

**GOVERNMENT OF PAKISTAN**  
**MINISTRY OF COMMERCE**  
\*\*\*

Islamabad, the 25<sup>th</sup> September, 2020

**ORDER**

**SRO 901(I)/2020.**-In exercise of the powers conferred by sub-section (1) of section 3 of the Imports and Exports (Control) Act, 1950 (XXXIX of 1950), the Federal Government is pleased to make the following Order, namely: -

**1. Short title and commencement.**-(1) This Order shall be called the Export Policy Order, 2020.

(2) It shall come into force at once.

**2. Definitions.**-In this Order, unless there is anything repugnant in the subject or context,-

- (a) "Act" means the Imports and Exports (Control) Act, 1950 (XXXIX of 1950);
- (b) "Appendix" means an Appendix to this Order;
- (c) "gift parcel" means goods being sent abroad through post, courier service or by air as gift;
- (d) "prescribed" means prescribed by rules or orders made under the Act;
- (e) "sample" means goods in limited quantity clearly identifiable as such and of no commercial value; and
- (f) "Schedule" means a Schedule to this Order.

**3. Basis of exports.**-Exports from Pakistan shall be made under the foreign exchange rules, regulations and procedures notified by the State Bank of Pakistan, from time to time, and upon submission of such documents as may be prescribed.

**4. Export of goods.**-(1) Export of all goods shall be allowed except those specified in Schedule-I.

(2). Notwithstanding anything contained in sub-paragraph (1), no goods should be allowed to be exported to India, except therapeutic products regulated by the Drug Regulatory Authority of Pakistan.

(3). Export of goods specified in Schedule - II shall be subject to the conditions given therein.

(4) The provisions of this Order shall not apply to-

- (a) any goods constituting the stores or equipment or machinery parts and kitchenette of any outgoing vessel, conveyance or airline or the bona-fide accompanied baggage of the crew or of the passengers in such vessel or conveyance or airline:

Provided that banned or restricted items shall not be allowed unless otherwise authorized;

- (b) any goods trans-shipped at a port in Pakistan after having been manifested for such trans-shipment at the time of dispatch from a port outside Pakistan:

Provided that goods mentioned in clauses (a) to (h) do not contain control lists commodities, which are subject to licence from Strategic Export Control Division, Ministry of Foreign Affairs;

- (c) any goods, stores or equipment when sold abroad on Government-to-Government basis or exported under an export authorization issued by any officer authorized by the Ministry of Defense in this behalf;
- (d) export of samples subject to the following conditions, namely: -
  - (i) that the export of such goods is not banned; and
  - (ii) any number of samples subject to the condition that their freight on board (F.O.B) value does not exceed twenty-five thousand US dollars or equivalent per exporter per annum except automobile manufacturers who may export samples for free on board value not exceeding one hundred thousand US dollars and pharmaceutical exporting companies which may export free samples to the extent of ten percent of the commercial exports quantity of preceding year. However, pharmaceutical exporting companies may export free samples to the extent of twenty per cent of the quantity of first consignment at the time of launch of a product:

Provided that the monetary limit of twenty-five thousand US dollars shall not be applicable if the samples are exported in a mutilated form;

- (e) export of gift parcels, except banned or restricted, of a value not exceeding five thousand US dollars or equivalent in Pakistani Rupees;
  - (f) export of relief goods to any part of the world by National Disaster Management Authority;
  - (g) bona fide baggage of persons traveling outside Pakistan; and
  - (h) persons traveling outside Pakistan may take with them as accompanied baggage, goods without any restriction of quantity, or any requirement of encashment certificates provided that such goods do not include items listed in Schedule I and that in respect of items of Schedule II, the prescribed conditions have been met with.
- (5) Transit and border trade shall be allowed under the procedure prescribed for that purpose:

Provided that items falling under export control on goods, technologies, material and equipment related to the Nuclear and Biological Weapons and Their Delivery Systems Act, 2004 (V of 2004) shall not be allowed unless authorized.

**5. Relaxation of prohibitions and restrictions.**-(1) In terms of section 21 of the General Clause Act, 1897, the Federal Government may allow export, export-cum-import or re-export in relaxation of any prohibition or restriction under this Order.

(2) The Federal Government may issue authorization for export, export-cum-import or re-export in respect of any item for which relaxation is made under sub-paragraph (1) or for which an authorization is required under this Order. The authorization so issued shall be on its letter head, consecutively numbered and duly embossed which shall be valid for a period of six months unless otherwise specified.

**6. Re-export of frustrated cargo.**-Re-export of frustrated cargo shall be allowed by the Customs authorities subject to the conditions contained in the Customs Rules, 2001 and export control on goods, technologies, material and equipment related to the Nuclear and Biological Weapons and Their Delivery Systems Act, 2004 (V of 2004).

**7. Exports to Afghanistan and through Afghanistan to Central Asian Republics.**-(1) Subject to the provisions of sub-paragraph (1) of paragraph 4, export of following perishable goods shall be allowed against Pakistan currency on filing of regular shipping bills without the requirement of E form, namely: -

- (a) fruits;

- (b) vegetables;
  - (c) dairy products; and
  - (d) meat.
- (2) Export of the items in sub-paragraph (1) shall not be entitled to -
- (a) zero rating of sales tax on taxable goods;
  - (b) rebate of central excise duty; and
  - (c) payment of drawback of customs duty.

