

## NATIONAL ASSEMBLY SECRETARIAT

### REPORT OF THE STANDING COMMITTEE ON FINANCE AND REVENUE ON THE FINANCE BILL 2025

I, Chairman of the Standing Committee on Finance and Revenue have the honor to present this report on the Bill to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2025 and to amend certain laws [The Finance Bill, 2025] (Government Bill), referred to the Committee on 10<sup>th</sup> June, 2025.

2. The Committee comprises the following: -

1.	<b>Syed Naveed Qamar</b>	<b>Chairman</b>
2.	Rana Iradat Sharif Khan	Member
3.	Syed Sami Ul Hasan Gilani	Member
4.	Ms. Zeb Jaffar	Member
5.	Mr. Muhammad Usman Awaisi	Member
6.	Mr. Ali Zahid	Member
7.	Dr. Nafisa Shah	Member
8.	Ms. Hina Rabbani Khar	Member
9.	Mr. Ali Jan Mazari	Member
10.	Ms. Sharmila Sahiba Faruqui Hashaam	Member
11.	Dr. Mirza Ikhtiar Baig	Member
12.	Mr. Muhammad Jawed Hanif Khan	Member
13.	Mr. Arshad Abdullah Vohra	Member
14.	Mr. Hussain Ellahi	Member
15.	Mr. Omar Ayub Khan	Member
16.	Mr. Shahram Khan	Member
17.	Mr. Muhammad Mobeen Arif	Member
18.	Mr. Usama Ahmed Mela	Member
19.	Mr. Muhammad Ali Sarfraz	Member
20.	Ms. Shahida Begum	Member
21.	Mr. Muhammad Aurangzeb, Minister for Finance and Revenue	Ex-officio Member

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Mr. Bilal Azhar Kayani, Minister of State Special Invitee  
for Finance and Revenue

3. The Committee considered the Bill, as introduced in the National Assembly, in its meetings held on 11<sup>th</sup>, 12<sup>th</sup>, 13<sup>th</sup>, 16<sup>th</sup>, 17<sup>th</sup>, 18<sup>th</sup>, 19<sup>th</sup>, 20<sup>th</sup>, 21<sup>st</sup>, and 22<sup>nd</sup> June, 2025, and proposed the following amendments therein:

(1). **Clause 2 (The Stamp Act, 1899)**

That in clause 2, in the proposed section 23, the expression, "for filers of tax return and two percent for non-filers of tax return as defined under the Income Tax Ordinance, 2001 (XLIX of 2001)" shall be omitted.

(2). **Clause 3 (The Registration Act, 1908)**

Clause 3 shall be omitted, and the remaining clauses shall be renumbered accordingly.

(3). **Renumbered Clause 4 (The Customs Act, 1969)**

In renumbered clause (4):

(i) for sub-clause (1), the following shall be substituted, namely; -

"(1) in section 2; -

(a) for clause (ea), the following shall be substituted, namely:-

"(eb) "Cargo Tracking System" means a digital system, as may be notified by the Board, for the prevention of smuggling and for the electronic monitoring of the import, export, transit, and transshipment of goods transported within or into or out of the territory of Pakistan;

(b) after clause (kka), the following new clause (kkaa) shall be inserted, namely:-

"(kkaa) "e-bilty" means a digital document generated through the Cargo Tracking System, electronically linked with the transport vehicle engaged in the import, export, transit, or transshipment of goods transported within or into or out of the territory of Pakistan in the manner prescribed under the rules by the Board;"

- (ii) in sub-clause (2), in the proposed section 3A, in sub-section (1), after the expression "other officers", the expression "of customs" shall be inserted.
- (iii). in sub-clause (3), in the proposed section 3B, after the expression "other officers", the expression "of customs" shall be inserted;
- (iv). in sub-clause (4), in the proposed section, 3BBB, in sub-section (1), after the expression "other officers", the expression "of customs" shall be inserted;
- (v). in sub-clause (6), in proposed section 3F, sub-section (2), shall be substituted, with the following namely: -
  - "(2) The re-hiring of persons hired under sub-section (1), shall be subject to the performance review by the board:"
- (vi) in sub-clause (8), for the expression, "five hundred", the expression, "one thousand rupees" shall be substituted.
- (vii). Sub-clause (11) shall be substituted with the following, namely:

"(11). In section 79, in sub-section (1), in clause (b), for the explanation, the following shall be substituted, namely:

**Explanation:** - For the purposes of this clause, the payment of duty, taxes, other charges in respect of transshipment shall be made at the port of destination and assessment may be made in such manner at such place as may be prescribed by the Board:

Provided that, from such date as notified by the Board, in respect of goods declaration filed prior to berthing of the vessel or cross-over event of vehicle, he shall have the option to pay his liability of duty, taxes and other charges on completion of assessment."

- (viii). in sub-clause (12), in proposed sub-section (6), in paragraph (b), for the expression "areas", the expression "area" shall be substituted.
- (ix). in sub-clause (13), in proposed section 82 in sub-section (1); -
  - (a). in paragraph (a), for the expression "ten" the expression "twenty" shall be substituted.

(b). in paragraphs (b) for the expression, "three days" the expression "five days" shall be substituted and thereafter, after the expression, "the vessel" the expression, ", subject to condition that, in case of any unavoidable circumstance, customs collector may waive that penalties"

(c) in paragraphs (c) for the expression, "three days" the expression "five days" shall be substituted.

(d) in paragraphs (d), for the full stop at the end, a colon shall be substituted and thereafter, the following new proviso shall be added, namely: -

"Provided that in unavoidable circumstances, the Collector of Customs may waive the penalty fixed under this section."

(x). In sub-clause (18), in paragraph (b), in the table, in the second column,

(a) after the expression "who", the expression "intentionally" shall be inserted; and

(b) the expression "intentionally" appearing at the start of entry (ii) shall be omitted.

(xi). for sub-clause (19), the following shall be substituted, namely: -

(19). In Section 157:

(a). in sub-section (2), the proviso shall be omitted; and

(b). in sub-section (3), for the expression "her", the expression "its" shall be substituted.

(xii). in sub-clause (20), in the proposed new sub-section (6), for the expression "fifty", the expression "twenty-five", shall be substituted.

(xiii). in sub-clause (23), for the proposed section 187A, the following shall be substituted, namely: -

**"187A. Presumption of legal character of vehicle.** – Where any vehicle is detained or seized under this Act or the rules made thereunder and such vehicle upon forensic examination is found to be having a tampered chassis number or cut and weld chassis

or chassis number filled with welding material or re-stamped, such vehicle shall be presumed to be smuggled, even if registered Motor Registration Authority, and shall be confiscated and the board may authorize the use of such confiscated vehicles for operational purposes in the manners provided in section 182, of this Act, within ninety days of confiscation.”

- (ix). sub-clause (24), shall be omitted, and the remaining sub-clauses shall be renumbered, accordingly.
- (x). in renumbered sub-clause (24):-
  - (a) in paragraph (b), in the Proviso, for the expression “fifty percent of the recoverable”, the expression “twenty-five percent of principle”, shall be substituted.
  - (b) Paragraph (c), shall be omitted.
- (xi). in renumbered sub-clause (26), in paragraph (b), in the Proviso, for the expression, “fifty per cent of the recoverable”, the expression, “twenty-five per cent of the principle”, shall be substituted.
- (xii). in renumbered sub-clause (27), for paragraph (a), the following shall be substituted, namely;
  - “(a) in sub-section (1) of Section 201 of the Customs Act, 1969 (IV OF 1969) after the words "public auction", the full stop shall be added and thereafter the words, "or by tender or, with the consent of the owner or his agent or custodian of the goods in writing, in any other manner." shall be deleted. and”
- (xiii). in renumbered sub-clause (28), in proposed section 225, after sub-section (2), following explanation shall be added, namely: -
  - “**Explanation:** sale proceeds shall become part of the federal consolidated fund before budgetary allocation of amount to the Customs Command Fund established under this section.”

(4). **Renumbered Clause 5 (The Sales Tax Act, 1990)**

In renumbered clause (5):

- (i). in sub-clause (1);

a) for paragraph (a), the following shall be substituted, namely;

“(1) **“abettor”** means a person who intentionally abets or connives in tax fraud as defined in clause (37) of section 2 or in the commission of any offence warranting prosecution under this Act, and includes a person who, –

(a) prepares, or causes to be prepared with or without authorization of the registered person, invoices for false claim of input tax adjustment; or

(b) allows use of bank account held or operated by him for abetting tax fraud or other offence warranting prosecution under this Act or unauthorizedly or illegally maintains or operates business bank account in other registered person’s name.”;

b) in paragraph (e), in the proposed clause (5AC), the comma, (,), appearing after the word, “logistic services” shall be substituted with the word, “and”, and the expression, “, food delivery platforms and ecommerce delivery services” shall be omitted.

c) in paragraph (f), in the proposed clause (9AC), the words “and services” shall be omitted.

d) in paragraph (g), in the proposed clause (18A), the expression “and services” shall be omitted and thereafter the expression, “or services” shall be omitted.

e) in paragraph (h), in the proposed clause (21), after the expression, “settle payments”, the expression, “with respect to goods” shall be inserted.

f) in paragraph (j), for the proposed clause (27), in para (ii), in first proviso, after the expression, “federal excise duty”, the expression “all other taxes other than income tax”, shall be inserted.

g) in paragraph (k), for proposed section (37), the following shall be substituted, namely; -

“(37). “tax fraud” means knowingly, intentionally, or dishonestly doing any act or abetting any action to cause loss of tax under this Act, including: -

- (a) using or preparing false, forged, and fictitious documents, including returns, statements, annexures, and invoices;
- (b) false claim of input tax credit based on fictitious transactions;
- (c) issuance of any tax invoice without supply of goods;
- (d) tampering with or destroying of any material evidence or documents required to be maintained under this Act or the rules made thereunder;
- (e) generating fake input through manipulation of return filing system of the Board and making fake entries in the sales tax returns or in the annexures;
- (f) making fictitious compliance of section 73, including routing of payments back to the registered person, or for the benefit of the registered person, through a bank account held by a supplier or a purported supplier;
- (g) suppression of supplies that are chargeable to tax under this Act;
- (h) making taxable supplies of goods without issuing any tax invoice;
- (i) suppression and nonpayment of withholding tax in the prescribed manner beyond a period of three months from due date of payment of tax;
- (j) acquisition, possession, transportation, disposal or in any way removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner dealing with, any goods in respect of which there are reasons to believe that these are liable to confiscation under this Act or the rules made thereunder; or
- (k) making of taxable supplies without getting registration under this Act.”

(ii). in sub-clause (2 );

- a) in paragraph (i), in the proposed clause (c), after the expression, “ordered,” the expression “taxable” shall be inserted.
- b) for paragraph (iii), for the proposed sub-section (7A), the following shall be substituted, namely; –

“(7A) The tax withheld as provided in the Eleventh Schedule by the payment intermediary or the courier, as the case may be, shall be a final discharge of tax liability

in respect of taxable supplies of digitally ordered goods by;

- (i) cottage industry as defined in clause (5AB) of section 2 of this Act;
  - (ii) retailers other than tier-I retailers”
- c) in paragraph (iii), in the proposed sub-section (7A), after the expression “ordered”, the expression “taxable” shall be inserted.
- d) paragraph (iv) shall be omitted.
- e) after omitted paragraph (iv) as above, the following new paragraph (v) shall be inserted namely: –
- (v) In section 3, in sub-section (9A), the existing proviso shall be omitted.
- (iii). In sub-clause (7); –
- (a) **In newly inserted sub-section (1A)**, after the words “Every person”, the words “except who is running a cottage industry and the retailers who are required to pay sales tax through electricity bills under sub-section (9) of section 3.”
  - (b) **In newly inserted sub-section (1B)**, after the expression “unless it”, the expression “holds NTN and in case sub-section (1A) of this section applies also holds sales tax registration.”
- (iii). In sub-clause (7), in paragraph (ii), for the proposed sub-section (2A), the following shall be substituted, namely: -
- “ **(2A)** If a person, who is required to be registered under the Act, does not apply for registration and the Commissioner Inland Revenue or any other officer, as may be authorized by the Board, after such inquiry as deemed appropriate, having reason to believe that a person is liable to register, he shall compulsorily register such person after providing an opportunity of being heard.”
- (iv). sub-clause (8), shall be substituted with the following namely: -

“(8). After section 14AB, following new sections shall be inserted, namely:

“**14AC. Bar on operations of Bank Accounts.** – (1) This section shall apply–

(a) where the Commissioner has reasons to believe that a person is engaged in supply of taxable goods without having registration under this Act;

(b) the Commissioner has provided three consecutive opportunities of being heard to the person to obtain registration under this Act; and

(c) the person has failed to obtain registration.

(2) Notwithstanding anything contained in this Act or any other law for the time being in force, the Commissioner shall have the powers to direct banking companies, scheduled banks and other financial institutions, through an order in writing, to intermittently suspend the bar operation of the bank account of such a person for three working days.

(3). The Commissioner shall repeat suspension specified in sub-section (2), for two more times with an interval of one week between the suspensions.

(4) The Commissioner shall direct the banking companies, scheduled banks and other financial institutions, through an order in writing to permanently bar operation of the bank accounts of the person.

(5) Upon registration of such person, or application under sub-section (4) of section 14AD, the Commissioner shall issue and convey order for removal of bar on operation of his bank accounts not later than two working days.

(6) Any person, aggrieved by any decision or order passed under this section, may within thirty days of the date of receipt of such decision or order prefer an appeal before the Chief Commissioner Inland Revenue.

(7) The provisions of this section shall come into force on such date as the Board may notify in the official Gazette.

**14AD. Bar on transfer of Immoveable Property.** — (1) Where the person fails to obtain registration within fifteen days from issuance of order under sub-section (4) of section 14AC, the Chief Commissioner shall constitute a committee comprising the Chief Commissioner, Commissioner and one member from the Chamber of Commerce or a Trade Associations, as the case may be.

(2). The committee shall issue a notice to such unregistered person which shall also be prominently displayed at the business premises of the person.

(3). The committee shall, after affording a personal hearing to the persons, pass an order in writing:

Provided that, if the committee decides in its order, that the person was not liable to obtain registration under this section, the Commissioner shall remove bar under sub-section (4) of section 14AC.

(4) The committee shall provide further opportunity of fifteen days to the person to obtain registration, in case the committee decides that the person was obliged to obtain registration.

(5) The Commissioner shall have the powers to direct the property registering authority, through an order in writing, to bar transfer of immoveable property of any person who fails to obtain registration after lapse of fifteen days.

(6) Upon registration of such person, the Commissioner shall issue and convey order for removal of bar on transfer of immovable property not later than two working days.

(7) Any person, aggrieved by the decision or order passed may, within thirty days of the date of receipt of such decision or order prefer an appeal before the Chief Commissioner Inland Revenue.

(8) The provisions of this section shall come into force on such date as may be notified by the Board.

**14AE: Other measures for non-registration.** - (1) Subject to prior action under section 14AC and 14AD, any person who fails to get registered for the purposes of this Act, the Chief Commissioner shall have the powers to--

- (a) seal the business premises;
- (b) seize moveable property; or
- (c) appoint a receiver for the management of the taxable activity of a person.

(2) Action under sub-section (1) shall not be carried out, unless-

(a) a public notice is issued specifying the date from which the premises shall be sealed, or movable property is attached, or a receiver is appointed for the management of the taxable activity;

(b) a committee comprising the Chief Commissioner, the Commissioner concerned and a representative from the Chambers of Commerce or Trade Associations, provides an opportunity of being heard to the person through an open court; and

(c) such decision is made public by placement on the Board's website and newspaper as well.

(3) Upon registration, of such person the Chief Commissioner shall issue and convey order for removal of receiver appointed under sub-section (1) not later than two working days.

(4) any person, aggrieved by any decision or order passed under sub-section (1), may within thirty days of the date of receipt of such decision or order, prefer representation before the Board.

(5) All or any of the provisions of this section shall come into force on such date as the Board may notify in the official Gazette.”

(v). in sub-clause (9), in paragraph (i), in the proposed section 2A, for the expression “fifteen days”, the expression “ten days”, shall be substituted.

(vi). in sub-clause (11), after paragraph (ii), the following paragraph (iii), shall be added, namely:

(iii) after sub-section (3), following new sub-section, (3A), shall be inserted, namely:-

“(3A) Unless restricted by the compliance risk management system of the Board, the approval under sub-section (3), shall not be required if revised return is filed within sixty days of filing of return and the tax payable therein is more than the amount paid or the refund claimed therein is less than the amount as claimed, under the return sought to be revised.”

(vii). sub-clause (12) shall be omitted, and the remaining sub-clauses shall be renumbered accordingly.

(viii). in renumbered sub-clause (12), in proposed section 32B, in sub-section (2), after the expression, “deem fit”, the comma (,), shall be inserted and thereafter the expression, “but not more than two thousand auditors”, shall be omitted.

(ix). in renumbered sub-clause (13), in paragraph (iii), in the proposed new entry, 1A, for entries in column (2), the following shall be substituted, namely; -

“Such person shall be liable to pay:

(i). Penalty of three lac rupees for the first default if he fails to furnish the prescribed statement for two consecutive months.

(ii) Penalty of one million rupees for each subsequent default within one year.”

(x) for renumbered sub-clause (15), the following shall be substituted, namely;-

“(15) for section 37A, the following shall be substituted, namely;-

“**37A. Power to inquire, investigate offences warranting prosecution under this Act and Arrest of a person.**- (1) Notwithstanding anything contained in Section 11E of this Act, an officer of Inland Revenue not below the rank of assistant commissioner or any other officer authorized by the Board in this behalf on the basis of material evidence pointing to the commission of tax fraud or an offence warranting prosecution under this act may initiate an inquiry upon approval by the Commissioner.

(2) For the purpose of an inquiry under this Act, the officer of Inland revenue shall have the powers of a civil court trying a suit under the Code of Civil Procedure, 1908 (Act No. V of 1908), in respect of the following matters, namely: —

- (a) Summoning and enforcing the attendance of any person and examining on oath; and
- (b) Requiring the discovery and production of documents and receiving evidence on affidavits.

(3) The officer of inland revenue shall complete the inquiry while exercising the powers under the provisions of section 37, 38, 38A, 38B, 40 or any other section of the Act, wherever required within six months.

(4) During inquiry proceedings, the officer of inland revenue shall give an opportunity of being heard to the person whose actions alleged to have caused tax fraud warranting prosecution under this Act, confronting the person the details of tax fraud committed or caused to be committed by such person for explanation.

(5) The officer of inland revenue shall submit inquiry report along with reasons to be recorded in writing indicating the amount involved in tax fraud worked out as a result of such inquiry to the Commissioner to obtain prior approval for investigation or the closure of inquiry without any further investigation.

(6) The Commissioner, on the basis of inquiry report under sub-section (5) and after recording reasons in writing, shall either —

- (i) approve initiation of investigation, or
- (ii) require the officer of Inland Revenue to submit such further information or documents as he may direct for his decision; or
- (iii) close the inquiry by rejecting the report or accepting the report, as the case may be.

(7) After approval of investigation under sub-section (6), the officer of inland revenue shall complete investigation within three months and prepare investigation report for submission before the competent court.

(8) The three-member committee notified by the Chairman, may authorize the Commissioner to issue warrant of arrest of a person, if it is satisfied on the basis of facts brought before it, that

- (a) the tax fraud falls within the ambit of sub-clauses (a), (b), (c), (d), (e) and (f) of clause (37) of section 2;

- (b) the amount involved in tax fraud exceeds fifty million rupees; and
- (c) it has been established during the course of investigation by the Inquiry Officer that —
  - (i) the accused is intentionally or willfully not joining the investigation after three notices;
  - (ii) the accused is attempting to abscond; or
  - (iii) there are sufficient grounds that the accused would temper with the evidence.

(9) Notwithstanding anything contained in sub-section (8), the officer of inland revenue may arrest a person alleged to have committed a tax fraud after obtaining an arrest warrant from the Special Judge in a case of a fraud falling within the ambit of the subclauses of clause (37) of section 2 during the course of investigation if:-

- (i) The accused is intentionally or willfully not joining the investigation after three notices;
- (ii) The accused attempting to abscond; or
- (iii) There are sufficient grounds that the accused would temper with the evidence.

(10) Where the person suspected of tax fraud or any offence warranting prosecution under this Act is a company, every director or officer of that company whom the officer of inland revenue has reason to believe is personally responsible for actions of the company contributing the tax fraud or any offence warranting prosecution under this Act shall be liable to arrest; provided that any arrest under this subsection shall not absolve the company from the liabilities of payment of tax, default surcharge and penalty imposed under this Act.

(11) Notwithstanding anything contained in this Act, where any person has committed a tax fraud or any offence warranting prosecution under this Act, the Commissioner may, either before or after the inquiry or investigation, compound the offence if such person pays the amount of tax evaded or sought to be evaded as determined in the inquiry or the investigation along with default surcharge and penalty as provided under this Act.

(12) Any person accused of an offence who is arrested under this Act shall at the time of arrest be informed of the grounds of arrest in writing on the basis of which he has been arrested.

(13) All arrests made under this Act shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898 (Act V of 1898).

(14) The purpose of prosecution under the provisions of sections 37A and 37B of this Act shall remain to —

- (a) create sufficient deterrence against tax fraud;
- (b) provide for retribution for commission of tax fraud.”

(xi) the renumbered sub-clause (16) shall be omitted and thereafter the remaining clauses shall be renumbered accordingly. Thereafter the newly renumbered clause (16), shall be substituted with the following, namely; -

“(16) for section 37B the following shall be substituted, namely; -

**“37B. Procedure to be followed on arrest of a person.** - (1) Where an officer of Inland Revenue arrests a person under Section 37A, he shall immediately intimate the fact of the arrest of that person to the Special Judge who may direct such Officer to produce that person at such time and place and on such date as the Special Judge considers expedient and such Officer shall act accordingly.

(2) Notwithstanding anything contained in the sub-section (1), any person arrested under this Act shall be produced before the Special Judge or, if there is no Special Judge within a reasonable distance, to the nearest Judicial Magistrate, within twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to the Court of the Special Judge or, as the case may be, of such Magistrate.

(3) Where a person is produced under sub-section (2) before the Special Judge, he may, on the request of such person, after perusing the record, if any and after giving the prosecution an opportunity of being heard, admit him to bail on his executing a bond, with or without sureties, or refuse to admit him to bail and direct his detention at such place as he deems fit:

Provided that nothing herein contained shall preclude the Special Judge from cancelling the bail of any such person at a subsequent stage if, for any reason, he considers such cancellation necessary, but before passing such order he shall afford such person an opportunity of being heard, unless for reasons to be recorded he considered that the affording of such opportunity shall defeat the purposes of this Act.

