Durum wheat (excl. Seed for sowing))</i>  | 1001.1900 | 20 |

[see section 18(1A)]

**Part-I**

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

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

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

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

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

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

|    |   |           |     |
|----|---|-----------|-----|
| 16 | Other (Wheat and meslin (excl. Seed for sowing, and durum wheat))   | 1001.9900 | 20  |
| 17 | Of wheat (flour)  | 1101.0010 | 20  |
| 18 | Of meslin (flour)   | 1101.0020 | 20  |
| 19 | Vermacelli  | 1902.1920 | 20  |
| 20 | Other (packed cake)   | 1905.9000 | 20  |
| 21 | Homogenised preparations  | 2007.1000 | 20  |
| 22 | Citrus fruit  | 2007.9100 | 20  |
| 23 | Other   | 2007.9900 | 20  |
| 24 | Organic surfaceactive products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 3401.3000 | 20  |
| 25 | Preparations put up for retail sale   | 3402.2000 | 20  |
| 26 | Other   | 3402.9000 | 20  |
| 27 | Others (Tableware and kitchenware of porcelain or china)  | 6911.1090 | 20  |
| 28 | Other (Household articles nes & toilet articles of porcelain or china)  | 6911.9000 | 20  |
| 29 | Other (Glassware for table or kitchen purposes (excl. Glass having a linear c)  | 7013.4900 | 20  |
| 30 | Other (Glassware nes (other than that of 70.10 or 70.18))   | 7013.9900 | 20  |
| 31 | Spoons  | 8215.9910 | 20  |
| 32 | Other (Tableware articles not in sets and not plated with precious meta)  | 8215.9990 | 20  |
| 33 | Bicycles and other cycles (including delivery tricycles), not motorised.  | 8712.0000 | 20  |
| 34 | Vacuum flasks   | 9617.0010 | 20  |
| 35 | Other   | 9617.0020 | 20” |

- (ii) except for S. Nos. 1(H), 14, 20,21 and 22 of the Table, the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company's bona fide requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;
- (iii) in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings;
- (iv) For "Respective Headings" entries in column (3) of the Table against which more than one rate of customs duty has been mentioned in column (4), the rate of 0%, 3% or 11% shall be applicable only for such goods which are chargeable to 0%, 3% or 11% duty respectively under the First Schedule to the Customs Act, 1969. In all such type of entries, a maximum concessionary rate (i.e. 5%, 10% or 15%) has also been mentioned in column (4) of each entry which shall be applicable on the goods which are subject to any of the all remaining higher duty slab rates under the First Schedule to the Customs Act, 1969.

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

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

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

**Explanation IV.**-In entries where customs duty rates 0%, 3%, 11%, 15% have been mentioned in column (4), the rate 0%, 3% or 11% shall be applicable only for such goods which are chargeable to 0%, 3% or 11% duty respectively under First Schedule to the Customs Act, 1969. Whereas for all higher slabs (16%, 20% and above) concessionary rate of 15% shall be applicable.; and

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

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

- (a) the manufacture or production of any goods, and includes refractory bricks and materials required for setting up a furnace, catalysts, machine tools, packaging machinery and equipment, refrigeration equipment, power generating sets and

equipment, instruments for testing, research and development, quality control, pollution control and the like; and

- (b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, cool chain, dairy, poultry industry, IT sector, storage, communication and infrastructure development of SEZs by Zone Developer.

**TABLE**

| <b>S. No.</b> | <b>Description</b>   | <b>PCT Code</b>        | <b>Customs Duty (%)</b> | <b>Conditions</b> |
|---------------|--|------------------------|-------------------------|-------------------|
| <b>(1)</b>    | <b>(2)</b>   | <b>(3)</b>             | <b>(4)</b>              | <b>(5)</b>        |
| 1.            | <b>Agricultural Machinery</b>  |                        |                         |                   |
|               | <b>(A) Tillage and seed bed preparation equipment.</b>   |                        |                         | Nil               |
|               | (1). Rotavator.  | 8432.8010              | 0%                      |                   |
|               | (2). Cultivator.   | 8432.2910              | 0%                      |                   |
|               | (3). Ridger.   | 8432.8090              | 0%                      |                   |
|               | (4). Sub soiler.   | 8432.3900              | 0%                      |                   |
|               | (5). Rotary slasher.   | 8432.8090              | 0%                      |                   |
|               | (6). Chisel plough   | 8432.1010              | 0%                      |                   |
|               | (7). Ditcher.  | 8432.1090              | 0%                      |                   |
|               | (8). Border disc.  | 8432.2990              | 0%                      |                   |
|               | (9). Disc harrow.  | 8432.2100              | 0%                      |                   |
|               | (10). Bar harrow.  | 8432.2990              | 0%                      |                   |
|               | (11). Mould board plow.  | 8432.1090              | 0%                      |                   |
|               | (12). Tractor rear or front blade.   | 8430.6900              | 0%                      |                   |
|               | (13). Land leveler or land planer.   | 8430.6900              | 0%                      |                   |
|               | (14). Rotary tiller.   | 8432.8090              | 0%                      |                   |
|               | (15). Disc plow.   | 8432.1090              | 0%                      |                   |
|               | (16). Soil scrapper.   | 8432.8090              | 0%                      |                   |
|               | (17). K.R. Karundi.  | 8432.8090              | 0%                      |                   |
|               | (18). Tractor mounted trencher   | 8701.9220<br>8701.9320 | 2%                      |                   |
|               | (19). Land leveler.  | 8430.6900              | 0%                      |                   |
|               | (20). Laser land leveler comprising of laser transmitter, laser receiver, control box, rigid mast pack, with or without scrapper | Respective headings    | 0%                      |                   |
|               | <b>(B) Seeding or Planting Equipment.</b>  |                        |                         | Nil               |
|               | (1). Seed-cum-fertilizer drill (wheat, rice barley, etc).  | 8432.3100              | 0%                      |                   |
|               | (2). Cotton or maize planter with fertilizer   | 8432.3900              | 0%                      |                   |



|   |  |    |     |
|---|--|----|-----|
| attachment  |  |    |     |
| (3). Potato planter.  | 8432.3900  | 0% |     |
| (4). Fertilizer or manure spreader or broadcaster.  | 8432.4100<br>8432.4200                           | 0% |     |
| (5). Rice transplanter.   | 8432.3900  | 0% |     |
| (6). Canola or sunflower drill.   | 8432.3100  | 0% |     |
| (7). Sugar cane planter   | 8432.3900  | 0% |     |
| <b>(C) Irrigation, Drainage and Agro-Chemical Application Equipment</b>   |  |    | Nil |
| (1). Submersible pumps (up to 75 lbs and head 150 meters) and field drainage pumps.   | 8413.7011<br>8413.7019                           | 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<br>8424.2010                           | 0% |     |
| (3). Air release valves, pressure gauges, water meters, back flow preventers and automatic controllers.   | 8481.1000<br>8481.3000<br>9026.2000<br>9032.8990 | 0% |     |
| (4). Tubewells filters or strainers.  | 8421.2100  | 0% |     |
| (5). Knapsack sprayers.   | 8424.2010  | 0% |     |
| (6). Granular applicator.   | 8424.2010  | 0% |     |
| (7). Boom or field sprayers.  | 8424.2010  | 0% |     |
| (8). Self-propelled sprayers.   | 8424.2010  | 0% |     |
| (9). Orchard sprayers.  | 8424.2010  | 0% |     |
| <b>(D) Harvesting, Threshing and Storage Equipment.</b>   |  |    | Nil |
| (1). Wheat thresher   | 8433.5200  | 0% |     |
| (2). Maize or groundnut thresher or Sheller.  | 8433.5200  | 0% |     |
| (3). Groundnut digger.  | 8433.5900  | 0% |     |
| (4). Potato digger or harvester.  | 8433.5300  | 0% |     |
| (5). Sunflower thrasher.  | 8433.5200  | 0% |     |
| (6). Post hole digger.  | 8433.5900  | 0% |     |
| (7). Straw balers.  | 8433.4000  | 0% |     |
| (8). Fodder rake.   | 8201.3000<br>8433.5900                           | 0% |     |
| (9). Wheat or rice reaper.  | 8433.5900  | 0% |     |
| (10). Chaff or fodder cutter.   | 8433.5900  | 0% |     |
| (11). Cotton picker.  | 8433.5900  | 0% |     |

|  |                        |          |   |
|--|------------------------|----------|---|
| (12). Onion or garlic harvester.   | 8433.5200              | 0%       |   |
| (13). Sugar harvester.   | 8433.5200              | 0%       |   |
| (14). Reaping machines.  | 8433.5900              | 0%       |   |
| (15). Combined harvesters (Upto five years old).                             | 8433.5100              | 0%       |   |
| (16). Pruner/sheers.   | 8433.5900              | 0%       |   |
| (17). Fodder/forage wagon.   | 8716.8090              | 0%       |   |
| <b>(E) Fertilizer and Plant Protection Equipment.</b>                        |                        |          | Nil   |
| (1). Spray pumps (diaphragm type).   | 8413.8100              | 0%       |   |
| (2). All types of mist blowers.  | 8414.5990              | 0%       |   |
| <b>(F) Dairy, Livestock and poultry, machinery</b>                           |                        |          | Nil   |
| (1). Milk chillers.  | 8418.6910<br>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<br>8419.3900 | 2%<br>0% |   |
| (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<br>9406.9020 | 2%       |   |
| (7). Milk filters.   | 8421.2900              | 2%       |   |
| (8). Incubators, brooders and other poultry equipment                        | 8436.2100<br>8436.2900 | 0%       |   |
| (9). Machinery for animal feed stuff   | 8436.1000              | 0%       |   |
| (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.                |
| <b>(G) Post-harvest Handling and Processing and Miscellaneous Machinery.</b> |                        |          | Nil   |
| (1). Vegetable and fruits cleaning and sorting                               | 8437.1000              | 0%       |   |

|  |                        |          |   |
|--|------------------------|----------|---|
| or grading equipment.  |                        |          |   |
| (2). Fodder and feed cube maker equipment.   | 8433.4000              | 0%       |   |
| (3). Milking machines.   | 8434.1000              | 0%       |   |
| (4). Pre-fabricated CO <sub>2</sub> Controlled Stores.   | 9406.1090<br>9406.9090 | 0%       | In respect of goods mentioned in Column (2) read with PCT mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona fide requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. |
| (5). Grain storage silos duly fitted with mechanical systems i.e. sweep auger system, temperature control system, aeration system and roof exhaust system etc., imported during the period commencing on the 1st July, 2021 and ending on the 30th June, 2026. | 8479.8990              | 0%       | Nil   |
| <b>(H) Green House Farming and Other Green House Equipment.</b>  |                        |          | 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  |
| (1). Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns).  | 3921.9010<br>3921.9090 | 0%<br>0% |   |
| (2). Greenhouses (prefabricated).  | 9406.1010<br>9406.9010 | 0%       |   |
| (3). Tunnel farming equipment consisting of the following:-  |                        |          |   |
| (a) Plastic covering and mulch film  | 3920.1000<br>3926.9099 | 0%       |   |

|   |  |          |   |
|---|--|----------|---|
| (b) Anti-insect net.  | 5608.1900                                | 0%       | Annex-B to the effect that the imported goods are bona fide requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.<br><br>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. |
| (c) Shade net.  | 5608.9000                                | 0%       |   |
| <b>(I) Machinery, Equipment and Other Capital Goods for Miscellaneous Agro-Based Industries like Milk Processing, Fruit, Vegetable or Flowers Grading, Picking or Processing etc.</b> |  |          | 1. In respect of goods of mentioned in Column (2) read with PCTs mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona fide requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and               |
| (1). Evaporators for juice concentrate.   | 8419.8990                                | 0%       |   |
| (2). Machinery used for dehydration and freezing.   | 8419.3400<br>8418.6990                   | 0%<br>0% |   |
| (3). Heat exchange unit.  | 8419.5000                                | 0%       |   |
| (4). Machinery used for filtering and refining of pulps/juices.   | 8421.2200                                | 0%       |   |
| (5). Complete Rice Par Boiling Plant.   | 8419.8990<br>&<br>Respective<br>Headings | 0%       |   |

|  |  |                        |            |   |
|--|--|------------------------|------------|---|
|  |  |                        |            | password obtained under section 155D of the Customs Act, 1969.  |
|  | <b>(J) Horticulture and Floriculture</b>   |                        |            |   |
|  | (1). Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding   | 8441.3000              | 0%         |   |
|  | (2). PU panels (Insulation).   | Respective headings    | 0%         |   |
|  | (3). Generator sets 10 to 25 KVA.  | 8502.1120<br>8502.1130 | 0%         |   |
|  | (4). Refrigerating machines with engine fitted on common base for refrigerated containers.   | 8418.6920              | 0%         |   |
|  | (5). Other refrigerating or freezing chests, cabinets.   | 8418.5000              | 0%         |   |
|  | (6). Tubes, pipes and hollow profiles of iron and steel.   | 7304.3100<br>7304.3900 | 0%         |   |
|  | (7). Hand tools.   | Respective Headings    | 0%         |   |
|  | <sup>2</sup> [(K) Machinery, equipment, capital goods, and materials for setting up, modernization, replacement or expansion for hatcheries, farms, feed mills and seafood processing units of fish and shrimp sector. | Respective heading     | 0%, 3%, 5% | 1. Imports by fish/shrimp hatcheries, farms, feed mills and seafood processing units, registered under the Sales Tax Act, 1990 and Fisheries Development Board or concerned Ministry; and<br>2. Ministry of National Food Security and Research shall |

2 *Sub-serial (k) substituted vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024.* At the time of substitution sub-serial (k) was as under:-

|  |                        |    |      |
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| <b>“(K) Fish or shrimp farming and seafood processing machinery and equipment.</b> |                        |    |      |
| (1). Compressor  | 8414.8090              | 0% | Nil” |
| (2). Generator   | 8502.1130<br>8502.1190 | 0% |      |
| (3). Condenser   | 8502.1200              | 0% |      |
| (4). Flat freezer  | 8418.9990              | 0% |      |
| (5). Boast freezer   | 8418.3090              | 0% |      |
| (6). Fiber glass tubs  | 8418.4090              | 0% |      |
| (7). Insulated plants  | 7019.9090              | 0% |      |
| (8). Flake ice plants  | 8418.6990              | 0% |      |
| (9). Water aerators  | 8414.8090              | 0% |      |
| (10). Feed pellet (Floating Type) machine  | 8438.8020              | 0% |      |

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|----|--|---------------------|-----------|---|
|    |  |                     |           | certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona fide requirement. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under Section 155D of the Customs Act, 1969.] |
| 2. | <b>Machinery and equipment for development of grain handling and storage facilities including silos.</b>   | Respective Headings | 0%        |   |
| 3  | Cool chain machinery, equipment including Capital goods.   | Respective Headings | 0%        | 1. If imported by Cool Chain Industry including such sectors engaged in establishing or providing cool chain activities or part thereof.<br>Condition (iv) of the preamble.   |
| 4  | <b>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.</b> | Respective Headings | 0%,3%, 5% | Condition (iv) of the preamble.   |
| 5  | <b>Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes: -</b>         |                     |           | 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  |
|    | <b>A. Medical Equipment.</b>   |                     |           |   |
|    | (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%       | 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);   |
|           | (4) Emergency Operating Lights.  | 9405.4090              | 5%       |   |
|           | (5) Hospital Beds with mechanical fittings.  | 9402.9020              | 5%       |   |
|           | (6) Gymnasium equipment.   | Respective Headings    | 0%,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<br>3822.0000 | 5%<br>5% |   |
|           | <b>B. Cardiology/Cardiac Surgery Equipment</b>   |                        |          |   |
|           | (1) Cannulas.  | 9018.3940              | 5%       |   |
|           | (2) Manifolds.   | 8481.8090              | 5%       | 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).<br><br>3. For sub-entry at serial A (6) and sub-entry at serial D (2) Condition (iv) of the preamble. |
|           | (3) Intra venous cannula i.v. catheter.  | 9018.3940              | 5%       |   |
|           | <b>C. Disposable Medical Devices</b>   |                        |          |   |
|           | (1) Self-disabling safety sterile syringes.  | 9018.3110              | 5%       |   |
|           | (2) Insulin syringes.  | 9018.3110              | 5%       |   |
|           | <b>D. Other Related Equipment</b>  |                        |          |   |
|           | (1) Fire extinguisher.   | 8424.1000              | 5%       |   |
|           | (2) Fixtures & fittings for hospitals  | Respective Headings    | 0%,3%,5% |   |
|           |  |                        |          |   |
| <b>6.</b> | <b>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.</b><br><br><b>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.</b> | Respective Headings    | 0%       | 1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.<br><br>2. Temporarily   |

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|  |  |  | <p>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. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties &amp; taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties &amp; taxes as were applicable at the time of import. These goods shall, however, be</p> |
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|    |  |                     |            | allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.  |
| 7. | <p><b>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.</b></p> <p><b>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.</b></p> | Respective Headings | 0%, 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> |

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|    |  |                     |    | <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties &amp; taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties &amp; taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</p> <p>4. Condition (iv) of the preamble.</p> |
| 8. | <b>Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pickups imported for Thar Coal Field.</b> | Respective Headings | 0% | <p>1.This concession shall be available to those Mining Companies or their authorized operators or contractors who</p>  |

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|  |  |  | <p>hold permits, licenses, leases and who enter into agreements with the Government Pakistan or a Provincial Government.</p> <p>2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties &amp; taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties &amp; taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</p> |
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| <p><sup>3</sup>[8(a)</p> | <p>1. Imports or exports made by or for the qualified investment in respect of the project as specified at Serial No.1 of the First Schedule to the Foreign Investment (Promotion and Protection) Act, 2022.</p>   | <p>Respective Headings</p> | <p>0%</p>         | <p>The concession shall be available subject to conditions, limitations and restrictions as prescribed in Serial 1 &amp; 2 of Part-F of the Second Schedule to the Foreign Investment (Promotion and Protection) Act, 2022.</p>   |
|                          | <p>2. Household goods of employees of Reko Diq Mining Company (Private) Limited. Explanation: - for the purpose of this Serial, the concession of Customs Duty includes all duties and levies leviable under the Customs Act, 1969.</p>  | <p>Respective Headings</p> | <p>0%</p>         | <p>Only such employees can claim the benefit who are either citizen of a country other than Pakistan or who for the Tax Year immediately prior to the import of goods were nonresident in Pakistan for the purpose of Income Tax Ordinance, 2001.]</p>  |
| <p>9.</p>                | <p><b>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.</b></p> <p><b>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</b></p> | <p>Respective Headings</p> | <p>0%, 3%, 5%</p> | <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</p> |

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|  |  |  | <p>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>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. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties &amp; taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from</p> |
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|     |  |                     |            | <p>the date of their importation, the same shall be subject to payment of statutory rates of duties &amp; taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</p> <p>4. Condition (iv) of the preamble.</p> |
| 10  | <p><b>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.</b></p> <p><b>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</b></p>   | Respective Headings | 0%, 3%, 5% | -do-   |
| 11. | <p><b>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.</b></p> <p><b>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</b></p> <p><b>Explanation:-The expression “projects for power generation” means any project for</b></p> | Respective Headings | 0%         | <p>1.This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely: -</p> <p>(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for</p>   |

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|  | <p><b>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.</b></p> |  | <p>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>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. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties &amp; taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the</p> |
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|     |  |                     |            | <p>period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties &amp; taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</p> |
| 12. | <p><b>1. Machinery and equipment meant for power transmission and grid stations including under construction projects.</b></p> <p><b>Explanation.-</b> 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</p> | Respective Headings | 0%, 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>               |



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|  | <p>vehicles, imported on temporary basis as required for the construction of the project.</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. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties &amp; taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties &amp; taxes as were applicable at the time of import. The construction machinery may, however, be allowed</p> |
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|            |   |           |    | to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.<br>4. Condition (iv) of the preamble. |
| <b>13.</b> | <b>Following machinery, equipment and other education and research related items imported by technical institutes, training institutes, research institutes, schools, colleges and universities:-</b> |           |    | 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% |  |
|            | (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  | 8423.9000 | 0% |  |

|            |  |                     |                 |                                 |
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|            | heading 8423.2000 & 8423.3000.   |                     |                 |                                 |
|            | (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%              |                                 |
| <b>14</b>  | <b>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.</b>   | Respective Headings | 0%              |                                 |
| <b>15</b>  | <b>Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.</b> | Respective Headings | 0%, 3%, 10%     | Condition (iv) of the preamble. |
| <b>15A</b> | Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (Hydro-cracking)   | Respective Headings | 0%              | Nil                             |
| <b>16</b>  | <b>Machinery and equipment imported by an industrial concern.</b>  | Respective Headings | 0%,3%, 11%, 15% | Condition (iv) of the preamble. |
| <b>17</b>  | <b>Following machinery and equipment for</b>   |                     |                 | 1. For the projects             |

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|   | <b>marble, granite and gem stone extraction and processing industries.</b> |               |  | <p>of Gem Stone &amp; Jewelry Industry, CEO/COO, Pakistan Gem and Jewelry Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bona fide project requirement. The authorized person of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>2. For the projects of Marble &amp; 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</p> |
| (1) Polishing cream or material.  | 3405.4000<br>3405.9000   | 3%<br>5%      |  |  |
| (2) Fiber glass mesh  | 7019.6990  | 5%            |  |  |
| (3) Chain saw/diamond wire saw in all sizes and dimensions and spares thereof, diamond wire joints all types and dimensions, chain for chain saw and diamond wires for wire saw and spare widia.  | 8202.4000<br>8202.9100   | 5%<br>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  | 0%            |  |  |
|   | &  |               |  |  |
|   | Respective headings  | 0%, 3%,<br>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  | 0%            |  |  |

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|    |  |                     |    | <p>not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Five years of their importation, the same shall be subject to payment of duties &amp; taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Five years from the date of their importation, the same shall be subject to payment of statutory rates of duties &amp; taxes as were applicable at the time of import. The machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</p> <p>4. Condition (iv) of the preamble.</p> |
| 18 | <b>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.</b> | Respective headings | 0% | 1. Ministry of Industries, Production & Special Initiatives, shall certify in the prescribed manner  |

