

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

\*\*\*

Islamabad, the 30<sup>th</sup> June, 2021

**NOTIFICATION**  
**(CUSTOMS)**

**S.R.O. 841(I)/2021.**-In exercise of the powers conferred by sub-section (5) of section 18 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 693(I)/2006, dated the 1<sup>st</sup> July, 2006, namely:-

In the aforesaid Notification,-

- (1) in the Table;-
- (a) against S No. 1, in column and entry relating thereto in column (4), after the words and full stop “ad val.” the expression “but 15% ad val. for new make or model as certified by EDB for two years from the date of issuance of manufacturing certificate or up to the 30<sup>th</sup> June, 2024, whichever is earlier”; shall be inserted;
- (b) in S No. 6 in column (1), and entry relating thereto in column (2), the following shall be substituted namely;-
- “Vehicles of PCT heading 87.03 (excluding 4-Stroke auto rickshaw of PCT heading 8703.2115 and Electric Rickshaw of PCT heading 8703.8030)”;
- (c) against S No. 7 in column (1) and entry relating thereto in column (4), after the full stop the expression “but 15% ad val. for new make or new model exceeding 200cc as certified by EDB for two years from the date of issuance of manufacturing certificate or up to the 30<sup>th</sup> June, 2024, whichever is earlier.”; shall be inserted;
- (d) after S No. 7, in column (1), and entry relating thereto in column (2), (3) and (4), the following new S. No. shall be inserted namely;-

“7a.	Electric auto Rickshaw of PCT Heading 8703.8030	Appendix I	31% ad val.”;
------	---	------------	---------------

- (e) against S No. 11 in column (1) and entry relating thereto in column (4), after the full stop, the expression “but 15% ad val. for new make or new model exceeding 125cc as certified by EDB for two years from the date of issuance of manufacturing certificate or up to the 30<sup>th</sup> June, 2024, whichever is earlier.”; shall be inserted;
- (f) against S No. 12 in column (1) and entry relating thereto in column (4), after full stop, the expression “but 15% ad val. for new make or new model exceeding 200cc as certified by EDB for two years from the date of issuance of manufacturing certificate or up to the 30<sup>th</sup> June, 2024, whichever is earlier.”; shall be inserted;
- (2) in the third proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new provisos shall be added, namely,-

“Provided also that in line with electric vehicles policy approved vide Economic Coordination Committee (ECC) decision in case No. ECC-244/27/2020 dated 10.06.2020 and ratified by the Cabinet vide case No. 399/23/2020 dated 16.06.2020 implemented vide Part-V(A) to the 5th Schedule of Customs Act, 1969, the additional Customs duty leviable under this notification shall not be charged on sub-components and components, imported in any kit form, by an assembler or manufacturer approved by Engineering Development Board for the

Electric vehicles mentioned under Sr. No. 2,3,5 and 11 of the Table of SRO 693(I)/2006 dated 01.07.2006 for a period of five years from the start of assembly or manufacturing of respective vehicles:

Provided also that Appendix-I and Appendix-II will be updated bi-annually by December 31 and June 30 of every year on recommendation of Engineering Development Board. The components or assemblies localized by any OEM or vendor in respective vehicle category shall qualify for inclusion in Appendix-I and Appendix-II.”;

- (3) in Appendix-I ,-
- (a) in column (1), for PCT heading “4016.9930”, and entry relating thereto in column (2), in serial No. (3), the following shall be substituted;  
“Rubber cover for kick starter lever, foundation rubber for engine mounting, rubber bushings, rubber plugs, rubber insulators, packing rubber for wind screen, rubber mountings for silencer pipes bushes, boots, and mud flappers, meant for industrial assembly / manufacture of vehicles of sub – heading 8703.2115, 8703.8030, 8704.3150”;
  - (b) in column (1), for PCT heading “7009.1010” and entry relating thereto in column (2), the following shall be substituted;  
“- - - Rear view mirrors for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2195,8703.2240, 8703.2260, 8703.2313, 8703.2323, 8703.3223, 8703.3225, 8704.3130, 8703.8030, 8704.3150, 8704.3190, and vehicles of heading 87.11”;
  - (c) in column (1), for PCT heading “8206.0010” and entry relating thereto in column (2), the following shall be substituted;  
“- - - For motor cars of heading 87.03 and vehicles of subheadings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.2323, 8703.3223, 8703.3225, 8703.8030, 8704.2190, 8704.3130, 8704.3150 and 8704.3190”;
  - (d) in column (1), for PCT heading “8705.1010” and entry relating thereto in column (2), the following shall be substituted;  
“- - - Meant for motor cars of heading 87.03, vehicles of subheadings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.2323, 8703.3223, 8703.3225, 8703.8030, 8704.2190, 8704.3130, 8704.3150, 8704.3190 vehicles of heading 87.11”;
  - (e) in column (1), for PCT heading “8512.2010” and entry relating thereto in column (2), the following shall be substituted;  
“- - - Following components of motor vehicles;
    - (1) Head light for vehicles of sub-headings 8703.2115, 8703.2260, 8703.2313, 8703.2323, 8703.3223, 8703.3225, 8703.8030, 8704.3150 and vehicles of heading 87.11;
    - (2) Lamp assembly, front turn signal for motor cars of heading 87.03 (not exceeding 1200cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240,8703.3225, 8703.8030, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11
    - (3) Lamp assembly for luggage compartment for vehicles of heading 87.03
    - (4) Lamp assembly for illuminating license plate for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.2323, 8703.3223, 8704.2190, 8704.3130 and 8704.3190;