(4) When such person is produced under sub-section (2) before a Judicial Magistrate, such Magistrate may, after authorising his detention in such custody at such place and for such period as he considers necessary or proper for facilitating his earliest production before the Special Judge, direct his production before the Special Judge on a date

and time to be fixed by him or direct such person to be forthwith taken to, and produced before, the Special Judge and he shall be so taken.

(5) Nothing in sub-section (3) or sub-section (4) shall preclude the Special Judge or the Judicial Magistrate from remanding any such person to the custody of an officer of Inland Revenue] holding investigation against that person if such officer makes a request in writing to that effect, and the Special Judge or the Judicial Magistrate, after perusing the record, if any, and hearing such person, is of the opinion that for the completion of inquiry or investigation it is necessary to make such order:

Provided that in no case the period of such custody shall exceed fourteen days.

(6) When any person is arrested under this Act, an officer of Inland Revenue shall record the fact of arrest and other relevant particulars in the register specified in sub-section (10) and shall immediately proceed to investigate into the charge against such person and if he completes the investigation within twenty-four hours of his arrest, excluding the time necessary for journey as aforesaid, he may, after producing such person before the Special Judge or the nearest Judicial Magistrate, make a request for his further detention in his custody.

(7) While holding an investigation under sub-section (6), an officer of Inland Revenue shall exercise the same powers as are exercisable by an officer in charge of a police station under the Code of Criminal Procedure, 1898 (Act V of 1898), but such officer shall exercise such powers subject to the foregoing provisions of this section while holding an investigation under this Act.

(8) If an officer of Inland Revenue, after holding an investigation as aforesaid, is of the opinion that there is no sufficient evidence or reasonable ground for suspicion against such person, he shall release him on his executing a bond, with or without sureties, and shall direct such person to appear, as and when required, before the Special Judge, and make a report to the Special Judge for the discharge of such person and shall make a full report of the case to his immediate superior.

(9) The Special Judge to whom a report has been made under sub-section, (8) may, after the perusal of record of the investigation, and hearing the prosecution, agree with such report and discharge the accused or, if he is of the opinion that there is sufficient ground for proceedings against such person, proceed with his trial and direct the prosecution to produce evidence.

(10) An officer of Inland Revenue empowered to hold investigation under this section shall maintain a register to be called "Register of Arrests and Detentions" in the prescribed form in which he shall enter

the name and other particulars of every person arrested under this Act, together with the time and date of arrest, the details of the information received, the details of things, goods or documents, recovered from his custody, the name of the witnesses and the explanation, if any, given by him and the manner in which the investigation has been conducted from day to day; and, such register or authenticated copies of its aforesaid entries shall be produced before the Special Judge, whenever such Officer is so directed by him.

(11) After completing the investigation, an officer of Inland Revenue shall, as early as possible, submit to Special Judge a report in the same form and manner in which the officer in charge of a police station submits a report, before a court.

(12) Magistrate of the first class may record any statement or confession during investigation under this Act, in accordance with the provisions of Section 164 of the Code of Criminal Procedure, 1898 (Act V of 1898).

(13) Without prejudice to the foregoing provisions of this section, Board, with the approval of the Federal Minister-in-charge, may, by notification in the official Gazette, authorize any other officer working under the Board to exercise the powers and perform the functions of an officer of Inland Revenue under this section, subject to such conditions, if any, that it may deem fit to impose.

(xii) renumbered sub-clause (17), shall be omitted and the remaining clauses shall be renumbered accordingly.

(xiii) in renumbered sub-clause (26), for the expression, "Federal Minister-in-charge" the expression, "Federal Government" shall be substituted.

(xi) in renumbered sub-clause (27), in the proposed second proviso, after the expression "exchequer", the expression "or the taxpayer" shall be inserted.

(xii) in sub-clause (29), in paragraph (ii), for the word "number", the word "numbers" shall be substituted and after the proposed S. No. 89, the following new S. No. and entries relating thereto in columns (2), (3), (4) and (5) shall be added, namely: —

"90.	Photovoltaic cells whether or not assembled in modules or made up into panels	8541.4200 and 8541.4300	10%.";	
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(5) **Renumbered Clause 6 of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997**

For clause 7, the following shall be substituted, namely: -

**“7. Amendment in the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997(XL of 1997). -** In the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997(XL of 1997), the following further amendments shall be made, namely; -

In section 31, in sub-section (8), -

- (a) in the first proviso, in clause (b), after the word “Government”, the expression “or of a public sector entity nominated by the Federal Government”, shall be inserted;
- (b) in the explanation, after the word “Government”, the expression, “or of a public sector entity nominated by the Federal Government”, shall be inserted, and for a colon at the end, a full stop shall be substituted; and
- (c) The second proviso shall be omitted.

(6) **Renumbered Clause 8 (Income Tax Ordinance, 2001)**

In renumbered clause 8:

- i. in sub-clause (1), in paragraph (iv), after the expression, “formed with”, the expression, “joining fee for”, shall be inserted.
- ii. after sub-clause 4, following new clause 4A, shall be inserted.

**“(4A) Amendment in Section 12.-** in section 12, sub-section (2), in paragraph (f), for the semicolona t the end the solen shall be substituted and thereafter the following provisos shall be inserted, namely. -

“Provided that the salary or annuity received by an individual under this paragraph shall be taxed at the rate specified in the proviso to clause (2) of Division I of Part I of the First Schedule, where the amount exceeds ten million rupees per annum;

Provided further that the pension or annuity received by an individual who has attained the age of seventy years shall not be charged to tax under this clause.”

- iii. sub-clause (5) shall be omitted, and the remaining clauses shall be renumbered accordingly.
- iv. in renumber sub-clause (6), in paragraph (a), in proposed clause (q), for the first proviso, the following shall be substituted, namely: -

“Provided that in case of purchase of agricultural produce this clause shall only apply to the purchase made from middle man:”

- v. for renumbered sub-clause (17), for the proposed section 114C, the following shall be substituted, namely: -

**“114C. Restriction on economic transactions by certain persons.** — (1) Notwithstanding anything contained in any law for the time being in force, —

(a) any application, by any ineligible person, for booking, purchase or registration of a motor vehicle of the value exceeding the threshold given in Fifteenth Schedule, shall not be accepted or processed by any manufacturer of a motor vehicle or vehicle registering authority of Excise and Taxation Department, as the case may be;

(b) any application or request by any ineligible person, to any authority responsible for registering, recording or attesting transfer of any immovable property, of the value exceeding the threshold given in Fifteenth Schedule, shall not be accepted or processed by such authority;

(c) Any person authorized to open and maintain an account in respect of securities, units of mutual fund or similar investments, shall not open an account or maintain such account if the total investment in any such account exceeds the threshold specified in Fifteenth Schedule;

(d) a banking company shall not.-

(i) open or maintain any account, except Asaan account and Pensioner Account of an ineligible person; and

(ii) allow cash withdrawal from any of the bank accounts of any person, exceeding the amount as specified in fifteen Schedule .

(2) The provisions of sub-section (1), shall not apply on transactions made by a non-resident person or a public company except that mentioned in sub-clause (ii) of clause (d) of sub-section (1).

(3) The sources of investment and expenditure statement filed by the person and sufficient resources mentioned in sub-section (5), shall not be construed as nature and source of income for the purposes of section 111.

(4) For the purposes of this section, -

(a) "**eligible person**" shall mean a person who has filed -

(i) a return of income for the tax year immediately preceding the year of transaction mentioned in sub-section (1) and has sufficient resources in the wealth statement in case of an individual, or financial statement in case of a company or an association of persons, as the case may be, for such transaction; or

(ii) sources of investment and expenditure statement declaring sufficient resources and furnishing explanation thereof for a particular purchase or investment transaction covered in clauses (a), (b) and (c) of sub-section (1):

Provided that in case of an individual, the eligible person shall include his immediate family members.

(b) "**immediate family members**" in respect of an individual, shall include his parents, spouse and dependent children;

(c) "**ineligible person**" shall mean a person who is not an eligible person as defined in clause (a) of this sub-section;

(d) "**sources of investment and expenditure statement**" shall mean a declaration by a person filed on the Board's web portal, specifying the sources of funds for making such transaction; and

(e) "**sufficient resources**" shall mean one hundred and thirty percent of the cash and equivalent assets comprising cash denominated in local or foreign currency, fair market value of gold, net realizable value of stocks, bonds, receivables or any other cash equivalent asset as may be prescribed, declared by a person either in his sources of investment and expenditure statement, or wealth statement filed for the latest tax year and in the case of a company or association of persons, cash and equivalent assets, declared in the financial statements attached with the income tax return for the latest tax year:

Provided that where an asset mentioned in sub-section (1), other than its clause (d), has been purchased by way of exchange of capital assets already declared in the wealth

statement, or financial statement, or sources of investment and expenditure statement, the disposal of such capital assets shall be treated to be part of cash equivalent assets to the extent of the value mentioned in the agreement.

(5) All or any of the restrictions or limitations imposed on the ineligible person under this section shall come into force on such date as the Federal Government may, by notification in official Gazette, appoint with such reductions and enhancements in the thresholds specified in the Fifteenth Schedule as deemed appropriate.

**“The Fifteenth Schedule**

[See section 114C]

**Value Fixation for Specified Economic Transactions by Ineligible Persons**

For the purposes of section 114C of the Ordinance, the value of the economic transactions specified herein, to be applied in respect of ineligible persons shall be determined as follows:

	<b>Transaction reference</b>	<b>Description</b>	<b>Transaction value specification</b>	<b>Threshold limitation for ineligibility</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
1.	114C(1)(a)	In relation to an application for booking, purchase or registration of motor vehicle.	The invoice value for locally manufactured vehicle, or the import value as assessed by the Customs Authority inclusive of all applicable taxes, duties, levies and charges.	Exceeding seven million rupees.
2.	114C(1)(b)	In relation to an application for registering, recording or attesting transfer of any immovable property .	Fair Market Value as defined in clause (22AA) of section 2 of the Ordinance.	Exceeding one hundred million rupees for commercial properties and fifty million rupees for residential.
3.	114C(1)(c)	In relation to the investment in securities, debt securities, units of mutual funds or money market	Acquisition cost of securities or debt securities or unit of mutual funds or money market instruments.	Exceeding fifty million rupees.

		instruments subject to the condition that the investment amount up to rupees fifty million shall be new investment in any financial year excluding reinvestment either by liquidation of similar type of securities and or reinvestment of returns earned on already held securities.		
4.	114C(1)(d) (i)	Opening or maintaining of bank account.	-	Only saving account
5.	114C(1)(d) (ii)	Annual cash withdrawal limit.	-	One hundred million rupees in all bank accounts held by an individual

vi. for the renumbered sub-clause (19), the following shall be substituted, namely: -

“(19) in section 122, in sub-section (9), for the two provisos, the following shall be substituted, namely: -

Provided that order under this section shall be made within one year of issuance of show cause notice or within such extended period as the Commissioner may, for reasons to be recorded in writing, so however, such extended period shall in no case exceed ninety days. This proviso shall be applicable to a show cause notice issued on or after the first day of July, 2021:

Provided further that any period during which the proceedings are adjourned on account of a stay order or Alternative Dispute Resolution proceedings or agreed assessment proceedings under section 122D or the time taken through adjournment by the taxpayer not exceeding sixty days shall be excluded from the computation of the period specified in the first proviso.”

- vii. in renumber sub-clause (27), for proposed new sub-section, (3A), following shall be substituted, namely: -

“(3A) Notwithstanding anything contained in this Ordinance or any other law or any rule, any decision or judgment of any court, forum or authority, the tax payable under any provision of this Ordinance or any assessment order shall become immediately payable subject to the following conditions;

- (a) that the case has been decided in the favor of the department at three appellate forums including the High Court;
- (b) that the recovery under this section shall only be made to the extent of lowest amount of demand which has been confirmed by any of the three appellate forums; and
- (c) that the tax payable exceeds rupees two hundred million, and the Commissioner shall proceed to recover the said amount irrespective of the time provided under any other provision or the said decision or judgment.”

- viii. in renumber sub-clause (28), for proposed new sub-section, (6A), following shall be substituted, namely;

“(6A) Notwithstanding anything contained in this Ordinance or any other law or any rule, any decision or judgment of any court, forum or authority, the tax payable under any provision of this Ordinance or any assessment order shall become immediately payable subject to the following conditions;

- (a) that the case has been decided in the favor of the department at three appellate forums including the High Court;
- (d) that the recovery under this section shall only be made to the extent of lowest amount of demand which has been confirmed by any of the three appellate forums; and
- (b) that the tax payable exceeds rupees two hundred million,

and the Commissioner shall proceed to recover the said amount irrespective of the time provided under any other provision or the said decision or judgment.”

- ix. after renumbered clause (28), following new clause (28A), shall be inserted, namely; -

**“(28A) Amendment in Section 148.-** in section 148, in subsection (1), in second Proviso, for the full stop at the end, a Colon shall be substituted and thereafter the following proviso shall be inserted, namely;-

Provided further that the collector of customs, shall not collect tax under this section, where the recipient of goods is also liable under the Digital Presence Proceeds Levy, Act, 2025 and same has been collected by the payment intermediary as defined in section 153.”

- x. in renumber sub-clause (31) in paragraph (b), for the expression, “twelve months” wherever occurring, the expression, “six months”, shall be substituted.
- xi. in renumber sub-clause (32), in Paragraph (a), in proposed section (2B), shall be omitted.
- xii. in renumber sub-clause (34) in proposed section 175AA, in subsection (1) for the paragraphs (a) and (b), the following shall be substituted, namely: -
  - “(a) the Board may share information obtained from the tax declarations with scheduled banks in Pakistan, in respect of persons or classes of persons, for the purpose of cross-matching with the bank data through the data-based algorithms, as may be prescribed; and
  - (b) the Scheduled banks shall provide to the Board the final results where the banking data is at variance with the algorithms provided under clause (a) of this sub-section.”
- xiii. in renumber sub-clause (35) in proposed section 175C, for the expression “premises” the expression “business premises” shall be substituted.
- xiv. in renumber sub-clause (37), in paragraph (b), shall be omitted and the remaining paragraphs shall be renumbered accordingly.
- xv. in renumber sub-clause (39); in the second proviso, after the expression, “exchequer”, the expression, “or the tax payer”, shall be inserted.
- xvi. in renumber sub-clause (45); in paragraph (A), clause (vi), under the head “Division IVA”;
  - a) in clause (i), in title, after the expression, “intermediary”, the expression, “at the rate of 1% of gross amount paid or payable” shall be added and thereafter the table shall be omitted.

- b) in clause (ii), in title, after the expression, "service", the expression, "at the rate of 2% of gross amount paid or payable." shall be added and thereafter the table shall be omitted.

xvii. in renumber sub-clause (45);

A) in paragraph (A);

- i) clause (iii), under the head "Division III", in sub-paragraph (b) in proposed section (ba) for the semicolon at the end a Colon shall be substituted and thereafter the following proviso shall be added, namely;

Provided that the rate of tax on dividend received by a company from a mutual fund deriving income from profit on debt shall be twenty-nine percent.

- ii) clause (iv), under the head "Division IIIA", after the sub-paragraph (a), following new paragraph (b), shall be inserted and thereafter the remaining paragraph shall be renumbered as (c);

"(b) 20 percent of the yield or profit on Government securities paid to any person other than an individual; and"

B) in paragraph (B),

- i) clause (i), in paragraph (b), newly inserted clause (ba), for the semi Colon the Colon shall be substituted and thereafter the following proviso shall be inserted namely;

Provided that the rate of tax on dividend received by a company from a mutual fund deriving income from profit on debt shall be twenty-nine percent.

- ii) In clause (ii), under the head "Division IA" after the sub-paragraph (a), following new paragraph (b), shall be inserted and thereafter the remaining paragraph shall be renumbered as (c);

"(b) 20 percent of the yield or profit on Government securities paid to any person other than an individual; and"

- iii) clause (iv), under the head "Division III", in sub-paragraph (c) in proposed section (3A);

- a) in clause (i), in title, after the expression, "intermediary", the expression, "at the rate of 1% of gross amount paid or

payable” shall be added and thereafter the table shall be omitted.

- b) in clause (ii), in title, after the expression, “service”, the expression, “at the rate of 2% of gross amount paid or payable” shall be added and thereafter the table shall be deleted.

**xviii.** in renumber sub-clause (46); in paragraph (A),

**(a)** sub-clause (i), shall be substituted with the following, namely;-

“(i) clauses (8) and (9) shall be omitted.”

**(b)** Sub-clause (ii) shall be omitted.

**(c)** for clause (iii), the following shall be substituted, namely; -

“(iii) in Second Schedule, Part-I, in clause 57, after sub-clause (3), the following new sub-clause (4), shall be added, namely;-

“(4) any income of the following funds, institutions, foundations and trusts, namely:-

TABLE

Sr. No.	Name
(1)	(2)
i.	Pension of a former President of Pakistan and his widow.
ii.	State Bank of Pakistan and State Bank of Pakistan Banking Services Corporation.
iii.	Federal Board of Revenue Foundation.
iv.	Pakistan Council of Scientific and Industrial Research.
v.	The Pakistan Water and Power Development Authority established under the Pakistan Water and Power Development Authority Act, 1958 (W. P. Act XXXI of 1958).
vi.	Pakistan Agricultural Research Council.
vii.	The corporatized entities of Pakistan Water and Power Development Authority from the date of their creation upto the date of completion of the process of corporatization i.e. till the tariff is notified.
viii.	The Prime Minister’s Special Fund for victims of terrorism.
ix.	Chief Minister’s (Punjab) Relief Fund for Internally Displaced Persons (IDPs) of NWFP.
x.	Supreme Court of Pakistan – Diamer Bhasha & Mohmand Dams – Fund.
xi.	National Disaster Risk Management Fund.
xii.	The Prime Minister’s COVID-19 Pandemic Relief Fund-2020.

xiii.	National Endowment Scholarship for Talent (NEST).
xiv.	Securities and Exchange Commission of Pakistan.
xv.	Privatisation Commission of Pakistan.
xvi.	Fauji Foundation.
xvii.	Audit Oversight Board.
xviii.	Supreme Court Water Conservation Account.
xix.	Baluchistan Education Endowment Fund (BEEF).
xx.	Army Welfare Trust.
xxi.	Public Private Partnership Authority for tax year 2022 and subsequent four tax years
xxii.	The Prime Minister's Relief Fund for Flood, Earthquake and Other Calamities with effect on and from the 5th August, 2022.
xxiii.	Export-Import Bank of Pakistan
xxiv.	Deposit Protection Corporation established under sub-section (l) of section 3 of Deposit Protection Corporation Act, 2016 (XXXVII of 2016).
xxv.	WAPDA First Sukuk Company Limited.
xxvi.	Pakistan Domestic Sukuk Company Ltd.
xxvii.	WAPDA on issuance of twenty billion rupees TFC's/SUKUK certificates for consideration of Diamer Bhasha Dam Projects.
xxviii.	WAPDA Second Sukuk Company Limited.
xxix.	Pakistan International Sukuk Company Limited.
xxx.	Second Pakistan International Sukuk Company Limited.
xxxi.	Third Pakistan International Sukuk Company Limited.
xxxii.	Islamic Naya Pakistan Certificates Company Limited (INPCCL).
xxxiii.	Pakistan Mortgage Refinance Company Limited.;
xxxiv.	The Pakistan Global Sukuk Programme Company Limited.
xxxv.	Shaheed Mohtarma Benazir Bhutto Institute of Trauma, Karachi
xxxvi.	National Memorial Bab-e-Pakistan Trust.
xxxvii.	Pakistan Poverty Alleviation Fund.
xxxviii.	National Rural Support Programme.
xxxix.	Karandaaz Pakistan
xl.	The Institutions of the Agha Khan Development Network (Pakistan) as contained in Schedule 1 of the Accord and Protocol, dated November 13, 1994, executed between the Government of the Islamic Republic of Pakistan and the Agha Khan Development Network.
xli.	International Finance Corporation established under the International Finance Corporation Act, 1956 (XXVIII of 1956) and provided in section 9 of Article VI of Articles of Agreement 1955 as amended through April 1993.
xlii.	Asian Infrastructure Investment Bank and persons as provided in Article 51 of Chapter IX of the Articles of Agreement signed and ratified by Pakistan and entered

	into force on the 25th December, 2015.
xliii.	SAARC Energy Centre.
xliv.	The Asian Development Bank established under the Asian Development Bank Ordinance, 1971 (IX of 1971).
xlv.	International Islamic Trade Finance Corporation.
xlvi.	Islamic Corporation for Development of Private Sector.
xlvii.	ECO Trade and Development Bank.
xlviii.	The Islamic Chamber of Commerce and Industry under the Organization of Islamic Conference (OIC).
xlix.	Commission on Science and Technology for Sustainable Development in the South (COMSATS) formed under International Agreement signed on 5th October, 1994.
i.	Saarc Arbitration Council (SARCO).
ii.	International Parliamentarians' Congress.

(d) in renumbered clause (iv), for the proposed clause (66), the following shall be substituted, namely; -

“(66) Subject to the provisions of section 100C, any income, derived by the following institutions, foundations, societies, boards, trust and funds, namely;-

**TABLE**

Sr. No.	Name
(1)	(2)
(i)	Al-Shifa Trust.
(ii)	Fatimid Foundation.
(iii)	Pakistan Engineering Council.
(iv)	The Institution of Engineers.
(v)	Liaquat National Hospital Association.
(vi)	Greenstar Social Marketing Pakistan (Guarantee) Limited.
(vii)	Gulab Devi Chest Hospital.
(viii)	National Academy of Performing Arts.
(ix)	Pakistan Bar Council.
(x)	Pakistan Centre for Philanthropy.
(xi)	Aziz Tabba Foundation.
(xii)	The Kidney Centre Post Graduate Training Institute.
(xiii)	Pakistan Disabled Foundation.
(xiv)	Forman Christian College.
(xv)	Habib University Foundation.
(xvi)	Begum AkhtarRukhsana Memorial Trust Hospital.
(xvii)	Al-Khidmat Foundation.
(xviii)	Sardar Trust Eye Hospital, Lahore.
(xix)	Akhuwat.
(xx)	Al-Shifa Trust Eye Hospital.
(xxi)	Sarmaya-E-Pakistan Limited.
(xxii)	Lahore University of Management Sciences, Lahore.
(xxiii)	Ghulam Ishaq Khan Institute of Engineering Sciences and Technology.
(xxiv)	Society for the Promotion of Engineering Sciences and Technology in Pakistan (SOPREST).