(3) Subject to the provisions of sub-paragraph (1) of paragraph 4 and Schedule III, all items and commodities produced or manufactured in Pakistan, exported via land route or by air against irrevocable letters of credit, confirmed orders on realization of export proceeds through banking channel or advance payment, in convertible foreign currency, shall be allowed-

- (a) zero-rating of sales tax on taxable goods;
- (b) rebate of Federal excise duty; and
- (c) repayment or drawback of customs-duty:

Provided that the above facility of duty and tax-exemption including refund of petroleum levy shall not be available to the export of petroleum products unless there is a Government-to-Government contract and export is done only through oil marketing companies (OMCs) duly registered with the Oil and Gas Regulatory Authority (OGRA). Surplus of JP-8, as declared and decided in the product review meetings, shall also be allowed to be exported by the refineries or OMCs. If any of the OMC is of the intention to import and then export JP-8 to Afghanistan, that specific volumes shall be allowed through foreign exchange remittance from the buyers without availing any exemption of duties and taxes. The proof that goods exported from Pakistan have reached Afghanistan shall be verified on the basis of copy of import clearance documents by Afghan Customs Authorities across the border:

Provided further that this condition shall not apply to exports made to International Security Assistance Force (ISAF) and Defense Logistic Support Center (DLSC) in Afghanistan. To claim the facility of zero rating of sales tax or duty drawbacks as well as Federal excise duty refund against goods exported to ISAF and DLSC, the customs authorities shall allow refunds on the basis of receipts issued by the Afghan offices of these agencies confirming that they have received the goods. The receipt shall be reconfirmed by the representatives of these agencies in Pakistan;

(4) Packages or retail packing shall prominently and indelibly be marked with the expression "For Export Only", and in case of international donor agencies "For Export only – supply for aid to Afghanistan (insignia of the organization) not for sale in Pakistan";

(5) Export shall be allowed only through authorized export land routes i.e. Torkham, Chaman and Ghulam Khan and Qamar Uddin Karez <sup>1</sup>[Kharlachi].

(6) Export from Export Processing Zones, manufacturing bonds and export-oriented units, except vegetable ghee and cooking oil, shall be allowed but these exports shall not be entitled to-

- (a) zero-rating of sales tax on taxable goods;
- (b) rebate of federal excise duty; and
- (c) repayment or drawback of customs-duty:

Provided that the export of PVC and PMC (HS Code 3901-3914) materials from the Export Processing Zones, manufacturing bonds and export-oriented units shall be eligible for zero rating of sales tax:

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<sup>1</sup> *Inserted vide SRO 1103(I)/2020 dated 26<sup>th</sup> October, 2020.*

Provided further that export made to International Security Assistance Force (ISAF) and Defense Energy Support Center (DESC) may be made on deferred payment basis, without opening of letter of credit, subject to the following conditions, namely: -

- (a) the waiver shall be applicable strictly to exports made to ISAF and DESC;
- (b) shipments to ISAF and DESC are made by their authorized agents duly endorsed by the ISAF and DESC receiving agent in Afghanistan; and
- (c) payment of foreign exchange is received within sixty days of shipment.

(7) Zero rating of sales tax or duty drawbacks as well as Federal excise duty refund against goods exported to ISAF and Defense Logistics Agency (DLA), may be allowed on production of receipts issued by ISAF and DLA confirming that they have received the goods. The receipts shall be reconfirmed by the representatives of these agencies located in Pakistan.

(8) Export of such goods as are made by or on behalf of United Nations High Commissioner for Refugees, World Food Programme, United Nation Development Programme, United Nations Population Fund, International Committee of the Red Cross, World Health Organization, Food and Agriculture Organization, United Nations International Children's Emergency Fund against international tenders, as relief goods to Afghanistan, shall be allowed the facility of normal duty drawback against payment in convertible foreign currency, through all standard modes of payment including letters of credit, advance payment and documents acceptance (DA) or deferred payment basis (DP).

(9) Normal duty drawback shall remain available on exports to the Central Asian Republics via Iran.

(10) Export of acetic anhydride to Afghanistan shall not be allowed till further orders.

**8. Export-cum-import.**-(1) Imported items may be exported for purposes of repairs, replacement or refilling of cylinders and International Standards Organization (ISO) tanks subject to submission of indemnity bond to customs authorities undertaking that goods being exported shall be re-imported after repairs, replacement or refilling:

Provided that in cases where defective goods have to be exported for which replacement has already been received, the condition of indemnity bond shall not apply if there is no revenue implication.

(2) Customs authorities shall allow Pakistani exporters to replace the exported goods found defective as per terms of sale contract subject to furnishing of-

- (a) a copy of contract; and
- (b) a communication from the buyer detailing the goods that have been found to be defective.

(3) Export-cum-import of vehicles shall be allowed for purposes of traveling abroad, on the basis of carnet de passage issued by Automobile Association of Pakistan or a guarantee issued by International Chamber of Commerce, Pakistan or on indemnity bond furnished by the owner of the vehicle to the customs authorities.

(4) The temporary export and re-import of locally manufactured or imported machinery or equipment for the purpose of carrying out works awarded to construction, engineering and electrical companies shall be allowed, on submission to the customs authorities of undertaking along with evidence of contract that the machinery shall be imported back upon conclusion of the contract. No refund of import duties or levies, if paid at the time of import of machinery, shall be admissible in such cases of export-cum-import:

Provided that local construction, engineering and electrical companies shall be allowed to retain abroad the exported machinery to carry out work on export cum import basis for using the same machinery in some other project, subject to submission of a fresh indemnity bond to the concerned customs authority and issuance of no objection certification (NOC) from the State Bank of Pakistan.