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|           | <b>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.</b> |                                     |            | and format as per Annex-B that the imported goods are bona fide project requirement. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.<br><br>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.<br><br>3. Condition (iv) of the preamble. |
|           |  | Respective headings                 | 0%, 3%, 5% |  |
| <b>19</b> | <b>Effluent treatment plants.</b>  | Respective headings                 | 0%, 3%, 5% | Condition (iv) of the preamble.  |
| <b>20</b> | <b>Following items for use with solar energy: -</b>  |                                     |            | Nil  |
|           | Solar Power Systems.   | 8501.3110<br>8501.3210              | 0%         |  |
|           | (1) Off-grid/On-grid solar power system (with or without provision for USB/charging port) comprising of :  |                                     |            |  |
|           | i. PV Module.  | 8541.4200<br>8541.4300<br>8541.4900 |            |  |
|           | ii. Charge controller.   | 9032.8990                           |            |  |
|           | iii. Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system).  | 8507.2090<br>8507.3000<br>8507.6000 |            |  |
|           | iv. Essential connecting wires (with or without switches).   | 8544.4990                           |            |  |

|            |   |                        |    |     |
|------------|---|------------------------|----|-----|
|            | v. Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT). | 8504.4090              |    |     |
|            | vi. Bulb holder   | 8536.6100              |    |     |
|            | (2) Water purification plants operating on solar energy.  | 8421.2100              |    |     |
| <b>21.</b> | <b>Following systems and items for dedicated use with renewable source of energy like solar, wind, geothermal etc.</b>                                    |                        |    | Nil |
|            | <b>1. (a) Solar Parabolic Trough Power Plants.</b>  | 8502.3900              | 0% |     |
|            | <b>(b) Parts for Solar Parabolic Power Plants.</b>  |                        |    |     |
|            | (i). Parabolic Trough collectors modules.   | 8503.0010              | 0% |     |
|            | (ii). Absorbers/Receivers tubes.  | 8503.0090              | 0% |     |
|            | (iii). Steam turbine of an output exceeding 40MW.   | 8406.8100              | 0% |     |
|            | (iv). Steam turbine of an output not exceeding 40MW.  | 8406.8200              | 0% |     |
|            | (v). Sun tracking control system.   | 8543.7090              | 0% |     |
|            | (vi). Control panel with other accessories.   | 8537.1090              | 0% |     |
|            | <b>2. (a) Solar Dish Stirling Engine.</b>   | 8412.8090              | 0% |     |
|            | <b>(b) Parts for Solar Dish Stirling Engine.</b>  |                        |    |     |
|            | (i). Solar concentrating dish.  | 8543.7090              | 0% |     |
|            | (ii). Sterling engine.  | 8543.7090              | 0% |     |
|            | (iii). Sun tracking control system.   | 8543.7090              | 0% |     |
|            | (iv). Control panel with accessories.   | 8537.1090<br>8537.2000 | 0% |     |
|            | (v). Stirling Engine Generator  | 8501.6100              | 0% |     |
|            | <b>3. (a) Solar Air Conditioning Plant</b>  | 8415.1090              | 0% |     |
|            | <b>(b) Parts for Solar Air Conditioning Plant</b>   |                        |    |     |
|            | (i). Absorption chillers.   | 8418.6990              | 0% |     |
|            | (ii). Cooling towers.   | 8419.8910              | 0% |     |
|            | (iii). Pumps.   | 8413.3090              | 0% |     |
|            | (iv). Air handling units.   | 8415.8290              | 0% |     |
|            | (v). Fan coils units.   | 8415.9099              | 0% |     |
|            | (vi). Charging & testing equipment.   | 9031.8000              | 0% |     |
|            | <b>4.(a) Solar Desalination System</b>  | 8421.2100              | 0% |     |
|            | <b>(b) Parts for Solar Desalination System</b>  |                        |    |     |

|  |                                     |    |   |
|--|-------------------------------------|----|---|
| (i). Solar photo voltaic panels.   | 8541.4200<br>8541.4300<br>8541.4900 | 0% |   |
| (ii). Solar water pumps.   | 8413.3090                           | 0% |   |
| (iii). Deep Cycle Solar Storage batteries.   | 8507.2000                           | 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% |   |
| <b>5. Solar Thermal Power Plants with accessories.</b>   | 8502.3900                           | 0% |   |
| <b>6. (a) Solar Water Heaters with accessories.</b>  | 8419.1990                           | 0% |   |
| <b>(b) Parts for Solar Water Heaters</b>   |                                     |    |   |
| (i). Insulated tank  | 7309.0000<br>7310.0000              | 0% |   |
| (ii). Vacuum tubes (Glass)   | 7020.0090                           | 0% |   |
| (iii). Mounting stand  | Respective headings                 | 0% |   |
| (iv). Copper and Aluminum tubes  | Respective heading                  | 0% |   |
| <b>(c) Accessories:</b>  |                                     |    |   |
| (i). Electronic controller   | Respective heading                  | 0% |   |
| (ii). Assistant/ Feeding tank  |                                     |    |   |
| (iii). Circulation Pump  |                                     |    |   |
| (iv). Electric Heater/ Immersion Rod (one piece with one solar water heater)   |                                     |    |   |
| (v). Solenoid valve (one piece with one solar water heater)  |                                     |    |   |
| (vi). Selective coating for absorber plates  |                                     |    |   |
| <b>7. (a) PV Modules.</b>  | 8541.4200<br>8541.4300<br>8541.4900 | 0% |   |
| <b>(b) Parts for PV Modules</b>  |                                     |    |   |
| (i). Solar cells.  | 8541.4200<br>8541.4300<br>8541.4900 | 0% | <sup>4</sup> [If imported by the local assemblers / manufacturers of PV Modules registered under the Sales Tax Act, |
| (ii). Tempered Glass.  | 7007.1900                           | 0% |   |

<sup>4</sup> Inserted vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024



|   |                        |    |  |
|---|------------------------|----|--|
| (iii). Aluminum frames.   | 7610.9000              | 0% | 1990 subject to quota determination by the Input Output Co-efficient Organization (IOCO).]   |
| (iv). O-Ring.   | 4016.9990              | 0% |  |
| (v). Flux and preparations for metal surfaces                           | 3810.1000              | 0% |  |
| (vi). Adhesive labels.  | 3919.9090              | 0% |  |
| (vii). Junction box & Cover.  | 8538.9090              | 0% |  |
| (viii). Sheet mixture of Paper and plastic                              | 3920.9900              | 0% |  |
| (ix). Ribbon for PV Modules (made of silver, copper and lead).          | Respective headings    | 0% |  |
| (x). Bypass diodes.   | 8541.1000              | 0% |  |
| (xi). EVA (Ethyl Vinyl Acetate) Sheet (Chemical).                       | 3920.9900              | 0% |  |
| <b><sup>5</sup>(c). Raw materials for the manufacture of PV Modules</b> |                        | 0% |  |
| (i). Silicon Adhesive/ Sealant.   | 3214.9010              |    |  |
| (ii). MC4 Connectors.   | 8536.9090              |    |  |
| (iii). Back sheet film.   | 3920.9900              |    |  |
| (iv). Packing boxes/ modules.   | 4819.1000<br>4819.5000 |    |  |
| (v). Corner block.  | 7616.9990              |    |  |
| (vi). Polyethylene compound   | 3901.9000              |    |  |
| (vii). Tin ingot.   | 8001.0000              |    |  |
| (viii). Plates, sheets and strip of cellular rubber (vulcanized).       | 4008.1190              |    |  |
| (ix). Glass fibers (including glass wool) and articles thereof nes      | 7019.9090              |    |  |
| <b>(d) Parts of Solar Inverters</b>                                     |                        | 0% | If imported by the local assemblers and manufacturers registered under the Sales Tax Act, 1990, of PV Modules subject to quota determination by the Input Output Co-efficient Organization (IOCO). |
| (i). Control board  | 8504.4090              |    |  |
| (ii). Power board   | 8504.4090              |    |  |
| (iii). Charge controller board A/C                                      | 9032.8990              |    |  |
| (iv). Charge controller board PV  | 9032.8990              |    |  |
| (v). DCDC board   | 8504.9040              |    |  |
| (vi). LCD Display   | 8531.2000<br>8524.1100 |    |  |
| (vii). Display board  | 8531.2000              |    |  |
| (viii). AC input & output terminal                                      | 8536.9090              |    |  |
| (ix). Battery input terminals   | 8507.9000              |    |  |

|  |  |                                      |    |   |  |
|--|--|--------------------------------------|----|---|--|
|  | (x). PV terminals  | 8536.9090                            |    |   |  |
|  | (xi). Casings (Plastic or Steel)   | 8504.9090                            |    |   |  |
|  | (xii). Circuit Board (CB) for inverters  | 8534.0000                            |    |   |  |
|  | (xiii). Stuffed PCBs for inverters   | 8504.9030                            |    |   |  |
|  | <b>(e) Parts of Lithium Batteries</b>  |                                      | 0% | If imported by the local assemblers or manufacturers of Lithium Batteries registered under the Sales Tax Act, 1990, subject to quota determination by the Input Output Co-efficient Organization (IOCO).] |  |
|  | (i). Cells   | 8507.9000                            |    |   |  |
|  | (ii). Copper Bar (Cell to Cell Connection)   | 7407.1010                            |    |   |  |
|  | (iii). BMS (level 1) Electronic Card   | 8507.9000                            |    |   |  |
|  | (iv). Casing   | 8507.9000                            |    |   |  |
|  | (v). Harness Set (Cells Monitoring Wires with tags)  | 8544.4290                            |    |   |  |
|  | (vi). Output Terminal with screws  | 8536.9090                            |    |   |  |
|  | (vii). Power Cables (Battery Internal)   | 8544.4290                            |    |   |  |
|  | (viii). DC Fan   | 8414.5990                            |    |   |  |
|  | (ix). DC Breaker   | 8536.2010<br>8536.2020<br>8536.2090  |    |   |  |
|  | (x). Packing Screws  | 7318.1590                            |    |   |  |
|  | (xi). Terminal Covers  | 3926.9099                            |    |   |  |
|  | (xii). Acrylic Sheet (Short Circuit Safety Sheet)  | 3920.5900<br>3921.9090               |    |   |  |
|  | (xiii). Other Accessories (Temp Sensors, connectors, assembly items, Handles).   | 8536.9090,<br>9031.8000<br>8507.9000 |    |   |  |
|  | <b><sup>6</sup>[8. Following machinery and equipment imported by manufacturing units of Solar Cells, Solar Panels, Solar Inverters &amp; Solar Batteries:-</b> |                                      | 0% |   | Engineering Development Board (EDB) shall certify in the prescribed manner and format as per |
|  | <b>(a) Solar Cell Manufacturing Equipment.</b>   |                                      |    |   |  |

6 Sub-serial 8 substituted vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024. At the time of substitution sub-serial 8 was as under:-

|  | <b>“8. Solar Cell Manufacturing Equipment.</b>       |                     |     |  |
|--|--|---------------------|-----|--|
|  | (i). Crystal (Grower) Puller (if machine).           | 8479.8990           | 0%  |  |
|  | (ii). Diffusion furnace.                             | 8514.3900           | 0%  |  |
|  | (iii). Oven.   | 8514.3900           | 0%  |  |
|  | (iv). Wafering machine.                              | 8486.1000           | 0%  |  |
|  | (v). Cutting and shaping machines for silicon ingot. | 8461.9000           | 0%  |  |
|  | (vi). Solar grade polysilicon material.              | 3824.9999           | 0%  |  |
|  | (vii). Phosphene Gas.                                | 2853.9000           | 0%  |  |
|  | (viii). Aluminum and silver paste.                   | Respective headings | 0%” |  |

|   |   |                     |  |
|---|---|---------------------|--|
| (i)   | Crystal (Grower) Puller (if machine).   | 8479.8990           | <p>Annex-B that the imported goods are bona fide project requirement. The authorized officer of the EDB shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID obtained under section 155D of the Customs Act, 1969.</p> <p>2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and payment of customs duties and taxes leviable as prescribed by FBR.</p> <p>3. Condition (iv) of the preamble.</p> |
| (ii)  | Diffusion furnace.  | 8514.3900           |  |
| (iii)   | Oven.   | 8514.3900           |  |
| (iv)  | Wafering machine.   | 8486.1000           |  |
| (v)   | Cutting and shaping machines for silicon ingot.                                   | 8461.9000           |  |
| (vi)  | Solar grade polysilicon material.   | 3824.9999           |  |
| (vi)  | Phosphene Gas.  | 2853.9000           |  |
| (viii)  | Aluminum and silver paste.  | Respective headings |  |
| <b>(b) Solar PV Modules Panels manufacturing machinery and equipment.</b> |   |                     |  |
| (i).  | Sun Simulator   | 9031.8000           |  |
| (ii).   | Glass Lifter  | 8428.9090           |  |
| (iii).  | Tabber Stringer   | 8515.1900           |  |
| (iv).   | Hi-Speed Layup Station with ROBOT   | 8479.5000           |  |
| (v).  | Motorized Visual Inspection   | 9031.8000           |  |
| (vi).   | Buffer before Bussing   | 8479.8990           |  |
| (vii).  | Multi-station for Bussing   | 8479.8990           |  |
| (viii).   | Centering Conveyor with Visual Inspection   | 8479.8990           |  |
| (ix).   | Fully Automatic or Semi-automatic Laminator with Centering, Loading and Unloading | 8479.8990           |  |
| (x).  | Automatic Inline Framing Machine  | 8479.8990           |  |
| (xi).   | Automatic Silicon Dispenser   | 8479.8990           |  |
| (xii).  | Direction Changer with 90 Degree Rotator  | 8479.8990           |  |
| (xiii).   | Centering Conveyor for Sun Simulator  | 8479.8990           |  |
| (xiv).  | Hi-Pot Test Equipment   | 9031.8000           |  |
| (xv).   | Electroluminescence (EL) Tester   | 9031.8000           |  |
| (xvi).  | Motorized Conveyor  | 8428.3990           |  |
| (xvii).   | EVA/Black sheet Cutting Machine   | 8441.1000           |  |
| (xviii).  | Ribbon Cutting & Bending Machine  | 8461.9000           |  |
| (xix).  | Lab Test Equipment  | 9031.8000           |  |
| (xx).   | Conveyer Belt   | 8428.3990           |  |
| (xxi).  | Laser cutting machine for cell  | 8456.1190           |  |

|   |           |  |  |
|---|-----------|--|--|
| (xxii). Cell sorting machine & testers  | 9031.8000 |  |  |
| (xxiii). Structures & parts of structures.  | 7308.9090 |  |  |
| (xxiv). Vacuum pumps.   | 8414.1000 |  |  |
| (xxv). Air or gas compressors, hoods.   | 8414.8020 |  |  |
| (xxvi). Non-domestic, non-electric dryers nes.  | 8419.3900 |  |  |
| (xxvii). Threading or tapping machines nes for removing metal.                          | 8459.7090 |  |  |
| (xxviii).Machines and mechanical appliances nes having individual functions.            | 8479.8990 |  |  |
| (xxix). Electric brazing or soldering machines and apparatus nes.                       | 8415.1900 |  |  |
| (xxx). Electric heating resistors.  | 8516.8090 |  |  |
| (xxxi) Electric app for switching/protect electric circuits, not exceeding 1,000 volts. | 8536.9090 |  |  |
| <b>(c) Solar Inverters manufacturing machinery and equipment.</b>                       |           |  |  |
| (i). Solder Paste Screen Machine  | 8515.1900 |  |  |
| (ii). SMT pick and place machine  | 8479.5000 |  |  |
| (iii). Wave-soldering machine   | 8515.1900 |  |  |
| (iv). PCB Conveyor Belt   | 8428.3990 |  |  |
| (v). SMT Workstation  | 8479.5000 |  |  |
| (vi). Solder Pot  | 8419.8990 |  |  |
| (vii). Solder Cleaning Equipment  | 8419.8990 |  |  |
| (viii). Wire Cutting & Stripping Machine  | 8461.9000 |  |  |
| (ix). Crimping Machine  | 8479.8990 |  |  |
| <b>(d) Lithium ion batteries manufacturing machinery and equipment.</b>                 |           |  |  |
| (i). Weighting kettles  | 8423.9000 |  |  |
| (ii). Weighting and conveying systems   | 8428.3990 |  |  |
| (iii). Storage tanks  | 7310.1000 |  |  |
| (iv). Glue port   | 8419.8990 |  |  |
| (v). Transfer tanks   | 7310.1000 |  |  |
| (vi). Feeder  | 8479.8990 |  |  |
| (vii). High speed spiral mixer  | 8479.8290 |  |  |
| (viii). Booster pumps   | 8413.7090 |  |  |
| (ix). Magnetic filters  | 8421.3990 |  |  |
| (x). High speed homogenizer   | 8479.8290 |  |  |

|   |                     |    |  |
|---|---------------------|----|--|
| (xi). Auxiliary equipment and DCS central control system components           | 9032.8990           |    |  |
| (xii). Pole piece cathode machine   | 8462.4900           |    |  |
| (xiii). Polo piece rolling machine  | 8462.3900           |    |  |
| (xiv). CNC nibbling machine   | 8462.4200           |    |  |
| (xv). CNC bending machine   | 8462.2600           |    |  |
| (xvi). Sport welding plant  | 8515.8000           |    |  |
| (xvii). Auxiliary equipment   | 8479.8990           |    |  |
| (xviii). High temperature circulation thermal tester                          | 9030.8900           |    |  |
| (xix). UL 2054 fire testing equipment   | 9031.8000           |    |  |
| (xx). Pack rotation simulation  | 9031.8000           |    |  |
| (xxi). Free fall tester   | 9031.8000           |    |  |
| (xxii). Battery impact tester IEC 62133                                       | 9031.8000           |    |  |
| (xxiii). UL 1642 flame tester   | 9031.8000           |    |  |
| (xxiv). Electromagnetic vibration tester UN 38.3                              | 9031.8000           |    |  |
| (xxv). Single wing electromagnetic power drop testing equipment               | 9031.8000           |    |  |
| (xxvi). Hydraulic crush testing equipment                                     | 9031.8000           |    |  |
| 9. Pyranometers and accessories for solar data collection.                    | 9030.8900           | 0% |  |
| 10. Solar chargers for charging electronic devices.                           | 8504.4020           | 5% |  |
| 11. Remote control for solar charge controller.                               | 8543.7010           | 3% |  |
| <b>12. Wind Turbines.</b>   |                     |    |  |
| (a) Wind Turbines for grid connected solution above 200 KW (complete system). | 8412.8090           | 0% |  |
| (b) Wind Turbines upto 200 KW for off-grid solutions comprising of:           | 8412.8090           | 0% |  |
| (i). Turbine with Generator/ Alternator.                                      | Respective headings | 0% |  |
| (ii). Nacelle with rotor with or without tail.                                |                     |    |  |
| (iii). Blades.  |                     |    |  |
| (iv). Pole/ Tower.  |                     |    |  |
| (v). Inverter for use with Wind Turbine.                                      |                     |    |  |
| (vi). Deep Cycle Cell/ Battery (for use with wind turbine).                   | 8507.2000           | 0% |  |
| <b>13. Wind water pump</b>  | 8413.8100           | 5% |  |

|           |   |  |                      |     |
|-----------|---|--|----------------------|-----|
|           | <b>14. Geothermal energy equipment.</b>   |  |                      |     |
|           | (i). Geothermal Heat Pumps.   | 8418.6100  | 0%                   |     |
|           | (ii). Geothermal Reversible Chillers.   | 8418.6990  | 0%                   |     |
|           | (iii). Air handlers for indoor quality control equipment.   | 8418.6990  | 0%                   |     |
|           | (iv). Hydronic heat pumps.  | 8418.6100  | 0%                   |     |
|           | (v). Slim Jim heat exchangers.  | 8418.6100  | 0%                   |     |
|           | (vi). HDPE fusion tools.  | 8419.5000  | 0%                   |     |
|           | (vii). Geothermal energy Installation tools and Equipment.  | 8515.8000<br>8419.8990   | 0%<br>0%             |     |
|           | (viii). Dehumidification equipment.   | 8479.6000  | 0%                   |     |
|           | (ix). Thermostats and IntelliZone.  | 9032.1090  | 0%                   |     |
|           | <b>15. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR.</b>  | Respective headings  | 0%                   |     |
| <b>22</b> | <b>Following items for promotion of renewable energy technologies or for conservation of energy:-</b>   |  |                      | Nil |
|           | (i). SMD/LED/LVD lights with or without ballast, fittings and fixtures.   | 9405.1190<br>9405.1990<br>8539.3290<br>8539.5210<br>8539.5220              | 0%                   |     |
|           | (ii). SMD/LED/LVD lights, with or without ballast, PV module, fitting and fixtures  | 9405.4090<br>8539.3290<br>8539.5210<br>8539.5220                           | 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.   | 8539.5210<br>8539.5220   | 0%<br>0%             |     |
|           | (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. | 8541.4200<br>8541.4300<br>8541.4900<br>8504.4990<br>9032.8990<br>8507.0000 | 0%<br>0%<br>0%<br>0% |     |

|           |  |  |                |   |
|-----------|--|--|----------------|---|
|           | (x). Light emitting diodes (light emitting in different colors).   | 8541.5100<br>8541.5900                           | 0%             |   |
|           | (xi). Water pumps operating on solar energy along with solar pump controllers  | 8413.7011<br>8413.7019<br>8413.7090<br>8504.4090 | 0%<br>0%<br>0% |   |
|           | (xii). Energy saver lamps of varying voltages  | 8539.3110<br>8539.3210                           | 0%<br>0%       |   |
|           | (xiii). Energy Saving Tube Lights.   | 8539.3120<br>8539.3220                           | 0%<br>0%       |   |
|           | (xiv). Sun Tracking Control System   | 8543.7090  | 0%             |   |
|           | (xv). Solar air water generator  | 8479.8990  | 0%             |   |
|           | (xvi). 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%             |   |
|           | (xvii). Charge controller/ Current controller.   | 9032.8990  | 0%             |   |
| <b>23</b> | <b>Parts, Components and inputs for manufacturing LED lights, Bulbs and their parts:-</b>  |  |                | If imported by LED Light, Bulbs and their Parts manufacturers registered under the Sales Tax Act, 1990 subject to annual quota determination by the Input Output Coefficient Organization (IOCO). |
|           | (i). Housing/Shell, shell cover and base cap for all kinds of LED Lights and Bulbs   | Respective headings                              | 0%             |   |
|           | (ii). Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials                          | 3810.9090  | 0%             |   |
|           | (iii). Poly Butylene Terephthalate   | 3907.7000  | 0%             |   |
|           | <sup>7</sup> (iv)(a) Bare Metal Clad Printed Circuit Board (MCPCB)   | 8534.0000  | 11%            |   |
|           | (iv)(b) Stuffed Metal Clad Printed Circuit Board (MCPCB)   | 8539.9090  | 0%]            |   |
|           | (v). Constant Current Power Supply for of LED Lights and Bulbs (1-300W)  | 8504.4090  | 0%             |   |
|           | (vi). Lenses for LED lights and Bulbs  | 9001.9000  | 0%             |   |
|           | (vii). Aluminum Electrolytic capacitor   | 8532.2200  | 0%             |   |
|           | (viii). SMT Electrical Transformer   | 8504.3100  | 0%             |   |
|           | (ix). Aluminum sheet   | 7606.1200<br>7606.9190                           | 0%             |   |