(xxv)	Businessmen Hospital Trust.
(xxvi)	Baitussalam Welfare Trust.
(xxvii)	Alamgir Welfare Trust International.
(xxviii)	Foundation University.
(xxix)	Burhani Qarzan Hasnan Trust
(xxx)	Saifee Hospital Karachi
(xxxi)	Saifiyah Girls Taalim Trust]
(xxxii)	Balochistan Bar Council
(xxxiii)	Islamabad Bar Council
(xxxiv)	Khyber Pakhtunkhwa Bar Council
(xxxv)	Punjab Bar Council
(xxxvi)	Sindh Bar Council
(xxxvii)	Shaheed Zulfikar Ali Bhutto Foundation (SZABF)]
(xxxviii)	Pakistan Sweet Homes Angels and Fairies Place.
(xxxix)	Sindh Institute of Urology and Transplantation, SIUT Trust and Society for the Welfare of SIUT.
(xl)	Shaukat Khanum Memorial Trust.
(xli)	Abdul Sattar Edhi Foundation.
(xlii)	Patient's Aid Foundation.
(xliii)	Indus Hospital and Health Network.
(xliv)	Sundus Foundation.
(xlv)	Ali Zaib Foundation
(xlvi)	Layton Rahmatullah Benevolent Trust (LRBT).
(xlvii)	Dawat-e-Hadiya, Karachi.
(xlviii)	The Citizens Foundation.
(xlix)	Make a Wish Foundation
(l)	Saylani Welfare International Trust.
(li)	Dawat-e-Islami Trust
(lii)	Chiniot Anjuman Islamia.
(liii)	Hamdard Laboratories (Waqf) Pakistan
(liv)	Film and Drama Finance Fund
(lv)	Shaheed Zulfikar Ali Bhutto Institute of Science and Technology

**(7). Renumbered Clause 9 (The Federal Excise Act, 2005)**

In renumbered clause 9; -

- i. in sub-clause (1), in paragraph (b), in proposed clause (e), after the expression, “of the person” the expression, “including any middleman” shall be inserted.
- ii. in sub-clause (3);
  - (a) in paragraph (a), for the expression, “dutiable”, the expression, “such “ shall be substituted.
  - (b) in paragraph (b), in proposed new sub-section (4), for the expression “or employee of the Federal or Provincial Government” the expression, “of revenue department, not below the rank of Naib tehsildar or excise and taxation officer not below the rank of BPS sixteen” shall be substituted.
- iii. sub-clause (8), shall be substituted with the following, namely;-
  - “(8) in the First Schedule: -
    - a) in Table-I, in column (1), after S. No. 63 and entries relating thereto in columns (2), (3) and (4), the following new S. No. shall be added, namely: –

“64.	Day Old Chick (DOC)	Respective Heading	Rs.10 Per DOC
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- b) in Table-III, serial number 1 and entries relating thereto in columns (2), (3) and (4) shall be omitted: and

**(8). Renumbered Clause 10 (The Public Finance Management Act, 2019)**

- (i). Renumbered clause 10, shall be omitted, and the remaining clauses shall be renumbered accordingly.
- (ii). in freshly renumbered Clause 10, about **(The Digital Presence Proceeds Tax Act, 2025)**
  - a) in sub-clause 4, in paragraph (a), for the expression, “of number of transactions exceeds five for the current” the expression, “amount exceeds one million in a”, shall be substituted.
  - b) in sub-clause 4, in paragraph (f), for the expression, “sustained” the expression, “stabled” shall be substituted.

4. After detailed deliberations, the Committee recommended that the Bill, as amended, placed at ANNEX-A may be passed by the National Assembly. However, the dissent note submitted by the members is placed at ANNEX-B.

Sd/-  
**TAHIR HUSSAIN**  
Secretary General  
Islamabad, the 23 June, 2025

Sd/-  
**(SYED NAVEED QAMAR)**  
Chairman

**AS REPORTED BY THE STANDING COMMITTEE**

A  
BILL

*to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2025, and to amend certain laws*

WHEREAS, it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2025, and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows:-

1. Short title and commencement. — (1) This Bill shall be called the Finance Bill, 2025.

(2) It shall, unless otherwise provided, come into force on the first day of July, 2025.

2. **Amendment in the Stamp Act, 1899 (II of 1899).**- In the Stamp Act, 1899 (II of 1899) to the extent of the Islamabad Capital Territory, the following further amendments shall be made, namely:-

In Schedule I, for Article 23, the following shall be substituted, namely:-

“23. On conveyance as defined under clause (10) of section 2 not being a transfer charged or exempted under Article 62, the stamp duty shall be levied at one percent of the value of the immovable property.”.

3. **Amendment in the Petroleum Products (Petroleum Levy) Ordinance, 1961 (XXV of 1961).**- In the Petroleum Products (Petroleum Levy) Ordinance, 1961 (XXV of 1961), the following further amendments shall be made, namely:-

- (1) after the words “Petroleum Levy”, wherever occurring in the Ordinance, the words “and Carbon Levy” shall be inserted;
- (2) in section 3,-

- (a) in sub-section (1), for the words “rate as may” the words “rates as may respectively” shall be substituted; and
- (b) after sub-section (3), the following new sub-section (4) shall be added, namely:-

“(4) A Carbon Levy shall be levied at the rate of two rupees and fifty paise (Rs. 2.5) per liter on Motor Spirit and High Speed Diesel for Financial Year 2025-26, which shall be enhanced to five rupees per liter for Financial Year 2026-27. The Carbon Levy on Furnace Oil shall be levied at the rate of two rupees and fifty paise (Rs. 2.5) per liter (Rs. 2,665/MT) for Financial Year 2025-26, which shall be enhanced to five rupees per liter for Financial Year 2026-27 in addition to the Petroleum Levy at the rate notified by Federal Government from time to time.”;

- (3) in section 7, for the expression “Except for the Fifth Schedule, the” the word “The” shall be substituted; and
- (4) in the First Schedule, in column (1), after S. No. 25 and the entries relating thereto in columns (2) and (3), the following new S. No. and the entries relating thereto shall be added, namely:-  
“26.           Furnace Oil           Bunker ‘C’.”; and
- (5) the Fifth Schedule shall be omitted.

4. **Amendments of the Customs Act, 1969 (IV of 1969).**- In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:-

- (1) in section 2,-
  - (a) after clause (ea), the following new clause shall be inserted, namely:-

“(eb) **“Cargo Tracking System”** means a digital system, as may be notified by the Board, for the prevention of smuggling and for the electronic monitoring of the import, export, transit, and transshipment of goods transported within or into or out of the territory of Pakistan;”; and

- (b) after clause (kka), the following new clause (kkaa) shall be inserted, namely:-

“(kkaa) **“e-bilty”** means a digital document generated through the Cargo Tracking System, electronically linked with the transport vehicle engaged in the import, export, transit, or transshipment of goods transported within or into or out of the territory of Pakistan in the manner prescribed under the rules by the Board;”;

- (2) for section 3A, the following shall be substituted, namely:-

**“3A. Directorate General of Intelligence and Risk Management, Customs.–** (1) The Directorate General of Intelligence and Risk Management, Customs shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officer of Customs as the Board may, by notification in the official Gazette, appoint.

(2) The Directorate General of Intelligence and Risk Management-Customs shall also have powers assigned under the Anti-Money Laundering Act, 2010 (VII of 2010) and rules or regulations made thereunder to the defunct Directorate General of Intelligence and Investigation, Customs.”;

- (3) for section 3B, the following shall be substituted, namely:-

**“3B. Directorate General of Customs Auction.-** The Directorate General of Customs Auction shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officer of Customs as the Board may, by notification in the official Gazette, appoint.”;

- (4) for section 3BBB, the following shall be substituted, namely:-

**“3BBB. Directorate General of Communication and Public Relations, Customs.-** (1) The Directorate General of Communication and Public Relations, Customs shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officer of Customs as the Board may, by notification in the official Gazette, appoint.”;

- (5) in section 3DD, for the expression “Directorate General of Post Clearance Audit (PCA)”, wherever occurring, the expression “Directorate General of Post Clearance Audit and Internal Audit (PCA & IA)” shall be substituted”;

- (6) after section 3E, the following new section shall be inserted, namely:-

**“3F. Hiring of technology specialists, auditors, accountants and goods evaluators on short term contract.-** (1)

The Board may hire services of technology specialists, auditors, accountants and goods evaluators on short term contracts not exceeding two years on such terms and conditions as may be prescribed by the Board.

(2) The re-hiring of persons hired under sub-section (1), shall be subject to the performance review by the board.”;

- (7) in section 19, in sub-section (5), in the second proviso, for the figure "2025", the figure "2026" shall be substituted;
- (8) in section 19C, for the words "does not exceed five thousand", the words "through post or courier does not exceed one thousand rupees" shall be substituted;
- (9) in section 27A, in the proviso, for the full stop at the end, a colon shall be substituted and thereafter, the following new proviso shall be added, namely:-

"Provided further that scrapping and mutilation shall not be allowed for quantity exceeding ten percent of the imported goods.";

- (10) in section 32, in sub-section (3A), in the proviso for the words "twenty thousand", the words "one hundred thousand" shall be substituted and after the word "action", the words "if he deposits the recoverable amount" shall be inserted;
- (11) in section 79, in sub-section (1), after clause (b) in the explanation, for the full stop at the end, a colon shall be substituted and thereafter, the following new proviso shall be added, namely:-

**Explanation:** - For the purposes of this clause, the payment of duty, taxes, other charges in respect of transshipment shall be made at the port of destination and assessment may be made in such manner at such place as may be prescribed by the Board:

Provided that, from such date as notified by the Board, in respect of goods declaration filed prior to berthing of the vessel or cross-over event of vehicle, he shall have the option to pay his liability of duty, taxes and other charges on completion of assessment.";

(12) in section 80, after sub-section (5), the following new sub-section shall be added, namely

“(6) Subject to such conditions, limitations or restrictions, the Board may by a special order constitute Centralized Assessment Unit and Centralized Examination Unit at such places as it may deem appropriate:

Provided that-

- (a) import, export and transit consignments at any customs port, inland customs station, border customs station or airport may be assessed and examined through Centralized Assessment Unit and Centralized Examination Unit;
- (b) Centralized Assessment Unit shall be a restricted area accessible only to the designated customs officers or such other officers authorized by the Chief Collector;
- (c) digitalized assessment may be made through customs computerized system on the basis of artificial intelligence tools;
- (d) the Board may prescribe any manner or conditions for assessment or examination of goods through Centralized Assessment Unit and Centralized Examination Unit; and
- (e) the Centralized Assessment Unit and Centralized Examination Unit already constituted shall be deemed to have always been constituted under this section.”;

(13) for section 82, the following shall be substituted, namely:-

**"82. Procedure in case of goods not cleared or warehoused or transshipped or exported or removed from the port after unloading or filing of declaration.-** (1) The owner of the goods shall be liable to such penalties as may be notified by the Federal Government in the following cases, namely:-

- (a) goods declaration is not filed for home-consumption or warehousing or transshipment within twenty days of the arrival of goods at a customs station;
- (b) for the goods declaration filed prior to berthing of the vessel, the goods are not removed from the customs station after payment of leviable duty and taxes, within five days of completion of assessment and berthing of the vessel subject to condition that, in case of any unavoidable circumstances, Custom Collector may waive that penalties;
- (c) for the goods declaration filed after berthing of vessel, the goods are not removed from the customs station for home-consumption or warehousing or transshipment within five days of the clearance of the goods declaration; and
- (d) the goods are not loaded on the conveyance for export within fifteen days of the entry in the port:

Provided that in unavoidable circumstances, the Collector of Customs may waive the penalty fixed under this section.

(2) Such goods may, after due notice to the owner, if his address could be ascertained, or after due notice to the

carrier, shipping or customs agent, custodian of the goods, as the case may be, be sold in auction or taken into custody by Customs and removed from the port to a Customs warehouse for auction under the order of the Assistant Collector of Customs notwithstanding the fact that adjudication of the case under section 179, or an appeal or special customs reference application under section 193, 194 or 196 as the case may be, or a proceeding is pending in any court:

Provided that the goods shall be liable to confiscation if a goods declaration for home-consumption or warehousing or transshipment is not filed within thirty days of arrival of the goods at the customs station or the goods are not loaded on the conveyance for export or not removed from the port area within thirty days of assessment of the goods declaration:

Provided further that-

- (a) animals and perishable and hazardous goods may, with the permission of the appropriate officer, be sold or destroyed at any time;
- (b) arms, ammunition or military stores may be sold or otherwise disposed of at such time and place and in such manner as the Board may, with the approval of the Federal Government, direct; and
- (c) in case where goods are sold pending adjudication, appeal or decision of the court, the proceeds of sale shall be kept in deposit and if on such adjudication, or

as the case may be, in such appeal or the decision of the court, the goods sold are found not to have been liable to confiscation, the entire sale proceeds, after necessary deduction of duties, taxes transportation and other charges or duties as provided in section 201, shall be handed over to the owner:

Provided also that Collector of Customs may direct the importer or in case importer is not traceable, the shipping line to re-export out of Pakistan any goods, banned or restricted through a notification issue by the Federal Government, if the same are not cleared or auctioned within sixty days of the date of their arrival:

Provided also that where Customs removes such goods from the premises of the custodian for disposal, the charges due to the custodian shall be paid subsequently from the sale proceeds of the goods in the manner as provided under section 201:

Provided also that nothing in this section shall authorize removal for home consumption of any dutiable goods without payment of customs duties thereon.

(14) in section 83, in sub-section (1), in the proviso, after the word "documents", the expression "after payment of duty, taxes and other charges thereon" shall be inserted;

(15) after section 83B, the following new section shall be inserted, namely:

**“83C. Cargo Tracking System and e-Bilty Mechanism.-(1)**

Any person being a consignor, transporter, shipping agent, freight forwarder, consignee, supplier or recipient of goods and causing movement of goods from and to a seaport, land border station, inland dry-port or inland movement, shall be required to electronically generate, carry, display or validate an e-bilty through the Cargo Tracking System.

(2) The Board may prescribe the manner and procedure to implement e-bilty mechanism and employ any technological means for tracking, identifying en route and digital record keeping of any kind of goods as part of its cargo tracking system and may charge fee or charges for maintenance and operation of the tracking system.

(3) In case of any violation, the goods, conveyance, owner of goods and master of conveyance, as the case may be, shall be liable to fine, penalty, detention, seizure and confiscation under the provisions of this Act.

(4) Notwithstanding anything contained in the aforementioned provisions, no e-bilty is required to be generated, as prescribed by the Board where—

- (a) the value of the goods or the travel distance is less than the prescribed limit; or
- (b) the goods being transported are specifically exempted from the purview of e-bilty mechanism;

(16) in section 144 after the words “by post” wherever occurring, the words “or by courier” shall be inserted;

(17) in section 145, after the words “by post” wherever occurring, the words “or by courier” and after the words “postal authorities”, the words “or courier companies” shall be inserted;

(18) In section 156, in sub-section (1),-

(a) against S.No. 64,

(i) in column (1), for the expression “section 128 or section 129”, the expression “section 127 or section 128 or section 129 or section 129A” shall be substituted; and

(ii) in column (3), for the expression “128 & 129”, the expression “127, 128, 129 and 129A” shall substituted;

(b) against S.No.105, after sub-serial number (viii), the following new sub-serial number shall be added, namely:-

(ix)	<p>If any person who intentionally-</p> <p>(i) fails to generate, carry, display or validate an e-bilty and any tracking devices ancillary thereto for inland movement of goods; or</p> <p>(ii) avoids to generate, carry, display or validate an e-bilty and any tracking devices ancillary thereto; or</p>	<p>Such person shall be liable to a penalty of fifty thousand rupees for the first contravention and rupees five hundred thousand for the second contravention; and thereafter he shall be liable to a penalty of rupees one million and confiscation of</p>	83C”
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	(iii) tampers with the e-bilty or any tracking devices ancillary thereto or affixes tracking device issued for one conveyance on another.	the goods and conveyance and upon conviction by a Special Judge liable to imprisonment not exceeding six months.;	
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(19) in section 157,—

- (i) in sub-section (2), proviso shall be omitted; and
- (ii) in sub-section (3), for the expression “her”, the expression “its” shall be substituted;

(20) in section 169, after sub-section (5), the following new sub-section (6) shall be added, namely:-

“(6) No court shall stay the auction proceedings unless the person obtaining stay order furnish pay order or bank guarantee not less than twenty-five per cent of the reserve price of the goods before the nazir of the court.”;

(21) in section 179,-

- (a) in sub-section (3),-
  - (i) in the first proviso, for the word “thirty”, the words “forty five” shall be substituted and after the word “notice”, the words “extendable for fifteen days by the Collector Adjudication” shall be inserted; and

- (ii) in the third proviso, for the word “thirty”, the words “forty five” shall be substituted; and
  - (b) in sub-section (4), for the words “in exceptional circumstance”, the words “as deemed appropriate after reasons to be recorded in writing” shall be substituted;
- (22) in section 187, after the word “license” wherever occurring, the words “or goods declaration or sales tax invoice in his name” shall be inserted;
- (23) after section 187, the following new section shall be inserted, namely:-

**“187A. Presumption of legal character of vehicle. –** Where any vehicle is detained or seized under this Act or the rules made thereunder and such vehicle upon forensic examination is found to be having a tampered chassis number or cut and weld chassis or chassis number filled with welding material or re-stamped, such vehicle shall be presumed to be smuggled, even if registered Motor Registration Authority, and shall be confiscated and the Board may authorize the use of such confiscated vehicles for operational purposes in the manner provided in section 182, of this Act, within ninety days of confiscation.”;

- (24) in section 194A,-
- (a) in sub-section (2), the words “thirty days”, the words “forty five days” shall be substituted;
  - (b) in sub-section (5), in the proviso, for the full stop at the end a colon shall be substituted and thereafter, the following new proviso shall be added, namely:-

“Provided further that such stay order shall be subject to furnishing of pay order or bank guarantee not less than twenty-

five per cent of principal amount by the aggrieved person before the registrar of the Tribunal.”;

(25) in section 195,-

- (a) in sub-section (1), after the words “Chief Collector”, the words “or Director General” and after the words “Collector of Customs”, the words “or Director” wherever occurring, shall be inserted; and
- (b) in sub-section (1A), after the word “proceeding”, the words “including adjudication proceedings” shall be inserted;

(26) in section 196,-

- (a) in sub-section (1),-
  - (i) after the words “thirty days of the”, the words “date of receipt of” shall be inserted; and
  - (ii) the expression “under sub-section (3) of section 194B” shall be omitted; and
- (b) in sub-section (6), for the full stop at the end a colon shall be substituted and thereafter, the following proviso shall be inserted, namely:-

“Provided that such stay order shall be subject to furnishing of pay order or bank guarantee not less than twenty-five per cent of the principal amount by the aggrieved person before the nazir of the court.”;

(27) in section 201,-

- “(a) in sub-section (1) of section 201 of the Customs Act, 1969 (IV of 1969) after the words “public auction”, the full stop shall be added and thereafter the words, “or by tender or, with the consent of the owner

or his agent or custodian of the goods in writing, in any other manner."  
shall be omitted; and

- (b) after sub-section (3), the following new sub-section (4) shall be added, namely:-

“(4) No court shall stay the auction proceedings unless the person obtaining stay order furnish pay order or bank guarantee not less than fifty per cent of the reserve price of the goods before the nazir of the court.”;

- (28) after section 224, the following new sections shall be added, namely:-

**“225. Establishment of Customs Command Fund (CCF).- (1)**

There shall be established a fund to be called the Customs Command Fund.

(2) Allocation for the Customs Command Fund shall be made by the Federal Government from the sale proceeds of auction of smuggled goods, for supporting anti-smuggling activities, as per the share notified by the Board with the concurrence of the Finance Division.

**Explanation.**— Sale proceeds shall become part of the federal consolidated fund before budgetary allocation of amount to the Customs Command Fund established under this section.

(3) The Board may prescribe the manner for utilization of the funds received in the Customs Command Fund and impose any conditions, limitations or restrictions as it may deems necessary.”;

**“226. Digital Enforcement Station(s).- (1)** The Board may, by a notification in the official Gazette, declare places to be Digital Enforcement Stations at such locations as deemed appropriate for the

prevention of smuggling and illicit trade. The Board may notify any existing customs check-post as Digital Enforcement Station.

(2) The Board may by notification in the official Gazette, make rules for staffing, operations and technological enablement of Digital Enforcement Station.

(3) The Board may subject to rules hire retired junior-commissioned officers and soldiers of the armed forces against the available posts of customs on contract for the purpose of this section.”;

(29) The amendments set out in the First Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969); and

(30) The Fifth Schedule to the Customs Act, 1969 (IV of 1969), shall be substituted in the manner provided for in the Second Schedule to this Act.

5. **Amendments in the Sales Tax Act, 1990.**— In the Sales Tax Act, 1990 (VII of 1990), the following further amendments shall be made, namely: -

(1) in section 2,—

(a) after rider clause, the following new clause (1) shall be inserted, namely:—

“(1) **“abettor”** means a person who intentionally abets or connives in tax fraud as defined in clause (37) of section 2 or in the commission of any offence warranting prosecution under this Act, and includes a person who, —

(a) prepares, or causes to be prepared with authorization of the registered person, invoices for false claim of input tax adjustment; or

- (b) allows use of bank account held or operated by him for abetting tax fraud or other offence warranting prosecution under this Act or unauthorizedly or illegally maintains or operates business bank account in other registered person's name.”;
- (b) the existing clauses (1) and (1A), shall be renumbered as clauses (1A) and (1B), respectively;
- (c) after clause (4), the following new clause shall be inserted, namely:–
- “(4A) “Cargo Tracking System” means a digital system notified by the Board for electronic monitoring and tracking of goods transported within or across the territory of Pakistan, for the purpose of tax enforcement, compliance and prevention of tax evasion;”;
- (d) the existing clauses (4A) and (4AA), shall be renumbered as clause (4AA) and (4AAA), respectively;
- (e) after clause (5AB), the following new clause shall be inserted, namely:-
- “(5AC) “courier” means any entity engaged in the delivery of goods and collection of cash on behalf of a seller including logistic and ride-hailing services.”;
- (f) for the existing clause (9A), the following shall be substituted, namely:–

“(9A) “e-bilty” means a digital transport document generated through the Cargo Tracking System as prescribed by the Board, to accompany goods during their movement.”;

(ii) the existing clause (9A) shall be renumbered as clause (9AB) and thereafter the following new clause (9AC) shall be inserted, namely:–

“(9AC) “e-commerce” means sale or purchase of goods conducted over computer networks by methods specifically designed for the purpose of receiving or placing of orders either through websites, mobile applications or online marketplace having digital ordering features by using mobile phones, automated computer-to-computer ordering system or any similar device.”;

(g) for clause (18A), the following shall be substituted, namely:–

“(18A) “online marketplace” means online interfaces that facilitate, for a fee, the direct interaction between multiple buyers and multiple sellers via digital orders for supply of goods, with or without the platform taking economic ownership of the goods that are being sold.”;

(h) for the existing clause (21), the following shall substitute, namely:–

“(21) “payment intermediary” means a banking company, any financial institution including a licensed foreign exchange company or payment gateway that facilitate the transfer of funds or payment instructions between two or more parties to enable,

process, route, or settle payments with respect to goods in a financial transaction, without being the ultimate source or recipient of the payment;”;

- (i) the existing clause (21) shall be renumbered as clause (21A);
- (j) in clause (27), -
  - (i) the word “should” shall be omitted; and
  - (ii) in the proviso, for the full stop at the end, a semicolon shall be substituted and thereafter the following new provisos shall be added, namely: -

“Provided further that the reduction in price on account of chilling charges or any other similar charges in case of aerated water, beverages, mineral water, or fruit juices shall not be more than five percent of the price inclusive of sales tax, federal excise duty and all taxes other than income tax on which such goods are actually sold to the general body of consumers.