(5) The temporary export-cum-re-import of products shall be allowed for participation in foreign exhibitions and fairs and also for carrying out tests or certain other processes, for which the facilities are not available in the country against submission of indemnity bond or undertaking to customs authorities.

(6) Export-cum-import of items falling under export control on goods, technologies, material and equipment related to Nuclear and Biological Weapons and their Delivery Systems Act, 2004 (V of 2004) shall not be allowed unless licence is obtained from Strategic Export Control Division, Ministry of Foreign Affairs.

**9. Re-export of goods or items.**-Except banned items specified in Schedule-I and items falling under export control on goods, technologies, material and equipment related to the Nuclear and Biological Weapons and their Delivery Systems Act 2004 (V of 2004) export of imported goods in their original and unprocessed form shall not be allowed, except-

- (a) parts obtained from ship breaking;
- (b) scrapped battery cells;
- (c) waste dental amalgam;
- (d) waste exposed x-ray films;
- (e) old machinery provided that no refund of import levies or duty draw back shall be made;
- (f) items imported against back-to-back letter of credit for re-export subject to the procedure and conditions notified by the State Bank of Pakistan;
- (g) imported goods in their original and unprocessed form provided that re-export is made against sight letter of credit, advance payment, usance letter of credit, documents acceptance (DA) or deferred payment (DP). Such re-export shall be made against export form available in banks (E-Form) and subject to procedure prescribed by the Federal Board of Revenue (FBR) for re-export of imported goods stored in bonded warehouses and of imported goods already cleared for home consumption and of imported goods lying at port;
- (h) the part or whole of the shipment imported from abroad and re-exported from the ports without getting them cleared for home consumption such re-exports shall be allowed without payment of duties and taxes against free number as outlined under the Custom General Order, 2005, dated the 8th February, 2005;
- (i) for export sourcing from third countries and supplying directly to the foreign buyers without bringing to Pakistani ports, FBR and State Bank of Pakistan, in consultation with Commerce Division, shall devise a procedure for facilitating such exports to reduce the transaction cost;
- (j) where the manufacturer-cum-exporter imported goods with the condition that payment shall be made on quality approval and the quality of the goods is not approved;
- (k) where the manufacturer-cum-exporter imported goods which partially consumed in the manufacture of goods for export and the balance remained un-utilized due to quality inspection and damage or the balance goods could not be disposed of locally due to brand conditionalities;
- (l) where goods imported under various duty-free schemes meant for exports and could not be consumed due to cancellation of export order; and
- (m) old vehicles and aircrafts not falling within the definition of antiquities.

**10. Export or re-export of humanitarian commodities.**-The international humanitarian aid and relief agencies, specified as such by the National Disaster Management Authority, shall be allowed to

export or re-export all humanitarian commodities to all destinations without export form available in banks (E-Form) subject to provision of encashment certificate of foreign exchange from authorized dealers.

**11. Export of chemicals, etc.**-No Schedule-I chemicals specified in Appendix-A and Schedule-II chemicals specified in Appendix-B shall be exported to states not party to Chemical Weapons Convention. Schedule-III chemicals listed in Appendix-C which are widely used in the commercial sector may be exported to states not party to the Chemical Weapons Convention with the restriction that for such transfers, importing country shall adopt necessary measures to ensure that the transferred chemicals shall only be used for purpose not prohibited under the Chemical Weapons Convention. Form T-30 attached as Appendix-D shall be completed by the recipient state and by the end user before importing these chemicals from Pakistan. Detailed instructions with regard to filling and disposal of these forms are set out in Appendix E. Prior permission shall be obtained in addition to Appendix-D for export of any Schedule chemical under Chemical Weapons Convention (CWC) from National Authority of the Ministry of Foreign Affairs, sixty days in advance. Handbook on Chemicals 2009, available at [www.opcw.org](http://www.opcw.org), shall be consulted for the identification of chemicals.

**12. Export from Export Processing Zones.**-The units operating in Export Processing Zones may export goods abroad as well as to the tariff area in accordance with the rules and procedures prescribed by the Customs Export Processing Zones Rules, 1981.

**13. Exports from Gawadar Special Economic Zone.**-Export of goods from Gawadar Special Economic Zone to foreign countries and to the tariff area shall be in accordance with the rules and procedures to be notified by the Federal Government.

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**15. Export of controlled commodities.**- <sup>3</sup>[(1)Export, re-export, transit and transshipment of all the commodities falling under export control on goods, technologies, material and equipment related to the Nuclear and Biological Weapons and their Delivery Systems Act, 2004 (V of 2004) and control lists notified thereunder shall be in accordance with the Export Control (Licensing and Enforcement) Rules, 2009.

<sup>4</sup>[(2) In case of items notified in pursuance of Section 4 of Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act, 2004 (V of 2004), license from Strategic Export Control Division, Ministry of Foreign Affairs shall be required for every export.]

**16. Restrictions imposed under other laws.**-Restrictions or conditionalities imposed under relevant provisions of the following laws and the rules made thereunder shall be treated to be restrictions and conditionalities under this Order, namely:-

- (a) the Antiquities Act, 1975 (VII of 1976);
- (b) the Arms Act, 1878 (XI of 1878);
- (c) the Copyright Ordinance, 1962 (XXXIV of 1962);
- (d) the Customs Act, 1969 (IV of 1969);
- (e) the Drugs Act, 1976 (XXXI of 1976);

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<sup>2</sup> *Paragraph-14 was omitted vide SRO 1275(I)/2021 dated 30<sup>th</sup> September, 2021.* At the time of omission Paragraph-14 was as under:-

**“14. Items subject to minimum export price.**-The items specified in Schedule-IV shall be subject to minimum export price restriction, except single-use surgical instruments subject to the following conditions, namely:-

- (a) marked with appropriate internationally recognized symbol or color scheme used to indicate "single-use" items; and
- (b) certified by Sialkot Material Testing Lab (SIMTEL) on the basis of physical or chemical tests.”