- (5) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for motor cars of heading 87.03 (not exceeding 800cc), vehicles of subheadings 8703.2113, 8703.2115, 8703.2195, 8703.2240, 8703.3225, 8703.8030, 8704.3130, 8704.3150, 8704.3190 and 87.11;
- (6) Lamp assembly, side body turning indicator for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.2323, 8703.3223, 8703.3225, 8703.8030, 8704.3130, 8704.3150 and 8704.3190;
- (7) Turn flasher assembly for motor cars of heading 87.03 (not exceeding 1200 cc) and vehicles of sub-heading 8703.2115, 8703.8030 and 8704.3150 winking devices for vehicles of heading 87.11
- (8) Car ceiling lamp/room lamp for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.2323, 8703.3223, 8703.3225, 8704.2190, 8704.3130 and 8704.3190”
- (f) in column (1), for PCT heading “8512.3010” and entry relating thereto in column (2), the following shall be substituted;
- “- - - For vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8703.8030, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and heading 87.11”;
- (g) in column (1), for PCT heading “8544.3011” and entry relating thereto in column (2), the following shall be substituted;
- “- - - - Wiring sets and cable sets for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.2323, 8703.3223, 8703.3225, 8703.8030, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11”;
- (h) in column (1), for PCT heading “8544.4221” and entry relating thereto in column (2), the following shall be substituted;
- “- - - -Wiring sets and cable sets for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113,8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.2323, 8703.3223, 8703.3225, 8703.8030, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11”;
- (i) in column (1), for PCT heading “8708.1020” and entry relating thereto in column (2), the following shall be substituted;
- “- - - (1) Following components for motor cars of heading 87.03
- (i) Front and Rear Bumper (cover)
- (ii) Member/reinforcement for bumpers
- (iii) Side supports for bumpers
- (2) Following components for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130
- (i) Front and rear bumper (covers)
- (ii) Stays/ bracket for covers
- (3) Front bumper (sheet metal part) for vehicles of subheading 8703.2260, 8703.2313, 8703.2323 and 8703.3223
- (4) Front bumper and parts thereof for vehicles of sub –headings 8704.2190 and 8704.3190

- (5) Bumpers and parts thereof for vehicles of sub –heading 8703.2115, 8703.8030, 8704.3150
- (6) Front bumpers for vehicles of sub – heading 8703.3225”;
- (j) in column (1), for PCT heading “8708.2931” and entry relating thereto in column (2), in serial (E) the following shall be substituted;  
 “Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8703.2115 and 8703.8030”;
- (k) in column (1), for PCT heading “8708.2941” and entry relating thereto in column (2), in serial (D) the following shall be substituted;  
 “Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8704.3150”;
- (l) in column (1), for PCT heading “8708.3020” and entry relating thereto in column (2), the following shall be substituted;  
 “- - - Following components for vehicles of heading 87.03
- (1) Brake pedal box assembly and parts, top cover for brake pedal (sheet metal), hand brake lever assembly and parts and brake pipes of vehicles of sub – heading 8703.3225
- (2) Brake tubes, pipes and their covers of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.2323 and 8703.3223
- (3) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut) and Mounted brake linings for vehicles of sub heading 8703.2115 and 8703.8030.
- (4) Cable parking brake and parts thereof, of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195 and 8703.2240;
- (5) Disc/ drum brake of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195 and 8703.2240
- (6) Dust Cover for brake disc of motor cars of heading 87.03 and vehicles of sub-heading 8703.2193
- (7) Lever parking brake assembly and parts thereof, of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.2323 and 8703.3223
- (8) Brake Pedal and housing assembly and parts thereof for motorcars of sub-headings 87.03 and 8703.2193
- (9) Brake Pedal assembly and parts thereof; Parking brake cable and parts thereof for vehicles of sub-headings 8703.2260, 8703.2313, 8703.2323 and 8703.3223”;
- (m) in column (1), for PCT heading “8708.7010” and entry relating thereto in column (2), the following shall be substituted;  
 - - - Road wheels (excluding casted), rims discs, caps, ornaments and weights for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.2323, 8703.3223, 8703.8030, 8704.2190, 8704.3130, 8704.3150 and 8704.3190”;
- (n) in column (1), for PCT heading “8708.8010” and entry relating thereto in column (2), the following shall be substituted;