Provided also that, where the Board deems it necessary it may, by notification in the official gazette, fix the retail price of goods specified in the third schedule:

Provided further also that, in case of imported goods specified in the Third Schedule, the retail price shall not be less than one hundred thirty percent of the value determined under section 25 of the Customs Act, 1969 (IV of 1969), including the amount of customs duties and federal excise duty levied thereon;”;

- (k) for clause (37), the following shall be substituted, namely:—

“(37). “**tax fraud**” means knowingly, intentionally, or dishonestly doing any act or abetting any action to cause loss of tax under this Act, including: -

- (a) using or preparing false, forged, and fictitious documents, including returns, statements, annexures, and invoices;
- (b) false claim of input tax credit based on fictitious transactions;
- (c) issuance of any tax invoice without supply of goods;
- (d) tampering with or destroying of any material evidence or documents required to be maintained under this Act or the rules made thereunder;
- (e) generating fake input through manipulation of return filing system of the Board and making fake entries in the sales tax returns or in the annexures;
- (f) making fictitious compliance of section 73, including routing of payments back to the registered person, or for the benefit of the registered person, through a bank account held by a supplier or a purported supplier;
- (g) suppression of supplies that are chargeable to tax under this Act;
- (h) making taxable supplies of goods without issuing any tax invoice;
- (i) suppression and nonpayment of withholding tax in the prescribed manner beyond a period of three months from due date of payment of tax;

- (j) acquisition, possession, transportation, disposal or in any way removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner dealing with, any goods in respect of which there are reasons to believe that these are liable to confiscation under this Act or the rules made thereunder; or
- (k) making of taxable supplies without getting registration under this Act.”;

(2) in section 3,—

- (i) in sub-section (3), in clause (a) the word “and”, occurring at the end shall be omitted and in clause (b) for the full stop at the end, the semi colon and the word “and” shall be substituted and thereafter the following new clause shall be added, namely:—

“(c) in the case of supply of digitally ordered taxable goods by online market place, website and software application from within Pakistan during the course of e-commerce, the liability to collect and pay tax shall be of payment intermediary including a banking company, a financial institution, licensed exchange company or payment gateway in case the payment is made digitally and of the courier delivering the goods where those are supplied on Cash on Delivery (CoD) basis at the rates provided in the Eleventh Schedule.”;

- (ii) in sub-section (7), proviso shall be omitted;

(iii) after sub-section (7), as amended above, the following new sub-section (7A) shall be inserted, namely: –

“(7A) The tax withheld as provided in the Eleventh Schedule by the payment intermediary or the courier, as the case may be, shall be final discharge of tax liability in respect of taxable supplies of digitally ordered goods by;

(i) cottage industry as defined in clause (5AB) of section 2 of this Act; and

(ii) retailers other than tier-I retailers”

(iv) in sub-section (9A), the proviso shall be omitted.

(3) in section 8B, in sub-section (4), after the full stop at the end, the following shall be added, namely: —

“In order to limit input tax allowance, the Board may also use data based automated risk management system to defer certain input tax or fix higher or lower limits of input tax adjustment.

Provided that the registered person may contest the action taken under this sub-section by filing application and documents with the Commissioner concerned, who shall decide the case within thirty days of such application.”;

(4) in section 11D, after sub-section (4), the following new sub-section shall be added, namely:–

“(5) Notwithstanding anything contained in this section, in case of person who is liable to be registered under clause (25) of section 2 based on tax withheld under section 236G of Income Tax Ordinance, 2001 (XLIX of 2001) and does not furnish a return

upon notice, an officer of inland revenue may assess sales tax liability on the value addition on reasonable grounds including information obtained from the purchase data under section 236G of Income Tax Ordinance, 2001 (XLIX of 2001)".

- (5) in section 11E, for sub-section (1), the following shall be substituted; namely:—

“(1) Where due to any reason, any tax or charge has not been levied or short levied or where the officer of Inland Revenue not below the rank of Assistant Commissioner suspects on the basis of audit or otherwise that due to any reason a person has-

- (a) not paid or short paid due sales tax;
- (b) claimed input tax credit or refund which is not admissible; or
- (c) has obtained an amount of refund not due,

the officer of Inland Revenue after issuing a show cause notice to the person shall pass an order to determine and recover the amount of tax unpaid or short paid, inadmissible input tax or refund, or unlawful refund obtained and shall also impose penalty and default surcharge in accordance with sections 33 and 34:

Provided that this section shall not be applicable to the extent of proceedings initiated under section 37A of the Act.”;

- (6) in section 11G, in sub-section (2), for the words “twenty days”, the words “eighty days” shall be substituted;
- (7) in section 14,—

- (i) after sub-section (1), the following new sub-sections (1A) and (1B) shall be added, namely:-

“(1A) Every person including a non-resident person except who is running a cottage industry and the retailers who are required to pay sales tax through electricity bills under sub-section (9) of section 3, selling digitally ordered goods from within Pakistan through online marketplace, website or software application as the case may be, shall apply in the prescribed form and in the prescribed manner for registration.

(1B) Every online marketplace or a courier, involved in e-commerce by supplying digitally ordered goods from within Pakistan shall not allow any person to use their services to carry out e-commerce transactions unless it holds NTN and in case sub-section (1A) of this section applies also holds sales tax registration.”; and

- (ii) after sub-section (2), the following new sub-section shall be inserted, namely:-

“(2A) If a person, who is required to be registered under the Act, does not apply for registration and the Commissioner Inland Revenue or any other officer, as may be authorized by the Board, after such inquiry as deemed appropriate, having reason to believe that a person is liable to register, he shall compulsorily register such person after providing an opportunity of being heard.”;

- (8) after section 14AB, the following new sections shall be inserted, namely:-

**“14AC. Bar on operations of Bank Accounts.** – (1) This section shall apply–

- (a) where the Commissioner has reasons to believe that a person is engaged in supply of taxable goods without having registration under this Act;
  - (b) the Commissioner has provided three consecutive opportunities of being heard to the person to obtain registration under this Act; and
  - (c) the person has failed to obtain registration.
- (2) Notwithstanding anything contained in this Act or any other law for the time being in force, the Commissioner shall have the powers to direct banking companies, scheduled banks and other financial institutions, through an order in writing, to intermittently suspend the bar operation of the bank account of such a person for three working days.
- (3) The Commissioner shall repeat suspension specified in subsection (2), for two more times with an interval of one week between the suspensions.
- (4) The Commissioner shall direct the banking companies, scheduled banks and other financial institutions, through an order in writing to permanently bar operation of the bank accounts of the person.
- (5) Upon registration of such person, or application under subsection (4) of section 14AD, the Commissioner shall issue and convey order for removal of bar on operation of his bank accounts not later than two working days.

(6) Any person, aggrieved by any decision or order passed under this section, may within thirty days of the date of receipt of such decision or order prefer an appeal before the Chief Commissioner Inland Revenue.

(7) The provisions of this section shall come into force on such date as the Board may notify in the official Gazette.

**14AD. Bar on transfer of Immoveable Property.** — (1) Where the person fails to obtain registration within fifteen days from issuance of order under sub-section (4) of section 114AC, the Chief Commissioner shall constitute a committee comprising the Chief Commissioner, Commissioner and one member from the Chamber of Commerce or a Trade Associations, as the case may be.

(2) The committee shall issue a notice to such unregistered person which shall also be prominently displayed at the business premises of the person.

(3) The committee shall, after affording a personal hearing to the (4) The committee shall provide further opportunity of fifteen days to the person to obtain registration, in case the committee decides that the person was obliged to obtain registration.

(5) The Commissioner shall have the powers to direct the property registering authority, through an order in writing, to bar transfer of immoveable property of any person who fails to obtain registration after lapse of fifteen days.

(6) Upon registration of such person, the Commissioner shall issue and convey order for removal of bar on transfer of immovable property not later than two working days.

(7) Any person, aggrieved by the decision or order passed may, within thirty days of the date of receipt of such decision or order prefer an appeal before the Chief Commissioner Inland Revenue.

(8) The provisions of this section shall come into force on such date as may be notified by the Board.

persons, pass an order in writing:

Provided that, if the committee decides in its order, that the person was not liable to obtain registration under this section, the Commissioner shall remove bar under sub-section (4) of section 14AC.

**14AE: Other measures for non-registration.** - (1) Subject to prior action under section 14AC and 14AD, any person who fails to get registered for the purposes of this Act, the Chief Commissioner shall have the powers to--

- (a) seal the business premises;
- (b) seize moveable property; or
- (c) appoint a receiver for the management of the taxable activity of a person.

(2) Action under sub-section (1) shall not be carried out, unless-

- (a) a public notice is issued specifying the date from which the premises shall be sealed, or movable property is attached, or a receiver is appointed for the management of the taxable activity;
- (b) a committee comprising the Chief Commissioner, the Commissioner concerned and a representative from the

Chambers of Commerce or Trade Associations, provides an opportunity of being heard to the person through an open court; and

(c) such decision is made public by placement on the Board's website and newspaper as well.

(3) Upon registration, of such person the Chief Commissioner shall issue and convey order for removal of receiver appointed under sub-section (1) not later than two working days.

(4) Any person, aggrieved by any decision or order passed under sub-section (1), may within thirty days of the date of receipt of such decision or order, prefer representation before the Board.

(5) All or any of the provisions of this section shall come into force on such date as the Board may notify in the official Gazette.”;

(9) in section 21, –

(i) after sub-section (2), the following new sub-section shall be inserted, namely: –

“(2A) The Commissioner shall, within ten days of issuance of order of suspension, issue a show cause notice to the registered person. Upon receipt of the reply to the notice and after giving an opportunity of hearing to the registered person, if the Commissioner is satisfied, he may order for revoking of suspension of the registered person or issue an appealable speaking order for blacklisting of the registered person within thirty days of receipt of the reply to the notice.”; and

(ii) sub-section (5) shall be omitted;

(10) in section 23, –

- (i) in sub-section (1), in clause (g), after the second proviso, the following new proviso shall be inserted, namely: –

“Provided also that where any goods are transported or supplied, the registered person shall ensure the generation and linkage of the tax invoice with the e-Bilty generated under section 40C of this Act and section 83C of the Customs Act, 1969.”; and

- (ii) after sub-section (4), the following new sub-sections shall be added, namely: –

“(5) The Board through notification in the official Gazette, may require any person or class of persons to integrate their electronic invoicing system with the Board’s Computerized System for real time reporting of sales in such mode and manner and from such date as may be specified therein.

(6) Licensed integrator shall integrate electronic invoicing system of registered persons referred to in sub-section (5) in such mode and manner as may be prescribed:

Provided that from such date, and in such mode and manner, as prescribed by the Board, all Tier-1 retailers shall integrate their retail outlets with Board’s computerized system for real-time reporting of sales.”;

(11) in section 26, –

- (i) in sub-section (1), in 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 further also that every online marketplace shall furnish not later than the due date a true, complete and correct monthly statement in the prescribed form, indicating the supplier-wise amount paid and tax due and such other information of the taxable supplies of digitally ordered goods irrespective of the economic ownership of the supplies from within Pakistan:

Provided further also that every payment intermediary and courier shall furnish not later than the due date a true, complete and correct monthly statement in the prescribed form, indicating the supplier-wise amount paid and tax due and such other information for taxable supplies of digitally ordered goods from within Pakistan through an online market place, website and software application and delivering goods using its payment platform or courier service as the case may be.”; and

- (ii) in sub-section (3), for the colon occurring at the end, a full stop shall be substituted and thereafter the proviso shall be omitted; and
- (iii) after sub-section (3), the following sub-section (3A) shall be inserted, namely: –

“(3A) Unless restricted by the compliance risk management system of the Board, the approval under sub-section (3), shall not be required if revised return is filed within sixty days of filing of return and the tax payable therein is more than the amount paid or the refund claimed therein is less than the amount as claimed, under the return sought to be revised.”

(12) after section 32A, the following new section shall be inserted, namely:—

**“32B. Appointment of experts and auditors. —** (1) The Board or the Commissioner may appoint as many experts as it or the Commissioner considers necessary for the purposes of this Act, including for the purposes of assistance in audit, investigation, litigation or valuation.

(2) The Board may appoint as many auditors as it may deem fit, through direct engagement or through a third party including a pay roll firm for the purposes of this Act, and confer such powers as may be deemed necessary to assist the authorities mentioned in clauses (a) to (f) of sub-section (1) of section 30 of this Act and clauses (a) to (f) of sub-section (1) of section 29 of the Federal Excise Act, 2005, as per the terms, conditions, limitations and restrictions as may be prescribed.”;

(13) in section 33, —

(i) in Chapter VII, for marginal heading “Offences and Penalties”, the expression “Offences, Penalties and Punishment” shall be substituted; and in the heading, for the expression “Offences and Penalties”, the expression “Offences, Penalties and Punishment” shall be substituted;

(ii) in section 33, in the Table, in column (2), after the expression “Penalties”, the expression “and Punishment” shall be inserted;

(iii) after S. No. 1, the following new S. No. and entries relating thereto in columns (1), (2) and (3) shall be inserted, namely:—

“1A. Where any online marketplace,	Such person shall be liable to pay:	26
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payment intermediary or courier fails to furnish prescribed monthly statement within due date	(i) Penalty of three lac rupees for the first default if he fails to furnish the prescribed statement for two consecutive months; (ii) Penalty of one million rupees for each subsequent default within one year.	
1B. Where any online marketplace, courier allow use of its services in the course of e-commerce by unregistered persons	Such person shall be liable to pay: (i) Penalty of five lac rupees for first default; (ii) Penalty of one million rupees for each subsequent default.	14”;

- (iv) S. No. 11, and entries relating thereto in columns (1), (2) and (3) shall be omitted;
- (v) for S. No. 13 and entries relating thereto in columns (2) and (3), the following shall be substituted, namely:—

(1)	(2)	(3)
“13. (i) Any person who commits or,	(i) Such person shall be liable, upon conviction by a Special Judge, to	2 (37);

<p>causes to commit tax fraud as defined under sub-clauses (a), (b), (c), (d), (e) or (f) of clause (37) of section 2.</p>	<p>imprisonment for a term which may extend upto five years. Such person shall also be liable to pay the amount equal to the loss of tax caused as confirmed by the Special Judge from such amount reported under sub section (11) of section 37B, including one hundred percent penalty of tax loss and default surcharge under section 34 of the Act.”;</p>	
<p>Any person who commits or, causes to commit tax fraud as defined under sub-clauses (g), (h), (i), (j) or (k) of clause (37) of section 2</p>	<p>Such person shall be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend upto five years. Such person shall also be liable to pay the amount equal to the loss of tax caused as confirmed by the</p>	

	Special Judge from such amount reported under sub section (11) of section 37B, including one hundred percent penalty of tax loss and default surcharge under section 34 of the Act.”;	
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- (vi) after S. No. 13, the following new S. No. and entries relating thereto in columns (2) and (3) shall be inserted, namely: –

“13A. Any person who abets or connives in committing tax fraud as defined in section 2(37) or any offence warranting prosecution under the Act.	Such person shall be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five years or with fine which may extend to ten million rupees, or with both.	2(1), 2(37), 50A”;
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- (vii) S. No. 22, and entries relating thereto in columns (1), (2) and (3) shall be omitted;

- (viii) in S. No. 25A,–

- (a) for the expression “sub-section (9A) of section 3” wherever occurring, the expression “section 23” shall be substituted; and

(b) in column (1), after the word “thereunder”, the words “or fails to issue electronic invoices after integration” shall be added;

(ix) after S. No. 25AA, the following new S. No. and entries relating thereto in columns (2) and (3) shall be inserted, namely:—

<p>“25B. Where any person fails to generate an e-bilty, or tampers with, misuses, or forges such document in contravention of sub-section (6) of section 40C.</p>	<p>Such person shall be liable to a penalty of fifty thousand rupees and recovery of any tax evaded through such contravention</p>	<p>sub-section (6) of 40C.”.</p>
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(14) in section 37, after sub-section (3), the following new sub-section (4) shall be added, namely:—

“(4) For the purpose of an inquiry under this Act, the officer of Inland Revenue shall have the powers of a civil court trying a suit under the Code of Civil Procedure, 1908 (Act No. V of 1908), in respect of the following matters, namely:—

- (a) summoning and enforcing the attendance of any person and examining him on oath; and
- (b) requiring the discovery and production of documents and receiving evidence on affidavits.”;

(15) for section 37A, the following shall be substituted, namely:-

**“37A. Power to inquire, investigate offences warranting prosecution under this Act and Arrest of a person.-** (1) Notwithstanding anything

contained in Section 11E of this Act, an officer of Inland Revenue not below the rank of assistant commissioner or any other officer authorized by the Board in this behalf on the basis of material evidence pointing to the commission of tax fraud or an offence warranting prosecution under this act may initiate an inquiry upon approval by the Commissioner.

(2) For the purpose of an inquiry under this Act, the officer of Inland revenue shall have the powers of a civil court trying a suit under the Code of Civil Procedure, 1908 (Act No. V of 1908), in respect of the following matters, namely: —

- (a) summoning and enforcing the attendance of any person and examining on oath; and
- (b) requiring the discovery and production of documents and receiving evidence on affidavits.

(3) The officer of inland revenue shall complete the inquiry while exercising the powers under the provisions of section 37, 38, 38A, 38B, 40 or any other section of the Act, wherever required within six months.

(4) During inquiry proceedings, the officer of inland revenue shall give an opportunity of being heard to the person whose actions alleged to have caused tax fraud warranting prosecution under this Act, confronting the person the details of tax fraud committed or caused to be committed by such person for explanation.

(5) The officer of inland revenue shall submit inquiry report along with reasons to be recorded in writing indicating the amount involved in tax fraud worked out as a result of such inquiry to the Commissioner to

obtain prior approval for investigation or the closure of inquiry without any further investigation.

(6) The Commissioner, on the basis of inquiry report under sub-section (5) and after recording reasons in writing, shall either —

- (i) approve initiation of investigation, or
- (ii) require the officer of Inland Revenue to submit such further information or documents as he may direct for his decision;  
or
- (iii) close the inquiry by rejecting the report or accepting the report, as the case may be.

(7) After approval of investigation under sub-section (6), the officer of inland revenue shall complete investigation within three months and prepare investigation report for submission before the competent court.

(8) The three-member committee notified by the Chairman, may authorize the Commissioner to issue warrant of arrest of a person, if it is satisfied on the basis of facts brought before it, that

- (a) the tax fraud falls within the ambit of sub-clauses (a), (b), (c), (d), (e) and (f) of clause (37) of section 2;
- (b) the amount involved in tax fraud exceeds fifty million rupees; and
- (c) it has been established during the course of investigation by the Inquiry Officer that —
  - (i) the accused is intentionally or willfully not joining the investigation after three notices;
  - (ii) the accused is attempting to abscond; or

- (iii) there are sufficient grounds that the accused would temper with the evidence.

(9) Notwithstanding anything contained in sub-section (8), the officer of inland revenue may arrest a person alleged to have committed a tax fraud after obtaining an arrest warrant from the Special Judge in a case of a fraud falling within the ambit of the subclauses of clause (37) of section 2 during the course of investigation if:-

- (i) the accused is intentionally or willfully not joining the investigation after three notices;
- (ii) the accused attempting to abscond; or
- (iii) there are sufficient grounds that the accused would temper with the evidence.

(10) Where the person suspected of tax fraud or any offence warranting prosecution under this Act is a company, every director or officer of that company whom the officer of inland revenue has reason to believe is personally responsible for actions of the company contributing the tax fraud or any offence warranting prosecution under this Act shall be liable to arrest; provided that any arrest under this sub-section shall not absolve the company from the liabilities of payment of tax, default surcharge and penalty imposed under this Act.

(11) Notwithstanding anything contained in this Act, where any person has committed a tax fraud or any offence warranting prosecution under this Act, the Commissioner may, either before or after the inquiry or investigation, compound the offence if such person pays the amount of tax evaded or sought to be evaded as determined in the inquiry or the

investigation along with default surcharge and penalty as provided under this Act.

(12) Any person accused of an offence who is arrested under this Act shall at the time of arrest be informed of the grounds of arrest in writing on the basis of which he has been arrested.

(13) All arrests made under this Act shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898 (Act V of 1898).

(14) The purpose of prosecution under the provisions of sections 37A and 37B of this Act shall remain to —

(a) create sufficient deterrence against tax fraud; and

(b) provide for retribution for commission of tax fraud.”

(16) for section 37B, the following shall be substituted, namely:—

**“37B. Procedure to be followed on arrest of a person.-** (1) Where an officer of Inland Revenue arrests a person under Section 37A, he shall immediately intimate the fact of the arrest of that person to the Special Judge who may direct such Officer to produce that person at such time and place and on such date as the Special Judge considers expedient and such Officer shall act accordingly.

(2) Notwithstanding anything contained in the sub-section (1), any person arrested under this Act shall be produced before the Special Judge or, if there is no Special Judge within a reasonable distance, to the nearest Judicial Magistrate, within twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to

the Court of the Special Judge or, as the case may be, of such Magistrate.