<sup>7</sup> Sub-serial (iv) substituted vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024. At the time of substitution sub-serial (iv) was as under:-

|   |                    |     |
|---|--------------------|-----|
| “(iv). Bare or Stuffed Metal Clad Printed Circuit Board (MCPCB) | Respective heading | 0%” |
|---|--------------------|-----|

|    |   |                        |    |  |
|----|---|------------------------|----|--|
|    | (x). Tantalum capacitors (DIP/SMD)  | 8532.2100              | 0% |  |
|    | (xi). Other inductors, small transformer, coil (DIP/SMD)  | 8504.4090<br>8504.5000 | 0% |  |
| 24 | <b>Plant, machinery and equipment used in production of bio-diesel.</b>   | 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 | <b>Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan and Malakand Division.</b>   | 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 | <b>Plant machinery and equipment imported during the period commencing on 1<sup>st</sup> July, 2014 and ending on 30th June, <sup>8</sup>[2024] for setting up of industries in erstwhile FATA Areas.</b> | Respective headings    | 0% | The plant machinery and equipment under the said serial number shall be released on certification from Provincial Home Secretary that the  |



|    |  |                        |     |   |
|----|--|------------------------|-----|---|
|    |  |                        |     | goods are bonafide requirement of the unit as per Annex B. The goods shall not be sold or otherwise disposed of without prior approval of the Board.  |
| 27 | <b>Following motor vehicles for the transport of goods and special purpose motor vehicles imported by the Construction Companies:-</b>                               |                        |     | This concession shall be available to motor vehicles for the transport of goods and special purpose motor vehicles imported by Construction Companies registered with Security and Exchange Commission of Pakistan (SECP) and Pakistan Engineering Council.   |
|    | 1. Dumpers designed for off highway use.   | 8704.1090              | 20% |   |
|    | 2. Super swinger truck conveyors.  | 8705.9000              | 20% |   |
|    | 3. Mobile canal lining equipment.  | 8705.9000              | 20% |   |
|    | 4. Transit mixers.   | 8705.4000              | 20% |   |
|    | 5. Concrete Placing trucks.  | 8705.9000              | 20% |   |
|    | 6. Crane lorries.  | 8705.1000              | 20% |   |
| 28 | <b>Plant, machinery and production line equipment used for the manufacturing of mobile phones.</b>   | Respective headings    | 0%  | This exemption is available to local manufacturers of mobile phones duly certified by Pakistan Telecommunication Authority.   |
| 29 | <b>Charging station for electric vehicle</b>   | 8504.4030              | 0%  | Nil   |
| 30 | <b>Pre-fabricated room/structures for setting up of new hotels /motels in Hill Stations, Gilgit-Baltistan, AJK, and Coastal Areas of Baluchistan (excluding Hub)</b> | 9406.1090<br>9406.9090 | 8%  | (i) The concerned ministry or department shall approve the project. The Authorized Officer of the ministry or department shall certify in the prescribed format and manner as per Annex-B that the imported goods are bona fide project requirement and shall furnish all relevant information online |

|     |   |                        |    |   |
|-----|---|------------------------|----|---|
|     |   |                        |    | to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.<br><br>(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  | <b>Micro feeder equipment for food fortification</b>  | 8437.8000              | 0% | Nil   |
| 32. | <b>Cinematographic, film production and post-film production equipment imported during the period commencing on the 1<sup>st</sup> July, 2022 and ending on the 30<sup>th</sup> June, 2027.</b> |                        |    | 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.<br><br>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 |
|     | (1) Projector   | 9007.2000              | 0% |   |
|     | (2) Parts and accessories for projector   | 9007.9200              | 0% |   |
|     | (3) Other instruments and apparatus for cinema  | 9032.8990              | 0% |   |
|     | (4) Screen  | 9010.6000              | 0% |   |
|     | (5) Cinematographic parts and accessories   | 9010.9000              | 0% |   |
|     | (6) 3D Glasses  | 9004.9000              | 0% |   |
|     | (7) Digital Loud Speakers   | 8518.2200              | 0% |   |
|     | (8) Digital Processor   | 8519.8190              | 0% |   |
|     | (9) Sub-woofer and Surround Speakers  | 8518.2990              | 0% |   |
|     | (10) Amplifiers   | 8518.5000              | 0% |   |
|     | (11) Audio rack and termination board   | 7326.9090<br>8537.1090 | 0% |   |
|     | (12) Music Distribution System  | 8519.8990              | 0% |   |
|     | (13) Seats  | 9401.7100              | 0% |   |
|     | (14) Recliners  | 9401.7900              | 0% |   |
|     | (15) Wall Panels and metal profiles   | 7308.9090              | 0% |   |
|     | (16) Step Lights  | 9405.4990              | 0% |   |

|            |   |                        |     |   |
|------------|---|------------------------|-----|---|
|            | (17) Illuminated Signs  | 9405.6100<br>9405.6900 | 0%  | the FBR.<br>(ii) IOCO shall verify and determine quota requirement of such equipment.   |
|            | (18) Dry Walls  | 6809.1100              | 0%  |   |
|            | (19) Ready Gips   | 3214.9090              | 0%  |   |
| <b>33.</b> | <b>New Fire-fighting vehicles manufactured as such by OEMs</b>  | 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.   |
| <b>34</b>  | <b>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.</b> | Chapters 84 and 85     | 0%  | This exemption shall be available subject to fulfillment of following conditions, namely:-<br>(a) the importer is registered under the Sales Tax Act on or after the first day of July, 2019;<br>(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.<br>(c) exemption certificate issued by the Commissioner Inland Revenue having jurisdiction; and<br>(d) the goods shall not be sold or otherwise disposed of without prior approval of the FBR |

|    |  |                     |     |  |
|----|--|---------------------|-----|--|
|    |  |                     |     | and the payment of customs duties and taxes leviable at the time of import.  |
| 35 | 1. Plant, machinery and equipment, materials, specialized vehicles or vessels, accessories, spares, chemicals and consumables, as are not manufactured locally, imported by developers, contractors and service companies involved in infrastructure development of Large Diameter Pipelines (i.e. 24” and above) projects namely, North South Gas Pipeline Project (NSGP), Turkmenistan, Afghanistan, Pakistan and India Pipeline Project (TAPI), Iran Pakistan Gas Pipeline Project (IP), RLNG-III Pipeline (RLNG-III), or any other project declared as “Large Diameter Gas Pipeline Project” by the Ministry of Energy (Petroleum Division). | Respective headings | 5%  | 1. In respect of goods mentioned in Column (2), the Ministry of Energy (Petroleum Division) shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for use in the project. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.<br><br>2. The concession available to contractors and service companies of the project will be subject to the following conditions, namely: -<br><br>(a) the contractor and the service provider shall submit a copy of the contract or agreement under which he intends to import the goods for the project; |
|    | 2. Plant, machinery and equipment, materials, specialized vehicles or vessels, accessories, spares, chemicals and consumables, as are manufactured locally, imported by developers, contractors and service companies of the above projects.   | Respective headings | 10% | (b) the chief executive or head of the contracting company shall   |

|  |   |                            |           |   |
|--|---|----------------------------|-----------|---|
|  | <p>3. HR Coils, Line Pipe, Pylons/Piles, whether or not manufactured locally, imported by developers and contractors of above projects.</p> | <p>Respective Headings</p> | <p>0%</p> | <p>certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirement; and</p> <p>3. Items imported at concessionary rates which become surplus, scrap, junk, obsolete or otherwise shall be disposed of in the following manner, namely: -</p> <p>(a) in the event an item other than specialized vehicles, is sold to another company involved in infrastructure development of Large Diameter Pipelines, no import duties shall be levied or charged. Otherwise, it shall be sold through a public tender and duties shall be recovered at the rate of ten per cent ad valorem of the sale proceeds;</p> <p>(b) for specialized vehicles there would be a minimum retention period of five years after which the vehicles may be disposed of in the manner provided in (a)</p> |
|--|---|----------------------------|-----------|---|

|  |  |  |  |  |
|--|--|--|--|--|
|  |  |  |  | <p>above except that the full rate of import duties, net of any import duties already paid, shall be charged subject to an adjustment of depreciation at the rate of two per cent per month up to a maximum of twenty four months;</p> <p>(c) specialized vehicles can be surrendered at any time to the Government of Pakistan, without payment of any import duties, under intimation to the FBR; and</p> <p>(d) these items, if rendered as scrap, with change in their physical status, composition or condition and PCT classification, shall be chargeable to duties &amp; taxes accordingly, at standard rates;</p> <p>4. In the event a dispute arises whether any item is entitled to exemption under this schedule, the item will be immediately released by the Customs Department against a corporate guarantee valid for a period of nine months,</p> |
|--|--|--|--|--|

|  |  |                     |    |  |
|--|--|---------------------|----|--|
|  |  |                     |    | extendable by the concerned Collector of Customs on time to time basis. A certificate from the relevant Regulatory Authority that the item is covered under this serial number shall be given due consideration by the Customs Department towards finally resolving the dispute. Disputes regarding the local manufacturing only shall be resolved through the Engineering Development Board.  |
|  | 4. Machinery, equipment, vessels, dumpers, specialized vehicles, accessories, spares and all other items essentially required for the above projects imported by developers, contractors and service companies on an import-cum-export basis for a period of five years. | Respective headings | 0% | 1. The concession available to contractors and service companies of the project will be subject to the following conditions, namely: -<br><br>(a) the contractor and the service provider shall submit a copy of the contract or agreement under which he intends to import the goods for the project;<br><br>(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 |

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



|                          |  |                                     |  |   |
|--------------------------|--|-------------------------------------|--|---|
|                          |  |                                     |  | contractor or service company, as the case may be, shall be liable to pay duties and taxes as chargeable at the time of import.   |
| 36                       | <b>Machinery, equipment and other project related items for setting up of Submarine Cable Landing stations</b>   |                                     |  | If imported by Internet Service providers registered under the Sales Tax Act 1990, duly certified by the Ministry of Information Technology and Telecommunication and Pakistan Telecommunication Authority (PTA), and subject to annual quota determination by the Input Output Co-efficient Organization (IOCO). |
|                          | (i) Tubes Pipes and hollow profiles of cast iron   | 7303.0000                           | 0%   |   |
|                          | (ii) Articles of non-malleable cast iron   | 7325.1000                           | 0%   |   |
|                          | (iii) Static Converters  | 8504.4090                           | 0%   |   |
|                          | (iv) Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus | 8517.6290                           | 0%   |   |
| (v) Optical fiber Cables | 8544.7000  | 0%                                  |  |   |
| 37                       | <b>Other Electric Conductors exceeding 32000 V</b>   | 8544.6090                           | 11%  | If imported by manufacturers of transformers, registered under the Sales Tax Act 1990.  |
| 38                       | <b>Plant, Machinery and equipment</b>  | Respective headings                 | 5%   | if imported by registered pharmaceutical manufacturers for their own use subject to NOC from Ministry of Health   |
| 39                       | <b>Following items for Tourism Projects</b>  |                                     | 50% of the prevailing rate of customs duty | Subject to certification by the concerned Secretary of Provincial Tourism Department or equivalent Authorized Officer of the Federal Government as bona fide requirement of the   |
|                          | 1 Pre-fabricated room/structures for setting up of new hotels/motels in Hill Stations  | 9406.1090<br>9406.9090              |  |   |
|                          | 2 Prefabricated Structure (Complete Units)   | 6810.9100                           |  |   |
|                          | 3 Camping and Glamping site equipment and accessories  | Respective headings                 |  |   |
|                          | 4 Vessels for Adventure sports and commercial use, including rowing boats, canoes, sailboats etc.  | 8903.1100<br>8903.1200<br>8903.1900 |  |   |

|  |   |   |  |                    |
|--|---|---|--|--------------------|
|  |   | 8903.2100<br>8903.2200<br>8903.2300   |  | approved projects. |
|  | 5 Water-skis, surf-boards, sailboards and other water-sport equipment:                                  | 9506.2100<br>9506.2900  |  |                    |
|  | 6 Ice skates and roller skates, including skating boots with skates attached                            | 9506.7000   |  |                    |
|  | 7 Ski-boots, cross country ski footwear and snowboard boots   | 6402.1200<br>6403.1200<br>6403.1900<br>6403.2000<br>6403.4000                           |  |                    |
|  | 8 Snow-skis and other snow-ski equipment  | 9506.1100<br>9506.1200<br>9506.1900<br>9506.9990  |  |                    |
|  | 9 Paragliders, parachutes, Hot Air Balloons   | 8804.0000   |  |                    |
|  | 10 Diving equipment   | 9506.6999   |  |                    |
|  | 11 Zamboni Ice Resurfacing Machines   | Respective heading  |  |                    |
|  | 12 Ice Curling rock   | 7013.4900   |  |                    |
|  | 13 Zip line equipment and accessories   | 9503.0090   |  |                    |
|  | 14 White PE dasher boards for ice rinks   | 3920.1000   |  |                    |
|  | 15 Gloves, mittens and mitts specially designed for use in sports, belts and bandoliers                 | 4203.2100<br>4203.2930<br>4203.3000   |  |                    |
|  | 16 Mountaineering, Rock climbing equipment, accessories and rock wall building material and accessories | Respective headings   |  |                    |
|  | 17 Washer Extractor - Industrial  | 8451.4010   |  |                    |
|  | 18 Flatwork Ironer - Industrial   | 8451.3000   |  |                    |
|  | 19 Dry Cleaning Machine - Industrial  | 8451.3000   |  |                    |
|  | 20 Tumbler Dryer-Industrial   | 8451.2900   |  |                    |
|  | 21 Other Laundry equipment & accessories  | 8423.8200<br>8716.8090<br>8451.8020<br>8443.1920<br>8716.8090<br>8451.4010<br>8414.4000 |  |                    |

|  |  |  |  |  |
|--|--|--|--|--|
|  |  | 8451.2900<br>8451.3000<br>9403.2000  |  |  |
|  | 22 Steam Double Effect Absorption Chillers   | 8418.6990  |  |  |
|  | 23 Air Handling Units (AHUs)   | 8415.8390  |  |  |
|  | 24 Cooling Towers  | 8419.8910  |  |  |
|  | 25 Steam Boilers Gas train starter train pressure control piping with pressure gauge with complete Accessories | 8419.8100  |  |  |
|  | 26 Other HVAC Equipment & Accessories  | 8502.1310<br>8419.8910<br>7013.9900<br>8402.9020<br>7322.1100<br>8415.8190<br>3925.9000<br>8415.8300<br>8414.3090              |  |  |
|  | 27 Sewerage Treatment Plant  | 8421.2100  |  |  |
|  | 28 Elevators   | 8428.1010  |  |  |
|  | 29 Escalators  | 8428.4000  |  |  |
|  | 30 Generating sets   | 8502.1310  |  |  |
|  | 31 Transformer   | 8504.3490  |  |  |
|  | 32 Distribution Board  | 8504.4090  |  |  |
|  | 33 Chandeliers   | 9405.1110<br>9405.1910   |  |  |
|  | 34 Other Electrical Equipment  | 8481.1000<br>8504.4090<br>8544.1190  |  |  |
|  | 35 Dish washing Machine  | 8422.1900  |  |  |
|  | 36 Ice Cube Machine + Bin  | 8418.6990  |  |  |
|  | 37 Double Door Upright Freezer   | 8418.5000  |  |  |
|  | 38 Food Processor  | 8509.8000  |  |  |
|  | 39 Coffee Machine  | 8419.8100  |  |  |
|  | 40 Ovens & Burners   | 8419.8100<br>8418.5000<br>8418.6990<br>4419.0000<br>8438.5000<br>8438.6000<br>7020.0090<br>8509.4020<br>8509.8000<br>8417.2000 |  |  |

|  |   |  |  |  |
|--|---|--|--|--|
|  |   | 8516.5000<br>8422.4000   |  |  |
|  | 41 Other Kitchen Equipment & Accessories  | 8716.8090<br>9403.2000<br>8419.8100<br>8418.6990<br>8438.1000<br>8418.5000<br>8423.1000<br>4419.0000<br>8509.8000<br>8422.1900<br>8419.8100<br>8414.6000<br>8438.5000<br>9403.2000 |  |  |
|  | 42 Housekeeping equipment Commercial Dry Vacuum Cleaning Equipment  | 8508.1190  |  |  |
|  | 43 Fire Alarm and Suppression System  | 8531.2000  |  |  |
|  | 44 Fire Sprinkler System  | 8481.1000  |  |  |
|  | 45 Fire Extinguishers   | 8424.1000  |  |  |
|  | 46 Balloons and dirigibles; gliders, hang gliders and other non- powered aircraft.                                    | 8801.0000  |  |  |
|  | 47 Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto. | 8804.0000  |  |  |

**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 | G.D 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 | G.D. No. | GD date & Mach. No. |
| (3)   | (4)         | (5)   | (6)                         | (7)                         | (8) | (9)          | (10) | (11)                                    | (12)         | (13)     | (14)                |

**CERTIFICATE BY THE AUTHORIZED OFFICER OF THE REGULATORY AUTHORITY:**

It is hereby certified that the imported goods are genuine and *bonafide* requirement of the project and the same are not manufactured locally.

Signature & Seal of the Authorized Officer \_\_\_\_\_

Designation \_\_\_\_\_

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

**PART-II**

**Import of Active Pharmaceutical Ingredients, Excipients/Chemicals, Drugs, Packing Material/ Raw Materials for Packing and Diagnostic Kits and Equipment, Components and other Goods**

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

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

- (ii) The requirement for active pharmaceutical ingredients and Excipients/chemicals, drugs as specified in Table A, B & C, shall be determined by the Drug Regulatory Agency of Pakistan;
- (iii) The requirement for packing materials/raw materials for packing, as specified in Table-D, shall be determined by Input Output Coefficient Organization;
- (iv) The designated/authorized representative person of Drug Regulatory Agency of Pakistan shall furnish all relevant information, as set out in this part, online to the Customs computerized system, accessed through the unique user identifier obtained under section 155 d of the Customs Act 1969, along with the password thereof.
- (v) For "Respective Headings" entries in column (3) of the Table against which two rates of customs duty 3% and 5% have been mentioned in Column (4), the rate of 3% shall be applicable only for such goods which are chargeable to 3% duty under the First Schedule to the Customs Act 1969.

**Table A**  
**Active Pharmaceutical Ingredients (API)**

| Sr. No | Description   | PCT code  | Customs duty (%) |
|--------|---|-----------|------------------|
| 1.     | Acyclovir Usp   | 2933.5990 | 0                |
| 2.     | Albendazole - Human Grade                               | 2933.9990 | 0                |
| 3.     | Alfacalcidole   | 3004.9099 | 0                |
| 4.     | Alogliptin Benzoate                                     | 2942.0000 | 0                |
| 5.     | Alprazolam  | 2933.9100 | 0                |
| 6.     | Amikacin Sulphate                                       | 2941.9090 | 0                |
| 7.     | Amiloride HCL   | 2933.9990 | 0                |
| 8.     | Amlodipine  | 2933.3990 | 0                |
| 9.     | Amoxicillin sodium sterile BP                           | 2941.1000 | 0                |
| 10.    | Amoxicillin Sodium With Clavulanate Potassium (Sterile) | 3003.2000 | 0                |
| 11.    | Amphotericin B Lyophilized                              | 2941.9090 | 0                |
| 12.    | Ampicillin sodium sterile USP/BP (Pharmaceutical grade) | 2941.1000 | 0                |
| 13.    | Amprolium HCl   | 2933.5990 | 0                |
| 14.    | Apixaban and its salts                                  | 2933.7990 | 0                |
| 15.    | ARIPIRAZOLE   | 2933.7990 | 0                |
| 16.    | Artemether  | 2932.9990 | 0                |
| 17.    | Atorvastatin  | 2933.9990 | 0                |
| 18.    | Atorvastatin Calcium                                    | 2933.9990 | 0                |
| 19.    | Atracurium Besylate                                     | 2933.4990 | 0                |
| 20.    | Atropine Sulphate                                       | 2941.9090 | 0                |
| 21.    | Azilsartan Kamedoxomil                                  | 2934.9990 | 0                |

| <b>Sr. No</b> | <b>Description</b>                            | <b>PCT code</b> | <b>Customs duty (%)</b> |
|---------------|---|-----------------|-------------------------|
| 22.           | Bacitracin and its derivatives                | 2941.9060       | 0                       |
| 23.           | Benazepril Related Compound                   | 2933.7990       | 0                       |
| 24.           | Benzyl pencillin sodium/potassium             | 2941.1000       | 0                       |
| 25.           | Betahistine Di Hcl                            | 2933.3990       | 0                       |
| 26.           | Betaine Glucuronate                           | 2923.9010       | 0                       |
| 27.           | Betamethasone                                 | 2937.2200       | 0                       |
| 28.           | Biapenem                                      | 2941.9090       | 0                       |
| 29.           | Bisacodyl                                     | 2933.3990       | 0                       |
| 30.           | Bosentan Monohydrate                          | 2935.9090       | 0                       |
| 31.           | BromocriptineMs(G) Msa/Ds 01                  | 2939.6900       | 0                       |
| 32.           | BUPIVACAINE HYDROCHLORIDE                     | 2933.9990       | 0                       |
| 33.           | Calcium Lactobionate Oral                     | 2918.1600       | 0                       |
| 34.           | Calcium Lactobionate Special Grade            | 2940.0000       | 0                       |
| 35.           | Canagliflozin Hemihydrate                     | 2934.9990       | 0                       |
| 36.           | Candesartan Cilextle                          | 2933.9990       | 0                       |
| 37.           | Captopril                                     | 2933.9990       | 0                       |
| 38.           | Carbamazepine                                 | 2933.9990       | 0                       |
| 39.           | Carbenicillin and its salts                   | 2941.1000       | 0                       |
| 40.           | Carbinoxamine Maleate                         | 2933.3900       | 0                       |
| 41.           | Carfecillin                                   | 2941.1000       | 0                       |
| 42.           | Cariprazine Hydrochloride                     | 2933.5990       | 0                       |
| 43.           | CARVEDILOL                                    | 2933.9990       | 0                       |
| 44.           | Cefazolin Sodium Sterile                      | 2941.9090       | 0                       |
| 45.           | Cefepime Hydrochloride/L-Arginine Sterile USP | 2941.9090       | 0                       |
| 46.           | Cefoperazone And Sulbactam Sodium             | 2941.9090       | 0                       |
| 47.           | Cefotaxime / Cefotaxime sodium                | 2941.9090       | 0                       |
| 48.           | Cefpirome                                     | 2941.9090       | 0                       |
| 49.           | Cefpodoxime Proxetil                          | 2941.9090       | 0                       |
| 50.           | Cefquinome Sulfate                            | 2941.9090       | 0                       |
| 51.           | Ceftazidime Pentahydrate                      | 2941.9090       | 0                       |
| 52.           | Ceftiofur HCL Sterile                         | 2941.9090       | 0                       |
| 53.           | Cefuroxime Axetil                             | 2941.9090       | 0                       |
| 54.           | Cefuroxime Sodium Sterile                     | 2941.9090       | 0                       |
| 55.           | Celecoxib                                     | 2935.9090       | 0                       |

| <b>Sr. No</b> | <b>Description</b>   | <b>PCT code</b> | <b>Customs duty (%)</b> |
|---------------|--|-----------------|-------------------------|
| 56.           | Cetirizin Dihydrochloride Ep                                   | 2933.5990       | 0                       |
| 57.           | Cetirizine Dihydrochloride                                     | 2933.5990       | 0                       |
| 58.           | Chloromycetin Palmitate  | 2941.4000       | 0                       |
| 59.           | Chlorpheniramine Maleate                                       | 2933.3990       | 0                       |
| 60.           | Chlortetracycline Hydrochloride                                | 2941.3000       | 0                       |
| 61.           | Chlorthalidone Micronized Powder                               | 2935.9090       | 0                       |
| 62.           | Clamipramine Hcl Ep  | 2933.9990       | 0                       |
| 63.           | Clavulanate Potassium With Microcrystalline Cellulose (Avicel) | 3003.9090       | 0                       |
| 64.           | Clavulanate Potassium With Silicon Di-Oxide (Syloid)           | 3003.9090       | 0                       |
| 65.           | Clemastine Hydrogen Fumarate                                   | 2933.9990       | 0                       |
| 66.           | Clindamycin Phosphate  | 2941.9060       | 0                       |
| 67.           | Clonazepam   | 2933.9100       | 0                       |
| 68.           | Clopamide Base/Ds 01   | 2935.9090       | 0                       |
| 69.           | Clopidogrel Bisulphate   | 2934.9990       | 0                       |
| 70.           | Clotrimazole   | 2933.2900       | 0                       |
| 71.           | Co-DergocrineMs (Gram) A 01                                    | 2939.6900       | 0                       |
| 72.           | Colistin Sulphate  | 2941.9090       | 0                       |
| 73.           | Dabigatran Etxilate Mesylate                                   | 2933.3990       | 0                       |
| 74.           | Dapagliflozin  | 2934.9990       | 0                       |
| 75.           | Darifenacin Hydrobromide                                       | 2934.9990       | 0                       |
| 76.           | Deferiprone  | 2933.3990       | 0                       |
| 77.           | Desmoder H/Hexamethylen Di-Iso                                 | 2929.1000       | 0                       |
| 78.           | Dexibuprofen   | 2916.3990       | 0                       |
| 79.           | Dextro Methophen HBR   | 2933.9990       | 0                       |
| 80.           | Dextro-MethorphHbr   | 2933.4900       | 0                       |
| 81.           | Diclofenac Diethylamine  | 2922.4990       | 0                       |
| 82.           | Diclofenac Potassium BP  | 2922.4990       | 0                       |
| 83.           | Diiodohydroxyquinoline   | 2934.9990       | 0                       |
| 84.           | Diphenhydramine  | 2922.1900       | 0                       |
| 85.           | DL-Carnitine HCl   | 2923.9090       | 0                       |
| 86.           | Domperidone  | 2933.3990       | 0                       |
| 87.           | Doripenem  | 2941.9090       | 0                       |
| 88.           | Dorzolamide HCl  | 2935.9090       | 0                       |