“ - - - (1) Suspension Shock absorbers for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.8030, 8704.2190, 8704.3130, 8704.3150 and 8704.3190

(2) Parts of shock absorber for the vehicle of sub heading 8703.2115 and 8704.3150”;

- (o) in column (1), for PCT heading “8708.9410” and entry relating thereto in column (2), the following shall be substituted;

“- - - (1) Steering wheels (non air bag/ non PU foamed type) for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; steering knuckle arm left and steering drag link for vehicles of sub heading 8704.2190

(2) Steering gears and links for motor cars of heading 87.03, not exceeding 800 cc

(3) Covers for steering column for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190;

(4) Steering column for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130;

(5) Bracket steering gear box for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 and

(6) steering wheels, steering columns, steering boxes and Steering stem for vehicles of sub - heading 8703.2115, 8703.8030, 8704.3150”;

- (p) in column (1), for PCT heading “8708.9930” and entry relating thereto in column (2), in serial (E) the following shall be substituted;

“(E) Following components for vehicles of sub heading 8703.2115 and 8703.8030

(1) Air filter assembly and parts thereof

(2) Battery carrier assembly and parts thereof

(3) Brackets

(4) Brake oil tank

(5) Breather tube

(6) Chassis and parts thereof

(7) Control cables assemblies and parts thereof

(8) Engine mounting bolt; Engine cover

(9) Engine mounting bridge / cross member

(10) Fuel pipes

(11) Fuel tank assembly and parts thereof; cap fuel tank

(12) Fuse box assembly and parts thereof

(13) Handle grip

(14) Internal cock for handle grip

(15) Kick starter assembly and parts thereof

(16) Knobs

(17) Lever assembly gear shift

- (18) Sleeve for wheel
- (19) Spacer for wheel
- (20) Speedometer cable assembly and parts thereof
- (21) Torque rod
- (22) Wheel nuts”;

(q) in column (1), for PCT heading “9401.2010” and entry relating thereto in column (2), the following shall be substituted;

“- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.3223, 8703.3223, 8703.3225, 8703.8030, 8704.2190, 8704.3130, 8704.3150 and 8704.3190”; and

(r) in column (1), for PCT heading “9401.9010” and entry relating thereto in column (2), the following shall be substituted;

“- - - Seat parts made of foam, head/arm rests and seat frames for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.3223, 8703.3223, 8703.3225, 8703.8030, 8704.2190, 8704.3130, 8704.3150 and 8704.3190”;

(4) in Appendix-II,-

(a) in column (1), for PCT heading “4012.9010” and entry relating thereto in column (2), the following shall be substituted;

“- - - Flaps for use with tyres / tubes for vehicles of sub -heading 8701.2020, 8701.2040, 8701.2060, 8701.2090, 8704.9030 and 8704.2219”;

(b) in column (1), for PCT heading “4016.9920” and entry relating thereto in column (2), in serial No. (1) and (3) the following shall be substituted;

“(1) Cushion / pad sub - assembly for cabin mounting rear member, for vehicles of sub - heading 8704.2219 and 8704.9030

(3) Mud flaps / mud guards for vehicles of heading 87.02 and sub – headings 8701.2020, 8704.2040, 8701.2060, 8701.2090, 8704.2219, 8704.2299, 8704.9030 and 8704.2390”;

(c) in column (1), for PCT heading “7320.1020” and entry relating thereto in column (2), the following shall be substituted;

“- - - For vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2060, 8701.2090, 8704.2219, 8704.2299, 8704.9030 and 8704.2390”;

(d) in column (1), for PCT heading “8206.0020” and entry relating thereto in column (2), the following shall be substituted;

'- - - For vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2060, 8701.2090, 8701.9220, 8701.9320, 8704.2219, 8704.2299, 8704.9030 and 8704.2390;

(e) in column (1), for PCT heading “8302.3020” and entry relating thereto in column (2), the following shall be substituted;

“- - - Window opening mechanism, rack and pinion type for vehicles of sub-heading 8704.2219 and 8704.9030”

(f) in column (1), for PCT heading “8507.1020” and entry relating thereto in column (2), the following shall be substituted;