(3) Where a person is produced under sub-section (2) before the Special Judge, he may, on the request of such person, after perusing the record, if any and after giving the prosecution an opportunity of being heard, admit him to bail on his executing a bond, with or without sureties, or refuse to admit him to bail and direct his detention at such place as he deems fit:

Provided that nothing herein contained shall preclude the Special Judge from cancelling the bail of any such person at a subsequent stage if, for any reason, he considers such cancellation necessary, but before passing such order he shall afford such person an opportunity of being heard, unless for reasons to be recorded he considered that the affording of such opportunity shall defeat the purposes of this Act.

(4) When such person is produced under sub-section (2) before a Judicial Magistrate, such Magistrate may, after authorising his detention in such custody at such place and for such period as he considers necessary or proper for facilitating his earliest production before the Special Judge, direct his production before the Special Judge on a date and time to be fixed by him or direct such person to be forthwith taken to, and produced before, the Special Judge and he shall be so taken.

(5) Nothing in sub-section (3) or sub-section (4) shall preclude the Special Judge or the Judicial Magistrate from remanding any such person to the custody of an officer of Inland Revenue] holding investigation against that person if such officer makes a request in writing

to that effect, and the Special Judge or the Judicial Magistrate, after perusing the record, if any, and hearing such person, is of the opinion that for the completion of inquiry or investigation it is necessary to make such order:

Provided that in no case the period of such custody shall exceed fourteen days.

(6) When any person is arrested under this Act, an officer of Inland Revenue shall record the fact of arrest and other relevant particulars in the register specified in sub-section (10) and shall immediately proceed to investigate into the charge against such person and if he completes the investigation within twenty-four hours of his arrest, excluding the time necessary for journey as aforesaid, he may, after producing such person before the Special Judge or the nearest Judicial Magistrate, make a request for his further detention in his custody.

(7) While holding an investigation under sub-section (6), an officer of Inland Revenue shall exercise the same powers as are exercisable by an officer in charge of a police station under the Code of Criminal Procedure, 1898 (Act V of 1898), but such officer shall exercise such powers subject to the foregoing provisions of this section while holding an investigation under this Act.

(8) If an officer of Inland Revenue, after holding an investigation as aforesaid, is of the opinion that there is no sufficient evidence or reasonable ground for suspicion against such person, he shall release him on his executing a bond, with or without sureties, and shall direct such person to appear, as and when required, before the Special Judge,

and make a report to the Special Judge for the discharge of such person and shall make a full report of the case to his immediate superior.

(9) The Special Judge to whom a report has been made under subsection, (8) may, after the perusal of record of the investigation, and hearing the prosecution, agree with such report and discharge the accused or, if he is of the opinion that there is sufficient ground for proceedings against such person, proceed with his trial and direct the prosecution to produce evidence.

(10) An officer of Inland Revenue empowered to hold investigation under this section shall maintain a register to be called "Register of Arrests and Detentions" in the prescribed form in which he shall enter the name and other particulars of every person arrested under this Act, together with the time and date of arrest, the details of the information received, the details of things, goods or documents, recovered from his custody, the name of the witnesses and the explanation, if any, given by him and the manner in which the investigation has been conducted from day to day; and, such register or authenticated copies of its aforesaid entries shall be produced before the Special Judge, whenever such Officer is so directed by him.

(11) After completing the investigation, an officer of Inland Revenue shall, as early as possible, submit to Special Judge a report in the same form and manner in which the officer in charge of a police station submits a report, before a court.

(12) Magistrate of the first class may record any statement or confession during investigation under this Act, in accordance with the

provisions of Section 164 of the Code of Criminal Procedure, 1898 (Act V of 1898).

(13) Without prejudice to the foregoing provisions of this section, Board, with the approval of the Federal Minister-in-charge, may, by notification in the official Gazette, authorize any other officer working under the Board to exercise the powers and perform the functions of an officer of Inland Revenue under this section, subject to such conditions, if any, that it may deem fit to impose.

(17) in section 38B, after sub-section (4), the following new sub-section (5) shall be added, namely:—

“(5) Notwithstanding anything contained in any other law for the time being in force, the Commissioner may, by notice in writing, require any Internet Service Providers, Telecommunication Companies and Pakistan Telecommunication Authority, to furnish subscriber's information pertaining to the Internet Protocols in connection with any inquiry or investigation in cases of tax fraud, as may be specified in such notice.”;

(18) in section 40C,—

“(i) in sub-section (2), after the expression “bar codes,” the expression “production monitoring, video analytics,” shall be inserted;

(ii) in sub-section (3) after the words “bar codes”, the expression “,monitoring equipment” shall be inserted;

(iii) for sub-sections (4), the following shall be substituted, namely:—

“(4) Notwithstanding anything contained in this Act or any other law for the time being in force, the provisions of section 83C of the Customs Act, 1969 (IV of 1969) shall *mutatis mutandis* apply.”; and

(iv) sub-section (5) shall be omitted;

(19) section 43A shall be omitted;

(20) in section 45B, for sub-section (1), the following shall be substituted, namely:—

“(1) Any person, other than an State Owned Enterprises (SOE), aggrieved by any decision or order passed under sections 10, 11A, 11D, 11E, 11F, 21, 33, 34 and 66 of this Act, by an officer of Inland Revenue may, within thirty days of the date of receipt of such decision or order prefer appeal to the Commissioner Inland Revenue (Appeals):

Provided that an appeal preferred after the expiry of thirty days may be admitted by the Commissioner Inland Revenue (Appeals) if he is satisfied that the appellant has sufficient cause for not preferring the appeal within the specified period.”:

Provided further that registered person shall have an option to directly file an appeal before Appellate Tribunal Inland Revenue without availing right of Appeal under this section.”;

(21) in section 46, for sub-section (1), the following shall be substituted, namely:—

“(1) Any person including an officer of inland revenue not below the rank of Additional Commissioner aggrieved by an order of the

Commissioner (Appeals) under this Act or the rules made thereunder; or any person other than SOE aggrieved by an order passed by officer of inland revenue when second proviso to section 45B applies, may within thirty days of the receipt of such order, prefer an appeal to the Appellate Tribunal:

Provided that where sub-section (11) of section 134A of Income Tax Ordinance, 2001 (XLIX of 2001) shall apply, an SOE may prefer an appeal under this sub-section.”

(22) in section 47, for sub-section (1), the following shall be substituted, namely:—

“(1) Within sixty days of the order of the Appellate Tribunal, the aggrieved person or the Commissioner may submit a reference in the prescribed form along with a statement of the case and complete record of the Appellate Tribunal to the High Court, stating any question of law arising out of such order.”;

(23) in section 56B, in sub-section (1), after the word “servant”, the expression “, expert or auditors appointed under section 32B” shall be inserted;

(24) after section 58B, the following new section 58C shall be inserted, namely:—

“58C. **Inspection of audit firm**— Where in case of a registered person, whose accounts are subject to audit under the Companies Act, 2017 (XIX of 2017), Chief Commissioner Inland Revenue has reason to believe that the audited accounts do not reflect the true and fair view of sales and purchases and related sales tax liability, he or she may with

the approval of the Board, refer the audit firm, who has issued audit certificate to that registered person, for inspection to Audit Oversight Board.”;

(25) in section 73, in sub-section (4), for the words “one hundred million rupees in financial year or ten million rupees in a tax period”, the expression “the amount in a financial year or in a tax period, as may be prescribed by the Board, with the approval of Federal Government” shall be substituted.;

(26) in section 74, in the proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely: –

“Provided further that regardless of anything stipulated in this section, or any provision of this Act, or any other applicable law currently in force, and notwithstanding any decision, order or judgement issued by any forum, authority or court, the maximum period of extension under this section by the Board or the Commissioner, as the case may be, shall not exceed two years in aggregate:

Provided also that where there are reasons to believe that significant loss to exchequer or taxpayer has been caused by an act of omission or commission by the registered person or by any authority mentioned in section 30, a committee of members as notified by the Board may further condone the limitation specified for a period as it may deem fit, after providing a reasonable opportunity of being heard to the registered person concerned.”;

- (27) in the Third Schedule, after serial number 51, in column (1), the following new serial number and entries relating thereto in columns (2) and (3) shall be added, namely: –

52.	Import of pet food including of dogs and cats sold in retail packing	2309.1000
53.	Import of coffee sold in retail packing	0901.1100, 0901.1200, 0901.2100, 0901.2200, 0901.9000, 2101.1120
54	Import of chocolates sold in retail packing	1704.9010, 1806.2090, 1806.3100, 1806.3200, 1806.9000
55.	Import of cereal bars sold in retail packing	1904.1010, 1904.1090, 1904.2000, 1904.3000, 1904.9000.”;

- (28) in the Sixth Schedule, –

(a) in Table-1, in column (1),–

- (i) S Nos. 151 and 164 and entries relating thereto in columns (2) and (3) shall be omitted;
- (ii) against S. No. 152, in column (2), for the expression “2025”, the expression “2026” shall be substituted;
- (iii) against S. No. 179, in column (2), after the word “capsules”, the expression “(for personal use only)” shall be omitted; and

- (iv) after S. No. 180, the following new S.No. and entries relating thereto in columns (1), (2) and (3) shall be added, namely:-

"181.	Import or lease of aircrafts by	8802.1200
	Pakistan International Airlines	8802.3000
	Corporation Limited (PIACL)	8802.4000";

- (b) in Table-2,--

- (i) against S. No. 57, in column (2), the following shall be substituted, namely:--

"Iron and steel scrap excluding:--

- (a) supplied by manufacturer cum-exporter of recycled copper, authorized under Export Facilitation Scheme, 2021 directly supplied to a registered steel melter subject to such apportionment, conditions and restrictions as may be specified by the Board through a Sales Tax General Order; and
- (b) supplied directly by the importer (verifiable from the goods declaration form) to a registered steel melter subject to such apportionment, conditions and restrictions as may be specified by the Board through a Sales Tax General Order.";

- (29) in the Eighth Schedule, in Table-1, in column (1),--

- (i) serial number 53 and 72 and entries relating thereto in columns (2), (3), (4) and (5) shall be omitted;

(ii) after serial number 88 and entries relating thereto in columns (2), (3), (4) and (5), the following new serial numbers and entries relating thereto in columns (2), (3), (4) and (5) shall be added, namely:—

"89.	<p>(i) imports of plant, machinery, and equipment for installation in the tribal areas, and import of industrial inputs by industries located in the tribal areas, as defined in the Constitution of the Islamic Republic of Pakistan; and</p> <p>(ii) and supplies within the tribal areas</p> <p>Provided that, in case of imports, the same shall be allowed clearance by the Customs authorities in</p>	Respective heading	<p>10% (for 2025-26)</p> <p>12% (for 2026-27)</p> <p>14% (for 2027-28)</p> <p>16% (for 2028-29)</p>
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	accordance with quota determined by IOCO.  Provided further that if plant, machinery and equipment, on which reduced rate is availed under this serial number, is transferred or supplied outside the tribal areas, the differential amount of tax shall be paid at applicable rate.			
90.	Photovoltaic cells whether or not assembled in modules or made up into panels	8541.4200 and 8541.4300	10%.”; and	

(30) in the Eleventh Schedule, in the Table, in column (1), for serial number 8 and entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

“8.	Payment intermediaries and couriers in respect of digitally ordered goods from within Pakistan.	Persons supplying digitally ordered goods from within Pakistan	2% of gross value of supplies.”.
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		through online market place, website, software applications	
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6. **Amendment in the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (XL of 1997).**- In the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (XL of 1997), the following further amendments shall be made, namely:-

In section 31, in sub-section (8),—

- (a) in the first proviso, in clause (b), after the word “Government”, the expression “or of a public sector entity nominated by the Federal Government”, shall be inserted;
- (b) in the explanation, after the word “Government”, the expression, “or of a public sector entity nominated by the Federal Government”, shall be inserted, and for a colon at the end, a full stop shall be substituted; and
- (c) The second proviso shall be omitted.

7. **Amendments in the Islamabad Capital Territory (Tax on Services) Ordinance, 2001, (XLII of 2001).**— In the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001), in section 3, –

- (i) in sub-section (1), in the first proviso, for the semicolon, a colon shall be substituted and thereafter the following new proviso shall be added, namely: –

“Provided further that from such date and in such mode and manner, as may be prescribed through a general order by the Board,

any service provider as mentioned in Table 1 and Table 2 of the Schedule shall integrate his businesses with the Board's computerized system for real-time reporting of provision of services.”.

- (ii) in sub-section (2A), in clause (d), after the expression “48,”, the expression “147 and 163” shall be inserted; and
- (iii) after sub-section (3), the following new sub-section shall be added, namely: –

“(4) Notwithstanding the provisions of this section, the Board may, whenever deemed necessary, shall subject to such conditions, restrictions and limitations, specify a Negative List of services exempt from tax under this Ordinance, Table-3 to the Schedule, by notification in the official Gazette.”.

8. **Amendments in the Income Tax Ordinance, 2001 (XLIX of 2001).** — In the Income Tax Ordinance, 2001 (XLIX of 2001), the following further amendments shall be made, namely: –

- (1) in section 2, –
  - (i) in clause (7), the words “and includes any body corporate which transacts the business of banking in Pakistan” shall be omitted;
  - (ii) after clause (17B), the following new clause shall be inserted, namely: –

“(17C) “digitally delivered services” means any service delivered over the internet or electronic networks, where the delivery is automated and require minimal or no human intervention including music, audio and video streaming services, cloud services, online software applications services,

services delivered through online inter-personal interaction i.e., tele medicines, e-learning etc., online banking services, architectural design services, research and consultancy reports, accounting services in the form of digital files or any other online facility;”;

- (iii) after clause (19A), the following new clause shall be inserted, namely: –

“(19AA) “e-commerce” means sale or purchase of goods and services conducted over computer networks by methods specifically designed for the purpose of receiving or placing of orders either through websites, mobile applications or online marketplace having digital ordering features by using either mobile phone, iPad, Tablet or automated computer-to-computer ordering system;”;

- (iv) in clause (36), in sub-clause (a), after the word “sport”, the words “excluding recreational clubs formed with joining fee for membership fee exceeding one million for any class of new members” shall be inserted; and

- (v) in clause (38B), after the word “seller” occurring at the end, the following expression shall be inserted, namely: –

“and includes “online interfaces” that facilitate, for a fee, the direct interaction between multiple buyers and multiple sellers via digital orders for supply of goods and services, with or without the platform taking economic ownership of the goods or providing or rendering the services that are being sold;”;

- (2) in section 4AB, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely: --

“Provided that in case of an individual deriving income chargeable under the head “Salary”, the surcharge shall be payable at the rate of nine percent of the income tax imposed under Division I of Part I of the First Schedule where the taxable income exceeds rupees ten million in a tax year.”;

- (3) after section 6, the following new section shall be inserted, namely: --

**“6A. Tax on payments for digital transactions in e-commerce platforms.–** (1) Subject to this Ordinance, a tax shall be imposed, at the rate specified in Division IVA of Part I of the First Schedule, on every person who receive payment for supply of digitally ordered goods or services which are delivered from within Pakistan using locally operated online platforms including online marketplace or websites:

Provided that the export proceeds subjected to withholding under section 154A shall not fall within the ambit of this section.

(2) The tax imposed under sub-section (1) shall be computed by applying the relevant rate of tax to the gross amounts of receipts mentioned in sub-section (1).”;

- (4) in section 8,--

(a) for the expression “5, 5A, 5AA, 6,” wherever appearing, the expression “5, 5A, 5AA, 6, 6A,” shall be substituted; and

(b) in clause (e), after the figure “6”, the expression “, 6A” shall be inserted;

- (5) in section 12, after sub-section (2), the following new subsection (2A) shall be inserted, namely. -

(2A) In case pension under clause (f) of subsection (2);

(i) the pension shall be charged to tax as a final tax at the rates specified in the proviso to clause (2) of Division I of Part I of the First Schedule where the amount received by an individual from a former employer for a tax year exceeds ten million rupees and the individual who has attained the age of seventy years shall not be charged to tax on pension income

(ii) The pension of individual who to continue to work for former employer or its associate shall be charged to tax at the rates specified under clause (1) or (2) of Division I of Part I to First Schedule as the case may be. .”;

- (6) in section 18, in sub-section (1), in clause (b), in the explanation, after the word “societies”, the words “including recreational club” shall be inserted;

- (7) in section 21, –

- (a) in clause (p), the word “and” appearing at the end shall be omitted and thereafter for clause (q), the following shall be substituted, namely: –

“(q) ten percent of the claimed expenditure made attributable to purchases made from persons who are not National Tax Number holders:

Provided that in case of purchase of agricultural produce this clause shall only apply to the purchase made from middle man:

Provided further that the Board may, by notification in the official Gazette, exempt persons or classes of persons from this clause subject to such conditions and limitations as may be specified therein;” and

- (b) in clause (r), for the full stop at the end, the expression “; and” shall be substituted and thereafter the following new clause shall be added, namely: –

“(s) fifty percent of the expenditure claimed in respect of sale where the taxpayer received payment exceeding more than two hundred thousand rupees otherwise than through a banking channel or digital means against a single invoice containing one or more than one transactions of supply of goods or provisions of services.”;

- (8) in section 22,–

- (a) in sub-section (1), for the full stop appearing at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely: –

“Provided that the depreciation expense shall not be allowed for the amount paid for addition of capital assets to a seller in all relevant tax years if the tax deductible under sections 152 or 153 of the Ordinance in respect of those payments has not been deducted and deposited in the treasury, by not adding such amount paid for addition in capital assets in the assets for computation of tax depreciation.” and;

- (b) in sub-section (2), for the colon appearing at the end, a full stop shall be substituted;
- (9) in section 24, in sub-section (4), for the expression "twenty-five years", the expression "fifteen years" shall be substituted;
- (10) in section 39, in sub-section (3), after the word "channel", the expression "or digital means as defined in section 2" shall be inserted;
- (11) in section 56, in sub-section (1), for the full stop appearing at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely: –
- "Provided that the adjustment of business loss shall not be allowed against income from property for the tax year.";
- (12) in section 59B, in sub-section (2), after clause (b), the following new clause shall be inserted, namely: –
- "(ba) a company or companies within the group whose income from business is chargeable to tax under any provisions of this Ordinance other than Division II of Part I of the First Schedule to the Ordinance shall not be entitled to avail group relief;"
- (13) after section 63, the following new section shall be inserted, namely: –
- "63A. Tax credit for interest paid on Low-cost Housing Loan.—** (1) An individual shall be entitled to a tax credit for a tax year in respect of any profit on debt or share in rent or share in appreciation for value of house paid by the person in the year on a loan by a scheduled bank or any other financial institution regulated by the Securities and Exchange Commission of Pakistan or advanced by Government or the Local Government or a statutory body or a public company listed on a

registered stock exchange in Pakistan where the person utilizes the loan for the construction (including land) or acquisition of one personal house having land area up to two thousand five hundred square feet or flat having total area up to two thousand square feet.

(2) The amount of a person's tax credit allowed under sub-section (1) for a tax year shall be computed according to the following formula, namely: —

$$(A/B) \times C$$

where —

A is the amount of tax assessed to the person for the tax year before allowance of any tax credit under this Part;

B is the person's taxable income for the tax year; and

C is the lesser of —

(a) the total profit on debt referred to in sub-section (1) paid by the person in the year;

(b) thirty per cent of the person's taxable income for the year; or

(3) The person shall not be entitled to tax credit under this section for any profit deductible under section 15A.

(4) Where an individual has claimed tax credit under this section, he shall not be entitled to claim tax credit for another house or flat under this section during the subsequent fifteen tax years.”;

(14) in section 65F, in sub-section (1), in clause (a), the word “exclusively” shall be omitted;

(15) in section 75A, —

- (a) in the heading, after the word “channel”, the word “or digital means” shall be inserted; and
  - (b) in sub-section (1), in clause (b), after the word “instrument”, the words “or through digital means” shall be inserted;
- (16) in section 100C, the expressions “Table II of” wherever appearing, shall be omitted;
- (17) in section 113, in sub-section (2), in clause (c), in the second proviso, for the word “three”, the word “two” shall be substituted;
- (18) after section 114B, the following new section shall be inserted, namely:—

**“114C. Restriction on economic transactions by certain persons. —** (1) Notwithstanding anything contained in any law for the time being in force, —

- (a) any application, by any ineligible person, for booking, purchase or registration of a motor vehicle of the value exceeding the threshold given in Fifteenth Schedule, shall not be accepted or processed by any manufacturer of a motor vehicle or vehicle registering authority of Excise and Taxation Department, as the case may be;
- (b) any application or request by any ineligible person, to any authority responsible for registering, recording or attesting transfer of any immovable property, of the value exceeding the threshold given in Fifteenth Schedule, shall not be accepted or processed by such authority;

(c) Any person authorized to open and maintain an account in respect of securities, units of mutual fund or similar investments, shall not open an account or maintain such account if the total investment in any such account exceeds the threshold specified in Fifteenth Schedule;

(d) a banking company shall not.-

(i) open or maintain any account, except Asaan account and Pensioner Account of an ineligible person; and

(ii) allow cash withdrawal from any of the bank accounts of any person, exceeding the amount as specified in Fifteenth Schedule.

(2) The provisions of sub-section (1), shall not apply on transactions made by a non-resident person or a public company except that mentioned in sub-clause (ii) of clause (d) of sub-section (1).

(3) The sources of investment and expenditure statement filed by the person and sufficient resources mentioned in sub-section (5), shall not be construed as nature and source of income for the purposes of section 111.

(4) For the purposes of this section, -

(a) "eligible person" shall means a person who has filed-

(i) a return of income for the tax year immediately preceding the year of transaction mentioned in sub-section (1) and has sufficient resources in the wealth

statement in case of an individual, or financial statement in case of a company or an association of persons, as the case may be, for such transaction; or

- (ii) sources of investment and expenditure statement declaring sufficient resources and furnishing explanation thereof for a particular purchase or investment transaction covered in clauses (a), (b) and (c) of sub-section (1):

Provided that in case of an individual, the eligible person shall include his immediate family members.