| <b>Sr. No</b> | <b>Description</b>                              | <b>PCT code</b> | <b>Customs duty (%)</b> |
|---------------|---|-----------------|-------------------------|
| 89.           | Doxycycline Hyclate                             | 2941.3000       | 0                       |
| 90.           | Doxylamine Succinate                            | 2933.3990       | 0                       |
| 91.           | Drotavarine Hcl                                 | 2933.4990       | 0                       |
| 92.           | Drotaverine HCL Tab and Injectable Grade        | 2934.9990       | 0                       |
| 93.           | Ebastine  | 2933.3990       | 0                       |
| 94.           | Edoxaban Monohydrate                            | 2934.9990       | 0                       |
| 95.           | Elvitegravir                                    | 2934.9990       | 0                       |
| 96.           | Emtricitabine                                   | 2934.9990       | 0                       |
| 97.           | Enalapril Maleate Usp 23                        | 2933.9990       | 0                       |
| 98.           | Enoxacin Sesquihydrate                          | 2933.5990       | 0                       |
| 99.           | Enrofloxacin Base                               | 2933.5990       | 0                       |
| 100.          | Enrofloxacin HCl                                | 2941.9090       | 0                       |
| 101.          | Entecavir (Monohydrate) and Its Salts           | 2933.3990       | 0                       |
| 102.          | Ertapenem Sodium                                | 2941.9090       | 0                       |
| 103.          | Erythrocin J                                    | 2941.5000       | 0                       |
| 104.          | Erythromycin Thiocyanate                        | 2941.5000       | 0                       |
| 105.          | Erythropoietin IP                               | 2934.9990       | 0                       |
| 106.          | Eslicarbazepine Acetate                         | 2933.4990       | 0                       |
| 107.          | Eslicarbazepine Acetate                         | 2933.3990       | 0                       |
| 108.          | Ethambutol HCl                                  | 2941.9090       | 0                       |
| 109.          | Etoricoxib                                      | 2933.9990       | 0                       |
| 110.          | Euflavine Bp (Acriflavine)                      | 2933.9990       | 0                       |
| 111.          | EZETIMIBE                                       | 2934.9990       | 0                       |
| 112.          | Famotidine                                      | 2934.1090       | 0                       |
| 113.          | Favipiravir                                     | 2933.9990       | 0                       |
| 114.          | Febuxostat                                      | 2934.1090       | 0                       |
| 115.          | Fenpiverinium Bromide                           | 2933.9990       | 0                       |
| 116.          | Ferric Carboxy Maltos Complex                   | 3824.9999       | 0                       |
| 117.          | Ferric Hydroxide Polymaltose Complex Inj. Grade | 2821.1020       | 0                       |
| 118.          | Ferric Pyrophosphate Nf                         | 2835.3900       | 0                       |
| 119.          | FERROUS FUMARATE                                | 2917.1900       | 0                       |
| 120.          | Ferrous Sulphate                                | 2833.2910       | 0                       |
| 121.          | Fexofenadine                                    | 2933.3990       | 0                       |
| 122.          | Filgrastim                                      | 2934.9990       | 0                       |

| <b>Sr. No</b> | <b>Description</b>   | <b>PCT code</b> | <b>Customs duty (%)</b> |
|---------------|--|-----------------|-------------------------|
| 123.          | Florfenicol  | 2941.4000       | 0                       |
| 124.          | Flucloxacillin sodium  | 2941.1000       | 0                       |
| 125.          | Fluconazole  | 2933.9990       | 0                       |
| 126.          | Flumequine Base  | 2933.9990       | 0                       |
| 127.          | Flunixin Megulamine  | 2933.3990       | 0                       |
| 128.          | Fluoxetine Hcl   | 2922.1990       | 0                       |
| 129.          | Flurbiprofen   | 2916.3990       | 0                       |
| 130.          | Fosfomycin Calcium   | 2941.9090       | 0                       |
| 131.          | Fosfomycin Calcium   | 2941.9090       | 0                       |
| 132.          | Fosfomycin Trometamol  | 2941.9090       | 0                       |
| 133.          | Fractionated Coconut Oil                                     | 2915.9000       | 0                       |
| 134.          | Furaltadone HCl  | 2934.9990       | 0                       |
| 135.          | Furosemide (Imp)   | 2935.9090       | 0                       |
| 136.          | Fusidic Acid   | 2941.9090       | 0                       |
| 137.          | Gabapentin   | 2922.4990       | 0                       |
| 138.          | Gemifloxacin Mesylate  | 2933.9990       | 0                       |
| 139.          | Gentamicine Sulphate   | 2941.9090       | 0                       |
| 140.          | Gentamyein   | 2941.9090       | 0                       |
| 141.          | Glibenclamide  | 2935.9090       | 0                       |
| 142.          | Gliclazide   | 2935.9090       | 0                       |
| 143.          | Glimepiride  | 2935.9090       | 0                       |
| 144.          | Glipizide  | 2935.9090       | 0                       |
| 145.          | Haloperidol  | 2934.1090       | 0                       |
| 146.          | Hydrochlorothiazide  | 2935.9090       | 0                       |
| 147.          | Hydrocortisone Usp Micro                                     | 2937.2100       | 0                       |
| 148.          | Hydroxychloroquine Sulphate                                  | 2933.4990       | 0                       |
| 149.          | Ibandronate Sodium Monohydrate                               | 2922.4990       | 0                       |
| 150.          | Iloperidone  | 2934.9990       | 0                       |
| 151.          | Imipenem Cilastatin Sodium (Sterile Mixture Sod Bicarbonate) | 2941.9090       | 0                       |
| 152.          | Imipenem With Cilastatin Sodium Sterile                      | 3824.9999       | 0                       |
| 153.          | Imipramine Hydrochlor/Ds 01                                  | 2933.9990       | 0                       |
| 154.          | Iron III Hydroxide Polymaltose Complex                       | 2821.1020       | 0                       |
| 155.          | Iron III Isomaltoside, Inj. Grade                            | 3824.9999       | 0                       |
| 156.          | Iron Sucrose   | 3824.9999       | 0                       |

| <b>Sr. No</b> | <b>Description</b>                         | <b>PCT code</b> | <b>Customs duty (%)</b> |
|---------------|--|-----------------|-------------------------|
| 157.          | Isoniazid                                  | 2933.3990       | 0                       |
| 158.          | Ivabradine HCl                             | 2933.7990       | 0                       |
| 159.          | Ivermectin                                 | 2941.9090       | 0                       |
| 160.          | Ketoprofen                                 | 2918.3000       | 0                       |
| 161.          | Ketorolac Tromethamine                     | 2933.9990       | 0                       |
| 162.          | Lactulose                                  | 2940.0000       | 0                       |
| 163.          | Lamivudine                                 | 2933.3990       | 0                       |
| 164.          | Ledipasvir                                 | 2934.9990       | 0                       |
| 165.          | Ledipasvir And Copovidone Solid Dispersion | 2934.9990       | 0                       |
| 166.          | Leflunomide                                | 2934.9990       | 0                       |
| 167.          | Letrozole                                  | 2933.9990       | 0                       |
| 168.          | Levamisole Hydrochloride                   | 2934.9990       | 0                       |
| 169.          | levetiracetam                              | 2933.7990       | 0                       |
| 170.          | Levocetirizine Dihydrochloride             | 2933.5990       | 0                       |
| 171.          | Levosulpiride                              | 2935.9090       | 0                       |
| 172.          | Linaclotide and its derivatives            | 2933.9990       | 0                       |
| 173.          | Linagliptin                                | 2933.5990       | 0                       |
| 174.          | Lincomycin Hcl                             | 2941.9090       | 0                       |
| 175.          | Linezolid                                  | 2934.9990       | 0                       |
| 176.          | LINZOLID                                   | 2934.9990       | 0                       |
| 177.          | Lisinopril and its derivatives             | 2933.9990       | 0                       |
| 178.          | Loratadine                                 | 2933.3990       | 0                       |
| 179.          | Lorazepam                                  | 2933.9100       | 0                       |
| 180.          | Lorcaserin Hydrochloride Hemihydrate       | 2934.9990       | 0                       |
| 181.          | L-Ornithine                                | 2922.4990       | 0                       |
| 182.          | Lornoxicam                                 | 2934.9990       | 0                       |
| 183.          | Losartan Potassium                         | 3824.9999       | 0                       |
| 184.          | Lumefantrine                               | 2922.1990       | 0                       |
| 185.          | Mefloquine HCl                             | 2933.4990       | 0                       |
| 186.          | Meropenem Sodium Carbonate, Inj. Grade     | 2941.9090       | 0                       |
| 187.          | Meropenem Trihydrate (Sterile)             | 2941.9090       | 0                       |
| 188.          | Mesalazine                                 | 2922.4990       | 0                       |
| 189.          | Metopine                                   | 2933.3990       | 0                       |
| 190.          | Metronidazole Benzoate                     | 2933.9990       | 0                       |

| <b>Sr. No</b> | <b>Description</b>                         | <b>PCT code</b> | <b>Customs duty (%)</b> |
|---------------|--|-----------------|-------------------------|
| 191.          | Midazolam                                  | 2933.9100       | 0                       |
| 192.          | Midazolam HCl                              | 2933.9100       | 0                       |
| 193.          | Minocycline Hydrochloride                  | 2941.3000       | 0                       |
| 194.          | Minoxidil                                  | 2933.5990       | 0                       |
| 195.          | Mirabegron                                 | 2934.1090       | 0                       |
| 196.          | Montelukast Sodium                         | 2933.4990       | 0                       |
| 197.          | Mupirocin                                  | 2941.9060       | 0                       |
| 198.          | Neomycin Sulphate                          | 2941.9060       | 0                       |
| 199.          | Neomycin Sulphate                          | 2941.9090       | 0                       |
| 200.          | Neomycin SulphBp 700 U/Mg Mic              | 2941.9060       | 0                       |
| 201.          | NICORANDIL                                 | 2933.9990       | 0                       |
| 202.          | Nitazoxanide                               | 2934.1090       | 0                       |
| 203.          | Norfloxacin                                | 2933.5940       | 0                       |
| 204.          | Novobiocin Sodium                          | 2941.9090       | 0                       |
| 205.          | Nystatin (Mycostatin Micropul)             | 2941.9060       | 0                       |
| 206.          | NystatinUsp Powder                         | 2941.9060       | 0                       |
| 207.          | OFLOXACIN                                  | 2934.9990       | 0                       |
| 208.          | Olanzapine                                 | 2934.9990       | 0                       |
| 209.          | Olaquinox                                  | 2933.9990       | 0                       |
| 210.          | Olmesartan Medoxomil                       | 2933.3990       | 0                       |
| 211.          | Omarigliptin                               | 2933.5990       | 0                       |
| 212.          | Ossein Mineral Complex                     | 2106.9090       | 0                       |
| 213.          | Oxalitin                                   | 3004.9099       | 0                       |
| 214.          | Oxfendozale                                | 2933.9990       | 0                       |
| 215.          | Oxytetracycline Dihydrate Injectable Grade | 2941.3000       | 0                       |
| 216.          | Oxytetracycline HCl                        | 2941.3000       | 0                       |
| 217.          | Palanosetron Hydrochloride                 | 2933.7990       | 0                       |
| 218.          | Paroxetine HCL Hemihydrate                 | 2934.9990       | 0                       |
| 219.          | Peg Filgrastim                             | 2934.9990       | 0                       |
| 220.          | Pencillin V.Potassium                      | 2941.1000       | 0                       |
| 221.          | Pencillinbenzathin                         | 2941.1000       | 0                       |
| 222.          | Perindopril Arginine                       | 3824.9999       | 0                       |
| 223.          | Pheneramine Maleate                        | 2933.9990       | 0                       |
| 224.          | Pindolol Base/Ds Pur                       | 2933.9990       | 0                       |

| <b>Sr. No</b> | <b>Description</b>   | <b>PCT code</b> | <b>Customs duty (%)</b> |
|---------------|--|-----------------|-------------------------|
| 225.          | Pioglitazone HCL   | 2934.1090       | 0                       |
| 226.          | Piperacillin Sodium  | 2941.1000       | 0                       |
| 227.          | Piperacillin Sodium & Tazobactam Sodium (Sterile)          | 3003.2000       | 0                       |
| 228.          | Piperaquine Phosphate                                      | 2933.5990       | 0                       |
| 229.          | Piperazine Anhydrous (Pharmaceutical grade).               | 2935.9090       | 0                       |
| 230.          | Piroxicam Betacyclodextrine                                | 2934.9990       | 0                       |
| 231.          | Pitavastatin Calcium                                       | 2934.9990       | 0                       |
| 232.          | Polymyxin B Sulphate USP Micro                             | 2941.9060       | 0                       |
| 233.          | Polymyxin B SulphBp 8000 U/Mg                              | 2941.9060       | 0                       |
| 234.          | Potassium Chloride   | 2827.3900       | 5                       |
| 235.          | Potassium Clavulanate (Avicel Mix)1:1 and (Syloid MIX) 1:1 | 3824.9999       | 0                       |
| 236.          | Potassium Clavulanate with Microcrystalline Cellulose 1:1  | 3824.9099       | 0                       |
| 237.          | Prasugrel HCl  | 2934.9990       | 0                       |
| 238.          | Pregabalin   | 2922.4990       | 0                       |
| 239.          | Procaine pencillinG.fortified, sodium/potassium            | 2941.1000       | 0                       |
| 240.          | Procyclidine Hcl   | 2933.9990       | 0                       |
| 241.          | Psyllium Husk Powder                                       | 1211.9000       | 0                       |
| 242.          | PYRIDOSTIGMINE BROMIDE                                     | 2933.3990       | 0                       |
| 243.          | Pyrimethamine  | 2933.5990       | 0                       |
| 244.          | Quetiapine Fumarate  | 2934.9990       | 0                       |
| 245.          | Ramipril   | 2933.9990       | 0                       |
| 246.          | Ranolazine   | 2933.5990       | 0                       |
| 247.          | Rebamipide   | 2933.7990       | 0                       |
| 248.          | Remdesivir   | 2934.9990       | 0                       |
| 249.          | Ribavirin  | 2934.9990       | 0                       |
| 250.          | Rifampicin   | 2941.9090       | 0                       |
| 251.          | Rifaximin  | 2941.9090       | 0                       |
| 252.          | Risedronate Sodium   | 2933.3990       | 0                       |
| 253.          | Risperidone  | 2934.9990       | 0                       |
| 254.          | Rivaroxaban  | 2934.9990       | 0                       |
| 255.          | Roflumilast  | 2933.3990       | 0                       |
| 256.          | Rosuvastatin Calcium                                       | 2935.9090       | 0                       |
| 257.          | Saccharomyces Boulardii (LYNSIDE)                          | 3824.9999       | 0                       |

| <b>Sr. No</b> | <b>Description</b>                       | <b>PCT code</b> | <b>Customs duty (%)</b> |
|---------------|--|-----------------|-------------------------|
| 258.          | Sacubitril + Valsartan                   | 2933.9990       | 0                       |
| 259.          | Saxagliptin HCl                          | 2933.9990       | 0                       |
| 260.          | Silodosin                                | 2933.9990       | 0                       |
| 261.          | Simvastatin                              | 2932.2090       | 0                       |
| 262.          | Sitagliptin Phosphate Monohydrate        | 2933.5990       | 0                       |
| 263.          | Solifenacin Succinate                    | 2933.4990       | 0                       |
| 264.          | Sparfloxacin                             | 2933.5990       | 0                       |
| 265.          | Sulfadoxine                              | 2935.9090       | 0                       |
| 266.          | Sulfathiazole                            | 2935.9090       | 0                       |
| 267.          | Sulphadoxine                             | 2935.0090       | 0                       |
| 268.          | Sulphanilamide                           | 2935.9050       | 0                       |
| 269.          | Sulphaquinoxaline Sodium                 | 2935.9090       | 0                       |
| 270.          | Sultamicilliatosylate                    | 2941.1000       | 0                       |
| 271.          | Sultamicillin (Pharmaceutical grade)     | 2941.1000       | 0                       |
| 272.          | Telmisartan                              | 2933.9990       | 0                       |
| 273.          | TemazepamUsp 28/Ep 4th Ed                | 2933.9100       | 0                       |
| 274.          | Teneligliptin                            | 3004.9099       | 0                       |
| 275.          | Tenofovir Alafenamide Fumarate           | 2933.5990       | 0                       |
| 276.          | Tenofovir Alafenamide Hemifumarate       | 2933.5990       | 0                       |
| 277.          | Tenofovir Disoproxil Fumarate            | 2933.5990       | 0                       |
| 278.          | Thiocolchicoside                         | 2935.9090       | 0                       |
| 279.          | Ticagrelor                               | 2933.5990       | 0                       |
| 280.          | TICAGRELOR and Its Salts                 | 2934.9990       | 0                       |
| 281.          | Ticarcilin disodium                      | 2941.1000       | 0                       |
| 282.          | TIGECYCLINE                              | 2942.0000       | 0                       |
| 283.          | Tilmicosin Base                          | 2941.9090       | 0                       |
| 284.          | Timolol Maleate                          | 2934.9990       | 0                       |
| 285.          | Tiotropium Bromide Monohydrate (Pre-mix) | 2939.8090       | 0                       |
| 286.          | Tirofiban HCL                            | 2935.9090       | 0                       |
| 287.          | Tizanidine HCl                           | 2934.9990       | 0                       |
| 288.          | Tobramycin                               | 2941.9090       | 0                       |
| 289.          | Trandolapril                             | 2933.9990       | 0                       |
| 290.          | Tranexamic Acid                          | 2922.4990       | 0                       |
| 291.          | Trelagliptin Succinate                   | 2934.9990       | 0                       |

| Sr. No            | Description  | PCT code  | Customs duty (%) |
|-------------------|--|-----------|------------------|
| 292.              | Triacetine   | 2915.3990 | 0                |
| 293.              | Triclabendazole  | 2933.9990 | 0                |
| 294.              | Trimetazidine Hcl  | 2933.5990 | 0                |
| 295.              | Trimethoprim   | 2933.5990 | 0                |
| 296.              | Tripolidine Hcl B.P (94%)  | 2933.3990 | 0                |
| 297.              | Valsartan  | 2933.9990 | 0                |
| 298.              | Vancomycin Hcl   | 2941.9060 | 0                |
| 299.              | Vancomycin HCL   | 2941.9090 | 0                |
| 300.              | Velpatasvir Co-Povidone  | 2934.9990 | 0                |
| 301.              | Vigabatrin   | 2922.4990 | 0                |
| 302.              | Vonoprazone Fumarate   | 2933.9990 | 0                |
| 303.              | Vorapaxar  | 2934.9990 | 0                |
| 304.              | VORICONAZOLE   | 2934.9990 | 0                |
| 305.              | Vortioxetine Hydrobromide  | 2933.5990 | 0                |
| 306.              | Zinc Bacitracin 10%  | 2941.9090 | 0                |
| 307.              | Zinc Sulphate Monohydrate  | 2833.2940 | 0                |
| 308.              | Zoledronic Acid Monohydrate  | 2933.9990 | 0                |
| 309.              | Zolpidem Hemitartrate  | 2933.9990 | 0                |
| 310.              | Aspirin  | 2918.2210 | 0                |
| 311.              | Pantoprazole Sodium (Injec Grade)  | 2933.3990 | 0                |
| <sup>9</sup> [*** | ***  | ***       | ***]             |
| 313.              | Omitted  |           |                  |
| 314.              | Cloxacillin sodium sterile USP/BP  | 2941.1000 | 0                |
| 315.              | Bacampicillin HCL  | 2941.1000 | 0                |
| 316.              | Cloxacillin and its salts excluding sodium (compacted/ powder form for oral use) | 2941.1000 | 0                |
| 317.              | Clarithromycin Powder  | 2941.5000 | 0                |
| 318.              | Roxithromycin  | 2941.5000 | 0                |
| 319.              | Azithromycin   | 2941.9090 | 0                |
| 320.              | Ceftriaxonesodium  | 2941.9090 | 0                |
| 321.              | D-Cycloserine  | 2941.9090 | 0                |
| 322.              | Acrinol Pad  | 3005.9010 | 0                |

<sup>9</sup> Sr. 312 was omitted vide the Finance Act, 2023 (XXXIV of 2023) dated 26<sup>th</sup> June, 2023. At the time of omission Sr. No. 312 was as under:-

|       |              |           |    |
|-------|--------------|-----------|----|
| "312. | Moxifloxacin | 2933.4990 | 0" |
|-------|--------------|-----------|----|

| Sr. No | Description   | PCT code  | Customs duty (%) |
|--------|---|-----------|------------------|
| 323.   | Benzalkonium Chloride Pad (BKC)   | 3005.9090 | 0                |
| 324.   | Sodium Casinate   | 3501.9000 | 0                |
| 325.   | Sulfobutylate   | 3505.2010 |                  |
| 326.   | Activated Glucuronate   | 3824.9999 | 0                |
| 327.   | ChondroitinSulphate   | 3913.9090 | 0                |
| 328.   | Polyethylene Film   | 3920.9900 | 0                |
| 329.   | Acetone   | 2914.1100 | 0                |
| 330.   | Anti-Foam   | 3824.9999 | 0                |
| 331.   | Acetic Anhydride  | 2915.2400 | 0                |
| 333.   | (+)-(1S,2S)-2-Methylamino-1-Phenylpropan-1-OL Base  | 2939.4900 | 0                |
| 233.   | 4-(N-Acetyl Amino-N1-(5-Methyl-3-Isoxazolyl) Benzenesulfonamide   | 2935.9090 | 0                |
| 334.   | Add (1RS,2RS)-2-(dimethylamino) methyl-1-(3-methoxyphenyl) cyclohexanol   | 2942.0000 | 0                |
| 335.   | 5-(2,4,5-trimethoxyphenyl) methyl) pyrimidine-2, 4-diamine (TMP Technical)  | 2933.5920 | 0                |
| 336.   | Para-Amino-Phenol   | 2922.2900 | 0                |
| 337.   | Add 2-(4-Isobutylphenyl) Propionic Acid Crude   | 2916.3990 | 0                |
| 338.   | Racemic-2-{4(4-chlorophenyl)phenyl methyl}-1 piperazin Ethanol (Crude)  | 2933.5990 | 0                |
| 339.   | 1-[1-[[[(1 R)-1-(3-(1 E)-2-(7-chloro-2 quinoliyl)phenyl]-3-[2(1-hydro xylmethyl)ethyl)phenyl]propyl]thiomethyl cyclopropane acetic acid (montelukast acid pure) | 2933.4990 | 0                |
| 340.   | 1-cyclopropyl-6-fluro-4 oxo-7 piperazine-i-ylquinoline -3 carboxylic acid -hydrochloric acid (crude)  | 2933.5990 | 0                |
| 341.   | 1-Cyclopropyl-6-fluoro-1,4dihydro-8- methoxy-7((4as,7as)-octahydro-6Hpyrrolo(3,4- b)pyridine 6-yl)-4-oxo-3-quinolinecarboxylic acid                             | 2933.4920 | 0                |
| 342.   | 9,10-Difloro-2,3-dihydro-3 methyl-7-oxo-7Hpyrido[1,2,3-de]-1,4-benzoxazine-6 carboxylic acid crude  | 2934.9990 | 0                |
| 343.   | (S)-(-)-9 floro-2,3 Dihydro-3-Methyl-10-14Methyl-1-piperazinyl)-7-oxo-7H-pyrido (1,2,3 de)1,4-Benzoxzine-6-Carboxylic acid hemihydrates Crude                   | 2933.4990 | 0                |
| 344.   | Sitagliptin Free Base   | 2933.5990 | 0                |
| 345.   | 2-(2-chlorophenyl)-2-(methylamino cyclohexanone (Ketamine Base)   | 2922.3900 | 0                |



| <b>Sr. No</b> | <b>Description</b>                 | <b>PCT code</b>    | <b>Customs duty (%)</b> |
|---------------|------------------------------------|--------------------|-------------------------|
| 346.          | Glacial Acetic Acid                | 2915.1100          | 0                       |
| 347.          | Activated carbon                   | 3802.1000          | 0                       |
| 348.          | Sodium Hydro-Sulfite               | 2831.1010          | 0                       |
| 349.          | Methanol                           | 2905.1100          | 0                       |
| 350.          | Potassium Hydroxide                | 2815.2000          | 0                       |
| 351.          | Dimethylformamide                  | 2924.1990          | 0                       |
| 352.          | n-heptane                          | 2901.1090          | 0                       |
| 353.          | Ethylene diamine tetra acetic acid | 2921.2100          | 0                       |
| 354.          | Iso Propyl Alcohol                 | 2905.1220          | 0                       |
| 355.          | Acid Hypophosphorous:              | Respective heading | 0                       |
| 356.          | Acid PipmidcTrydae                 | Respective heading | 0                       |
| 357.          | Acid Citric Anhydrous              | Respective heading | 0                       |
| 358.          | Propylparaben (Aseptofom-P)        | Respective heading | 0                       |
| 359.          | MethylparabenAseptofom-M)          | Respective heading | 0                       |
| 360.          | Sodium Benzoate                    | Respective heading | 0                       |
| 361.          | Sodium Sulfate                     | Respective heading | 0                       |
| 362.          | Cupric Chloride                    | Respective heading | 0                       |
| 363.          | Mama Copolymer                     | Respective heading | 0                       |
| 364.          | Sodium Valproate                   | Respective heading | 0                       |
| 365.          | Sodium Cyclamate                   | Respective heading | 0                       |
| 366.          | Magnesium Hydroxide Paste          | Respective heading | 0                       |
| 367.          | Bacitracin Usp Powder Microniz     | Respective heading | 0                       |
| 368.          | Pyritinol Base Fine Powder         | Respective heading | 0                       |
| 369.          | Pyritinol Di-Hcl Mono Hydrate      | Respective heading | 0                       |

| <b>Sr. No</b> | <b>Description</b>                      | <b>PCT code</b>    | <b>Customs duty (%)</b> |
|---------------|---|--------------------|-------------------------|
| 370.          | Sodium Picosulphate                     | Respective heading | 0                       |
| 371.          | Pindolol Base                           | Respective heading | 0                       |
| 372.          | Nimesulide                              | Respective heading | 0                       |
| 373.          | Doxycycline Hydrochloride Bp            | Respective heading | 0                       |
| 374.          | Simvastatin Ep                          | Respective heading | 0                       |
| 375.          | Cefaclor Monohydrate                    | Respective heading | 0                       |
| 376.          | Clobetasol Propionate                   | Respective heading | 0                       |
| 377.          | Betamethasone Base                      | Respective heading | 0                       |
| 378.          | Betamethasone 17-Valerate               | Respective heading | 0                       |
| 379.          | Bacitracin Zinc Bp (69 Mcg/Mg)          | Respective heading | 0                       |
| 380.          | Hydrocortisone Acetate Micronised       | Respective heading | 0                       |
| 381.          | Glimepiride Granules 0.606% (W/W (1 Mg) | Respective heading | 0                       |