- “- - - Meant for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2060, 8701.2090, 8701.9290, 8701.9390, 8704.2219, 8704.2299, 8704.9030 and 8704.2390”;
- (g) in column (1), for PCT heading “8512.2020” and entry relating thereto in column (2), in serial No. (2), (4) and (6) the following shall be substituted respectively;
- “(2) Lamp assembly, front turn signal for vehicles of sub-heading 8701.9220, 8701.9320, 8704.9030 and 8704.2219
- (4) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2060, 8701.2090, 8701.9290, 8701.9390, 8704.2219, 8704.2299, 8704.9030 and 8704.2390
- (6) Ceiling lamp/room lamp for vehicles of sub-heading 8704.2219 and 8704.9030”;
- (h) in column (1), for PCT heading “8512.4020” and entry relating thereto in column (2), the following shall be substituted;
- “- - - Wiper arm and blade assembly for vehicles of sub-heading 8704.2219 and 8704.9030”;
- (i) in column (1), for PCT heading “8544.3012” and entry relating thereto in column (2), the following shall be substituted;
- “- - - Wiring sets and cable sets for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2060, 8701.2090, 8701.9290, 8701.9390, 8704.2219, 8704.2299, 8704.9030 and 8704.2390”;
- (j) in column (1), for PCT heading “8544.4222” and entry relating thereto in column (2), the following shall be substituted;
- “- - - Wiring sets and cable sets for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2060, 8701.2090, 8701.9290, 8701.9390, 8704.2219, 8704.2299, 8704.9030 and 8704.2390”;
- (k) in column (1), for PCT heading “8708.1010” and entry relating thereto in column (2), in serial No. (2) the following shall be substituted;
- “(2) Bumper (sheet metal type) and parts thereof for vehicles of sub - headings 8704.2219, 8704.2299, 8704.9030 and 8704.2390”;
- (l) in column (1), for PCT heading “8708.2120” and entry relating thereto in column (2), the following shall be substituted;
- “- - - For vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2060, 8701.2090, 8704.2219, 8704.2299, 8704.9030 and 8704.2390”;
- (m) in column (1), for PCT heading “8708.2942” and entry relating thereto in column (2), in heading (A) and (B) the following shall be substituted respectively;
- “- - - (A) Following components for vehicles of sub - heading 8704.2219 and 8704.9030
- (B) Following components for vehicles of sub – heading 8704.2299 and 8704.9030”;
- (n) in column (1), for PCT heading “8708.3032” and entry relating thereto in column (2), in serial (A) the following shall be substituted;
- “- - - (A) Following components, of vehicles of sub - heading 8704.2219 and 8704.9030”;

- (o) in column (1), for PCT heading “8708.5010” and entry relating thereto in column (2), in serial No. (1), (2) and (4) the following shall be substituted respectively;
- “- - - (1) Built up drive axles with hub and brake drum for vehicles of heading 87.02 and sub - headings 8701.2090, 8704.2219, 8704.2299, 8704.9030 and 8704.2390
- (2) Wheel hubs for axles for vehicles of heading 87.02 and sub headings 8701.2020, 8701.2090, 8701.2040, 8701.2060, 8704.2219, 8704.2299, 8704.9030 and 8704.2390
- (4) Built up Non driving axles with hub and brake drums for vehicles of heading 87.02 and sub - headings 8701.2020, 8701.2040, 8701.2060, 8701.2090, 8704.2219, 8704.2299, 8704.9030 and 8704.2390 ; Dust protection caps for wheel hubs and Wheel hubs for axles for vehicles of heading 87.02 and sub heading 8701.2020, 8701.2040, 8701.2090, 8704.2219, 8704.2299 and 8704.2390”;
- (p) in column (1), for PCT heading “8708.7020” and entry relating thereto in column (2), the following shall be substituted;
- “- - - Road wheels (excluding casted), rims, discs, caps, ornaments and weights for vehicles of heading 87.02 and sub- headings 8701.9220, 8701.9390, 8704.2219, 8704.2299, 8704.9030 and 8704.2390”;
- (q) in column (1), for PCT heading “8708.9420” and entry relating thereto in column (2), in serial No. (1), the following shall be substituted;
- “- - - (1) Steering wheels (non foamed) and Covers Steering shafts for vehicles of sub - heading 8704.2219 and 8704.9030”;
- (r) in column (1), for PCT heading “8708.9950” and entry relating thereto in column (2), in serial No. (A) the following shall be substituted;
- “(A) For vehicles of sub - heading 8704.2219 and 8704.9030”;
- (s) in column (1), for PCT heading “9401.2020” and entry relating thereto in column (2), the following shall be substituted;
- 8701.2020, 8701.2040, 8701.2060, 8701.2090, 8701.9290, 8701.9390, 8704.2219, 8704.2299, 8704.9030 and 8704.2390” and
- (t) in column (1), for PCT heading “9401.9020” and entry relating thereto in column (2), the following shall be substituted;
- “--- Seat parts made of foam, head/ arm rests and seat frames for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2060, 8701.2090, 8701.9220, 8701.9320, 8704.2219, 8704.2299, 8704.9030 and 8704.2390”

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

---

**[C. No. 1(3)Tar-III/2018]**

**(SYED HAMID ALI)**  
Additional Secretary