- (b) "immediate family members" in respect of an individual, shall include his parents, spouse and dependent children;
- (c) "ineligible person" shall mean a person who is not an eligible person as defined in clause (a) of this sub-section;
- (d) "sources of investment and expenditure statement" shall mean a declaration by a person filed on the Board's web portal, specifying the sources of funds for making such transaction; and
- (e) "sufficient resources" shall mean one hundred and thirty percent of the cash and equivalent assets comprising cash denominated in local or foreign

currency, fair market value of gold, net realizable value of stocks, bonds, receivables or any other cash equivalent asset as may be prescribed, declared by a person either in his sources of investment and expenditure statement, or wealth statement filed for the latest tax year and in the case of a company or association of persons, cash and equivalent assets, declared in the financial statements attached with the income tax return for the latest tax year:

Provided that where an asset mentioned in sub-section (1), other than clause (d) of this subsection, has been purchased by way of exchange of capital assets already declared in the wealth statement, or financial statement, or sources of investment and expenditure statement, the disposal of such capital assets shall be treated to be part of cash equivalent assets to the extent of the value mentioned in the agreement.

(5) All or any of the restrictions or limitations imposed on the ineligible person under this section shall come into force on such date as the Federal Government may, by notification in official Gazette, appoint with such reductions and enhancements in the thresholds specified in the Fifteenth Schedule as deemed appropriate.”;

(19) in section 120, in sub-section (1), -

- (i) in clause (a), after the word “thereon”, the expression “equal to the respective amounts adjusted under sub-section (2A)” shall be inserted; and
  - (ii) in clause (b), after the words “day the” the expression “adjustments were made under sub-section (2A)” shall be inserted;
- (20) in section 122, in sub-section (9), for the provisos, the following provisos shall be substituted, namely:-

“Provided that order under this section shall be made within one year of issuance of show cause notice or within such extended period as the Commissioner may, for reasons to be recorded in writing, so however, such extended period shall in no case exceed ninety days. This proviso shall be applicable to a show cause notice issued on or after the first day of July, 2021:

Provided further that any period during which the proceedings are adjourned on account of a stay order or Alternative Dispute Resolution proceedings or agreed assessment proceedings under section 122D or the time taken through adjournment by the taxpayer not exceeding sixty days shall be excluded from the computation of the period specified in the first proviso.”;

- (21) in section 124, after sub-section (4), the following new sub-sections shall be inserted, namely:-

“(4A) Where the Commissioner (Appeals), Appellate Tribunal, High Court or Supreme Court has confirmed the tax payable as determined in the order appealed against no appeal effect order will be

required to be issued and the Commissioner shall proceed to effect recovery.

(4B) Subject to the provisions of sub-section (2) where the Appellate Tribunal, High Court or Supreme Court has partly set aside the order and confirmed or modified the order on some other issues that were subject matter of the appeal, the Commissioner shall issue an appeal effect order on the prescribed form determining the tax payable as a result of the confirmation or modification by the Appellate Tribunal, High Court or Supreme Court and excluding the tax payable on the matters that have been set aside or remanded and the tax payable on the basis of the issues that have been confirmed or modified shall be paid or recovered under the provisions of the Ordinance.”;

(22) section 126A shall be omitted;

(23) in section 127, in sub-section (1), for the expression “Subject to section 126A, any person”, the expression “Any person, other than State-Owned Enterprise (SOE),” shall be substituted and for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely: –

“Provided that an aggrieved person under sub-section (1) may have the option to either file appeal before Commissioner Inland Revenue (Appeals) directly or may surrender his right of appeal before Commissioner Inland Revenue (Appeals) and avail the next statutory appellate forum by filing the appeal directly before the Appellate Tribunal Inland Revenue.”;

(24) in section 130, in sub-section (3), for clause (b), the following shall be substituted, namely: –

“(b) has, for an aggregate period of not less than ten years, been-

- (i) in practice as a Chartered Accountant, either individually or in a firm of Chartered Accountants, within the meaning of Chartered Accountants Ordinance, 1961 (X of 1961); or
- (ii) a Chartered Accountant, within the meaning of Chartered Accountants Ordinance, 1961 (X of 1961), and has been in employment of a Chartered Accountant in practice as specified in sub-clause (i) above at least for a period of ten years;”;

(25) in section 131, for sub-section (1), the following shall be substituted, namely: –

“(1) Where the taxpayer, or the Commissioner objects to an order passed by the Commissioner (Appeals), the taxpayer or Commissioner may appeal to the Appellate Tribunal against such order within thirty days of the receipt of such order:

Provided that the taxpayer may directly appeal against the order of the Officer Inland Revenue or the Commissioner as the case may be to the Appellate Tribunal by exercising the option as provided in sub-section (1) of section 127.”;

(26) in section 133, –

(a) in sub-section (1), –

- (i) for the expression “Subject to section 126A, within thirty”, the expression “Within sixty” shall be substituted;

- (ii) the expression “or, as the case may be, the Commissioner (Appeals)” shall be omitted;
  - (iii) the expression “or a mixed question of law and facts” shall be omitted; and
  - (iv) in the proviso, the expression “or, as the case may be, the Commissioner (Appeals)” and thereafter Explanation shall be respectively omitted;
- (b) in sub-sections (2) to (10), wherever occurring the expression “or, as the case may be, the Commissioner (Appeals)” shall be omitted;
  - (c) in sub-sections (2) and (3), the expression “or, a mixed question of law and facts” shall be omitted; and
  - (d) in sub-section (7), the expressions “or a mixed question of law and facts” and “or, as the case may be, the Commissioner (Appeals)’s order” shall be respectively omitted;
- (27) in section 134A, -
- (a) in sub-section (11), for the word “If”, the expression “Subject to sub-section (11A), if” shall be substituted; and
  - (b) after sub-section (11), amended as aforesaid, the following new sub-sections shall be inserted, namely: -
- “(11A) In the case of a state-owned enterprise, if the Committee fails to decide within a period of sixty days, the Board shall reappoint a Committee under sub-section (3), that shall decide the dispute in accordance with sub-section (5) of this section.

(11B) Sub-section (11) shall apply in the case of a state-owned enterprise, if the reappointed Committee fails to decide the matter within a further period of sixty days.”;

(28) in section 138, after sub-section (3), the following new section shall be inserted, namely: –

“(3A) Notwithstanding anything contained in this Ordinance or any other law or any rule, any decision or judgment of any court, forum or authority, the tax payable under any provision of this Ordinance or any assessment order shall become immediately payable subject to the following conditions:

(a) that the case has been decided in the favor of the department at three appellate forums including the High Court;

(b) that the recovery under this section shall only be made to the extent of lowest amount of demand which has been confirmed by any of the three appellate forums; and

(c) that the tax payable exceeds rupees two hundred million, and the Commissioner shall proceed to recover the said amount irrespective of the time provided under any other provision or the said decision or judgment.”;

(29) in section 140, after sub-section (6), the following new sub-section shall be inserted, namely: –

“(6A) Notwithstanding anything contained in this Ordinance or any other law or any rule, any decision or judgment of any court, forum or authority, the tax payable under any provision of this Ordinance or

any assessment order shall become immediately payable subject to the following conditions:

- (a) that the case has been decided in the favor of the department at three appellate forums including the High Court;
- (b) that the recovery under this section shall only be made to the extent of lowest amount of demand which has been confirmed by any of the three appellate forums; and
- (c) that the tax payable exceeds rupees two hundred million, and the Commissioner shall proceed to recover the said amount irrespective of the time provided under any other provision or the said decision or judgment.”;

- (30) in section 148, in sub-section (1), in second proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be inserted, namely;-

“Provided also that the Collector of Customs, shall not collect tax under this section, where the recipient of goods is also liable under the Digital Presence Proceeds Levy, Act, 2025 and same has been collected by the payment intermediary as defined in section 153.”;

- (31) in section 149, after sub-section (1), the following new sub-section shall be inserted, namely: –

“(1A) Notwithstanding the provisions of sub-section (1), any person responsible for paying pension or annuity, or any supplement to a pension or annuity to a former employee who is below the age of seventy years and deriving pension income during a tax year in which

the payment exceeds rupees ten million, shall at the time of payment, deduct tax from the amount which is over and above rupees ten million at the rate provided in Division I of Part I of the First Schedule of the Ordinance, along with tax deducted under section 4AB after making adjustment of tax withheld from former employee under other heads and tax credit admissible under sections 61 and 63 of the Ordinance during the tax year after obtaining documentary evidence, as may be necessary, for –

- (i) tax withheld from the former employee under this Ordinance during the tax year; or
- (ii) any excess deduction or deficiency arising out of any previous deduction; or
- (iii) failure to make deduction during the year.”;

(32) after section 151, the following new section shall be inserted, namely: –

**“151A. Gain arising on disposal of certain debt securities: –**

(1) Every custodian of debt securities including a banking company responsible to maintain Investor Portfolio Securities (IPS) Account on behalf of holder of a debt security shall at the time of disposal of debt securities including government securities deduct tax at the rate at the rate specified in Division IIIAA of Part III of the First Schedule on the gross amount of capital gain arising to such holder and deposit the same in government treasury:

Provided that this section shall not apply on disposal of debt securities made through registered stock exchange and which are settled through NCCPL.

(2) The capital gain arising to the holder on disposal of debt security mentioned in sub-section (1) shall be computed in accordance with the formula provided in sub-section (1A) of section 37A of the Ordinance.”;

(33) in section 152, –

(a) in sub-section (1C), for the full stop a colon shall be substituted and thereafter a new proviso shall be added namely:–

“Provided that the banking company and financial institution shall not deduct the tax under this sub-section where the recipient is also liable to Digital Presence Proceeds Levy and same has been collected.”; and

(b) in sub-section (1D), –

(i) after the word “maintaining”, the words “, for a period not less than six months,” shall be inserted; and

(ii) for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely: –

“Provided that in case of holding period of debt instruments and Government securities including treasury bills and Pakistan investment bonds is less than six months, the capital gain arising on the disposal of such securities to the non-resident person shall be taxed at the rates provided in paragraph (2) of Division II of Part III of the First Schedule of the Ordinance.”;

(34) in section 153, –

- (a) after sub-section (2), the following new sub-section (2A) shall be inserted, namely: –

“(2A) Notwithstanding the provision of sub-section (1), –

- (i) every payment intermediary at the time of processing payment through digital means, on behalf of a seller of digitally ordered goods or services through locally operated e-commerce platforms (including websites); and
- (ii) every courier business providing courier services collecting cash from a buyer under Cash on Delivery (CoD) payment terms on behalf of a seller for the supply of digitally ordered goods and services through e-commerce platforms (including websites);

shall collect tax from the gross amount payable (including sales tax, if any) to the seller at the rate specified in Division IVA of Part I of the First Schedule to the Ordinance and deposit to government treasury.”;

- (b) in sub-section (7), –

(1) in clause (i), –

(a) in sub-clauses (j) and (k), the word “or” appearing at the end shall be omitted; and

(b) in sub-clause (l), for the full stop occurring at the end, the expression a semi colon shall be substituted and thereafter the following new sub-clauses shall be added, namely: –

“(m) for the purpose of sub-section (2A), a payment intermediary; or

(n) for the purpose of sub-section (2A), a courier service.”;

(2) after clause (ii), the following new clause shall be inserted, namely: –

“(iia) “courier service” means any specialized entity that provides fast, secure and often tracked transportation of documents, packages and small freight, typically offering door-to-door delivery solutions of goods within specific timeframes and in case of digitally ordered goods in e-commerce delivery and collection of cash (CoD) on behalf of the seller and such delivery service provider includes but not limited to –

- (a) Logistics services;
- (b) ride-hailing services;
- (c) food delivery platforms; and
- (d) e-commerce services;

(iib) “payment intermediary” means any third party entity including a banking company, financial institution, a licensed foreign exchange company or payments gateways that facilitate the transfer of funds or payment instructions between two or more parties to enable, process, route or settle payments in a

financial transaction, without being the ultimate source or recipient of the payment;” and

- (3) in clause (iii), after the semi colon, appearing at the end, the word “and” shall be added;

(34A) in section 159, after sub-section (1A), the following new sub-section shall be inserted, namely: —

“(1B) The Commissioner shall, upon application from a person, in the prescribed form whose income from capital gains is not chargeable to tax under sub-section (1A) of section 37, issue exemption certificate for collection of advance tax under section 236C, in respect of a residential immovable property, which —

- (a) has been in the personal use for the last fifteen years;
- (b) has been declared by the person in his wealth statement under section 116 for the last fifteen years; and
- (c) appears as residence for personal use in tax record of the person:

Provided that the exemption certificate under this section shall be issued once in fifteen years.”

(35) after section 165B, the following new section shall be inserted, namely:—

**“165C. Furnishing of information by online marketplace, payment intermediary and courier service.** – (1) Notwithstanding the provisions of section 165 of the Ordinance, every payment intermediary and courier

service responsible for deducting tax under sub-section (2A) of section 153 of the Ordinance shall file a quarterly withholding statement to the Commissioner for tax deduction regarding sale of digitally ordered goods and services for each quarter of a tax year in the prescribed form setting out –

- (a) name, identification number (NTN/CNIC) and address of the seller;
- (b) transaction date, unique identifier (invoice number) and total transaction value;
- (c) the total amount of tax deducted at the time of payments to the seller; and
- (d) any other particular may be prescribed.

(2) Every online marketplace in Pakistan shall submit a monthly statement containing name, address, Sales Tax and Income Tax registration number of every vendors registered on its platform supplying digitally ordered goods and services in e-commerce, transactional and aggregated quantum of seller's monthly turnover and the amount deposited into the vendor's bank account against such sale transactions.

(3) All the provisions of the section 165 excluding sub-sections (1), (1A) and (6) shall *mutatis mutandis* apply with respect to the due date of the filing of the withholding statements, revision of the statements, power to call for statement by the Commissioner, extension of time to furnish the statement after due date, power of the Board, filing

of annual withholding statement and reconciliation of the withholding statement with the annual income tax return.”;

- (36) after section 175A, the following new section shall be inserted, namely:—

**“175AA. Exchange of banking and tax information related to high-risk persons.** — (1) Notwithstanding anything contained in any law for the time being in force, including but not limited to the Banking Companies Ordinance, 1962 (LVII of 1962), section 216 of this Ordinance and any regulations made under the State Bank of Pakistan Act, 1956 (XXXIII of 1956), —

- (a) the Board may share information obtained from the tax declarations with scheduled banks in Pakistan, in respect of persons or classes of persons, for the purpose of cross-matching with the bank data through the data-based algorithms, as may be prescribed; and
- (b) the Scheduled banks shall provide to the Board the final results where the banking data is at variance with the algorithms provided under clause (a) of this sub-section.

(2) All information received under this section shall be used only for tax and related purposes and kept confidential.”;

- (37) after section 175B, the following new section shall be inserted, namely:—

**“175C. Posting of Officer of Inland Revenue.** — Subject to such conditions and restrictions, as deemed fit to be imposed, the Board or the Chief Commissioner, may post an Officer of Inland Revenue or such other officials with any designation working under the control of the Board or the Chief Commissioner, to the business premises of any

person or class of such persons, to monitor production, supply of goods or rendering of or providing of services and the stock of goods not sold at any time for determining tax payable under this Ordinance.”;

(38) in section 181, –

(a) in sub-section (1), after the word “taxpayer”, the expression “including a person selling digitally ordered goods or services from within Pakistan using online marketplace or a courier service, as the case may be,” shall be inserted; and

(b) after sub-section (1), amended as aforesaid, the following new sub-section shall be inserted, namely: –

(1A) Every online marketplace or courier service, involved in e-commerce by supplying or delivering digitally ordered goods or services from within Pakistan, shall not allow any vendor to use its platform services to carry out e-commerce transactions unless such vendors have been registered under the Sales Tax Act, 1990 (VII of 1990) and this Ordinance.”;

(39) in section 182, in sub-section (1), in the Table, –

(a) against S. No. 1A, –

(i) in column (2), for the expression “165, or 165A, 165A or 165B”, the expression “165, 165A, 165B or 165C” shall be substituted;

(ii) in column (3), for the figure “5000”, the figure “50000” shall be substituted; and

- (iii) in column (4), for the expression “165 and 165A, 165A and 165B”, the expression “165, 165A, 165B and 165C” shall be substituted;
- (b) after S. No. 12A, the following new S. No and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: –

“12B	Where a banking company or payment gateway or a courier service provider, as the case may be, fails to deduct tax at the time of making payment to a seller, or fails to pay the tax deducted as required under section 160, with respect to digitally ordered goods or rendering or providing of digitally delivered services using e-commerce platform.	Such person shall pay a penalty equal to hundred percent of the amount of tax involved.	153(2A)”;
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- (c) against S. No. 15, in column (4), after the expression “Division III”, the expression “, excluding sub-section (2A) of section 153,” shall be inserted; and
- (d) after S. No. 15, amended as aforesaid, the following new S. No. and entries relating thereto in columns (2), (3), and (4) shall be added, namely: –

"15A	Any seller supplying digitally ordered goods and digitally delivered services through online marketplace who is required to registered under Sales Tax Act, 1990 and Income Tax Ordinance, 2001, fails to registered under the aforementioned statutes.	Such seller shall pay a penalty of five hundred thousand rupees for the first default and one million rupees for every subsequent default.	181";
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(40) in section 207, in sub-section (1), —

- (a) in clause (k), the word "and" shall be omitted; and
- (b) in clause (l), after the semicolon, the word "and" and thereafter the following new clause shall be added, namely: —

"(m) auditor appointed under section 222.";

(41) in section 214A, in the proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new provisos shall be added, namely: —

"Provided further that regardless of anything stipulated in this section, or any provision of this Ordinance, or any other applicable law currently in force, and notwithstanding any decision, order or judgment issued by any forum, authority or court, the maximum period of extension

under this section by the Board or the Commissioner, as the case may be, shall not exceed two years in aggregate:

Provided also that where there are reasons to believe that significant loss to exchequer or the taxpayer has been caused by an act of omission or commission by the person or by the Commissioner, a committee of members as notified by the Board may further condone the limitation specified for a period as it may deem fit, after providing a reasonable opportunity of being heard to the person concerned.”;

(42) in section 216, in sub-section (3), –

(a) after clause (b), the following new clause shall be inserted, namely: -

“(ba) to an auditor appointed on contractual basis or engaged through a third party including a payroll firm in the Federal Board of Revenue, after a non-disclosure agreement is made with such auditor as may be prescribed, to assist any authority mentioned in clauses (b) to (g) of sub-section (1) of section 207.”; and

(b) after clause (kc), the following new clauses shall be inserted, namely: –

“(kd) to the Tax Policy Office for the purpose of processing and analyzing data for research and policy analysis;

(ke) to the recognized universities and international donor agencies subject to the conditions that before sharing, the taxpayer’s data shall be anonymized.”;

(43) in section 218, in sub-section (2), in clause (d), for the word “individual” the word “person” shall be substituted;

(44) in section 222, the existing provision shall be re-numbered as sub-section (1) thereof, and after sub-section (1), numbered as aforesaid, the following new sub-section shall be added, namely: —

“(2) The Board may also appoint as many auditors on contractual basis or through a third-party arrangement, as the case may be, as it deems fit for carrying out the purposes of this Ordinance:

Provided that the total number of auditors appointed under this section shall not be more than two thousand.”;

(45) in section 226, in clause (b), in sub-clause (ii), after the words “Appellate Tribunal”, the expression “, Alternate Dispute Resolution Committee (ADRC)” shall be inserted;

(46) in section 231AB, in sub-section (1), for the expression “0.6%”, the expression “0.8%” shall be substituted;

(47) in the First Schedule, —

(A) in Part I, —

(i) in Division I, —

(a) in clause (1), in the first proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely: —

“Provided further that where an individual is deriving income under the head “income from other source” on account of any annuity or pension, such individual shall be charged to tax on his annuity or pension income received at the rate provided in proviso to clause (2) of this Division.”; and

- (b) in clause (2), for the TABLE, the following shall be substituted, namely: –

**"TABLE**

<b>S#</b>	<b>Taxable Income</b>	<b>Rate of Tax</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Where taxable income does not exceed Rs. 600,000/-	0%
2.	Where taxable income exceeds Rs. 600,000/- but does not exceed Rs. 1,200,000/-	1% of the amount exceeding Rs. 600,000/-
3.	Where taxable income exceeds Rs. 1,200,000/- but does not exceed Rs. 2,200,000/-	Rs. 6,000/- + 11% of the amount exceeding Rs. 1,200,000/-
4.	Where taxable income exceeds Rs. 2,200,000/- but does not exceed Rs. 3,200,000/-	Rs. 116,000/- + 23% of the amount exceeding Rs. 2,200,000/-
5.	Where taxable income exceeds Rs. 3,200,000/- but does not exceed Rs. 4,100,000/-	Rs. 346,000/- + 30% of the amount exceeding Rs. 3,200,000/-

6.	Where taxable income exceeds Rs. 4,100,000/-	Rs. 616,000/- + 35% of the amount exceeding Rs. 4,100,000/-:
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Provided that in case of an individual deriving income solely from pension, annuity, supplement to the pension or annuity and commutation of pension from former employer for tax year, the rate of tax on such annuity or pension income or commutation of pension shall be set out in the following table:

S. No.	Description	Rate of Tax
1.	Where the amount of pension received does not exceed rupees ten million	0% of the amount
2.	Where the amount of pension received exceeds rupees ten million	5% of the amount exceeding rupees ten million

(ii) in Division IIB, for the TABLE, the following shall be substituted, namely: –

“TABLE

S. No	Income under section 4C	Rate of Tax		
		For tax year 2022	For tax years 2023,	For tax year 2026 and onwards

			2024 and 2025	
(1)	(2)	(3)	(4)	(5)
1.	Where income does not exceed Rs. 150 million	0% of the income	0% of the income	0% of the income
2.	Where income exceeds Rs. 150 million but does not exceed Rs. 200 million	1% of the income	1% of the income	1% of the income
3.	Where income exceeds Rs. 200 million but does not exceed Rs. 250 million	2% of the income	2% of the income	1.5% of the income

4.	Where income exceeds Rs. 250 million but does not exceed Rs. 300 million	3% of the income	3% of the income	2.5% of the income
5.	Where income exceeds Rs. 300 million but does not exceed Rs. 350 million	4% of the income	4% of the income	3.5% of the income
6.	Where income exceeds Rs. 350 million but does not exceed Rs. 400 million		6% of the income	5.5% of the income

7.	Where income exceeds Rs. 400 million but does not exceed Rs. 500 million		8% of the income	7.5% of the income
8.	Where income exceeds Rs. 500 million		10% of the income:	10% of the income”;

(iii) in Division III, –

(a) for clause (b), the following shall be substituted, namely: -

“(b) 15% in the case of Real Estate Investment Trust and cases other than those mentioned in clauses (a), (ba), (c) and (d); and

(b) after clause (b), amended as aforesaid, the following new clause shall be inserted, namely: -

“(ba) 25% and 15%, in case of mutual funds, contingent upon proportional income derived from average annual investments in debt securities and equities respectively:

Provided that where the corporate entity is recipient of the dividend, the component derived from the debt securities shall be taxed at the rate of twenty-nine percent.”;

- (iv) for Division IIIA, the following shall be substituted, namely:–

**“Division IIIA**

**Rate for Profit on Debt**

The rate of tax for profit on debt imposed under section 7B shall be –

- (a) 20% of the yield or profit paid by a banking company or financial institution on an account or deposit maintained with such company or institution;
- (b) 20% of the yield or profit on Government securities under clause (c) of subsection (1) of section 151 paid to any person other than an individual; and
- (c) 15% of the yield or profit in cases other than those mentioned in clauses (a) and (b).”;
- (v) in Division IV, after the word “services”, the words “or fee of offshore digital services” shall be inserted; and
- (vi) after Division IV, the following new Division shall be inserted, namely: –

**“Division IVA**

**Rate of Tax on Payments for Digital Transactions in  
E-commerce Platforms**

The rate of tax imposed under section 6A on payment for digitally ordered goods or digitally delivered services through e-commerce platforms including websites shall be in case of payment through –

- (i) Digital Means or banking channels by payment intermediary at the rate of 1% of gross amount paid or payable;
- (ii) Cash on Delivery by courier service at the rate of 2% of the gross amount paid or payable.;

(B) in Part III, –

(i) in Division I, –

(a) for clause (b), the following shall be substituted, namely: -

“(b) 15% in the case of Real Estate Investment Trust and cases other than those mentioned in clauses (a), (ba), (c) and (d); and

(b) after clause (b), amended as aforesaid, the following new clause shall be inserted, namely: -

“(ba) 25% and 15%, in case of mutual funds, contingent upon proportional income derived from average annual investments in debt securities and equities respectively:

Provided that where the corporate entity is recipient of the dividend, the component derived from the debt securities shall be taxed at the rate of twenty-nine percent;”

- (ii) for Division IA, the following shall be substituted, namely:—

**“Division IA**

**Profit on Debt**

The rate of tax to be deducted under section 151 shall be –

- (a) 20% of the yield or profit paid by a banking company or financial institution on an account or deposit maintained with such company or institution;
  - (b) 20% of the yield or profit on Government securities under clause (c) of subsection (1) of section 151 paid to any person other than an individual; and
  - (c) 15% of the yield or profit in cases other than those mentioned in clauses (a) and (b).”;
- (iii) after Division IIIA, the following new Division shall be inserted, namely: –

**“Division IIIAA**

**Gain arising on disposal of certain debt securities**

The rate of tax to be deducted under section 151A shall be 15% of the gross amount of the capital gain.”;

(iv) in Division II, –

(a) in paragraph (5), –

(i) in sub-paragraph (i), –

(a) for the figure “4%”, the figure “8%” shall be substituted; and

(b) for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely: –

“Provided that the rate of tax shall be 4% in case of IT services and IT enabled services as defined in section 2.”;

(ii) for sub-paragraph (ii), the following shall be substituted, namely: –

“(ii) in case of rendering of or providing of services other than sub-paragraph (i) shall be 15% of the gross amount payable.”; and

(b) in paragraph (6), in sub-paragraph (i), for the expression “10%”, the expression “15%” shall be substituted; and

(v) in Division III, –

- (a) in paragraph (2), –
    - (i) in sub-paragraph (i), –
      - (a) for the figure “4%”, the figure “6%” shall be substituted; and
      - (b) for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely: –

“Provided that the rate of tax shall be 4% in case of IT services and IT enabled services as defined in section 2.”; and
    - (ii) for sub-paragraph (ii), the following shall be substituted, namely: –

“(ii) in case of rendering of or providing of services other than sub-paragraph (i) shall be 15% of the gross amount payable:

Provided that in respect of persons making payments to electronic and print media for advertising services the rate shall be 1.5% of the gross amount payable.”; and
- (b) in paragraph (3), in sub-paragraph (i), for the expression “10%”, the expression “15%” shall be substituted; and

(c) after paragraph (3), amended as aforesaid, the following new paragraph shall be added, namely: –

“(3A) The rate of tax to be deducted from a payment referred to in sub-section (2A) of section 153 for digitally ordered goods or digitally delivered services through e-commerce platforms including websites shall be in case of payment through –

- (i) Digital Means or banking channels by payment intermediary at the rate of 1% of gross amount paid or payable;
- (ii) Cash on Delivery by courier service at the rate of 2% of gross amount paid or payable:

(C) in Part IV, -

(A) for Division X, the following shall be substituted, namely:-

**“Division X**

**Advance tax on sale or transfer of immovable property**

The rate of tax to be collected under section 236C shall be as set out in the following table:-

**TABLE**

<b>S. No.</b>	<b>Amount</b>	<b>Tax Rate</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1	Where the gross amount of the consideration received does not exceed Rs. 50 million	4.5%

2	Where the gross amount of the consideration received exceeds Rs. 50 million but does not exceed Rs. 100 million	5%
3	Where the gross amount of the consideration received exceeds Rs. 100 million	5.5%";

(B) in Division XVIII, for the Table, the following shall be substituted, namely: -

"S. No.	Amount	Tax Rate
(1)	(2)	(3)
1	Where the fair market value does not exceed Rs. 50 million	1.5%
2	Where the fair market value exceeds Rs. 50 million but does not exceed Rs. 100 million	2%
3	Where the fair market value exceeds Rs. 100 million	2.5%";

(48) in the Second Schedule, -

(A) in Part I, -

- (i) clause (8) and subclause (i) of clause (9) shall be omitted;
- (ii) in Second Schedule, Part-I, in clause 57, after sub-clause (3), the following new sub-clause (4), shall be added, namely;-

“(4) any income of the following funds, institutions, foundations and trusts, namely:-

TABLE

Sr. No.	Name
(1)	(2)
i.	Pension of a former President of Pakistan and his widow.
ii.	State Bank of Pakistan and State Bank of Pakistan Banking Services Corporation.
iii.	Federal Board of Revenue Foundation.
iv.	Pakistan Council of Scientific and Industrial Research.
v.	The Pakistan Water and Power Development Authority established under the Pakistan Water and Power Development Authority Act, 1958 (W. P. Act XXXI of 1958).
vi.	Pakistan Agricultural Research Council.
vii.	The corporatized entities of Pakistan Water and Power Development Authority from the date of their creation upto the date of completion of the process of corporatization i.e. till the tariff is notified.
viii.	The Prime Minister's Special Fund for victims of terrorism.
ix.	Chief Minister's (Punjab) Relief Fund for Internally Displaced Persons (IDPs) of NWFP.
x.	Supreme Court of Pakistan – Diamer Bhasha & Mohmand Dams – Fund.
xi.	National Disaster Risk Management Fund.

<b>xii.</b>	The Prime Minister's COVID-19 Pandemic Relief Fund-2020.
<b>xiii.</b>	National Endowment Scholarship for Talent (NEST).
<b>xiv.</b>	Securities and Exchange Commission of Pakistan.
<b>xv.</b>	Privatisation Commission of Pakistan.
<b>xvi.</b>	Fauji Foundation.
<b>xvii.</b>	Audit Oversight Board.
<b>xviii.</b>	Supreme Court Water Conservation Account.
<b>xix.</b>	Baluchistan Education Endowment Fund (BEEF).
<b>xx.</b>	Army Welfare Trust.
<b>xxi.</b>	Public Private Partnership Authority for tax year 2022 and subsequent four tax years
<b>xxii.</b>	The Prime Minister's Relief Fund for Flood, Earthquake and Other Calamities with effect on and from the 5th August, 2022.
<b>xxiii.</b>	Export-Import Bank of Pakistan
<b>xxiv.</b>	Deposit Protection Corporation established under subsection (l) of section 3 of Deposit Protection Corporation Act, 2016 (XXXVII of 2016).
<b>xxv.</b>	WAPDA First Sukuk Company Limited.
<b>xxvi.</b>	Pakistan Domestic Sukuk Company Ltd.
<b>xxvii.</b>	WAPDA on issuance of twenty billion rupees TFC's/SUKUK certificates for consideration of Diamer Bhasha Dam Projects.

xviii.	WAPDA Second Sukuk Company Limited.
cxix.	Pakistan International Sukuk Company Limited.
xxx.	Second Pakistan International Sukuk Company Limited.
xxxi.	Third Pakistan International Sukuk Company Limited.
xxii.	Islamic Naya Pakistan Certificates Company Limited (INPCCL).
cxiii.	Pakistan Mortgage Refinance Company Limited.;
cxiv.	The Pakistan Global Sukuk Programme Company Limited.
xxv.	Shaheed Mohtarma Benazir Bhutto Institute of Trauma, Karachi
cxvi.	National Memorial Bab-e-Pakistan Trust.
xvii.	Pakistan Poverty Alleviation Fund.
xviii.	National Rural Support Programme.
cxix.	Karandaaz Pakistan from Tax Year 2015 onwards
xi.	The Institutions of the Agha Khan Development Network (Pakistan) as contained in Schedule 1 of the Accord and Protocol, dated November 13, 1994, executed between the Government of the Islamic Republic of Pakistan and the Agha Khan Development Network.
xli.	International Finance Corporation established under the International Finance Corporation Act, 1956 (XXVIII of 1956) and provided in section 9 of Article VI of Articles of Agreement 1955 as amended through April 1993.
xlii.	Asian Infrastructure Investment Bank and persons as

	provided in Article 51 of Chapter IX of the Articles of Agreement signed and ratified by Pakistan and entered into force on the 25th December, 2015.
xliii.	SAARC Energy Centre.
xliv.	The Asian Development Bank established under the Asian Development Bank Ordinance, 1971 (IX of 1971).
xlv.	International Islamic Trade Finance Corporation.
xlvi.	Islamic Corporation for Development of Private Sector.
clvii.	ECO Trade and Development Bank.
lviii.	The Islamic Chamber of Commerce and Industry under the Organization of Islamic Conference (OIC).
xliv.	Commission on Science and Technology for Sustainable Development in the South (COMSATS) formed under International Agreement signed on 5th October, 1994.
I.	Saarc Arbitration Council (SARCO).
ii.	International Parliamentarians' Congress.

(iii) for clause (66), the following shall be substituted, namely:—

“(66) Subject to the provisions of section 100C, any income, derived by the following institutions, foundations, societies, boards, trust and funds, namely:—

**TABLE**

<b>Sr. No.</b>	<b>Name</b>
<b>(1)</b>	<b>(2)</b>
(i)	Al-Shifa Trust.

5514.1210	--- Unbleached	10
5514.1220	--- Bleached	10
5514.1910	--- Unbleached	10
5514.1920	--- Bleached	10
5514.2100	-- Of polyester staple fibres, plain weave	15
5514.2200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15
5514.2300	-- Other woven fabrics of polyester staple fibres	15
5514.2900	-- Other woven fabrics	15
5514.3010	--- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15
5514.3090	--- Other	15
5514.4100	-- Of polyester staple fibres, plain weave	15
5514.4200	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15
5514.4300	-- Other woven fabrics of polyester staple fibres	15
5514.4900	-- Other woven fabrics	15
5515.1120	--- Unbleached	10
5515.1190	--- Other	15
5515.1210	--- Unbleached	10
5515.1290	--- Other	15
5515.1310	--- Unbleached	10
5515.1390	--- Other	15
5515.1910	--- Unbleached	10
5515.1990	--- Other	15
5515.2110	--- Unbleached	10
5515.2190	--- Other	15
5515.2210	--- Unbleached	10
5515.2290	--- Other	15
5515.2910	--- Unbleached	10
5515.2990	--- Other	15
5515.9110	--- Unbleached	10
5515.9190	--- Other	15
5515.9910	--- Unbleached	10
5515.9990	--- Other	15
5516.1100	-- Unbleached or bleached	10
5516.1200	-- Dyed	15
5516.1300	-- Of yarns of different colours	15
5516.1400	-- Printed	15
5516.2100	-- Unbleached or bleached	10
5516.2200	-- Dyed	15
5516.2300	-- Of yarns of different colours	15
5516.2400	-- Printed	15
5516.3100	-- Unbleached or bleached	10
5516.3200	-- Dyed	15
5516.3300	-- Of yarns of different colours	15
5516.3400	-- Printed	15
5516.4100	-- Unbleached or bleached	10

5509.5100	-- Mixed mainly or solely with artificial staple fibres	10
5509.5200	-- Mixed mainly or solely with wool or fine animal hair	10
5509.5300	-- Mixed mainly or solely with cotton	10
5509.5900	-- Other	10
5509.6100	-- Mixed mainly or solely with wool or fine animal hair	10
5509.6200	-- Mixed mainly or solely with cotton	10
5509.6900	-- Other	10
5509.9100	-- Mixed mainly or solely with wool or fine animal hair	10
5509.9200	-- Mixed mainly or solely with cotton	10
5509.9900	-- Other	10
5510.1100	-- Single yarn	10
5510.1200	-- Multiple (folded) or cabled yarn	10
5510.2000	- Other yarn, mixed mainly or solely with wool or fine animal hair	10
5510.3000	- Other yarn, mixed mainly or solely with cotton	10
5510.9000	- Other yarn	10
5511.1000	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	10
5511.2000	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	10
5511.3000	- Of artificial staple fibres	10
5512.1110	--- Unbleached	10
5512.1120	--- Bleached	15
5512.1900	-- Other	15
5512.2110	--- Unbleached	10
5512.2120	--- Bleached	10
5512.2900	-- Other	15
5512.9110	--- Unbleached	10
5512.9120	--- Bleached	10
5512.9920	--- Unbleached	10
5512.9990	--- Other	15
5513.1110	--- Unbleached	10
5513.1120	--- Bleached	10
5513.1210	--- Unbleached	10
5513.1220	--- Bleached	10
5513.1310	--- Unbleached	10
5513.1320	--- Bleached	10
5513.1910	--- Unbleached	10
5513.1920	--- Bleached	10
5513.2100	-- Of polyester staple fibres, plain weave	15
5513.2300	-- Other woven fabrics of polyester staple fibres	15
5513.2900	-- Other woven fabrics	15
5513.3100	-- Of polyester staple fibres, plain weave	15
5513.3900	-- Other woven fabrics	15
5513.4100	-- Of polyester staple fibres, plain weave	15
5513.4900	-- Other woven fabrics	15
5514.1110	--- Unbleached	10
5514.1120	--- Bleached	10

5407.6100	-- Containing 85 % or more by weight of non-textured polyester filaments	15
5407.6900	-- Other	15
5407.7100	-- Unbleached or bleached	10
5407.7200	-- Dyed	15
5407.7300	-- Of yarns of different colours	15
5407.7400	-- Printed	15
5407.8110	--- Unbleached	10
5407.8120	--- Bleached	10
5407.8200	-- Dyed	15
5407.8300	-- Of yarns of different colours	15
5407.8400	-- Printed	15
5407.9110	--- Unbleached	10
5407.9120	--- Bleached	10
5407.9200	-- Dyed	15
5407.9300	-- Of yarns of different colours	15
5407.9400	-- Printed	15
5408.1000	- Woven fabrics obtained from high tenacity yarn of viscose rayon	10
5408.2100	-- Unbleached or bleached	10
5408.2200	-- Dyed	10
5408.2300	-- Of yarns of different colours	10
5408.2400	-- Printed	10
5408.3110	--- Unbleached	10
5408.3120	--- Bleached	10
5408.3200	-- Dyed	10
5408.3300	-- Of yarns of different colours	10
5408.3400	-- Printed	10
5501.2000	- Of polyesters	5
5501.4000	- Of polypropylene	5
5501.9000	- Other	5
5503.2010	--- Of polyesters not exceeding 2.22 decitex	5
5503.2090	--- Other	5
5503.4000	- Of polypropylene	5
5503.9000	- Other	5
5506.2000	- Of polyesters	5
5506.4000	- Of polypropylene	10
5506.9000	- Other	5
5508.1000	- Of synthetic staple fibres	10
5508.2000	- Of artificial staple fibres	10
5509.1100	-- Single yarn	5
5509.1200	-- Multiple (folded) or cabled yarn	5
5509.2100	-- Single yarn	10
5509.2200	-- Multiple (folded) or cabled yarn	10
5509.3100	-- Single yarn	5
5509.3200	-- Multiple (folded) or cabled yarn	5
5509.4100	-- Single yarn	10
5509.4200	-- Multiple (folded) or cabled yarn	10

5211.5900	-- Other fabrics	10
5212.1100	-- Unbleached	15
5212.1200	-- Bleached	15
5212.1300	-- Dyed	15
5212.1400	-- Of yarns of different colours	15
5212.1500	-- Printed	15
5212.2100	-- Unbleached	15
5212.2200	-- Bleached	15
5212.2300	-- Dyed	15
5212.2400	-- Of yarns of different colours	15
5212.2500	-- Printed	15
5309.1100	-- Unbleached or bleached	5
5309.1900	-- Other	5
5309.2100	-- Unbleached or bleached	5
5309.2900	-- Other	5
5310.1000	- Unbleached	15
5310.9010	- - - Jute (hessian cloth)	15
5310.9090	- - - Other	15
5311.0000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	5
5402.2000	- High tenacity yarn of polyesters, whether or not textured	10
5402.3300	-- Of polyesters	10
5402.3400	-- Of polypropylene	10
5402.3900	-- Other	10
5402.4600	-- Other, of polyesters, partially oriented	10
5402.4700	-- Other, of polyesters	10
5402.4800	-- Other, of polypropylene	10
5402.4900	-- Other	10
5402.5200	-- Of polyesters	10
5402.5300	-- Of polypropylene	10
5402.5900	-- Other	10
5402.6200	-- Of polyesters	10
5402.6300	-- Of polypropylene	10
5402.6900	-- Other	10
5404.1200	-- Other, of polypropylene	10
5407.1000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	10
5407.2000	- Woven fabrics obtained from strip and the like	10
5407.3000	- Fabrics specified in Note 9 to Section XI	10
5407.4100	-- Unbleached or bleached	10
5407.4200	-- Dyed	15
5407.4300	-- Of yarns of different colours	15
5407.4400	-- Printed	15
5407.5100	-- Unbleached or bleached	10
5407.5200	-- Dyed	15
5407.5300	-- Of yarns of different colours	15
5407.5400	-- Printed	15

5208.4200	-- Plain weave, weighing more than 100 g/m2	10
5208.4300	-- 3-thread or 4-thread twill, including cross twill	10
5208.4900	-- Other fabrics	10
5208.5100	-- Plain weave, weighing not more than 100 g/m2	10
5208.5200	-- Plain weave, weighing more than 100 g/m2	10
5208.5900	-- Other fabrics	10
5209.1100	-- Plain weave	10
5209.1200	-- 3-thread or 4-thread twill, including cross twill	10
5209.1900	-- Other fabrics	10
5209.2100	-- Plain weave	10
5209.2200	-- 3-thread or 4-thread twill, including cross twill	10
5209.2900	-- Other fabrics	10
5209.3100	-- Plain weave	10
5209.3200	-- 3-thread or 4-thread twill, including cross twill	10
5209.3900	-- Other fabrics	10
5209.4100	-- Plain weave	10
5209.4200	-- Denim	10
5209.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	10
5209.4900	-- Other fabrics	10
5209.5100	-- Plain weave	10
5209.5200	-- 3-thread or 4-thread twill, including cross twill	10
5209.5900	-- Other fabrics	10
5210.1100	-- Plain weave	10
5210.1900	-- Other fabrics	10
5210.2100	-- Plain weave	10
5210.2900	-- Other fabrics	10
5210.3100	-- Plain weave	10
5210.3200	-- 3-thread or 4-thread twill, including cross twill	10
5210.3900	-- Other fabrics	10
5210.4100	-- Plain weave	10
5210.4900	-- Other fabrics	10
5210.5100	-- Plain weave	10
5210.5900	-- Other fabrics	10
5211.1100	-- Plain weave	10
5211.1200	-- 3-thread or 4-thread twill, including cross twill	10
5211.1900	-- Other fabrics	10
5211.2000	- Bleached	10
5211.3100	-- Plain weave	10
5211.3200	-- 3-thread or 4-thread twill, including cross twill	10
5211.3900	-- Other fabrics	10
5211.4100	-- Plain weave	10
5211.4200	-- Denim	10
5211.4300	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	10
5211.4900	-- Other fabrics	10
5211.5100	-- Plain weave	10
5211.5200	-- 3-thread or 4-thread twill, including cross twill	10

5206.2500	- - Measuring less than 125 decitex (exceeding 80 metric number)	5
5206.3100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5206.3200	- - 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)	5
5206.3300	- - 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)	5
5206.3400	- - 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)	5
5206.3500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
5206.4100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5206.4200	- - 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)	5
5206.4300	- - 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)	5
5206.4400	- - 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)	5
5206.4500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
5207.1000	- Containing 85 % or more by weight of cotton	5
5207.9000	- Other	5
5208.1100	- - Plain weave, weighing not more than 100 g/m <sup>2</sup>	10
5208.1200	- - Plain weave, weighing more than 100 g/m <sup>2</sup>	10
5208.1300	- - 3-thread or 4-thread twill, including cross twill	10
5208.1900	- - Other fabrics	10
5208.2100	- - Plain weave, weighing not more than 100 g/m <sup>2</sup>	10
5208.2200	- - Plain weave, weighing more than 100 g/m <sup>2</sup>	10
5208.2300	- - 3-thread or 4-thread twill, including cross twill	10
5208.2900	- - Other fabrics	10
5208.3100	- - Plain weave, weighing not more than 100 g/m <sup>2</sup>	10
5208.3200	- - Plain weave, weighing more than 100 g/m <sup>2</sup>	10
5208.3300	- - 3-thread or 4-thread twill, including cross twill	10
5208.3900	- - Other fabrics	10
5208.4100	- - Plain weave, weighing not more than 100 g/m <sup>2</sup>	10

5205.4100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5205.4200	- - 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)	5
5205.4300	- - 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)	5
5205.4400	- - 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)	5
5205.4600	- - 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)	5
5205.4700	- - 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)	5
5205.4800	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5
5206.1100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5206.1200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5206.1300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5206.1400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5206.1500	- - Measuring less than 125 decitex (exceeding 80 metric number)	5
5206.2100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5206.2200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5206.2300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5206.2400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5

5205.1100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5205.1200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5205.1300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):	5
5205.1400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205.1500	- - Measuring less than 125 decitex (exceeding 80 metric number)	5
5205.2100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5205.2200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5205.2300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5205.2400	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205.2600	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5
5205.2700	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5
5205.2800	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5
5205.3100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5205.3200	- - 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)	5
5205.3300	- - 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)	5
5205.3400	- - 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)	5
5205.3500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5