**Table B**  
**(Excipients/Chemicals)**

| <b>S. No.</b> | <b>Description</b>   | <b>PCT Code</b> | <b>Customs Duty (%)</b> |
|---------------|--|-----------------|-------------------------|
| <b>(1)</b>    | <b>(2)</b>   | <b>(3)</b>      | <b>(4)</b>              |
| 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.<br>(ii). Gum acacia powder BP<br>(iii). Gumbenzoin, Styrax,<br>Tragacanth, Xanthan (Pharmaceutical grades) | 1301.9090       | 5%                      |
| 5             | Other vegetable saps and extracts (Pharmaceutical grade)   | 1302.1900       | 10%                     |
| 6             | Other mucilages and thickeners (Pharmaceutical grade)  | 1302.3900       | 5%                      |
| 7             | (i). Rhubarb leaves or roots.  | 1404.9090       | 5%                      |

| S. No. | Description  | PCT Code               | Customs Duty (%) |
|--------|--|------------------------|------------------|
| (1)    | (2)  | (3)                    | (4)              |
|        | (ii). Valerine roots (Pharmaceutical grade)  |                        |                  |
| 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<br>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).<br>(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).<br>(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<br>(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%               |

| S. No. | Description   | PCT Code  | Customs Duty (%) |
|--------|---|-----------|------------------|
| (1)    | (2)   | (3)       | (4)              |
| 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<br>(ii). Dibutylphthalate (Pharmaceutical grade)   | 2917.3410 | 5%               |
| 36     | Hydroxy benzoic acid (Pharmaceutical grade)   | 2918.2900 | 5%               |
| 37     | Propyl Paraben Sodium Salt  | 2918.2900 | 5%               |
| 38     | {[(4-ethyl-2,3-dioxo-1-piperazinyl)Carbonyl amino]-4 hydroxy-benzene acetic acid (HO-EPCP) (Pharma grade)     | 2933.5990 | 5%               |
| 39     | N-Methyl morpholine (Pharmaceutical grade)  | 2933.9100 | 5%               |
| 40     | Methanone   | 2933.9100 | 5%               |
| 41     | 1-H-tetrazole-1-acetic acid[TAA](Pharmaceutical grade)  | 2933.9990 | 5%               |
| 42     | (i). 2-Methyl-5-mercepto 1,3,4- hiazole[MMTD];  | 2934.1090 | 5%               |
|        | (ii). (Z)-2)2-aminothiazole-4-yl)-2-Tert-Butoxycarbonyl) methoxyimino Acetic acid (ATMA);                     |           | 5%               |
|        | (iii). (Z)-2-(2-aminothaizole -4-yl)2-2(tert-Butoxycarbonyl)- isopropoxyimino Acetic Acid[ATIBAA or ATBA];    |           | 5%               |
|        | (iv). Sin-methoxyiminoFuranyl Acetic acid Ammonium Salt(SIMA);  |           | 5%               |
|        | (v). 7-[[2-Furany(sin- methoxyimino)acetyl]amino]-3-hydroxymethyl ceph-3-em-4- carboxylic acid(Pharma grade); |           | 5%               |
| 43     | Mica Ester  | 2934.1090 | 5%               |
| 44     | (+)-(IS,2S)-2-methylamino-1- phenylpropan-I-ol base   | 2939.4900 | 5%               |
| 45     | Chlorophyll (Pharmaceutical grade)  | 3203.0090 | 5%               |
| 46     | Edible ink (Pharmaceutical grade)   | 3215.1990 | 5%               |
| 47     | Non-ionic surface-active agents   | 3402.4200 | 5%               |
| 48     | Other surface-active agents (Pharma grade)  | 3402.4990 | 5%               |
| 49     | (i). Alkyl aryl sulfonate.<br>(ii). Ampnocerin "K" or "KS" (Pharma grade)                                     | 3402.9000 | 5%               |
| 50     | Casein  | 3501.1000 | 5%               |
| 51     | (i)Modified starches (Pharmaceutical grade). (ii)Rich starch  | 3505.1090 | 5%               |
| 52     | Pencillin G. Amidase enzyme   | 3507.9000 | 5%               |
| 53     | Activated carbon (Pharmaceutical grade).  | 3802.1000 | 5%               |

| S. No. | Description  | PCT Code  | Customs Duty (%) |
|--------|--|-----------|------------------|
| (1)    | (2)  | (3)       | (4)              |
| 54     | Other activated natural mineral products (Pharmaceutical grade). | 3802.9000 | 5%               |
| 55     | Stearic acid (Pharmaceutical grade)                              | 3823.1100 | 5%               |
| 56     | Industrial fatty alcohols (Pharmaceutical grade)                 | 3823.7000 | 5%               |
| 57     | Polyglycerylricinoleates (Pharmaceutical grade)                  | 3907.9900 | 5%               |
| 58     | Cellulose nitrates non-plasticised                               | 3912.2010 | 5%               |

**Table C**  
**(Drugs)**

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

| S No | Description                                      | PCT Code | Customs duty (%) |
|------|--|----------|------------------|
| (1)  | (2)  | (3)      | (4)              |
|      | below, namely:-                                  |          |                  |
|      | (i). Aminoglutethimide                           |          |                  |
|      | (ii). Anastrozole                                |          |                  |
|      | (iii). Asparaginase                              |          |                  |
|      | (iv). Azathioprine                               |          |                  |
|      | (v). BCG strain 2-8x10 <sup>8</sup> 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                                 |          |                  |
|      | (xxxii). Etoposide                               |          |                  |
|      | (xxxiii). Filgrastim                             |          |                  |
|      | (xxxiii). Fludarabine                            |          |                  |

| S No | Description                         | PCT Code | Customs duty (%) |
|------|-------------------------------------|----------|------------------|
| (1)  | (2)                                 | (3)      | (4)              |
|      | (xxxiv). 5-Fluorouracil             |          |                  |
|      | (xxxv). Flutamide                   |          |                  |
|      | (xxxvi). Folinic Acid, calcium salt |          |                  |
|      | (xxxvii). Gemcitabine               |          |                  |
|      | (xxxviii). Goserelin                |          |                  |
|      | (xxxix). Granisetron                |          |                  |
|      | (xl). Hydroxyurea                   |          |                  |
|      | (xli). Ibandronic acid              |          |                  |
|      | (xlii). Ifosfamide                  |          |                  |
|      | (xliii). Imatinibmisilate           |          |                  |
|      | (xliv). Irinotecan                  |          |                  |
|      | (xlv). Lenograstim                  |          |                  |
|      | (xlvi). Letrozole                   |          |                  |
|      | (xlvii). Leuprorelin                |          |                  |
|      | (xlviii). Lomustine                 |          |                  |
|      | (xlix). Medroxyprogesterone         |          |                  |
|      | (l). Megestrol                      |          |                  |
|      | (li). Melphalan                     |          |                  |
|      | (lii). Mercaptopurine               |          |                  |
|      | (liii). Methotrexate                |          |                  |
|      | (liv). Mitomycine                   |          |                  |
|      | (lv). Mitoxantrone                  |          |                  |
|      | (lvi). Octreotide                   |          |                  |
|      | (lvii). Ondansetron                 |          |                  |
|      | (lviii). Oxaliplatin                |          |                  |
|      | (lix). Paclitaxel                   |          |                  |
|      | (lx). Pemetrexed                    |          |                  |
|      | (lxi). Procarbazine                 |          |                  |
|      | (lxii). Rituximab                   |          |                  |
|      | (lxiii). Sorafenib (as tosylate)    |          |                  |
|      | (lxiv). Tamoxifen                   |          |                  |
|      | (lxv). 6-Thioguanine                |          |                  |
|      | (lxvi). Topotecan                   |          |                  |

| S No | Description   | PCT Code  | Customs duty (%) |
|------|---|-----------|------------------|
| (1)  | (2)   | (3)       | (4)              |
|      | (lxvii). Trastuzumab  |           |                  |
|      | (lxviii). Tretinoin   |           |                  |
|      | (lxix). Triptorelin Acetate   |           |                  |
|      | (lxx). Tropisetron  |           |                  |
|      | (lxxi). Vinblastine   |           |                  |
|      | (lxxii). Vincristine  |           |                  |
|      | (lxxiii). Vinorelbine   |           |                  |
|      | (lxxiv). Zoledronic Acid  |           |                  |
|      | (lxxv). Tasigna(Nilotinib)  |           |                  |
|      | (lxxvi). Temozolomide   |           |                  |
| 20   | All medicines of Cardiac. An illustrative list is given below, namely:-         | 3004.9099 | 0%               |
|      | (i). Abeiximab  |           |                  |
|      | (ii). Adenosine   |           |                  |
|      | (iii). Contrast Media for angiography MRI (Iopamidol and Iohexol Inj. and etc.) |           |                  |
|      | (iv). Dopamine/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 Amidotrizoate Meglumine 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). Didanosine   |           |                  |
|      | (iv). Efavirenz   |           |                  |



| S No | Description   | PCT Code  | Customs duty (%) |
|------|---|-----------|------------------|
| (1)  | (2)   | (3)       | (4)              |
|      | (v). Indinavir  |           |                  |
|      | (vi). Lamivudine  |           |                  |
|      | (vii). Lopinavir  |           |                  |
|      | (viii). Navirapine  |           |                  |
|      | (ix). Nelfinavir  |           |                  |
|      | (x). Ritonavir  |           |                  |
|      | (xi). Saquinavir  |           |                  |
|      | (xii). Stavudine  |           |                  |
|      | (xiii). Zidovudine  |           |                  |
|      | (xiv). Zalcitabine  |           |                  |
| 22   | All medicines for thalassaemia. An illustrative list is given below, namely:-<br>(i). Deferasirox<br>(ii). Defriprone<br>(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:-<br>(i). Azathioprin<br>(ii). Basiliximab<br>(iii). Cyclosporine<br>(iv). Daclizumab<br>(v). Everolimus<br>(vi). Muromonab-CB3<br>(vii). Mycophenolic acid<br>(viii). Mycophenolic acid and its salts<br>(ix). Grafalon | 3004.9099 | 0%               |
| 24   | Beclomethasone Aerosol/Vials  | 3004.9099 | 0%               |
| 25   | Cyclosporine Injection  | 3004.9099 | 0%               |
| 26   | Cyclosporine Microemulsion Cap/Solution and etc   | 3004.9099 | 0%               |
| 27   | Erythropoietin Injection, EpoetinbetaErythropotin 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%               |

| S No               | Description  | PCT Code  | Customs duty (%) |
|--------------------|--|-----------|------------------|
| (1)                | (2)  | (3)       | (4)              |
| 31                 | Vancomycin Chromatographically Purified Injection                    | 3004.9099 | 0%               |
| 32                 | Analgesic Medicated Plaster  | 3005.9090 | 0%               |
| 33                 | Cystagon, Cysta drops and Trientine Capsules (for personal use only) | 3004.9099 | 0%               |
| 34                 | Meglumine antimonite   | 3004.9099 | 0%               |
| 35                 | Imiglucerase   | 3004.9099 | 0%               |
| 36                 | Alghlucosidase Alfa  | 3004.9099 | 0%               |
| 37                 | Laronidase   | 3004.9099 | 0%               |
| 38                 | Agalsidase   | 3004.9099 | 0%               |
| 39                 | Poractant Alfa   | 3004.3900 | 0%               |
| 40                 | Caffeine Citrate   | 3004.3900 | 0%               |
| <sup>10</sup> [41] | Bovine Lipid Extract Surfactant                                      | 3004.3900 | 0%]              |

**Table D**  
**(Packing Materials/Raw Materials for Packing/Bandages)**

| S. No | Description  | PCT Code           | Customs duty (%) |
|-------|--|--------------------|------------------|
| (1)   | (2)  | (3)                | (4)              |
| 1     | Blood Bags CPDA-1: With blood transfusion set pack in Aluminum foil with set.  | Respective Heading | 0%               |
| 2     | Surgical tape in jumbo rolls   | 3005.1010          | 5%               |
| 3     | Cetylpyridinium chloride pad   | 3005.9090          | 5%               |
| 4     | Polyacrylate (Acrylic Copolymers)  | 3906.9090          | 5%               |
| 5     | PVC non-toxic tubing (Pharmaceutical grade)  | 3917.2390          | 5%               |
| 6     | PVC lay flat tube material grade (Pharmaceutical grade)  | 3917.3100          | 5%               |
| 7     | Pre-printed polypropylene tubes with tamper proof closures (with or without dessicant) indicating particulars of registered drug and manufacturer (Pharmaceutical grade) | 3917.3910          | 3%               |
| 8     | Other self-adhesive plates, sheets, film, foils, strip and other flat shapes of plastic (Pharmaceutical grade)   | 3919.1090          | 5%               |
| 9     | Rigid PVC Film (Pharmaceutical grade)  | 3920.4910          | 10%              |
| 10    | PVC/PVDC (Pharmaceutical grade)  | 3920.4990          | 5%               |
| 11    | (i). Plastic eye baths.<br>(ii). Printed viskerings (Pharmaceutical grade)   | 3923.1000          | 5%               |

<sup>10</sup> Added vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024

| S. No | Description   | PCT Code               | Customs duty (%) |
|-------|---|------------------------|------------------|
| (1)   | (2)   | (3)                    | (4)              |
| 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.<br>(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.<br>(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<br>(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<br>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.<br>(ii) Neutral glass vials 1-2 ml U.S.P-1.<br>(iii) Moulded glass vials U.S.P. Type III (for antibiotics Inj-powder).<br>(iv) Glass bottle USP type I.<br>(v) Neutral, clear glass, USP type I (pre-sterilized) close mouth.<br>(vi) Moulded glass vials (Pharmaceutical grade) | 7010.9000              | 5%               |

| S. No | Description  | PCT Code               | Customs duty (%) |
|-------|--|------------------------|------------------|
| (1)   | (2)  | (3)                    | (4)              |
| 31    | (i) Aluminum foil, "printed" coated with mylar polyester or surlyn monomer resin on one side and vinyl coating on the other side indicating particulars of drugs and manufacturers (Pharmaceutical grade).<br>(ii) Aluminum foil printed, indicating particulars of drugs and manufacturers in rolls for wrapping.<br>(iii) Printed Aluminium Foil for Sachet/I.V. Infusion Bag]<br>(iv) Printed Alu+Alu-Cold forming Aluminium Foil bearing the particulars of drugs and manufacturers Pharmaceutical grade].<br>(v) Aluminium Foil coated with nucryl resin Top and bottom<br>(vi) Printed Aluminium Bag for I.V. Solutions/Infusion | 7607.1990<br>7607.2000 | 5%               |
| 32    | (i). Anodized aluminum bottle.<br>(ii). Rubber plug tear off seal.<br>(iii). Closing lid (aluminium A1, High density polyethylene/polypropylene) (Pharmaceutical Grade)  | 7612.9090              | 5%               |
| 33    | (i) Stoppers for I.V. solutions.<br>(ii) Tear off aluminium seals for injectables.<br>(iii) Flip off seals for injectable vials.<br>(iv) Rubber plug with Tear off seal.<br>(v) Closing lid (Aluminium A1. High density polyethylene/polypropylene)<br>(Pharmaceutical grade)  | 8309.9090              | 5%               |
| 34    | Eyeless sutures needles (Pharmaceutical grade)   | 9018.3200              | 5%               |
| 35    | Non-toxic plastic bags for I.V. solutions of dextrose and other infusions (Pharmaceutical grade)   | 9018.3910              | 5%               |

**Table E**  
**(Diagnostic Kits/Equipment)**

| S No | Description                | PCT 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%               |

| S No | Description  | PCT Code  | Customs duty (%) |
|------|--|-----------|------------------|
| (1)  | (2)  | (3)       | (4)              |
| 6    | Aslo tin   | 3822.0000 | 5%               |
| 7    | Bilirubin kit  | 3822.0000 | 5%               |
| 8    | Blood cancer kit   | 3822.0000 | 5%               |
| 9    | Blood glucose test strips  | 3822.0000 | 5%               |
| 10   | Bovine precision multi sera  | 3822.0000 | 5%               |
| 11   | Breast cancer kit  | 3822.0000 | 5%               |
| 12   | CBC Reagent (For hematology analyzer) Complete blood count reagent | 3822.0000 | 0%               |
| 13   | Cervical cancer/HPV kit  | 3822.0000 | 5%               |
| 14   | Ckcreatinin kinase (mb)  | 3822.0000 | 5%               |
| 15   | Cknac  | 3822.0000 | 5%               |
| 16   | Control  | 3822.0000 | 5%               |
| 17   | Control Sera   | 3822.0000 | 5%               |
| 18   | Cratininsysi   | 3822.0000 | 5%               |
| 19   | Crp control  | 3822.0000 | 5%               |
| 20   | Detektiion cups  | 3822.0000 | 5%               |
| 21   | DNA SSP DRB GenricIC   | 3822.0000 | 5%               |
| 22   | Elisa based kits or Eclia Kit                                      | 3822.0000 | 0%               |
| 23   | Ferritin kit   | 3822.0000 | 5%               |
| 24   | 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/ldlchol  | 3822.0000 | 5%               |
| 30   | HEV (Hepatitis E virus)  | 3822.0000 | 5%               |
| 31   | HIV Kits   | 3822.0000 | 5%               |
| 32   | Hla B27  | 3822.0000 | 5%               |
| 33   | I.C.T. (Immunochromatographic kit)                                 | 3822.0000 | 0%               |
| 34   | ID-DA Cell   | 3822.0000 | 5%               |
| 35   | Ige  | 3822.0000 | 5%               |
| 36   | Immunoblast (western blot test).                                   | 3822.0000 | 0%               |
| 37   | Inorganic Phosphorus kit   | 3822.0000 | 5%               |
| 38   | ISE Standard   | 3822.0000 | 5%               |

| <b>S No</b> | <b>Description</b>  | <b>PCT Code</b> | <b>Customs duty (%)</b> |
|-------------|---|-----------------|-------------------------|
| <b>(1)</b>  | <b>(2)</b>  | <b>(3)</b>      | <b>(4)</b>              |
| 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 <sup>11</sup>[35] of Table;
- (c) <sup>12</sup>[Ministry of National Food Security and Research], in case of goods, specified against serial number <sup>13</sup>[24 and 29] of Table;

<sup>14</sup>[\*\*\*]

- (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  |
| <sup>15</sup> [(1A) | Live stock   | Respective heading | 0%               | if imported for research purpose by registered units under the Sales Tax Act, 1990, certified by Ministry of National Food Security and Research.; |
| 2                   | Hatching (Fertilized) egg for grandparent and parent stock of <i>Gallus domesticus</i> (chicken) | 0407.1100          | 3%               | Nil  |
| 3                   | Bovine semen   | 0511.1000          | 0%               | Nil  |
| <sup>16</sup> [***  | ***  | ***                | ***              | ***]   |
| 5                   | Spices (Mixtures referred  | 0910.9100          | 11%              | If imported by units certified by  |

<sup>11</sup> Substituted the figure "26" vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024

<sup>12</sup> Substituted the words "Ministry of Live Stock and Dairy Development" vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024

<sup>13</sup> Substituted the figures "16 and 20" vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024

<sup>14</sup> Sub-serial No. (ii) was omitted vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024. At the time of omission sub-serial (ii) was as under:-

"(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."

<sup>15</sup> Inserted vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024

<sup>16</sup> Serial No. 4 was omitted vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024. At the time of omission Serial No. 4 was as under:-

|    |   |       |     |  |
|----|---|-------|-----|--|
| "4 | Fresh and Dry Fruits except apples from Afghanistan | 08.00 | 10% | Of Afghanistan origin and imported from Afghanistan" |
|----|---|-------|-----|--|

|     |  |                        |     |   |
|-----|--|------------------------|-----|---|
|     | to in Note 1(b) to Chapter 9)  |                        |     | Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products                                    |
| 17  | ***  | ***                    | *** | ***]  |
| 7   | Sunflower seeds  | 1206.0000              | 0%  | For sowing purpose only as certified by Ministry of National Food Security and Research.  |
| 8   | Mustard seeds  | 1207.5000              | 0%  | -do-  |
| 9   | Canola seeds   | 1205.9000              | 0%  | -do-  |
| 10  | Carrageenan Food Gel   | 1302.3900              | 11% | If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products. |
| 18  | ***  | ***                    | *** | ***   |
| *** | ***  | ***                    | *** | ***   |
| *** | ***  | ***                    | *** | ***   |
| *** | ***  | ***                    | *** | ***]  |
| 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<br>1901.9090 | 16% | -do-  |
| 17  | Bread crumbs   | 1905.9000              | 16% | -do-  |
| 18  | Sauces and preparation therefor, mixed condiments and mixed seasonings | 2103.9000              | 16% | -do-  |
| 19  | Sodium Iron (Na Fe EDTA), and other                                    | Respective headings    | 0%  | Nil   |

17 Serial No. 6 was omitted vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024. At the time of omission Serial No. 6 was as under:-

|    |       |       |    |      |
|----|-------|-------|----|------|
| "6 | Wheat | 10.01 | 0% | Nil" |
|----|-------|-------|----|------|