<sup>3</sup> *Re-numbered vide SRO 729(I)/2021, dated 10<sup>th</sup> June, 2021.*

<sup>4</sup> *Added vide SRO 729(I)/2021, dated 10<sup>th</sup> June, 2021.*

- (f) the Explosives Act, 1884 (IV of 1884);
- (g) the Foreign Exchange Regulation Act, 1947 (VII of 1947);
- (h) the Merchandize Marks Act, 1889 (IV of 1889);
- (i) the Pakistan Animals Quarantine (Import and Export of Animal and Animal Products) Ordinance, 1979 (XLIX of 1979);
- (j) the Poisons Act, 1919 (XII of 1919);
- (k) the Export Control on Goods, Technologies, Material and Equipment Related to Nuclear and Biological Weapons and their Delivery Systems Act, 2004 (V of 2004);
- <sup>5</sup>[(ka) export to entities or countries sanctioned under United Nations Security Council Resolutions shall be subject to the provisions of SROs issued in pursuance to The United Nations (Security Council) Act, 1948 (XIV of 1948) by Ministry of Foreign Affairs, from time to time, in respect of goods, technologies and materials specified therein; and]
- (l) the Petroleum Act, 1934 (XXX of 1934);
- (m) the Control of Narcotic Substances Act, 1997 (XXV of 1997);
- (n) the Chemical Weapons Convention Implementation Ordinance, 2000 (LIV of 2000);
- (o) The Pakistan Nuclear Regulatory Authority Ordinance, 2001 (III of 2001); and
- (p) any other law notified in the official Gazette by the Federal Government.

**17. Contravention of the Act.**-Any export made without compliance with the requirements of this Order or made on the basis of false or incorrect particulars shall be treated as contravention of the provisions of the Act.

**18. Repeal.**-The Export Policy Order, 2016 is hereby repealed.

#### SCHEDULE-I

*[see paragraph 4(1)]*

S. No.	HS Code	Description	Exceptions
(1)	(2)	(3)	(4)
1.	Respective Headings	Appendix I and II wildlife species of the Convention of International Trade in Endangered Species of Wild Fauna and Flora (CITES) (live, their parts and derivatives) and all animals, mammals, reptiles and endemic birds protected under any Provincial wildlife act.	(a). Ministry of Climate Change is authorized to issue NOC for export for the following purposes, namely: - (i) Research; and (ii) Trophies from community managed conservation areas (b). Exotic/endemic captive bred birds subject to production of NOC and mandatory checking by the Provincial Wildlife Department at the airports or exit points.
2.	Respective Headings	Appendix III wildlife species (live, their parts and derivatives) of the Convention of International Trade in Endangered Species of Wild Fauna and Flora (CITES).	NOC from Ministry of Climate Change.
3.	Respective Headings	Chemicals (as per details in Appendix 'A' and 'B' to this Order).	Prior permission from National Authority (CWC), Ministry of Foreign

<sup>5</sup> Added vide SRO 729(I)/2021, dated 10<sup>th</sup> June, 2021.

			Affairs shall be obtained for Export to States or countries, which have ratified the Chemical Weapons Convention as per procedure given in paragraph 11 of this Order. Licence of Ministry of Foreign Affairs, in case of Chemicals mentioned in Control Lists.
4.	Respective Headings	Counterfeit products.	-
5.	Respective Headings	Wild Mammals and Reptiles (live, their parts and derivatives)	-
6.	0102.0000 0104.0000 0106.1900	Live Stock	
7.	0713.1000 0713.2000 0713.3100 0713.3200 0713.3300 0713.3910 0713.3920 0713.3990 0713.4010 0713.4020 0713.5000 0713.9010 0713.9020 0713.9030 0713.9040 0713.9050 0713.9090	Pulses of all sorts	
8.	0713.2000 0713.9010 0713.9020	Gram	-
9.	1102.9000	Gram Flour	-
10.	1701.0000	Sugar	
11.	2844.1000 2844.2000 2844.3000 2844.4000 2844.5000 2845.1000 2845.9000	Fissionable material.	-
12.	1211.4000 2203.0000 2204.1000 2204.2100 2204.2900 2204.3000 2205.1000 2205.9000 2206.0000 2208.2000	Intoxicants and intoxicating liquors defined in the Prohibition. (Enforcement of Hadd) Order, 1979 (P.O. 4 of 1979).	a. Export of any intoxicant or article containing intoxicating liquor under the licenses for bona fide medicinal or other purposes issued under the Prohibition. (Enforcement of Hadd) Order, 1979 (P.O. 4 of 1979) ; and b. Export of intoxicants by non-Muslim enterprises to non-OIC countries



