

**GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE & REVENUE
(REVENUE DIVISION)**

Islamabad, the 30th June, 2021

**NOTIFICATION
(CUSTOMS)**

S.R.O. 836(I)/2021.-In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Federal Government is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O 655(I)/2006, dated the 22nd June, 2006, namely:-

In the aforesaid Notification,-

- (i) after condition (xi), a new condition (xia) shall be added namely;-
"(xia) all components or sub-components or sub-assemblies shall not be eligible for the benefit of exemption under this notification where IORC, as determined by EDB or IOCO, is less than 30% value addition for the manufacture of specified components or assemblies";
- (ii) in the Table;-
against S. No. (10) in column (1), entry relating thereto in column (6), the figure "20" the figure "12.5" shall be substituted; and
- (iii) after the first proviso, the following new proviso shall be added namely:-
"Provided further that the compressor PCT heading 8414.3020 for automotive vehicles may be considered as components attracting CD @ 10%".

2. This notification shall take effect from the 1st day of July, 2021.

[C. No. 1(5)Tar-III/2016]

(SYED HAMID ALI)
Additional Secretary