18 Serial Nos. 11, 12, 13 and 14 was omitted vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024. At the time of omission Serial Nos. 11, 12, 13 and 14 was as under:-

|     |                              |                        |    |                               |
|-----|------------------------------|------------------------|----|-------------------------------|
| "11 | Cane Sugar                   | 1701.1390<br>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"                          |



|     |  |  |     |   |
|-----|--|--|-----|---|
|     | premixes of Vitamins, Minerals and Micro-nutrients (food 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 National Food Security and Research.             |
| 25  | Vitamin B12 (feed grade)   | 2309.9000  | 10% | Nil   |
| 26  | Vitamin H2 (feed grade)  | 2309.9000  | 10% | Nil   |
| 27  | Fish and Shrimp Feed   | 2309.9000  | 0%  | Nil   |
| 28  | Poultry feed preparation (coccidiostats)   | 2309.9000  | 10% | Nil   |
| 29  | Calf Milk Replacer(CMR)(color dyed)  | 2309.9000  | 10% | This facility shall be available for dairy sector, subject to certification by the Ministry of National Food Security and Research.             |
| 30  | Growth promoter premix<br>Vitamin premix<br>Vitamin B12 (feed grade)<br>Vitamin H2(feed grade) | 2309.9000  | 5%  | If imported by Sales Tax registered manufacturers of poultry feed   |
| 30A | Medicaments  | 3004.9099  | 3%  | If imported by poultry sector   |
| 31  | Unground   | 2510.1000  | 0%  | If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.  |
| 32  | Chrysotile Asbestos  | 2524.9000  | 15% | If imported by the manufacturers of Powder Coatings subject to annual quota determination by the Input Output Co-efficient Organization (IOCO). |
| 33  | Phosphoric acid  | 2809.2010  | 0%  | If imported by the Phosphatic Fertilizer Industry, notified by the Ministry of Industries.  |
| 34  | Ethylene   | 2901.2100  | 0%  | If imported by industrial consumers for self-consumption  |
| 35  | (i) Para xylene<br>(ii) Acetic acid<br>(iii) Hydrogen Bromide<br>(iv) Palladium on carbon      | 2902.4300<br>2915.2100<br>2811.1990<br>3815.1200 | 0%  | If imported by M/s. Lotte Chemical Pakistan Ltd.  |
| 36  | Ethylene Dichloride  | 2903.1500  | 0%  | If imported by industrial consumers for   |

|    |   |                        |      |   |
|----|---|------------------------|------|---|
|    |   |                        |      | self-consumption  |
| 37 | Ethylene glycol (ethanediol) (MEG)                                      | 2905.3100              | 0%   | Nil   |
| 38 | 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  | 3402.4200              | 5%   | If imported by manufacturers of Sodium Lauryl Ether Sulphate, registered under the Sales Tax Act, 1990.   |
| 44 | (i). Adhesives based on polymers or rubbers<br>(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<br>3907.6920 | 8.5% | Nil   |
| 52 | (i) Polyester Resin<br>(ii) Epoxide resin                               | 3907.9900<br>3907.3000 | 10%  | If imported by the manufacturers of Powder Coatings, registered under the Sales Tax Act, 1990 and subject to  |

|    |   |                        |            |   |
|----|---|------------------------|------------|---|
|    |   |                        |            | annual quota determination by the IOCO.   |
| 53 | Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12         | 3908.1000              | 0%         | Nil   |
| 54 | Other polyamides in primary form                              | 3908.9000              | 0%         | Nil   |
| 55 | Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI) | 3909.3100              | 5%         | Nil   |
| 56 | Pre-laminated Tape  | 3919.1090<br>3920.9900 | 16%<br>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<br>3920.9900 | 16%<br>16% | -do-  |
| 58 | PE + NW laminate sheet  | 3920.1000              | 16%        | -do-  |
| 59 | Poly back sheet   | 3920.1000<br>3920.9900 | 16%        | -do-  |
| 60 | Film of ethylene  | 3920.1000              | 10%        | 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<br>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<br>(excluding    | 0%         | Nil   |

|    |  |                        |      |   |
|----|--|------------------------|------|---|
|    |  | 4103.3000)             |      |   |
| 68 | In the wet state (including wet- blue)   | 4105.1000<br>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<br>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              | 11%      | -do-   |
| 90  | Loop pile fabric  | 6001.2210<br>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              | 5%       | If imported by manufacturers of shaving blades/razors, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).   |
| 94  | 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  | (i) Coils of aluminium alloys<br>(ii) Aluminum lids   | 7606.1200<br>8309.9010 | 0%<br>0% | If imported by registered local manufacturer of aluminum beverage cans subject to quota determination by IOCO.   |
| 97  | CKD kits for compression -ignition internal combustion piston engines (diesel engines of 3 HP to 36 HP) | 8408.9000              | 3%       | This concession is only available to those parts of CKD kits as are not manufactured locally if imported by local manufacturers / assemblers of these engines.   |
| 98  | Permanent magnets of metal  | 8505.1100              | 0%       | If imported by local manufacturers of DC Fans subject to annual quota determination by IOCO.   |
| 99  | Smartphones   | 8517.1390              | 0%       | Nil  |
| 99A | Smartphones in CKD / SKD condition  | 8517.1310              | 0%       | i. If imported by local assemblers/manufacturers duly certified by Pakistan Telecommunication Authority (PTA) subject to quota determination by the Input Output Co-efficient Organization (IOCO).<br>ii. Imports shall be subject to production of type approval certificate from PTA.<br>iii. Local assemblers/ manufacturers shall furnish consignment wise NOC from PTA. |
| 100 | Cellular Mobile Phone   | 8517.1419              | 0%       | Nil  |

|     |  |   |    |  |
|-----|--|---|----|--|
| 101 | Cellular mobile phones in CKD/SKD condition  | 8517.1411   | 0% | <p>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).</p> <p>ii. Imports shall be subject to production of type approval certificate from PTA.</p> <p>iii. Local assemblers/ manufacturers shall furnish consignment wise NOC from PTA.</p> |
| 102 | <p>(i) Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus</p> <p>(ii) Refrigerated out door cabinet designed for insertion of electric and electronic apparatus</p> | <p>8517.6210<br/>8517.6220<br/>8517.6230<br/>8517.6240<br/>8517.6250<br/>8517.6260<br/>8517.6290</p> <p>8418.6940</p> | 0% | Nil  |
| 103 | [Omitted]  |   |    |  |
| 104 | <p>(i). Electronic integrated circuits (SIM Chip)</p> <p>(ii). Magnetic sheets</p> <p>(iii). Glue Tape Lamination for dye bonding of chip</p> <p>(iv). Polyvinyl Chloride (PVC) Rigid Film</p> <p>(v). Biaxially Oriented Polypropylene (BOPP) film, laminated</p> | <p>8542.3900</p> <p>8519.8190</p> <p>5807.1030</p> <p>3920.4910</p> <p>3920.2040</p>                                  | 0% | If imported by SIM and Smart Card manufacturers registered under Sales Tax Act, 1990, as per quota determined by IOCO as per procedure prescribed in SRO 565(I) /2006.   |
| 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.  | <p>8901.1000<br/>8901.2000<br/>8901.3000<br/>8901.9000<br/>8902.0000<br/>8904.0000<br/>8905.1000<br/>8905.2000</p>    | 0% | The exemption shall be available up to the year 2030, 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.                              |

|     |   |  |     |   |
|-----|---|--|-----|---|
|     |   | 8905.9000<br>8906.1000<br>8906.9000<br>8907.9000 |     |   |
| 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 | <sup>19</sup> [(i) Paper having specification 60 to 90 gsm of 20x30, 23x30, 23x36, 23x33 and 30x40 inches in sheets; and]   | <sup>20</sup> [4802.6990]                        | 0%  | (1) If imported by a Federal or Provincial Government Institution or a Nashir-e-Quran approved by respective Provincial Quran Board for printing of Holy Quran;<br>(2) In case of Nashir-e-Quran the quantity of paper to be imported would be determined by IOCO; and<br>(3) The Nashir-e-Quran may also get printing done from another printer (vendor), duly registered under Sales Tax Act, 1990 and with relevant Provincial Quran Board, having suitable in-house facility, subject to approval of the IOCO. Imports made by Nashir-e-Quran availing the facility of printing through vendors will be cleared against submission of bank guarantee or pay order. In such case, -<br>(i) the vendor shall have a firm contract with the Nashir-e-Quran;<br>(ii) the Nashir-e-Quran may provide the imported paper, to the vendor;<br>(iii) the vendor shall not be entitled to import the paper, under this scheme for printing of Quran to be |
|     | <sup>21</sup> [(ii) Art card or board (200 to 300 gsm) and art paper having specification 60 to 130 gsm of 20x30 inches, 23x30 inches, 23x36, 30x40 inches and 700x1000 mm in sheets] | <sup>22</sup> [***]<br>4810.1990                 |     |   |

<sup>19</sup> Sub-clause (i) was substituted vide the Finance Act, 2023 (XXXIV of 2023) dated 26<sup>th</sup> June, 2023. At the time of substitution sub-clause (i) was as under:-

“(i) Paper having specification 60 gm/m<sup>2</sup> in 23X36 inches or 20X30 inches sheets”

<sup>20</sup> Substituted the PCT Code “4802.5510” vide the Finance Act, 2023 (XXXIV of 2023) dated 26<sup>th</sup> June, 2023

<sup>21</sup> Sub-clause (ii) was substituted vide the Finance Act, 2023 (XXXIV of 2023) dated 26<sup>th</sup> June, 2023. At the time of substitution sub-clause (ii) was as under:-

“(i) Paper having specification 60 gm/m<sup>2</sup> in 23X36 inches or 20X30 inches sheets”

<sup>22</sup> Omitted the PCT Code “4810.1310” vide the Finance Act, 2023 (XXXIV of 2023) dated 26<sup>th</sup> June, 2023

|     |   |           |    |  |
|-----|---|-----------|----|--|
|     |   |           |    | <p>supplied to the Nashir-e-Quran;</p> <p>(iv) the vendor, after completing the printing, shall supply the printed Quran to that Nashir-e-Quran only with whom he held the firm contract; and</p> <p>(v) the vendor shall also maintain proper record of the imported paper utilized, and printed Quran supplied to the Nashir-e-Quran;</p> <p>(vi) the security deposited by the Nashir-e-Quran at the time of clearance shall be released after NOC from IOCO regarding consumption of paper and supply of finished product as per the contract.</p> |
| 108 | (i) Cable filling/flooding compound   | 3824.9999 | 0% | If imported by a Sales Tax registered person engaged in manufacturing of Optical Fiber Cable subject to quota determination by IOCO  |
|     | (ii) Polybutylene Terephthalate   | 3907.7000 | 0% |  |
|     | (iii) Fiber reinforced plastic/glass reinforced polypropylene   | 3916.9000 | 0% |  |
|     | (iv) Polyester rigid film   | 3920.6310 | 5% |  |
|     | (v) Weighing more than 150 g/m <sup>2</sup> (Nonwovens)   | 5603.9400 | 5% |  |
|     | (vi) Water blocking/swelling tape   | 5604.9000 | 0% |  |
|     | (vii) Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn | 5606.0000 | 5% |  |
|     | (viii) Backed   | 7607.2000 | 5% |  |
|     | (ix) Single/Multimode Optical Fiber   | 9001.1000 | 0% |  |



|     |  |  |   |   |
|-----|--|--|---|---|
|     | (x) Stampoing foils  | 3212.1000  | 0%  |   |
| 109 | (i) Other craft paper<br>(ii) Multi-ply (clay coated paper and paper board excluding 80 mN and 150mN<br>(iii) Aluminum foil (rolled but not further worked)  | 4804.3900<br>4810.9200<br>7607.1100  | 10%   | If imported by a Sales Tax registered manufacturer of Aseptic liquid food packaging material, subject to quota determination by IOCO, till June, 2023.  |
| 110 | Lithium iron phosphate battery (Li-Fe-PO4)   | 8506.5000  | 8%  | Nil   |
| 111 | (i) Other<br>(ii) Other<br>(iii) Of polymers of ethylene<br>(iv) Of other plastics<br>(v) Of polymers of ethylene<br>(vi) Weighing not more than 25 g/m <sup>2</sup><br>(vii) Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup><br>(viii) Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup> | 3506.9190<br>3906.9090<br>3920.1000<br>3921.1900<br>3923.2100<br>5603.1100<br>5603.9200<br>5603.9300 | 5%<br>5%<br>16%<br>16%<br>5%<br>11%<br>16%<br>11% | If imported by manufacturers of diapers/sanitary napkins registered under the Sales Tax Act, 1990, subject to annual quota determination and verification by the Input Output Co-efficient Organization (IOCO) and certification by the Engineering Development Board that the imported goods are not manufactured locally. |
| 112 | (i) Malt extracts & Food prep<br>(ii) Other<br>(iii) Cans of Iron and steel  | 1901.9020<br>1901.9090<br>7310.2900  | 5%<br>5%<br>10%                                   | 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).   |
| 113 | (i) Dextrose<br>(ii) Sodium Chloride pharma grade<br>(iii) Calcium Chloride pharma grade<br>(iv) Magnesium Chloride Pharma grade<br>(v) Potassium Chloride<br>(vi) Sodium bicarbonate pharma grade   | 1702.3000<br>2501.0090<br>2827.2000<br>2827.3100<br>2827.3900<br>2836.3000                           | 0%  | If imported by manufacturers of <sup>23</sup> [fluids and powders for use in hemodialyzers] registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).   |

|     |  |                                     |    |  |                    |
|-----|--|-------------------------------------|----|--|--------------------|
|     | (vii) Potassium Chloride pharma grade                                    | 3104.2000                           |    |  |                    |
| 114 | (i) Aluminum sheets & Coils  | 7606.1100<br>7606.9190<br>7606.9290 | 5% | If imported by manufacturers of photo polymers & CTP plates and pre-sensitized printing plate, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).   |                    |
|     | (ii) Aluminum foil   | 7607.1990                           |    |  |                    |
| 115 | (i) AKD wax  | 3809.9200                           | 5% | If imported by manufacturers of Paper sizing agents, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).   |                    |
|     | (ii) Finishing agent   | 3809.9200                           | 5% |  |                    |
|     | (iii) Cationic   | 3402.4190                           | 5% |  |                    |
| 116 | (i) Refrigerant gas R-290 (propane)                                      | 2711.1200                           | 0% | If imported by manufacturers of Home Appliances, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO); and certification from Inland Revenue Department that all dealers of the manufacturing unit are registered with Sales Tax department. |                    |
|     | (ii) Refrigerant gas Isobutane R-600 gas                                 | 2901.1010                           |    |  |                    |
|     | (iii) Refrigerant gas R-290 (propane)                                    | 3827.6900                           |    |  |                    |
|     | (iv) Articles of glass   | 7020.0090                           |    |  |                    |
|     | (v) Silver solder 5%   | 7106.9290                           |    |  |                    |
|     | (vi) Stainless steel sheets  | 7220.2090                           |    |  |                    |
|     | (vii) Copper welding rod   | 7407.2900                           |    |  |                    |
|     | (viii) Copper capillary tube   | 7411.1010                           |    |  |                    |
|     | (ix) Copper tube inner grooved   | 7411.1020                           |    |  |                    |
|     | (x) Aluminium sheet stucco   | 7606.9210                           |    |  |                    |
|     | (xi) Filter driers (02 hole/3 hole)                                      | 8421.3910                           |    |  |                    |
|     | (xii) AC motors, single phase  | 8501.4090                           |    |  |                    |
|     | (xiii) Transformers  | 8504.3100                           |    |  |                    |
|     | (xiv) Magnetic strip   | 8505.1900                           |    |  |                    |
|     | (xv) Magnetrons  | 8540.7100                           |    |  |                    |
|     | (xvi) Glass board for manufacturing TV panels (LCD, LED, OLED, HDI etc.) | 8529.9090                           |    |  | <sup>24</sup> [10] |
|     | (xvii) Printed circuits  | <sup>25</sup> [***]                 |    |  |                    |

<sup>24</sup> Inserted vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024

|      |  |   |    |  |
|------|--|---|----|--|
| 117  | Base oil   | 2710.1993   | 0% | If imported by manufacturers of coning oil, white oil and other textile oils, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).  |
| 118. | CNG vehicle conversion kits.   | 8409.9191<br>8409.9991  | 5% | Brands of kits approved by OGRA, if imported by authorized dealers.  |
| 119  | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.  | 3814.0000   | 5% | If imported by manufacturers of Butyl Acetate registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).   |
| 120  | Plasticised (Poly Vinyl Chloride)  | 3904.2200   | 0% | If imported by manufacturers of disposable syringes and saline infusion sets, registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).   |
| 121  | Other saturated Polyesters   | 3907.9900   | 5% | If imported by manufacturers of interlining/ buckram, registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).;  |
| 122  | (i) Skimmed milk powder<br>(ii) Whey powder<br>(iii) Peas (Pisum sativum)<br>(iv) Grams (dry whole)<br>(v) Other<br>(vi) Groundnuts shelled weather or not broken<br>(vii) Other<br>(viii) Palm Olein<br>(ix) Other<br>(x) Vegetable fats and their fractions<br>(xi) Other<br>(xii) Malto dextrins<br>(xiii) Other<br>(xiv) Other<br>(xv) Other | 0402.1000<br>0404.1010<br>0713.1000<br>0713.2010<br>0713.3990<br>1202.4200<br>1507.9000<br>1511.9030<br>1514.9900<br>1516.2010<br>1517.9000<br>1702.9030<br>2106.9090<br>3404.9090<br>3824.9999 | 0% | (i) If imported by manufacturers registered under the Sales Tax Act 1990, of Ready to Use Supplementary Foods (RUSF) duly authorized by United Nations World Food Program (UNWFP) and subject to annual quota determination by Input Output Coefficient Organization (IOCO).”,<br>(ii) If imported by manufacturers registered under the Sales Tax Act 1990, of Ready-To-Use Therapeutic Food (RUTF), duly authorized by United Nations International Children Emergency fund (UNICEF) and subject to annual quota determination by Input Output Co-efficient Organization (IOCO).”, |

|     |  |                        |    |  |
|-----|--|------------------------|----|--|
| 123 | Yarn and film grades   | 3907.6110<br>3907.6910 | 5% | if imported by manufacturers registered under the Sales Tax Act 1990, of film and yarn from PET.   |
| 124 | Newsprint in rolls or sheets   | 4801.0000              | 0% | If imported by newspaper or periodical publishers certified by the All Pakistan Newspaper Society(APNS)  |
| 125 | (i) Other  | 3215.1190              | 0% | If imported by manufacturers registered under the Sales Tax Act 1990, Of Auto-Disable Syringes with quota determination by IOCO and subject to NOC from Ministry of National Health Services Regulation and Coordination (MoNHSR&C). |
|     | (ii) Polypropylene   | 3902.1000              | 0% |  |
|     | (iii) Propylene copolymers   | 3902.3000              | 0% |  |
|     | (iv) Plasticised   | 3904.2200              | 0% |  |
|     | (v) Epoxide resins   | 3907.3000              | 0% |  |
|     | (vi) Biaxially Oriented Polypropylene (BOPP) film, laminated               | 3920.2040              | 0% |  |
|     | (vii) Other  | 3921.9090              | 0% |  |
|     | (viii) Gaskets of rubber   | 4016.9310              | 0% |  |
|     | (ix) Printing paper  | 4802.5510              | 0% |  |
|     | (x) Tubular metal needles and needles for sutures                          | 9018.3200              | 0% |  |
| 126 | (i) Aluminum foil rolled but not further worked “7 microns to 100 microns” | 7607.1100              | 0% | if imported by manufacturers registered under the Sales Tax Act 1990, of pharmaceutical packaging subject to quota determination by IOCO.  |
|     | (ii) Film and sheet of polyamides “ 20 microns to 40 microns”              | 3920.9200              | 0% |  |
| 127 | (i) Other  | 3005.9090              | 5% | if imported by manufacturers registered under the Sales Tax Act 1990, of First Aid Bandages Manufacturing Industry subject to quota determination by IOCO.   |
|     | (ii) Other   | 3920.2090              | 5% |  |
|     | (iii) Other woven fabrics (Dyed)   | 5407.5200              | 5% |  |
| 128 | (i) Ednozym Pectofruit   | 3507.9000              | 3% | if imported by manufacturers registered under the Sales Tax Act 1990, of Food Processing Industry subject to quota determination by IOCO.  |
|     | (ii) Endozym Pectofruit PR   |                        |    |  |
|     | (iii) Endozym Alphamyl MG  |                        |    |  |
|     | (iv) Silite Normal Speed,  | 3824.9999              | 3% |  |
|     | (v) Silite High Speed and  |                        |    |  |
|     | (vi) Spindasol FJ under  |                        |    |  |
| 129 | (i) Glucose precursors   | 2309.9000              | 5% | If imported by Dairy sector  |
|     | (ii) Yeast   |                        |    |  |
|     | (iii) Toxin Binders  |                        |    |  |

|     |   |                    |     |  |
|-----|---|--------------------|-----|--|
|     | (iv) Energy supplements for cows transition period<br>(v) Acidifiers<br>(vi) Electrolytes for calves<br>(vii) Biotin<br>(viii) Buffers<br>(ix) Copper boluses<br>(x) Non-protein nitrogen sources |                    |     |  |
| 130 | (i) Shoe adhesives  | 3506.9110          | 5%  | If imported by registered under the Sales Tax Act 1990, Shoe manufacturers subject to quota determination by IOCO.   |
|     | (ii) Phenolic resins  | 3909.4000          | 5%  |  |
|     | (iii)Of polymers of ethylene  | 3920.1000          | 5%  |  |
|     | (iv)Other   | 3920.2090          | 5%  |  |
|     | (v)Other  | 3921.9090          | 5%  |  |
|     | (vi)Shoe lasts  | 3926.9060          | 5%  |  |
|     | (vii)Uppers and parts thereof, other than stiffeners  | 6406.1000          | 5%  |  |
|     | (viii)Outer soles and heels of rubber   | 6406.2010          | 15% |  |
|     | (ix)Buckle  | 8308.9020          | 5%  |  |
|     | (x) Weighing more than 150 g/m <sup>2</sup>   | 5603.1400          | 5%  |  |
|     | (xi) Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>  | 5603.9300          | 5%  |  |
|     | (xii) Dyed  | 5407.9200          | 5%  |  |
|     | (xiii) Of yarns of different colours  | 5407.9300          | 5%  |  |
|     | (xiv) Printed   | 5407.9400          | 5%  |  |
|     | (xv) Of other materials   | 6702.9000          | 5%  |  |
| 131 | (i) PVC Emulsion grade  | 3904.1010          | 0%  | 1. If imported by Sales Tax manufacturers registered under the Sales Tax Act 1990, of artificial leather subject to quota determination by IOCO.<br><br>2. Import of PVC Emulsion grade is also subject to lab test. |
|     | (ii) Release paper  | 4811.5990          | 3%  |  |
| 132 | Decorative base paper for printing (70 g/m <sup>2</sup> or less   | Respective heading | 0%  | If imported by manufacturers registered under the Sales Tax Act 1990, of   |

|     |   |                                     |     |   |
|-----|---|-------------------------------------|-----|---|
|     | with at least one side calendared, un-sized for printing of wood grain and fancy designs)                                     |                                     |     | Decorative Printed Industry subject to quota determination by IOCO.   |
| 133 | Spray Valves/Pumps with or without spray cap/actuator for aerosol products  | 8481.8090                           | 0%  | If imported by manufacturers registered under the Sales Tax Act 1990, of Aerosol subject to quota determination by IOCO.  |
| 134 | PET Scrap   | 3915.9000                           | 11% | If imported by manufacturers registered under the Sales Tax Act 1990, of Polyester Staple Fiber and Recycled PET (REPT) Flaks subject to quota determination by IOCO.   |
| 135 | (i) Butt welding  | 7307.9300                           | 3%  | If imported by manufacturers registered under the Sales Tax Act 1990, of Boilers Manufacturers subject to quota determination by IOCO.  |
|     | (ii) Iron and alloy steel U-sections of various heights   | 7216.3110<br>7216.3210<br>7216.3310 | 10% |   |
|     | (iii) Safety or relieve valves  | 8481.4000                           | 10% |   |
| 136 | (i) Other uncoated paper and paperboard and   | 4805.9390                           | 0%  | If imported by manufacturers registered under the Sales Tax Act 1990, of Bobbins, Cops and Cores subject to quota determination by IOCO.  |
|     | (ii) Vegetable parchment  | 4806.1000                           | 0%  |   |
| 137 | Woven fabrics obtained from strip and the like  | 5407.2000                           | 5%  | If imported by manufacturers registered under the Sales Tax Act 1990, of Machine made Carpets subject to quota determination by IOCO.   |
| 138 | Chain parts   | 7315.1990                           | 15% | If imported by manufacturers registered under the Sales Tax Act 1990, of industrial chain subject to quota determination by IOCO.   |
| 139 | Specialty paper 40-50 grams having specification of wood free, white, glossy and one side coated for Gravure Printing Process | 4810.9900                           | 0%  | If imported by manufacturers registered under the Sales Tax Act 1990, of Flexible Packaging Industry subject to quota determination by IOCO.  |
| 140 | Omitted   |                                     |     |   |
| 141 | Carbon black other than rubber grade  | 2803.0020                           | 5%  | If imported by manufacturers registered under the Sales Tax Act 1990, subject to quota determination by IOCO.   |
| 142 | Hermetic bags and cocoons   | Respective heading                  | 0%  | Subject to certification by Ministry of National Food and Security (MoNFS&R) that imported goods are bona fide requirement for use in the Agriculture Sector. The authorized officer of the Ministry shall furnish all relevant information on line to Pakistan |

|     |  |  |     |   |
|-----|--|--|-----|---|
|     |  |  |     | Customs Computerized System against specific user ID and Password obtained under section 155D of the Customs Act, 1969.               |
| 143 | Lithium Ion Cells  | 8507.6000  | 0%  | If imported by manufacturers registered under the Sales Tax Act 1990, of lithiumion batteries subject to quota determination by IOCO. |
| 144 | Omitted  |  |     |   |
| 145 | Raw materials used in the manufacturing of the COVID-19 related items i.e, VTM, IV Cannula, N95 Masks, Surgical Masks, Face Shields, Tyvek Suits                                   | Respective heading                               | 0%  | If imported by manufacturers registered under the Sales Tax Act 1990, subject to NOC issued by DRAP and Quota determined by IOCO      |
| 146 | Carpets  | 5701.1010  | 0%  | If imported by exporters registered under the Sales Tax Act 1990, of Hand-woven Carpets.  |
| 147 | Of circular cross-section measuring less than 7 mm in diameter   | 7213.9191<br>7227.9010                           | 10% | If imported by manufacturers registered under the Sales Tax Act 1990, of Welding Electrode subject to quota determination by IOCO.    |
| 148 | Poly-butylene terephthalate  | 3907.7000  | 0%  | If imported by Sales Tax registered manufacturers of Filament Brushes subject to IOCO quota determination.                            |
| 149 | Membrane for filtering or purifying water  | 8421.2100  | 0%  | If imported by Sales Tax registered manufacturers of water filtration plants subject to IOCO quota determination.                     |
| 150 | Carbon Fiber Composite Core  | 8545.9090  | 0%  | If imported by Sales Tax registered manufacturers of Aluminum Conductor Composite Core subject to IOCO quota determination.           |
| 151 | Flavouring powders for food preparation  | 2106.9030  | 3%  | If imported by Sales Tax registered manufacturers of snacks subject to IOCO quota determination till June, 2023.                      |
| 152 | Following Raw Materials for the manufacturing of Filters other than automotive:-<br>(i) Adhesive<br>(ii) Epoxide resins<br>(iii) Filter media/paper<br>(iv) Non-woven fabric media | 3506.9190<br>3907.3000<br>4811.5990<br>4811.9000 | 5%  | If imported by Sales Tax registered manufacturers of Filters other than automotive subject to IOCO quota determination.               |

|  |   |   |  |  |
|--|---|---|--|--|
|  | (vi) Steel plates/sheets of prime quality | 5603.9200<br>5603.9300<br>5603.9400<br>Respective heading |  |  |
|--|---|---|--|--|