	2208.3000 2208.4000 2208.5000 2208.6000 2208.7000 2208.9000 2209.0000 2939.0000		
13.	3102.1000	Urea	Subject to the approval of ECC of the Cabinet on case to case basis.
14.	3102.2000 3102.3000 3102.4000 3102.5000 3102.6000 3102.8000 3102.9000 3103.0000 3104.0000 3105.0000	DAP, NP and other Fertilizers	Except re-export of fertilizer by UNDP and other UN agencies.
15.	4401.1000 4401.2100 4401.2200 4401.3000 4402.1000 4402.9000	Charcoal and firewood.	-
16.	4401.1000 4401.2100 4401.2200 4401.3000 4403.1000 4403.2000 4403.4100 4403.4910 4403.9100 4403.9220 4403.9900 4404.1000 4404.2000 4407.1000 4407.2100 4407.2200 4407.2500 4407.2600 4407.2700 4407.2900 4407.9100 4407.9200 4407.9300	Wood and Timber.	-
17.	4418.4000	Shuttering material of Poplar wood	
18.	5302.9000	Sann Hemp	-
19.	9306.9000	Anti-Personnel Landmines (APLS)	-
20.	9706.0000	Antiquities.	-
21.	Respective	Wheat and Wheat flour	

	Headings		
22.	Respective Headings	Wheat Products-Fine, Maida and Suji	

**SCHEDULE-II**

*[See paragraph 4(3)]*

S.NO.	HS Code	ITEM/GOODS	CONDITIONS/PROCEDURE/ FORMALITIES
(1)	(2)	(3)	(4)
1.	0103.0000 0203.0000 4103.3000	Wild Boars its meat and skin.	Export of wild boars, its meat and skin shall be permissible only by the non-Muslim exporters.
2.	0106.0000	Pet dogs and cats.	Export of pet dogs and cats shall be allowed on issuance of Quarantine Certificate about health and caging by the Animal Plant Quarantine Department.
3.	0703.1000	Onions	Allowed except through land route via Wagah to India
4.	0804.5020	Mango	(i). The export of mangoes to Europe, Canada, Iran, China, Kuwait and Bahrain by air shall be in standardized packaging of 1.5, 2, 2.5, 3, 3.5, 4, 4.5, 5, 5.5, 6, 6.5, 7, 7.5 and 8 kilograms with 5% variation in weight on either side. <sup>6</sup> (ii) Export of mangoes shall be allowed from the 20th day of May unless otherwise specified by the committee comprising Ministry of Commerce and Ministry of National Food Security and Research.] (iii). The Pakistan Customs authorities shall enforce the weight standards and date of export.
5.	0805.2010	Kino (Fresh)	<sup>7</sup> [Export of Citrus Hybrid (Kinnow) shall be allowed from the 1st day of December unless otherwise specified by the committee comprising Ministry of Commerce and Ministry of National Food Security and Research.]
6.	1006.0000	Rice	Subject to the conditions and procedures specified by the Ministry of Commerce.
7.	1207.9100	Poppy Seeds.	Export of imported Poppy seeds shall be allowed if imported from the

<sup>6</sup> Entry (ii) was substituted vide SRO 1334(I)/2020, dated 14<sup>th</sup> December, 2020. At the time of substitution entry (ii) was as under:-

“(ii). Export of mangoes shall not be allowed before 20th May unless otherwise specified by Ministry of Commerce.”

<sup>7</sup> Substituted vide SRO 1334(I)/2020, dated 14<sup>th</sup> December, 2020. At the time of substitution was as under:-

“The export of Citrus Hybrid (Kino) shall not be allowed before 1st December.”

			countries where Opium Poppy is grown licitly in accordance with the provisions of Single Convention.
8.	1516.1000 1516.2010 1516.2020 1518.0000	Vegetable ghee and cooking oil	<p>(i) The export of vegetable ghee and cooking shall be allowed (excluding that manufactured in manufacturing bonds and export oriented units in case of exports to Afghanistan only) provided there is value addition of fifteen percent for edible uses in packs up to twenty five litres for cooking oil and twenty five kilograms for vegetable ghee .However, fifty per cent value addition in Ghee &amp; Cooking oil in non-edible uses in packs up to half litre or half kilogram.</p> <p>(ii) The containers or packages of vegetable ghee and cooking oil exported to Afghanistan will contain ingredient information printed on them in ‘Dari’ and ‘Pushto’ languages.</p> <p>(iii) Bulk export of indigenous oils (Sun Flower, Canola and Cotton Seed)</p>
9.	5201.0000	Cotton.	<p>(i) Export contract registration with TDAP against security deposit of 1% of the contract value and presentation of the same before customs authorities with shipping documents along with cotton grading and classification certificate issued by the Pakistan Cotton Standards Institute.</p> <p>(ii) An irrevocable letter of credit shall be opened by the buyers within thirty-five days and the shipment of contracted quantity shall be completed within one hundred and eighty days of the registration of contract. In case letter of credit is not opened within the stipulated time or non-performance of the contract the security deposit shall be forfeited by the State Bank of Pakistan proportionate to the quantity not-shipped.</p> <p>(iii) The export of cotton shall be allowed on the basis of types as well as grades. The exporters shall, however, mention the grade equivalence on the shipping</p>

			documents if they opt to export the cotton on type basis and the requirement of classification and grading certificate in such cases, shall be dispensed with, if the ginned cotton is packed in export packing.
10.	Respective Headings	Metals	I. Export of metals by foreign enterprises will be governed by a special mechanism identified by Ministry of Petroleum and Natural Resources for checking the prices, etc. II. Export of all commodities falling under Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act 2004 (Act No. V of 2004) and control lists issued thereunder are subject to License Ministry of Foreign Affairs.
11.	Respective Headings	Arms, ammunition, explosives and ingredients thereof.	I NOC from Ministry of Defence Production. II Licence for items falling under Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act 2004 (Act No. V of 2004) and control lists issued there under.
12.	Respective Headings	Dual Use” Goods, Technologies, material and equipment that can be used in Nuclear and Biological Weapons and their Delivery Systems as well as have commercial uses”.	Licence of Ministry of Foreign Affairs, as per provisions of the “Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act, 2004 (V of 2004)
13.	Respective Headings	Complete Rocket and Unmanned Air Vehicle (UAV) systems and their parts.	(i) Licence of Ministry of Foreign Affairs and NOC from Ministry of Defence Production (ii) As per provisions of the “Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act, 2004 (V of 2004) and control list issued thereunder.
14.	Respective Headings	Nuclear substances, radioactive materials and any other substance or item covered by the Pakistan Nuclear Regulatory Authority Ordinance,	(i) As per procedure notified by the Pakistan Nuclear Regulatory Authority