<sup>26</sup>[\*\*\*]

26 Part-IV was omitted vide the Finance Act, 2023 (XXXIV of 2023) dated 26<sup>th</sup> June, 2023. At the time of omission Part-IV was as under:-

**“PART- IV  
Imports of Machinery and Equipment for Textile Sector  
TABLE**

| S. No. | PCT Code  | Rate of Duty | Condition   |
|--------|-----------|--------------|---|
| (1)    | (2)       | (3)          | (4)   |
| 1.     | 8443.1951 | 0%           | Machinery and equipment, not manufactured locally, If imported by 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-  |



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

**TABLE**

| S. No. | Description   | PCT Code   | Customs Duty% |
|--------|---|--|---------------|
| (1)    | (2)   | (3)  | (4)           |
| 1.     | Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 75kW | 8701.9220<br>8701.9320                           | 15%           |
| 2.     | Agricultural Tractors (other than mentioned at S. No. 1 above)                          | 8701.9100,<br>8701.9400<br>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<br>8702.3090                           | 1%            |
| 7.     | Hybrid Electric Vehicle (HEV) (CBU)   | 8704.4100<br>8704.4200<br>8704.5110<br>8704.5200 | 1%            |
| 8.     | Trailers  | 87.16  | 15%           |

**PART-V(A)**

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

**TABLE-I**

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

| S. No. | Description               | PCT Code  | Customs Duty(%)   | Conditions   |
|--------|---------------------------|-----------|---|--|
| (1)    | (2)                       | (3)       | (4)   | (5)  |
| 1.     | Electric auto rickshaw    | 8703.8030 | 50% of the prevailing tariff rate of customs duty as specified in | The concession shall be admissible for a period of 5 years with effect from 1st July 2020, on import of 10 electric vehicles (CBU) of the same |
| 2.     | 3-Wheeler electric loader | 8711.6060 |   |  |

|     |           |    |      |
|-----|-----------|----|------|
| 43. | 8452.2900 | 0% | -do- |
| 44. | 8448.3110 | 0% | -do- |
| 45. | 8448.3190 | 0% | -do- |
| 46. | 8448.3330 | 0% | -do- |
| 47. | 8502.1390 | 0% | -do- |

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

|    |   |           |  |   |
|----|---|-----------|--|---|
| 3. | Electric motorcycle   | 8711.6040 | the First Schedule to the Customs Act, 1969).  | variant to be assembled/ manufactured as mentioned in column (2) of this table, to the extent of maximum 200 units, to 2-3 wheeler segment, duly approved / certified by the Engineering Development Board (EDB). EDB shall monitor compliance with the EV Policy 2020 and intimate FBR immediately in case of violation by any manufacturer to stop further clearance at the concessional rate, specified in column 4.   |
| 4. | Electric buses  | 8702.4090 | 1%   | Nil   |
| 5. | Electric trucks   | 8704.9030 | 1%   | Nil   |
| 6. | Electric prime movers   | 8701.2060 | 1%   | Nil   |
| 7. | Electric Vehicles 4-wheelers<br><sup>27</sup> [excluding vehicles of value exceeding US\$ 50,000] | 8703.8090 | 25%  | The concession shall be admissible w.e.f. 1 <sup>st</sup> July, 2022 till 30 <sup>th</sup> June 2026.   |
| 8. | Electric Vehicles 4-wheelers  | 8703.8090 | 50% of the rate of customs duty as specified in the column (4) of the serial No 7 above. | The concession shall be admissible till 30th June 2026, on import of Electric Vehicles 4-wheelers (CBU) per company of the same variant to be assembled / manufactured as mentioned in column (2) of this table to the extent of maximum 100 units per company, duly approved/certified by Engineering Development Board (EDB). EDB shall monitor compliance with EV Policy 2020 and intimate FBR immediately in case of violation by any manufacturer to stop further clearance at the concessional rate, specified in column (4). |

**TABLE-II**

**[For CKD & EV Specific Parts]**

| S. No. | Description of vehicles          | Description of imported goods                       | Customs duty (%) | Conditions                            |
|--------|----------------------------------|---|------------------|---------------------------------------|
| (1)    | (2)                              | (3)   | (4)              | (5)                                   |
| 1.     | Electric auto rickshaw (PCT code | (i) Following EV specific components for assembly / | 1%               | The concession shall be admissible to |

<sup>27</sup> Added vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024

|    |  |   |  |  |
|----|--|---|--|--|
|    | 8703.8030)                                     | manufacturing in any kit form (CKD): -<br>(a) Batteries other than lead acid (PCT code 85.07),<br>(b) Battery Charger (PCT code 8504.4020),<br>(c) Controller (PCT code 8542.3100),<br>(d) Electric Motor (PCT code <sup>28</sup> [8501.3200]),<br>(e) Three connection terminal (PCT code 8504.9090),<br>(f) Converter (PCT code 8502.4000),<br>(g) Signal Hook (PCT code 8504.9090) | (notwithstanding the rate of customs duty on these items as specified in the First Schedule to the Customs Act, 1969). | manufacturers of electric auto rickshaws for a period of five years from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).   |
|    |  | (ii) Component for assembly / manufacturing in any kit form (CKD)- Non-localized parts.   | 15%  | The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.  |
|    |  | (iii) Component for assembly / manufacturing in any kit form (CKD)- Localized parts.  | 15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006   | Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.   |
| 2. | 3-Wheeler electric loader (PCT code 8711.6060) | (i) Following EV specific components for assembly / manufacturing in any kit form (CKD): -<br>(a) Batteries other than lead acid (PCT code 85.07),<br>(b) Gear (PCT code 8483.4019),<br>(c) Electric motor with axle (PCT code <sup>29</sup> [8711.6050]),<br>(d) Controller (PCT code 8542.3100),<br>(e) Power Switch (PCT code 8536.5029)   | 1% (notwithstanding the rate of customs duty as specified in the First Schedule to the Customs Act, 1969).             | The concession shall be admissible to manufacturers of 3-Wheeler electric loader for a period of five years from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB). |

28 Substituted the PCD Code "8501.3290" vide the Finance Act, 2023 (XXXIV of 2023) dated 26<sup>th</sup> June, 2023  
29 Substituted the PCD Code "8501.3290" vide the Finance Act, 2023 (XXXIV of 2023) dated 26<sup>th</sup> June, 2023

|    |  |   |  |  |
|----|--|---|--|--|
|    |  | (f) Electric auto cut (PCT code 8504.9090).<br>(g) Battery Connection (PCT code 8544.4229)<br>(h) Battery Charger (PCT code 8504.4020),<br>(i) Junction Box (PCT code 8536.4910)  |  |  |
|    |  | (ii) Component for Assembly / manufacturing in any kit form (CKD)- Non-Localized parts.   | 15%  | The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.  |
|    |  | (iii) Component for Assembly / manufacturing in any kit form (CKD)- Localized parts.  | 15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006                             | Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.   |
| 3. | Electric motorcycle (PCT code 8711.6040) | i) Following EV specific components for assembly / manufacturing in any kit form (CKD): -<br>(a) Electric Motor (PCT code <sup>30</sup> [8501.3200]),<br>(b) Battery Charger (PCT code 8504.4020),<br>(c) Switches (PCT code 8536.5029),<br>(d) Junction Box (PCT code 8536.4910),<br>(e) Controller (PCT code 8542.3100),<br>(f) Converter (PCT code 8454.1000),<br>(g) Batteries other than lead acid(PCT code 85.07) | 1% (notwithstanding the rate of customs duty as specified in the First Schedule to the Customs Act, 1969). | The concession shall be admissible to manufacturers of electric motorcycle for a period of five years from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB). |
|    |  | (ii) Component for Assembly/ manufacturing in any kit form (CKD)- Non-Localized parts.  | 15%  | The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated  |

30 Substituted the PCD Code "8501.3290" vide the Finance Act, 2023 (XXXIV of 2023) dated 26<sup>th</sup> June, 2023

|    |  |   |  |  |
|----|--|---|--|--|
|    |  |   |  | 22.06.2006.  |
|    |  | (iii) Component for Assembly/ manufacturing in any kit form (CKD)- Localized parts. | 15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006 | Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.   |
| 4. | Electric Buses (PCT code 8702.4090)        | Components in any kit form (CKD) (PCT code 8702.4010)                               | 1%   | (i) The concession shall be admissible on import of CKD kits to manufacturers of electric buses for a period of five years with effect from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).<br><br>(ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.  |
| 5. | Electric Trucks (PCT code 8704.6030)       | Components in any kit form (CKD) (PCT code 8704.6020)                               | 1%   | (i) The concession shall be admissible on import of CKD kits to manufacturers of electric trucks for a period of five years with effect from 1st July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).<br><br>(ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006. |
| 6. | Electric Prime Movers (PCT code 8701.2490) | Components in any kit form (CKD) (PCT code 8701.2410)                               | 1%   | (i) The concession shall be admissible on import of CKD kits to manufacturers of electric prime movers for a period of five years with effect from 1st July,   |

|    |  |   |   |   |
|----|--|---|---|---|
|    |  |   |   | 2020 subject to certification and quota determination by the Engineering Development Board (EDB).<br><br>(ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006. |
| 7. | Electric Vehicles 4-wheelers<br>(PCT Code 8703.8090) | (i) EV Specific components for assembly/manufacture in any kit-form (CKD)           | 1%<br><br>(notwithstanding the rate of customs duty on these items as specified in the First Schedule to the Customs Act 1969). | The concession shall be admissible to manufacturers of electric vehicles 4-wheelers till 30th June 2026, subject to certification and quota determination by the Engineering Development Board (EDB).                               |
|    |  | (ii) Components for assembly/manufacture in any kit-form (CKD) Non-localized parts. | 10%   | The concession shall be admissible till 30th June 2026 subject to the conditions mentioned at Para-2 of the SRO 656(I)/2006 dated 22.06.2006.   |
|    |  | (iii) Components for assembly/manufacture in any kit-form (CKD) Localized parts.    | 25%   | The concession shall be admissible till 30th June 2026 subject to the conditions mentioned at Para-2 of the SRO 656(I)/2006 dated 22.06.2006.   |

**TABLE-III**

[Miscellaneous]

| <b>S. No.</b> | <b>Description</b>   | <b>Customs duty (%)</b> | <b>Conditions</b>  |
|---------------|--|-------------------------|--|
| <b>(1)</b>    | <b>(2)</b>   | <b>(3)</b>              | <b>(4)</b>   |
| 1.            | Plant and machinery specifically designed for use in manufacturing of electric vehicles. | 0%                      | (i) The concession shall be admissible on one-time basis for setting up the new assembly and/ or manufacturing facility of electric vehicles, and for expansion in the existing units, duly approved/ certified, by the Engineering Development Board (EDB). |

|    |   |   |  |
|----|---|---|--|
|    |   |   | (ii) The concession shall be admissible to manufacturers of the electric vehicles specified in column (2) of Table-II above, subject to certification by EDB that the plant & machinery is specifically designed for use in setting up of electric vehicle manufacturing only. |
| 2. | Import of inputs for manufacturing of EV specific parts, as mentioned against S. No. 1, 2 and 3, of Table-II above, by vendors and OEMs of EV manufacturing . | 0%  | (i) The concession shall be admissible to manufacturers and vendors of EV specific parts, subject to certification and quota determination by EDB.<br><br>(ii) The concession shall be admissible subject to the conditions mentioned under SRO 655(I)/2006 dated 22.06.2006.  |
| 3. | Import of CBU chargers with CKD kits for electric vehicles as specified in column 2 of Table-II above.  | 1%<br><br>(Notwithstanding the rate of customs duty as specified in the First Schedule to Customs Act, 1969). | The concession shall be admissible on the CBU chargers, imported with CKD kits of 2-3 wheelers, 4-wheelers and HCV vehicles specified in Table-II above, subject to EDB certification.   |

<sup>31</sup>[Part-V(B)

31 Part-V(b) was substituted vide the Finance Act, 2023 (XXXIV of 2023) dated 26<sup>th</sup> June, 2023. At the time of substitution Part-V(b) was as under:-

**“PART V(B)**  
**Import of Parts for Hybrid Vehicles**  
**Under Auto Industry Development Exports Policy (AIDEP)**

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

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

**TABLE-I**

| S. No. | Description                          | PCT Code   | CD% | condition   |
|--------|--------------------------------------|--|-----|---|
| (1)    | (2)                                  | (3)  | (4) | (5)   |
| 1.     | Hybrid Electric Vehicles (HEV) (CBU) | 8702.2090<br>8702.3090                           | 1%  | The concession shall be admissible to manufacturers on import of same variant to be assembled / manufactured locally from the date of issuance of manufacturing certificate and quota determination by Engineering Development Board (EDB). |
| 2.     | Hybrid Electric Vehicles (HEV) (CBU) | 8704.4100<br>8704.4200<br>8704.5100<br>8704.5200 | 1%  | The concession shall be admissible to manufacturers on import of same variant to be assembled / manufactured locally from the date of issuance of manufacturing certificate and quota determination by Engineering Development Board (EDB). |

**TABLE-II**

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

| S. No. | Description of Imported Good                                      | PCT Code            | CD% | condition   |
|--------|---|---------------------|-----|---|
| (1)    | (2)   | (3)                 | (4) | (5)   |
| 1.     | Following parts for Hybrid Electric Vehicle: -                    | Respective headings | 4%  | The concession shall be admissible to manufacturers of Hybrid electric vehicles subject to certification and quota determination by the Engineering Development |
|        | 1. Battery pack and its parts:<br>(i) thermistor<br>(ii) resistor |                     |     |   |

|   |  |  |  |
|---|--|--|--|
| 2.Cooling system for battery packs including blower, tubes, hoses, pump |  |  |  |
| 3.Sensor hybrid vehicle battery voltage                                 |  |  |  |
| 4.Inverter assembly with converter (Power control unit)                 |  |  |  |
| 5. Electric motor and generator for Transaxle assembly                  |  |  |  |
| 6.Battery charging system / inlet connectors                            |  |  |  |
| 7.Hybrid system control unit / hybrid ECU                               |  |  |  |
| 8.Junction box  |  |  |  |
| 9. Charger  |  |  |  |
| 10.Charging port  |  |  |  |



|    |  |                     |    |  |
|----|--|---------------------|----|--|
|    | (iii) capacitor<br>(iv) bus bar  |                     |    | Board (EDB).   |
|    | 2. Cooling system for battery packs including blower, tubes, hoses, pump                             |                     |    |  |
|    | 3. Sensor hybrid vehicle battery voltage   |                     |    |  |
|    | 4. Inverter assembly with converter (Power control unit)   |                     |    |  |
|    | 5. Electric motor and generator for Transaxle assembly   |                     |    |  |
|    | 6. Battery charging system / inlet connectors  |                     |    |  |
|    | 7. Hybrid system control unit / hybrid ECU   |                     |    |  |
|    | 8. Junction box  |                     |    |  |
| 2. | Following parts for Plugin-Hybrid Electric Vehicle:-   | Respective headings | 3% | The concession shall be admissible to manufacturers of Plug-in Hybrid electric vehicles subject to certification and quota determination by the Engineering Development Board (EDB). |
|    | 1. Battery pack and its parts:<br>(i) thermistor<br>(ii) resistor<br>(iii) capacitor<br>(iv) bus bar |                     |    |  |
|    | 2. Cooling system for battery packs including blower, tubes, hoses, pump                             |                     |    |  |
|    | 3. Sensor hybrid vehicle battery voltage   |                     |    |  |
|    | 4. Inverter assembly with converter (Power control unit)   |                     |    |  |
|    | 5. Electric motor and generator for Transaxle assembly   |                     |    |  |
|    | 6. Battery charging system / inlet connectors  |                     |    |  |
|    | 7. Hybrid system control unit / hybrid ECU   |                     |    |  |
|    | 8. Junction box  |                     |    |  |
|    | 9. Charger   |                     |    |  |
|    | 10. Charging port”   |                     |    |  |

**Part V(C)**

**Import of Agricultural Tractors**

**TABLE**

| <b>S. No.</b> | <b>Description</b>  | <b>PCT Code</b>                       | <b>Customs Duty%</b> |
|---------------|---|---------------------------------------|----------------------|
| <b>(1)</b>    | <b>(2)</b>  | <b>(3)</b>                            | <b>(4)</b>           |
| 1.            | Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 75kW | 8701.9220<br>8701.9320                | 15%                  |
| 2.            | Agricultural Tractors (other than mentioned at S. No. 1 above)                          | 8701.9100,<br>8701.9400<br>8701.9500] | 10%”                 |

**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:-

- <sup>32</sup>[(i) The exemption shall be admissible to the Airline Companies having valid registration and license from the Aviation Division, Government of Pakistan duly shared with the Customs Computerized System or Pakistan Single Window to the effect that the intending importer is operating in the country or intends to operate in the country in the airline sector;
- (ii) The Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing Company shall certify that the imported goods/items are the company's bonafide requirement and shall be used for the purpose as defined/notified by the Aviation Division, Government of Pakistan under the Aviation Policy. The importer shall declare all relevant information to the Customs while claiming exemption regarding genuineness of the claim through Customs computerized system or Pakistan single window; and
- (iii) 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**

32 conditions (i), (ii), (iii), (iv) and (v) was substituted vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024. At the time of substitution conditions (i), (ii), (iii), (iv) and (v) was as under:-

- “(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 county in the airline sector;
- (iii) the list of imported items is duly approved by the Aviation Division, Government of Pakistan in line with Policy Framework approved by the Government of Pakistan;
- (iv) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall furnish an undertaking to the customs authority at the time of import that the goods imported shall be used for the purpose as defined/notified by the Aviation Division, Government of Pakistan under the Aviation Policy; and
- (v) in case of deviation from the above stipulations, the Collector of Customs shall initiate proceedings for recovery of duty and taxes under the relevant laws.”

| S. No. | Description of goods   | PCT Code            | Customs duty | Special Condition   |
|--------|--|---------------------|--------------|---|
| (1)    | (2)  | (3)                 | (4)          | (5)   |
| 1.     | Aircraft   | 8802.4000           | 0%           | Whether imported or acquired on wet or dry lease. In case of M/s Pakistan International Airlines Corporation this exemption shall be admissible on and from the 19th March, 2015. |
| 2.     | Spare parts  | Respective headings | 0%           | For use in aircraft, trainer aircraft and simulators.   |
| 3.     | Maintenance Kits   | Respective headings | 0%           | For use in trainer aircraft (8802.2000 & 8802.3000).  |
| 4.     | Machinery, 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.   |
| 7.     | Aircraft engine  | 8407.1000           | 0%           | For use in aircraft and trainer aircraft.   |

**PART-VII**

**Miscellaneous**

**Table-A**

| S. No.            | DESCRIPTION   | PCT CODE   | Customs duty (%) |
|-------------------|---|--|------------------|
| (1)               | (2)   | (3)  | (4)              |
| 1                 | Ostriches   | 0106.3300  | 0                |
| <sup>33</sup> [2] | Live (baby / brood stock) fish and shrimp/prawns for breeding and production in commercial farms and hatcheries | 0301.9100<br>0301.9300<br>0301.9900<br>0306.3600 | 0%]              |
|                   |   |  |                  |

<sup>33</sup> Serial No. 2 was substituted vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024. At the time of substitution Serial No. 2 was as under:-

|    |  |  |    |
|----|--|--|----|
| “2 | Live (baby) Fish for breeding in commercial fish farms | 0301.9100<br>0301.9200<br>0301.9300<br>0301.9400<br>0301.9500<br>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 ( <i>Pisum sativum</i> )  | 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 <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek   | 0713.3100 | 0 |
| 13 | Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>vigna angularis</i> )  | 0713.3200 | 0 |
| 14 | Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )  | 0713.3300 | 0 |
| 15 | Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> )   | 0713.3400 | 0 |
| 16 | Cow peas ( <i>Vigna unguiculata</i> )  | 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 ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> ) | 0713.5000 | 0 |
| 23 | Pigeon peas ( <i>Cajanus cajan</i> )   | 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 ( <i>Cinnamomum zeylanicum</i> 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 | Garnet natural   | 2513.2020 | 0 |
| 35 | J.P.1  | 2710.1912 | 0 |

|    |   |           |   |
|----|---|-----------|---|
| 36 | Other jet fuels                                     | 2710.1914 | 0 |
| 37 | Light diesel oil                                    | 2710.1921 | 0 |
| 38 | Crude   | 3102.5010 | 0 |
| 39 | Containing nitrates and phosphates                  | 3105.5100 | 0 |
| 40 | Water quality testing kits                          | 3822.0000 | 0 |
| 41 | Holy Quran(Arabic text with or without translation) | 4901.9910 | 0 |
| 42 | Other   | 5303.1090 | 0 |
| 43 | Abaca raw   | 5305.0020 | 0 |

**Table-B**

| Sr. No.            | Description  | PCT Code  | Customs duty % |
|--------------------|--|-----------|----------------|
| (1)                | (2)  | (3)       | (4)            |
| 1.                 | Tallow   | 1502.1000 | 5              |
| 2.                 | Cocoa powder, not containing added sugar or other sweetening matter. | 1805.0000 | 5              |
| 3.                 | Unmanufactured tobacco; tobacco refuse                               | 2401.0000 | 5              |
| 4.                 | Quicklime  | 2522.1000 | 5              |
| 5.                 | Slaked lime  | 2522.2000 | 5              |
| 6.                 | Hydraulic lime   | 2522.3000 | 5              |
| 7.                 | Talc   | 2526.1010 | 5              |
| 8.                 | Other  | 2526.1090 | 5              |
| 9.                 | Crushed or powdered  | 2526.2000 | 5              |
| 10.                | Omitted  |           |                |
| <sup>34</sup> [*** | ***  | ***       | ***]           |
| 12.                | Furnace oil  | 2710.1941 | 7              |
| <sup>35</sup> [*** | ***  | ***       | ***]           |
| 14.                | Chlorosulphuric acid   | 2806.2000 | 5              |
| 15.                | Oxides of boron  | 2810.0010 | 5              |
| 16.                | Hydrogen fluoride (hydrofluoride acid)                               | 2811.1100 | 5              |
| 17.                | Hydrogen cyanide (hydrocyanic acid)                                  | 2811.1200 | 5              |
| 18.                | Other  | 2835.3900 | 5              |
| 19.                | Acetone  | 2914.1100 | 11             |

<sup>34</sup> Serial No. 11 was omitted vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024. At the time of omission Serial No. 11 was as under:-

|     |                         |           |    |
|-----|-------------------------|-----------|----|
| 11. | High speed diesel (HSD) | 2710.1931 | 10 |
|-----|-------------------------|-----------|----|