		2001 (III of 2001). “And other than those falling under “Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act 2004 (Act No. V of 2004)”.	
15.	Respective Headings	Equipment used for production, use or application of nuclear energy or activity including generation of electricity and spares related to these.	(i) As per procedure notified by the Pakistan Nuclear Regulatory Authority. (ii) Licence of Ministry of Foreign Affairs as per provisions of “Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act, 2004 (Act No. V of 2004)”.
16.	Respective Headings	Precious and semi-precious stones and gold jewellery.	As per procedure specified in the Import and Export of precious metals jewellery and Gemstones Order, 2013.
17.	Respective Headings	Surgical Instruments	The export of surgical instruments shall be subject to certificate/test report to be issued by the Sialkot Material Testing Laboratory.
18.	Respective Headings	Fruits in retail packing	Gross weight to be indicated.
19.	Respective heading	Ethanol and other products manufactured from cane molasses.	Export of ethanol and other products manufactured from cane molasses shall be subject to the condition that the cane molasses used in production of the ethanol and other products manufactured from cane molasses being exported is either produced in- house by the exporter or purchased directly from a sugar mill”.
20.	Respective heading	Tobacco and tobacco products	The export shall be subject to license issued by Pakistan Tobacco Board (PTB).

### **SCHEDULE-III**

*[see paragraph 7(3)]*

#### **NEGATIVE LIST OF ITEMS FOR EXPORTS TO AFGHANISTAN UNDER DUTY DRAWBACK SCHEME**

1. Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes.
2. Dyes and chemicals.
3. Yarn all types.
4. Polyester metalized film.
5. Ball bearings.

6. Vegetable ghee and cooking oil (if exported from Export Processing Zones, manufacturing bonds and export-oriented units

<sup>8</sup>[\*\*\*]

**Appendix-A**

[see paragraph 11]

**Schedule-I Chemicals**

S.NO.	Chemicals	Case Registry Number
(1)	(2)	(3)
<b>A.</b>	<b>Toxic Chemicals</b>	Case Registry Number
1.	O-Alkyl (<C10, incl. cycloalkyl) alkyl (Me, Et, n-Pr or i-Pr)-phosphonofluoridates e.g. Sarin: O-Isopropyl methylphosphonofluoridate	(107-44-8) (96-64-0)
2.	O-Alkyl (<C10, incl. cycloalkyl) N, N-dialkyl (Me, Et, n-Pr or i-Pr) phosphoramidocyanidates e.g. Tabun: O-Ethyl N, N-dimethylphosphoramidocyanidate	(77-81-6)

<sup>8</sup> Schedule-IV was omitted vide SRO 1275(I)/2021 dated 30<sup>th</sup> September, 2021. At the time of omission Schedule-IV was as under:-

**“SCHEDULE-IV**  
**[See paragraph 14]**  
**COMMODITIES SUBJECT TO MINIMUM EXPORT PRICE (MEP)**  
**RESTRICTION**

The items of surgical instruments specified in column (2) of the Table below having HS Codes specified in column (3) thereof are subject to minimum export price restriction provided they have not less than FoB price specified in column (4) of the said Table, namely: -

**TABLE**

S. No.	Name of items	HS Codes	FoB price in US\$
(1)	(2)	(3)	(4)
1.	Adson Dressing Forceps 4 ¾”	9018	0.45
2.	Adson Tissue Forceps 1*1 4 ¾”	ditto	0.45
3.	Allis Tissue Forceps 6” 4*5 teeth	ditto	1.50
4.	B.P Handle Number 3 and 4”	ditto	0.35
5.	Barber Scissors 7 ½”	8214.2000	1.50
6.	College Tweezer 6”	ditto	0.75
7.	Dressing Forceps 4 ½” to 5 ½”	ditto	0.50
8.	Dressing Forceps 5 ½”	ditto	0.50
9.	Dressing Scissor 4 ½” S/B – B/B	ditto	0.55
10.	Dressing Scissor 5 ¼” S/B – B/B	ditto	0.70
11.	Iris Scissors 4 ½”	9018	0.50
12.	Kelly/Crile/Rochester Pean/ Artery Forceps 5 ¼” Mosquito Forceps 5”	ditto	0.75
13.	Lister Bandage Scissors 5 ½”	ditto	0.75
14.	Lister Bandage Scissors 7 ½”	ditto	1.25
15.	Mayo Hegar Needle Holders 5”-6”	ditto	1.0
16.	Mayo Scissors	9018	0.85
17.	Nail Cuticle, Embroidery, Manicure medium and all scissors 3 ½” to 4”	8214.2000	0.50
18.	Probes & Explorers, Scalars/Filing Instruments, Excavator	9018	0.60
19.	Speculum Grave Large Cusco Medium Small	ditto	2.50
20.	Sponge Holding Forceps 7”	ditto	2.00
21.	Sponge Holding Forceps 9 ½” Forceps/Ramplay/Bozeman Uterine/Dressing/Teneculum	ditto	2.50
22.	Stitch Scissors 4 ½”	ditto	0.65
23.	Tooth Extraction Forceps S/Joint, B/Joint	ditto	3.5
24.	Towel Clamp 3 ½” to 5 ¼”	ditto	0.90
25.	Webster Needle Holders 5” to 6” Baumgartner Needle Holder 5 ½”	ditto	1.0”