<sup>35</sup> Serial No. 13 was omitted vide Finance Act, 2024 (X of 2024) dated 29<sup>th</sup> June, 2024. At the time of omission Serial No. 13 was as under:-

|     |             |           |   |
|-----|-------------|-----------|---|
| 13. | Natural gas | 2711.1100 | 5 |
|-----|-------------|-----------|---|

|     |  |           |    |
|-----|--|-----------|----|
| 20. | Formic acid  | 2915.1100 | 16 |
| 21. | Ethyl acetate  | 2915.3100 | 16 |
| 22. | nButyl acetate   | 2915.3300 | 16 |
| 23. | secButyl acetate   | 2915.3930 | 16 |
| 24. | Oxalic acid  | 2917.1110 | 3  |
| 25. | Citric acid  | 2918.1400 | 5  |
| 26. | Other  | 3203.0090 | 11 |
| 27. | Other  | 3204.1590 | 11 |
| 28. | Dyes, sulphur  | 3204.1910 | 11 |
| 29. | Dyes, synthetic  | 3204.1990 | 11 |
| 30. | Other  | 3204.9000 | 16 |
| 31. | Other  | 3206.2090 | 11 |
| 32. | Ultramarine and preparations based thereon                               | 3206.4100 | 11 |
| 33. | Lithopone  | 3206.4210 | 11 |
| 34. | Pigments and preparations based on cadmium compounds                     | 3206.4920 | 11 |
| 35. | Vitrifiable enamels and glazes, engobes (slips) and similar preparations | 3207.2000 | 3  |
| 36. | Of a kind used in the leather or like industries                         | 3403.1110 | 16 |
| 37. | Greases  | 3403.1910 | 16 |
| 38. | Other  | 3403.1990 | 16 |
| 39. | Of a kind used in the leather or like industries including fat liquors   | 3403.9110 | 16 |
| 40. | Other  | 3403.9990 | 16 |
| 41. | Activated carbon   | 3802.1000 | 5  |
| 42. | With a basis of amylaceous substances                                    | 3809.1000 | 11 |
| 43. | Of a kind used in the paper or like industries                           | 3809.9200 | 11 |
| 44. | Of a kind used in the leather or like industries                         | 3809.9300 | 11 |
| 45. | Compound plasticizers for rubber or plastics                             | 3812.2000 | 11 |
| 46. | Non refractory mortars and concretes                                     | 3824.5000 | 16 |
| 47. | Omitted  |           |    |
| 48. | Omitted  |           |    |
| 49. | Shoe lasts   | 3926.9060 | 16 |
| 50. | Reinforced only with metal   | 4010.1100 | 11 |
| 51. | Reinforced only with textile materials                                   | 4010.1200 | 11 |
| 52. | Other  | 4016.1090 | 5  |
| 53. | Fabrics of noil silk   | 5007.1000 | 5  |
| 54. | Other fabrics, containing 85 % or more by weight of silk or              | 5007.2000 | 5  |

|     |  |           |   |
|-----|--|-----------|---|
|     | of silk waste other than noil silk   |           |   |
| 55. | Other fabrics  | 5007.9000 | 5 |
| 56. | Of a weight not exceeding 300 g/m2   | 5111.1100 | 5 |
| 57. | Other  | 5111.1900 | 5 |
| 58. | Other, mixed mainly or solely with man-made filaments  | 5111.2000 | 5 |
| 59. | Other, mixed mainly or solely with man-made staple fibre   | 5111.3000 | 5 |
| 60. | Other  | 5111.9000 | 5 |
| 61. | Of a weight not exceeding 200 g/m2   | 5112.1100 | 5 |
| 62. | Other  | 5112.1900 | 5 |
| 63. | Other, mixed mainly or solely with man-made filaments  | 5112.2000 | 5 |
| 64. | Other, mixed mainly or solely with man-made staple fibres  | 5112.3000 | 5 |
| 65. | Other  | 5112.9000 | 5 |
| 66. | Woven fabrics of coarse animal hair or of horsehair.   | 5113.0000 | 5 |
| 67. | Containing 85 % or more by weight of cotton  | 5204.1100 | 5 |
| 68. | Other  | 5204.1900 | 5 |
| 69. | For sewing   | 5204.2010 | 5 |
| 70. | For embroidery   | 5204.2020 | 5 |
| 71. | Other  | 5204.2090 | 5 |
| 72. | Measuring 714.29 decitex or more (not exceeding 14 metric number)  | 5205.1100 | 5 |
| 73. | Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)  | 5205.1200 | 5 |
| 74. | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number): | 5205.1300 | 5 |
| 75. | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)     | 5205.1400 | 5 |
| 76. | Measuring less than 125 decitex (exceeding 80 metric number)   | 5205.1500 | 5 |
| 77. | Measuring 714.29 decitex or more (not exceeding 14 metric number)  | 5205.2100 | 5 |
| 78. | Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)  | 5205.2200 | 5 |
| 79. | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)  | 5205.2300 | 5 |
| 80. | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80                    | 5205.2400 | 5 |

|     |   |           |   |
|-----|---|-----------|---|
|     | metric number)  |           |   |
| 81. | Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)                                    | 5205.2600 | 5 |
| 82. | Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)                                 | 5205.2700 | 5 |
| 83. | Measuring less than 83.33 decitex (exceeding 120 metric number)   | 5205.2800 | 5 |
| 84. | Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)   | 5205.3100 | 5 |
| 85. | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5205.3200 | 5 |
| 86. | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5205.3300 | 5 |
| 87. | Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | 5205.3400 | 5 |
| 88. | Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)  | 5205.3500 | 5 |
| 89. | Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)   | 5205.4100 | 5 |
| 90. | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5205.4200 | 5 |
| 91. | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5205.4300 | 5 |
| 92. | Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | 5205.4400 | 5 |
| 93. | Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)    | 5205.4600 | 5 |
| 94. | Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) | 5205.4700 | 5 |
| 95. | Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)   | 5205.4800 | 5 |
| 96. | Measuring 714.29 decitex or more (not exceeding 14 metric number)   | 5206.1100 | 5 |
| 97. | Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)                                 | 5206.1200 | 5 |



|      |   |           |   |
|------|---|-----------|---|
| 98.  | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)                                 | 5206.1300 | 5 |
| 99.  | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)                                    | 5206.1400 | 5 |
| 100. | Measuring less than 125 decitex (exceeding 80 metric number)  | 5206.1500 | 5 |
| 101. | Measuring 714.29 decitex or more (not exceeding 14 metric number)   | 5206.2100 | 5 |
| 102. | Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)                                 | 5206.2200 | 5 |
| 103. | Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)                                 | 5206.2300 | 5 |
| 104. | Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)                                    | 5206.2400 | 5 |
| 105. | Measuring less than 125 decitex (exceeding 80 metric number)  | 5206.2500 | 5 |
| 106. | Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)   | 5206.3100 | 5 |
| 107. | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5206.3200 | 5 |
| 108. | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5206.3300 | 5 |
| 109. | Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | 5206.3400 | 5 |
| 110. | Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)  | 5206.3500 | 5 |
| 111. | Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)   | 5206.4100 | 5 |
| 112. | Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 5206.4200 | 5 |
| 113. | Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 5206.4300 | 5 |
| 114. | Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    | 5206.4400 | 5 |

|      |  |           |    |
|------|--|-----------|----|
| 115. | Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 5206.4500 | 5  |
| 116. | Containing 85 % or more by weight of cotton  | 5207.1000 | 5  |
| 117. | Other  | 5207.9000 | 5  |
| 118. | Coir yarn  | 5308.1000 | 8  |
| 119. | True hemp yarn   | 5308.2000 | 8  |
| 120. | Other  | 5308.9000 | 8  |
| 121. | Unbleached or bleached   | 5309.1100 | 5  |
| 122. | Other  | 5309.1900 | 5  |
| 123. | Unbleached or bleached   | 5309.2100 | 5  |
| 124. | Other  | 5309.2900 | 5  |
| 125. | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.                | 5311.0000 | 5  |
| 126. | High tenacity yarn of polyesters, whether or not textured                                    | 5402.2000 | 10 |
| 127. | Other  | 5402.3900 | 10 |
| 128. | Other  | 5402.4900 | 10 |
| 129. | Other  | 5402.5900 | 10 |
| 130. | Other  | 5402.6900 | 10 |
| 131. | Of polyesters  | 5501.2000 | 7  |
| 132. | Of polypropylene   | 5501.4000 | 7  |
| 133. | Of polyesters not exceeding 2.22 decitex   | 5503.2010 | 7  |
| 134. | Other  | 5503.2090 | 7  |
| 135. | Other  | 5503.9000 | 7  |
| 136. | Of polyesters  | 5506.2000 | 7  |
| 137. | Of synthetic staple fibres   | 5508.1000 | 10 |
| 138. | Of artificial staple fibres  | 5508.2000 | 10 |
| 139. | Single yarn  | 5509.2100 | 10 |
| 140. | Multiple (folded) or cabled yarn   | 5509.2200 | 10 |
| 141. | Single yarn  | 5509.4100 | 10 |
| 142. | Multiple (folded) or cabled yarn   | 5509.4200 | 10 |
| 143. | Mixed mainly or solely with artificial staple fibres   | 5509.5100 | 10 |
| 144. | Mixed mainly or solely with wool or fine animal hair   | 5509.5200 | 10 |
| 145. | Mixed mainly or solely with cotton   | 5509.5300 | 10 |
| 146. | Other  | 5509.5900 | 10 |
| 147. | Mixed mainly or solely with wool or fine animal hair   | 5509.6100 | 10 |
| 148. | Mixed mainly or solely with cotton   | 5509.6200 | 10 |
| 149. | Other  | 5509.6900 | 10 |

|      |  |           |    |
|------|--|-----------|----|
| 150. | Mixed mainly or solely with wool or fine animal hair   | 5509.9100 | 10 |
| 151. | Mixed mainly or solely with cotton   | 5509.9200 | 10 |
| 152. | Other  | 5509.9900 | 10 |
| 153. | Single yarn  | 5510.1100 | 10 |
| 154. | Multiple (folded) or cabled yarn   | 5510.1200 | 10 |
| 155. | Other yarn, mixed mainly or solely with wool or fine animal hair   | 5510.2000 | 10 |
| 156. | Other yarn, mixed mainly or solely with cotton   | 5510.3000 | 10 |
| 157. | Other yarn   | 5510.9000 | 10 |
| 158. | Of synthetic staple fibres, containing 85 % or more by weight of such fibres   | 5511.1000 | 10 |
| 159. | Of synthetic staple fibres, containing less than 85 % by weight of such fibres   | 5511.2000 | 10 |
| 160. | Of artificial staple fibres  | 5511.3000 | 10 |
| 161. | Of yarns of different colours  | 5516.9300 | 10 |
| 162. | Printed  | 5516.9400 | 10 |
| 163. | Of a kind used in motor cars of heading 87.03 and vehicles of subheadings 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 |
| 164. | Other for motor cars and vehicles  | 5703.2030 | 15 |
| 165. | Other  | 5703.2090 | 15 |
| 166. | Of a kind used in vehicles of heading 87.03 and vehicles of subheadings 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 |
| 167. | Other for motor cars and vehicles  | 5703.3030 | 15 |
| 168. | Other  | 5703.3090 | 15 |
| 169. | Tiles, having a maximum surface area of 0.3 m <sup>2</sup>   | 5704.1000 | 15 |
| 170. | Containing by weight more than 50% of graphite or other carbon or of a mixture of these products   | 6903.1000 | 3  |
| 171. | Other  | 6903.2090 | 3  |
| 172. | Semifinished products of iron or nonalloy steel  | 7207.0000 | 5  |
| 173. | U sections of a height exceeding 150 mm  | 7216.3110 | 5  |
| 174. | I sections of a height exceeding 200 mm  | 7216.3210 | 5  |
| 175. | H sections of a height exceeding 250 mm  | 7216.3310 | 5  |
| 176. | L or T sections (of a height exceeding 150 mm  | 7216.4010 | 5  |
| 177. | Wire of stainless steel  | 7223.0000 | 5  |
| 178. | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel  | 7224.0000 | 5  |

|      |   |                        |    |
|------|---|------------------------|----|
| 179. | Of high speed steel   | 7227.1000              | 5  |
| 180. | Bars and rods, of high speed steel  | 7228.1000              | 5  |
| 181. | Other   | 7228.2090              | 5  |
| 182. | Other   | 7228.3090              | 5  |
| 183. | Other bars rods, not further worked than forged                           | 7228.4000              | 5  |
| 184. | Other bars and rods, not further worked than cold formed or cold finished | 7228.5000              | 5  |
| 185. | Other bars and rods   | 7228.6000              | 5  |
| 186. | Of aluminium alloys   | 7606.1200              | 5  |
| 187. | Aluminium lids for cans of carbonated soft drinks                         | 8309.9010              | 5  |
| 188. | Other   | 8501.4090              | 16 |
| 189. | Auto-Disable Syringes with or without needles                             | 9018.3110<br>9018.3120 | 10 |
| 190. | Other   | 9032.1090              | 16 |
| 191. | Of plastics, not covered with textile material                            | 9606.2100              | 16 |
| 192. | Button blanks   | 9606.3020              | 16 |
| 193. | Fitted with chain scoops of base metal                                    | 9607.1100              | 16 |
| 194. | Other   | 9607.1900              | 16 |
| 195. | Glyce rol, crude; glycerol waters and glycerol lyes.                      | 1520.0000              | 7  |

### PART-VIII

#### Imports of specific Goods allowed at Joint Border Sustenance Markets

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

- (i) Border markets will be functional for two days each week and total allowance per day for the visitor will be \$100.
- (ii) The Customs Value of imported goods will be displayed for ascertaining the admissible quantities of imported goods.
- (iii) The visitor will purchase goods from any category up to US \$50 on concessional rate of leviable duty/taxes as mentioned in column (4) of the Table.
- (iv) In case, a visitor chooses to purchase goods of value more than \$50 from a specific category, it will be considered as commercial quantity being liable to duty/taxes on statutory rates.
- (v) The Customs staff posted at the border market will make an entry via electronic system for the goods purchased by the visitor on the prescribed format as notified by the Board.
- (vi) A system generated receipt will be issued to the visitor bearing his Name & CNIC No. by the Custom Officer in respect of goods purchased along with payable Customs Duty.

**Table**

| S. No. | Description | PCT Code | Customs Duty |
|--------|-------------|----------|--------------|
|--------|-------------|----------|--------------|

|                   |   |           | (%) |
|-------------------|---|-----------|-----|
| (1)               | (2)   | (3)       | (4) |
| <b>Category-I</b> |   |           |     |
| 1                 | Seed (potatoes)   | 0701.1000 | 5   |
| 2                 | Tomatoes, fresh or chilled.   | 0702.0000 | 5   |
| 3                 | Onions and shallots   | 0703.1000 | 5   |
| 4                 | Garlic  | 0703.2000 | 5   |
| 5                 | Other   | 0704.9000 | 5   |
| 6                 | Carrots and turnips   | 0706.1000 | 5   |
| 7                 | Cucumbers and gherkins fresh or chilled.  | 0707.0000 | 5   |
| 8                 | Peas (pisum sativum)  | 0708.1000 | 5   |
| 9                 | Beans (vigna spp., phaseolus spp.)  | 0708.2000 | 5   |
| 10                | Other leguminous vegetables   | 0708.9000 | 5   |
| 11                | Peas (Pisum sativum)  | 0713.1000 | 5   |
| 12                | Grams (dry/whole)   | 0713.2010 | 5   |
| 13                | Other   | 0713.2090 | 5   |
| 14                | Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek                          | 0713.3100 | 5   |
| 15                | Small red (Adzuki) beans (Phaseolus or Vigna angularis)   | 0713.3200 | 5   |
| 16                | Kidney beans including white beans  | 0713.3300 | 5   |
| 17                | Bambara – vigna subteranea or vaahdzeia subterrea   | 0713.3400 | 5   |
| 18                | Cow peas (Vigna unguiculata)  | 0713.3500 | 5   |
| 19                | Other   | 0713.3990 | 5   |
| 20                | Lentils (dry whole)   | 0713.4010 | 5   |
| 21                | Broad beans (Vicia faba var. Major) and horse beans (Vicia faba var. Equina, Vicia faba var. Minor) | 0713.5000 | 5   |
| 22                | Pigeon peas (cajanus cajan)   | 0713.6000 | 5   |
| 23                | Other   | 0713.9090 | 5   |
| 24                | Vanilla (Neither crushed nor ground)  | 0905.1000 | 5   |
| 25                | Cinnamon  | 0906.1100 | 5   |
| 26                | Other (cinnamon and cinnamon tree flowers)  | 0906.1900 | 5   |
| 27                | Neither crushed nor ground (Cloves)   | 0907.1000 | 5   |
| 28                | Crushed or ground (Cloves)  | 0907.2000 | 5   |
| 29                | Neither Crushed nor ground (Nutmeg)   | 0908.1100 | 5   |
| 30                | Crushed or ground (Nutmeg)  | 0908.1200 | 5   |
| 31                | Neither crushed nor ground (Maze)   | 0908.2100 | 5   |

|                    |   |           |    |
|--------------------|---|-----------|----|
| 32                 | Crushed or ground (Maze)  | 0908.2200 | 5  |
| 33                 | Large (cardammoms)  | 0908.3110 | 5  |
| 34                 | Small (cardammoms)  | 0908.3120 | 5  |
| 35                 | Crushed or ground (Cardammoms)  | 0908.3200 | 5  |
| 36                 | Neither crushed nor ground (Coriander)  | 0909.2100 | 5  |
| 37                 | Crushed or ground (Coriander)   | 0909.2200 | 5  |
| 38                 | Neither crushed nor ground (Seeds of Cumins)                                      | 0909.3100 | 5  |
| 39                 | Crushed or ground (Seeds of Cumins)   | 0909.3200 | 5  |
| 40                 | Neither crushed nor ground (Seeds of Anise, Badian, Caraway, Fennel etc)          | 0909.6100 | 5  |
| 41                 | Crushed or ground (Seeds of Anise, Badian, Caraway, Fennel etc)                   | 0909.6200 | 5  |
| 42                 | Thyme; bay leaves   | 0910.9910 | 5  |
| 43                 | Barley (seeds)  | 1003.1000 | 5  |
| 44                 | Other (barley)  | 1003.9000 | 5  |
| 45                 | Sunflower seeds ,whether or not broken  | 1206.0000 | 5  |
| 46                 | Locust beans  | 1212.9200 | 5  |
| 47                 | Cereal straws and husks   | 1213.0000 | 5  |
| 48                 | Animal Fats and Oil and their fractions   | 1516.1000 | 5  |
| 49                 | Vegetable Fats and their fractions  | 1516.2010 | 5  |
| 50                 | Vegetable Oils and their fractions  | 1516.2020 | 5  |
| 51                 | Knives and cutting blades for paper and paper board                               | 8208.9010 | 5  |
| <b>Category-II</b> |   |           |    |
| 1                  | Of a fat content, by weight, not exceeding 1 % (Milk and Cream)                   | 0401.1000 | 10 |
| 2                  | Of a fat content, by weight, exceeding 1 % but not exceeding 6 % (Milk and Cream) | 0401.2000 | 10 |
| 3                  | Of a fat content, by weight, exceeding 6 % but not exceeding 10% (Milk and Cream) | 0401.4000 | 10 |
| 4                  | Of a fat content, by weight, exceeding 10 % (Milk and Cream)                      | 0401.5000 | 10 |
| 5                  | Leeks and other alliaceous vegetables   | 0703.9000 | 10 |
| 6                  | Cauliflowers and headed broccoli  | 0704.1000 | 10 |
| 7                  | Brussels sprouts  | 0704.2000 | 10 |
| 8                  | Cabbage lettuce (head lettuce)  | 0705.1100 | 10 |
| 9                  | Other   | 0705.1900 | 10 |
| 10                 | Witloof chicory (cichorium intybus var.foliosum)                                  | 0705.2100 | 10 |
| 11                 | Other   | 0705.2900 | 10 |

|                     |  |           |    |
|---------------------|--|-----------|----|
| 12                  | Other  | 0706.9000 | 10 |
| 13                  | Fruits of the genus Capsicum or of the genus Pimenta   | 0709.6000 | 10 |
| 14                  | Figs   | 0804.2000 | 10 |
| 15                  | Fresh (grapes)   | 0806.1000 | 10 |
| 16                  | Dried (grapes)   | 0806.2000 | 10 |
| 17                  | Watermelons  | 0807.1100 | 10 |
| 18                  | Other  | 0807.1900 | 10 |
| 19                  | Apples   | 0808.1000 | 10 |
| 20                  | Green tea  | 0902.1000 | 10 |
| 21                  | Other green tea  | 0902.2000 | 10 |
| 22                  | Crushed or ground (Ginger)   | 0910.1200 | 10 |
| 23                  | Turmeric (curcuma)   | 0910.3000 | 10 |
| 24                  | Other  | 0910.9990 | 10 |
| 25                  | Lactose (sugar )   | 1702.1110 | 10 |
| 26                  | Lactose syrup  | 1702.1120 | 10 |
| 27                  | Other  | 1702.1900 | 10 |
| 28                  | Caramel  | 1702.9020 | 10 |
| 29                  | Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil. | 2304.0000 | 10 |
| 30                  | Other (animal feed)  | 2309.9000 | 10 |
| 31                  | For sewing (thread)  | 5204.2010 | 10 |
| 32                  | For embroidery (Thread)  | 5204.2020 | 10 |
| 33                  | Spades and shovels   | 8201.1000 | 10 |
| 34                  | Other (Tools for masons, watchmakers, miners and hand tools nes)   | 8205.5900 | 10 |
| 35                  | For kitchen appliances or for machines used by the food industry   | 8208.3000 | 10 |
| 36                  | Other  | 8208.9090 | 10 |
| <b>Category-III</b> |  |           |    |
| 1                   | Yogurt   | 0403.1000 | 20 |
| 2                   | Other (potatoes)   | 0701.9000 | 20 |
| 3                   | Sweet corn   | 0710.4000 | 20 |
| 4                   | Mixtures of vegetables   | 0710.9000 | 20 |
| 5                   | Fresh (dates)  | 0804.1010 | 20 |
| 6                   | Dried (dates)  | 0804.1020 | 20 |
| 7                   | Apricots   | 0809.1000 | 20 |

|    |   |           |    |
|----|---|-----------|----|
| 8  | Sour cherries ( <i>Prunus cerasus</i> )   | 0809.2100 | 20 |
| 9  | Other   | 0809.2900 | 20 |
| 10 | Peaches, including nectarines   | 0809.3000 | 20 |
| 11 | Plums and sloes   | 0809.4000 | 20 |
| 12 | Strawberries  | 0810.1000 | 20 |
| 13 | Kiwi fruit  | 0810.5000 | 20 |
| 14 | Neither crushed nor ground (Ginger)   | 0910.1100 | 20 |
| 15 | Other (Durum wheat (excl. Seed for sowing))   | 1001.1900 | 20 |
| 16 | Other (Wheat and meslin (excl. Seed for sowing, and durum wheat))   | 1001.9900 | 20 |
| 17 | Of wheat (flour)  | 1101.0010 | 20 |
| 18 | Of meslin (flour)   | 1101.0020 | 20 |
| 19 | Vermacelli  | 1902.1920 | 20 |
| 20 | Other (packed cake)   | 1905.9000 | 20 |
| 21 | Homogenised preparations  | 2007.1000 | 20 |
| 22 | Citrus fruit  | 2007.9100 | 20 |
| 23 | Other   | 2007.9900 | 20 |
| 24 | Organic surfaceactive products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | 3401.3000 | 20 |
| 25 | Preparations put up for retail sale   | 3402.2000 | 20 |
| 26 | Other   | 3402.9000 | 20 |
| 27 | Others (Tableware and kitchenware of porcelain or china)  | 6911.1090 | 20 |
| 28 | Other (Household articles nes & toilet articles of porcelain or china)  | 6911.9000 | 20 |
| 29 | Other (Glassware for table or kitchen purposes (excl. Glass having a linear c)  | 7013.4900 | 20 |
| 30 | Other (Glassware nes (other than that of 70.10 or 70.18))   | 7013.9900 | 20 |
| 31 | Spoons  | 8215.9910 | 20 |
| 32 | Other (Tableware articles not in sets and not plated with precious meta)  | 8215.9990 | 20 |
| 33 | Bicycles and other cycles (including delivery tricycles), not motorised.  | 8712.0000 | 20 |
| 34 | Vacuum flasks   | 9617.0010 | 20 |
| 35 | Other   | 9617.0020 | 20 |