3.	O-Alkyl (H or <C10, incl. cycloalkyl) S-2-dialkyl (Me, Et, n-Pr or i-Pr)- corresponding alkylated or protonated salts aminoethyl alkyl (Me, Et, n-Pr or i-Pr) hosphonothiolates and e.g. VX: O-Ethyl S-2-diisopropylaminoethylmethyl phosphonothiolate	(50782-69-9)
4.	Sulphur mustards: 2-Chloroethylchloromethylsulfide Mustard gas: Bis(2-chloroethyl)sulphide Bis(2-chloroethylthio)methane Sesquimustard: 1,2-Bis(2-chloroethylthio)ethane) 1,3-Bis(2-chloroethylthio)-n-propane 1,4-Bis(2-chloroethylthio)-n-butane 5-Bis(2-chloroethylthio)-n-pentane is(2-chloroethylthiomethyl)ether -Mustard: Bis(2-chloroethylthioethyl)ether	(2625-76-5) (505-60-2) (63869-13-6) (3563-36-8) (63905-10-2) (42868-93-7) (42868-94-8) (63918-90-1) (63918-89-8)
5.	Lewisites: Lewisite 1: 2-Chlorovinylchloroarsine Lewisite 2: Bis(2-chlorovinyl)chloroarsine Lewisite 3: Tris(2-chlorovinyl)arsine	(541-25-3) (40334-69-8) (40334-70-1)
6.	Nitrogen mustards: HN1: Bis(2-chloroethyl)ethylamine HN2: Bis(2-chloroethyl)methylamine HN3: Tris(2-chloroethyl)amine	(538-07-8) (51-75-2) (555-77-1)
7.	Saxitoxin	
8.	Ricin	(35523-89-8)
<b>B. Precursors</b>		
9.	Alkyl (Me, Et, n-Pr or i-Pr) phosphonyldifluorides e.g. DF: Methylphosphonyldifluoride O-Alkyl (H or <C10, incl. cycloalkyl) O-2-dialkyl (Me, Et, n-Pr or i-Pr)-	(9009-86-3)
10.	aminoethyl alkyl (Me, Et, N-Pr or i-Pr) phosphonites and corresponding alkylated or protonated salts e.g. QL: O-Ethyl O-2-diisopropylaminoethylmethylphosphonite	(676-99-3)
11.	Chlorosarin: O-Isopropyl methylphosphonochloridate	(57856-11-8) (1445-76-7)
12.	Chlorosoman: O-Pinacolyl methylphosphonochloridate	(7040-57-5)

**Appendix-B**

[see paragraph 11]

**Schedule-II Chemicals**

S.NO.	Chemicals	Case Registry Number
(1)	(2)	(3)
<b>A. Toxic Chemicals</b>		
1.	Amiton: O,O-Diethyl S-12-(diethylamino)ethyl phosphorothiolate and corresponding alkylated or protonated salts	(78-53-5)
2.	PFIB : 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-1-propene	(382-21-8)
3.	BZ: 3-Quinuclidinyl benzilate(*)	(6581-06-2)
<b>B. Precursors</b>		
4.	Chemiclas, except for those listed in Schedule-I, containing a phosphorus atom to which is bonded one methyl, ethyl or propyl (normal or iso) group but not further carbon atoms e.g. Methylphosphonyl dichloride	(676-97-1)
	Dimethyl methylphosphonate	(756-79-6)
<b>Exemption:</b>		

	Fonofos: O-Ethyl S-phenyl ethylphosphonothiolothionate	(944-22-9)
5.	N,N-Dialkyl (Me, Et, n-Pr or i-Pr) phosphoramidic dihalides	
6.	Dialkyl (Me, Et, n-Pr or i-Pr) N,N-dialkyl (Me, Et, n-Pr or i-Pr)-phosphoramidates	
7.	Arsenic trichloride	(7784-34-1)
8.	2,2-Diphenyl -2-hydroxyacetic acid	(76-93-7)
9.	Quinuclidine-3 ol	(1619-34-7)
10.	N,N-Dialkyl (Me, Et, n-Pr or i-Pr) aminoethyl-2 chloride and corresponding protonated salts	
11.	N,N-Dialkyl (Me, Et, n-Pr or i-Pr) aminoethane-2-ols and corresponding protonated salts	
	<b>Exemptions:</b>	
	N, N-Dimethylaminoethanol and corresponding protonated salts	(108-01-0)
	N, N-Diethylaminoethanol and corresponding protonated salts	(100-37-8)
12.	N, N-Dialkyl (Me, n-Pr or i-Pr) aminoethane-2-thiols and corresponding protonated salts	
13.	Thiodiglycol : Bis (2-hydroxyethyl) sulphide	(111-48-8)
14.	Pinacolyl alcohol:3,3-Dimethylbutane-2 ol	(464-07-3)

**Appendix-C**

[See paragraph 11]

**Schedule-III Chemicals**

S.NO.	Chemicals	Case Registry Number
(1)	(2)	(3)
<b>A.</b>	<b>Toxic Chemicals</b>	
1.	Phosgene : Carbonyl dichloride	(75-44-5)
2.	Cyanogen chloride	(506-77-4)
3.	Hydrogen cyanide	(74-90-8)
4.	Chloropicrin : Trichloronitromethane	(76-06-2)
<b>B.</b>	<b>Precursors</b>	
5.	Phosphorus oxychloride	(10025-87-3)
6.	Phosphorus trichloride	(7719-12-2)
7.	Phosphorus pentachloride	(10026-13-8)
8.	Trimethyl phosphite	(121-45-9)
9.	Triethyl phosphite	(122-52-1)
10.	Dimethyl phosphite	(868-85-9)
11.	Diethyl phosphite	(762-04-9)
12.	Sulphur monochloride	(10025-67-9)
13.	Sulphur dichloride	(10545-99-0)
14.	Thionyl chloride	(7719-09-7)
15.	Ethyl-diethanolamine	(139-87-7)
16.	Methyl-diethanolamine	(105-59-9)
17.	Triethanolamine.	(102-71-6)

**Appendix-D**

[see paragraph 11]

Form for transfer of Appendix-C Chemicals to States not party to the Convention
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**END USE CERTIFICATE\***

(for transfers of schedule-III chemicals to States not party to the Convention)



Exporter's Transfer  
Identification

Country Code

--	--	--

Year

--	--	--	--

Transfer Number

--	--	--

**A. CHEMICAL TO BE TRANSFERRED:**

Type IUPAC chemical name

CAS registry number

Total Quantity (Kilograms):

**B. END-USE(S) OF THE CHEMICAL:**

1.

2.

3.

**C. END USER (S)**

I/we certify that I /we am/are the end user of the chemicals referred to under A above. I /we will not export, result or otherwise dispose of any amount thereof (1) outside the recipient State on whose territory the end user listed below is /are located, or (2) to any other person, natural or legal. I / we further certify that to the best of my /our knowledge and belief, all the facts contained in this certificate are true, and that I / we do not know of any additional facts that are inconsistent with this certificate.

Name	Quantity (Kg)
Position	
Organisation	
Address	
Signature	Date
Name	Quantity (Kg)
Position	
Organisation	
Address	
Signature	Date
Name	Quantity (Kg)
Position	
Organisation	
Address	
Signature	Date
Name	Quantity (Kg)
Position	
Organisation	
Address	
Signature	Date

**D. CERTIFICATION ON BEHALF OF THE RECIPIENT STATE:**

It is hereby certified that the transferred chemical referred to above will be used only for purposes not prohibited under the Convention on the prohibited of the development. Stock piling and use of chemical weapons and on their Destruction and that it will not be re-transferred.

Name:	
Position:	
Organization:	
Address:	
Signature	Date

*\*After 29 April 2002, the transfer of Schedule-III chemicals to States not party to the Convention shall be subject to any restrictions which may be determined by the Conference of the States Parties of the OPCW.*

**INSTRUCTIONS ON HOW END-USE CERTIFICATES ARE TO BE COMPLETED, AND BY WHOM**

1. Each end-use certificate will be initiated by the exporter, importer or end user. It should be certified by the end user and by a responsible official of the recipient State in a government agency which is appropriate to the end-use for Schedule-III chemicals to be exported to a State not party to the Convention.
2. Form T30 should be completed prior to transfers of Schedule-III chemicals to State not party to the Convention.
3. It is important for end users in States not party to the Convention to note that end-use certificates, appropriately certified by a responsible official of the recipient State in a government agency which is appropriate to the end-use, should be in the safe keeping with the Pakistan's Commerce Division before the Schedule-III chemical in question is exported from Pakistan.
4. The "exporters transfer identification" at the beginning of Forms T30 will be furnished by the Commerce Division, which is responsible for export control, as under: -
  - (a) the "country code" to be provided is that of the exporting country, and it will be 'PAK' for Pakistan;
  - (b) "Year" refers to the calendar year in which it is anticipated that the transfer of the Schedule-III chemical in question will actually take place; and
  - (c) the "Transfer number" refers to a sequential number that will be uniquely assigned to each transfer to a Schedule-III chemical by the Ministry of Commerce.
5. Each Schedule-III chemical to be transferred should be identified by its IUPAC Chemical name and by its CAS registry number which are given against each chemical listed in Appendices.
6. The total quantity (in kilograms) of Schedule-III chemical to be transferred should be specified.
7. The end use (s) of Schedule-III chemical to be transferred should be specified using the product group codes listed in Appendices.
8. For each end user which is to process or consume the Schedule-III chemical in question, the following information should be provided namely:-
  - (a) name of authorized representative of end user;
  - (b) position of authorized representative of end user;
  - (c) up to date and complete organizational title of end user;
  - (d) up to date and complete address of end user including, and if applicable; postal code, PO box number, fax number, and e-mail address; and
  - (e) quantity (in kilograms) of the Schedule-II or Schedule-III chemical to be transferred to the end-user.
9. If more than three end-uses or more than three end users are to be involved in a single export transaction, additional forms should be completed using the same transfer identification number.
10. The Ministry of Commerce will forward a copy of the end-use certificate, as soon as it is completed, to the National Authority c/o Disarmament Cell, Ministry of Foreign Affairs, for information and inclusion of export data in the annual declaration made to the Organization for the Prohibition of Chemical Weapons (OPCW), The Hague, Netherlands.

**(WAQAS AZEEM)**  
Director General