4901.9100	- - Dictionaries and encyclopaedias, and serial instalments thereof	0
4901.9910	- - - Holy Quran (Arabic text with or without translation)	0
4901.9990	- - - Other	5
4902.1000	- Appearing at least four times a week	0
4902.9000	- Other	0
4903.0000	Children's picture, drawing or colouring books.	0
4904.0000	Music, printed or in manuscript, whether or not bound or illustrated.	0
4905.2000	- In book form	0
4905.9000	- Other	0
4906.0000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	0
4907.0010	- - - Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes	0
4907.0090	- - - Other	15
4911.1000	- Trade advertising material, commercial catalogues and the like	5
4911.9100	- - Pictures, designs and photographs	10
4911.9900	- - Other	10
5007.1000	- Fabrics of noil silk	5
5007.2000	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	5
5007.9000	- Other fabrics	5
5111.1100	- - Of a weight not exceeding 300 g/m <sup>2</sup>	5
5111.1900	- - Other	5
5111.2000	- Other, mixed mainly or solely with man-made filaments	5
5111.3000	- Other, mixed mainly or solely with man-made staple fibre	5
5111.9000	- Other	5
5112.1100	- - Of a weight not exceeding 200 g/m <sup>2</sup>	5
5112.1900	- - Other	5
5112.2000	- Other, mixed mainly or solely with man-made filaments	5
5112.3000	- Other, mixed mainly or solely with man-made staple fibres	5
5112.9000	- Other	5
5113.0000	Woven fabrics of coarse animal hair or of horsehair.	5
5204.1100	- - Containing 85 % or more by weight of cotton	5
5204.1900	- - Other	5
5204.2010	- - - For sewing	5
5204.2020	- - - For embroidery	5
5204.2090	- - - Other	5

4802.6200	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	15
4802.6990	--- Other	15
4804.1900	-- Other	15
4804.2100	-- Unbleached	5
4804.2900	-- Other	0
4804.3100	-- Unbleached	15
4804.3900	-- Other	15
4805.1100	-- Semi-chemical fluting paper	15
4805.1900	-- Other	15
4805.2400	-- Weighing 150 g/ m <sup>2</sup> or less	15
4805.3000	- Sulphite wrapping paper	0
4805.4000	- Filter paper and paperboard	0
4805.9290	--- Other	10
4805.9390	--- Other	5
4806.1000	- Vegetable parchment	5
4806.4090	--- Other	15
4807.0000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface- coated or impregnated, whether or not internally reinforced, in rolls or sheets.	15
4809.2000	- Self- copy paper	0
4809.9000	- Other	15
4810.9210	--- Clay coated exceeding either 370 mN or 325 gsm for aseptic liquid food packaging	10
4810.9290	--- Other	20
4811.1000	- Tarred, bituminised or asphalted paper and paperboard	15
4811.4100	-- Self-adhesive	10
4811.5100	-- Bleached, weighing more than 150 g/m <sup>2</sup>	15
4811.5910	--- Thermal fax paper	15
4811.5990	--- Other	15
4812.0000	Filter blocks, slabs and plates, of paper pulp.	15
4816.2000	- Self- copy paper	15
4816.9000	- Other	15
4819.1000	- Cartons, boxes and cases, of corrugated paper or paperboard	15
4819.2000	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	15
4821.1040	--- Printed labels of paper	0
4821.9000	- Other	15
4822.1000	- Of a kind used for winding textile yarn	15
4823.4000	- Rolls, sheets and dials, printed for self- recording apparatus	15
4823.6900	-- Other	15
4823.9090	--- Other	15
4901.1000	- In single sheets, whether or not folded	10

4412.1000	- Of bamboo	15
4412.3100	-- With at least one outer ply of tropical wood	15
4412.3300	-- Other, with at least one outer ply of non-coniferous wood of the species alder ( <i>Alnus</i> spp.), ash ( <i>Fraxinus</i> spp.), beech ( <i>Fagus</i> spp.), birch ( <i>Betula</i> spp.), cherry ( <i>Prunus</i> spp.), chestnut ( <i>Castanea</i> spp.), elm ( <i>Ulmus</i> spp.), eucalyptus ( <i>Eucalyptus</i> spp.), hickory ( <i>Carya</i> spp.), horse chestnut ( <i>Aesculus</i> spp.), lime ( <i>Tilia</i> spp.), maple ( <i>Acer</i> spp.), oak ( <i>Quercus</i> spp.), plane tree ( <i>Platanus</i> spp.), poplar and aspen ( <i>Populus</i> spp.), robinia ( <i>Robinia</i> spp.), tulipwood ( <i>Liriodendron</i> spp.) or walnut ( <i>Juglans</i> spp.)	15
4412.3400	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	15
4412.3900	-- Other, with both outer plies of coniferous wood	15
4412.4100	-- With at least one outer ply Of tropical Wood	15
4412.4200	-- Other, With at least one outer ply Of non-coniferous Wood	15
4412.4900	-- Other, With both outer plies Of coniferous Wood	15
4412.5100	-- With at least one outer ply Of tropical Wood	15
4412.5200	-- Other, With at least one outer ply Of non-coniferous Wood	15
4412.5900	-- Other, With both outer plies Of coniferous Wood	15
4412.9100	-- With at least one outer ply of tropical Wood	15
4412.9200	-- Other, With at least one outer ply of non-coniferous Wood	15
4412.9900	-- Other, with both outer plies of coniferous wood	15
4503.1000	- Corks and stoppers	10
4503.9000	- Other	10
4801.0000	Newsprint, in rolls or sheets	10
4802.1000	- Hand- made paper and paper board	15
4802.5400	-- Weighing less than 40 g/ m <sup>2</sup>	15
4802.5510	--- Printing paper	15
4802.5520	--- Poster paper	15
4802.5530	--- Graph paper	15
4802.5540	--- Bond paper	15
4802.5590	--- Other	15
4802.5600	-- Weighing 40 g/ m <sup>2</sup> or more but not more than 150 g/ m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state	15
4802.5700	-- Other, weighing 40 g/ m <sup>2</sup> or more but not more than 150 g/ m <sup>2</sup>	15
4802.5810	--- Art paper	15
4802.5830	--- Card board	15
4802.5850	--- Art card	15
4802.5890	--- Other	15
4802.6100	-- In rolls:	15

4010.1900	- - Other	15
4011.1000	- Of a kind used on motor cars (including station wagons and racing cars)	15
4011.2011	----- Radial	15
4011.2019	----- Other	15
4011.2091	----- Radial	5
4011.2099	----- Other	5
4011.8000	- Of a kind used on construction, mining or industrial handling vehicles and machines	10
4011.9090	--- Other	10
4012.1300	- - Of a kind used on aircraft	0
4013.1010	--- Of a kind used on buses, lorries or trucks	5
4016.1020	--- Stopper	10
4016.1090	--- Other	5
4016.9210	--- Tip Eraser	10
4016.9320	--- Washers and other seals of rubber	15
4016.9990	--- Other	15
4103.3000	- Of swine	0
4115.2000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	10
4205.0011	----- Belting conveyor	0
4205.0012	----- Belting machine	0
4205.0013	----- Belting transmission	0
4205.0014	----- Gas kits of leather	0
4205.0015	----- Hosepipng leather	0
4205.0016	----- Pickers leather	0
4205.0017	----- Washer leather	0
4205.0019	----- Other	0
4303.9000	- Other	0
4304.0000	Artificial fur and articles thereof.	0
4409.1000	- Coniferous	15
4409.2100	- - of bamboo	15
4409.2200	- - of tropical wood	15
4409.2900	- - Other	15
4410.1100	- - Particle board	15
4410.1210	--- Unworked or not further worked than sanded	15
4410.1290	--- Other	15
4410.1900	- - Other	15
4410.9000	- Other	15
4411.1200	- - Of a thickness not exceeding 5 mm	10
4411.1300	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	10
4411.1400	- - Of a thickness exceeding 9 mm	10
4411.9200	- - Of a density exceeding 0.8 g/cm <sup>2</sup>	10
4411.9310	--- Not mechanically worked or surface covered	10
4411.9390	--- Other	10
4411.9400	- - Of a density not exceeding 0.5 g/cm <sup>2</sup>	10

3917.3910	- - - Heat shrinkable sleeves and tubes	0
3918.9000	- Of other plastics	10
3919.1010	- - - Double sided tape	10
3919.9020	- - - PVC electric insulation tapes in logs exceeding 100 cm	15
3920.1000	- Of polymers of ethylene	15
3920.2010	- - - Biaxially Oriented Polypropylene (BOPP) film, plain	15
3920.2020	- - - Biaxially Oriented Polypropylene (BOPP) film, printed	15
3920.2030	- - - Biaxially Oriented Polypropylene (BOPP) film, metallized	15
3920.2040	- - - Biaxially Oriented Polypropylene (BOPP) film, laminated	15
3920.2090	- - - Other	15
3920.4990	- - - Other	15
3920.5100	- - Of poly(methyl methacrylate)	15
3920.6200	- - Of poly(ethylene terephthalate)	15
3920.6310	- - - Polyester rigid film	10
3920.6900	- - Of other polyesters	15
3920.7100	- - Of regenerated cellulose	15
3920.7300	- - Of cellulose acetate	15
3920.9100	- - Of poly(vinyl butyral)	15
3920.9200	- - Of polyamides	15
3920.9300	- - Of amino resins	15
3921.1200	- - Of polymers of vinyl chloride	15
3921.1300	- - Of polyurethanes	15
3921.1900	- - Of other plastics	15
3921.9090	- - - Other	15
3923.2100	- - Of polymers of ethylene	15
3923.9010	- - - Preforms made from polyethylene terephthalate	15
3926.9040	- - - Laboratory ware	10
3926.9060	- - - Shoe lasts	15
4004.0010	- - - Bagomatic bladder scrap	0
4005.1090	- - - Other	0
4005.2000	- Solutions; dispersions other than those of subheading 4005.10	10
4005.9900	- - Other	10
4006.1000	- "Camel- back" strips for retreading rubber tyres	10
4006.9000	- Other	0
4007.0010	- - - Single cord	15
4007.0090	- - - Other	15
4008.1190	- - - Other	15
4008.1990	- - - Other	15
4008.2190	- - - Other	10
4009.3190	- - - Other	10
4009.3200	- - With fittings	10
4010.1100	- - Reinforced only with metal	10
4010.1200	- - Reinforced only with textile materials	10

3903.1920	--- High Impact Polystyrene (HIPS)	15
3903.1990	--- Other	10
3903.9010	--- Styrene acrylic emulsion	10
3903.9090	--- Other	10
3904.1010	--- Emulsion grade	10
3904.1090	--- Other	10
3904.2100	-- Non-plasticised	10
3904.2200	-- Plasticised	15
3904.3000	- Vinyl chloride- vinyl acetate copolymers	0
3904.4000	- Other vinyl chloride copolymers	0
3904.5000	- Vinylidene chloride polymers	15
3904.6100	-- Polytetrafluoroethylene	0
3904.6900	-- Other	0
3904.9000	- Other	15
3905.1900	-- Other	15
3905.2100	-- In aqueous dispersion	10
3905.2900	-- Other	0
3905.9100	-- Copolymers	0
3905.9910	--- Ethers polyvinyl	0
3905.9990	--- Other	5
3906.1000	- Poly(methyl methacrylate)	0
3906.9010	--- Cyanoacrylate	10
3906.9020	--- Acrylic binders	15
3906.9030	--- Pigment thickener	0
3906.9090	--- Other	10
3907.3000	- Epoxide resins	10
3907.6110	--- Yarn and film grades	5
3907.6120	--- Bottle grade	10
3907.6910	--- Yarn and film grades	5
3907.6920	--- Bottle grade	10
3907.7000	- Poly(lactic acid)	5
3907.9100	-- Unsaturated	15
3907.9900	-- Other	15
3909.4000	- Phenolic resins	10
3911.1010	--- Petroleum resins	10
3912.1100	-- Non-plasticised	10
3912.1200	-- Plasticised	10
3912.2010	--- Cellulose nitrates nonplasticised	10
3912.3100	-- Carboxymethylcellulose and its salts	5
3912.3900	-- Other	10
3912.9000	- Other	10
3913.1000	- Alginic acids, its salts and esters	5
3913.9010	--- Protein hardened	0
3913.9090	--- Other	10
3917.1000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	10
3917.2310	--- Heat shrinkable sleeves and tubes of a dia not exceeding 100 mm	0

3827.1300	- - Containing carbon tetrachloride	0
3827.1400	- - Containing 1,1,1-trichloroethane (methyl chloroform)	0
3827.2000	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	0
3827.3100	- - Containing substances of subheadings 2903.41 to 2903.48	0
3827.3200	- - Other, containing substances of subheadings 2903.71 to 2903.75	0
3827.3900	- - Other	0
3827.4000	- Containing methyl bromide (bromomethane) or bromochloromethane	0
3827.5100	- - Containing trifluoromethane (HFC-23)	0
3827.5900	- - Other	0
3827.6100	- - Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	0
3827.6200	- - Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	0
3827.6300	- - Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	0
3827.6400	- - Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	0
3827.6500	- - Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	0
3827.6800	- - Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	0
3827.6900	- - Other	0
3827.9000	- Other	0
3901.1000	- Polyethylene having a specific gravity of less than 0.94	0
3901.2000	- Polyethylene having a specific gravity of 0.94 or more	0
3901.3000	- Ethylene- Vinyl acetate copolymers	0
3901.4000	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	0
3901.9000	- Other	0
3902.1000	- Polypropylene	0
3902.2000	- Polyisobutylene	0
3902.3000	- Propylene copolymers	0
3902.9000	- Other	0
3903.1100	- - Expansible	15
3903.1910	- - - General Purpose Polystyrene (GPPS)	15

3824.3000	- Non- agglomerated metal carbides mixed together or with metallic binders	0
3824.4000	- Prepared additives for cements, mortars or concretes	15
3824.5000	- Non- refractory mortars and concretes	10
3824.6000	- Sorbitol other than that of subheading No. 2905.44	15
3824.8100	-- Containing oxirane (ethylene oxide)	0
3824.8200	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	0
3824.8300	-- Containing tris(2,3-dibromopropyl) phosphate	0
3824.8400	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	0
3824.8500	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0
3824.8600	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	0
3824.8700	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	0
3824.8800	-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	0
3824.8900	-- Containing short-chain chlorinated paraffins	0
3824.9200	-- Polyglycol esters of methylphosphonic acid	0
3824.9910	--- Gum base of a kind used for manufacture of chewing gum	10
3824.9920	--- Ion exchangers	0
3824.9930	--- Prepared binders	0
3824.9940	--- Anti-scaling compounds	15
3824.9950	--- Stencil correctors and other correcting fluids	15
3824.9980	--- Chloroparaffins liquid	10
3824.9993	--- -Coated or treated calcium carbonate	0
3824.9994	--- -Carboxylic acid based anhydride hardener	0
3824.9995	---- Substances controlled under the Convention on the Prohibition of the Development , Production, Stock piling and use of Chemical Weapons and on their Destruction :	0
3824.9997	--- -Salts of stearic acid other than alkali salts e.g. zinc stearate; calcium stearate	0
3824.9999	--- -Other	0
3826.0000	Biodiesel and mixtures thereof, not containing or containing less than 70 %by weight of petroleum oils or oils obtained from bituminous minerals.	10
3827.1100	-- Containing chlorofluorocarbons (CFCs), whether or not Containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	15
3827.1200	-- Containing hydrobromofluorocarbons (HBFCs)	0

3701.3020	- - - Photo polymers and CTP plates of a kind used in printing Of news papers and magazines	10
3701.3030	- - - Presensitized printing plates	15
3701.3090	- - - Other	15
3805.1000	- Gum, wood or sulphate turpentine oils	0
3805.9000	- Other	0
3806.1090	- - - Other	0
3806.2000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	10
3806.3000	- Ester gums	0
3806.9000	- Other	0
3808.5210	- - - Products registered under the Agricultural Pesticides Ordinance 1971	0
3808.5910	- - - Products registered under the Agricultural Pesticides Ordinance 1971	0
3808.6110	- - - Products registered under the Agricultural Pesticides Ordinance 1971	0
3808.6210	- - - Products registered under the Agricultural Pesticides Ordinance 1971	0
3808.6910	- - - Products registered under the Agricultural Pesticides Ordinance 1971	0
3808.9191	- - - - Emamectine benzoate	0
3808.9990	- - - Other	5
3809.1000	- With a basis of amylaceous substances	10
3809.9190	- - - Other	15
3809.9200	- - Of a kind used in the paper or like industries	10
3809.9300	- - Of a kind used in the leather or like industries	10
3812.2000	- Compound plasticizers for rubber or plastics	10
3812.3100	- - Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	0
3812.3900	- - Other	5
3814.0000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	10
3816.0000	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	0
3822.1100	- - For malaria	0
3822.1200	- - For Zika and other diseases transmitted by mosquitoes of the genus Aedes	0
3822.1300	- - For blood-grouping	0
3822.1900	- - Other	0
3822.9000	- Other	0
3823.1100	- - Stearic acid	15
3823.1910	- - - Palm fatty acid distillate	15
3823.1920	- - - Palm acid oil	10
3823.1930	- - - Fatty acid distillate	15
3823.1990	- - - Other	15
3823.7000	- Industrial fatty alcohols	15

3302.9010	- - - Of a kind used in cosmetics industry	0
3302.9090	- - - Other	10
3402.3100	- - Linear alkylbenzene sulphonic acids and their salts	10
3402.4110	- - - Pharmaceutical grade	10
3402.4120	- - - Other than in retail packing	10
3402.4190	- - - Other	10
3402.4200	- - Non-ionic	10
3402.4990	- - - Other	15
3403.1110	- - - Of a kind used in the leather or like industries	15
3403.1120	- - - Of a kind used in the paper or like industries	15
3403.1139	- - - -Other	15
3403.1190	- - - Other	15
3403.1910	- - - Greases	15
3403.1990	- - - Other	15
3403.9110	- - - Of a kind used in the leather or like industries including fat liquors	15
3403.9120	- - - Of a kind used in the paper or like industries	15
3403.9139	- - - -Other	15
3403.9190	- - - Other	15
3403.9990	- - - Other	15
3404.9010	- - - Sealing waxes	0
3404.9090	- - - Other	10
3405.1020	- - - For leather	10
3405.2000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	10
3405.4000	- Scouring pastes and powders and other scouring preparations	0
3407.0010	- - - Dental wax and other preparations for use in dentistry	10
3407.0090	- - - Other	10
3501.1000	- Casein	0
3501.9000	- Other	0
3502.1100	- - Dried	0
3502.1900	- - Other	0
3502.2000	- Milk albumin, including concentrates of two or more whey proteins	0
3502.9000	- Other	0
3503.0010	- - - Gelatin	10
3503.0090	- - - Other	15
3505.1010	- - - Dextrins	15
3505.1020	- - - Dextrins of pharmaceutical grade	10
3505.2010	- - - Starch based glues	15
3505.2030	- - - Printing gum (pre-gelatinized modified 0% starch for textile printing)	0
3506.9110	- - - Shoe adhesives	10
3506.9190	- - - Other	15
3507.1000	- Rennet and concentrates thereof	0
3507.9000	- Other	0

3204.1910	--- Dyes, sulphur	10
3204.1990	--- Dyes, synthetic	10
3204.9000	- Other	10
3205.0000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	0
3206.1900	-- Other	15
3206.2010	--- Chrome yellow	10
3206.2090	--- Other	10
3206.4100	-- Ultramarine and preparations based thereon	10
3206.4210	--- Lithopone	10
3206.4290	--- Other	15
3206.4910	--- Master batches (coloured)	15
3206.4920	--- Pigments and preparations based on cadmium compounds	10
3206.4930	--- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	10
3206.4990	--- Other	15
3206.5090	--- Inorganic products of a kind used as luminophores	10
3207.1010	--- Opacifiers	0
3207.1090	--- Other	0
3207.2000	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	0
3208.2010	--- Varnishes	15
3208.9011	---- Varnishes	10
3208.9019	---- Other	10
3209.9010	--- Lacquered blue, golden and silver	5
3211.0010	--- For leather	10
3212.1000	- Stamping foils	5
3212.9030	--- Emitter paste for tube lights	0
3214.1050	--- Capping cement for bulbs and tube lights	0
3214.9010	--- Silicon sealant	10
3215.1110	--- Rolling coating printing ink	15
3215.1910	--- Flourescent ink	15
3215.9010	--- Inks for ball points pens, fine liners and fibre tips	10
3301.1200	-- Of orange	10
3301.1300	-- Of lemon	10
3301.1900	-- Other	10
3301.2400	-- Of peppermint ( <i>Mentha piperita</i> )	10
3301.2500	-- Of other mints	10
3301.2910	--- Of citronella	10
3301.2920	--- Of eucalyptus	10
3301.2990	--- Other	10
3301.3000	- Resinoids	0
3301.9010	--- Concentrates of essential oils	0
3301.9090	--- Other	10
3302.1010	--- Flavours for use in aerated beverages	10
3302.1020	--- Flavours and concentrates for use in food industry	10
3302.1090	--- Other	10

3004.3900	-- Other	10
3004.4100	-- Containing ephedrine or its salts	10
3004.4200	-- Containing pseudoephedrine (INN) or its salts	10
3004.4300	-- Containing norephedrine or its salts	10
3004.4900	-- Other	10
3004.5010	--- Cod liver oil	0
3004.5090	--- Other	10
3004.6000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	10
3004.9010	--- Unani ayurvedic and other oriental type medicine	10
3004.9020	--- Homeopathic medicines	10
3004.9070	--- Aspirin, medicinal	10
3004.9080	--- Sulpha drugs	10
3004.9091	---- Cough syrups medicinal	10
3004.9092	---- Paracetamol	10
3004.9099	---- Other	10
3005.1010	--- Surgical tape in jumbo rolls	10
3005.1090	--- Other	10
3005.9010	--- Acrynol pad	10
3005.9090	--- Other	10
3006.1090	--- Other	0
3006.3000	- Opacifying preparations for X- ray examinations; diagnostic reagents designed to be administered to the patient	10
3006.4000	- Dental cements and other dental fillings; bone reconstruction cements	10
3101.0000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	0
3202.1000	- Synthetic organic tanning substances	0
3202.9010	--- Tanning substances, tanning preparations based on chromium sulphate	15
3202.9090	--- Other	10
3203.0010	--- Obtained from acacia catechu (black cutch)	0
3203.0090	--- Other	10
3204.1120	--- Liquid	10
3204.1190	--- Other	10
3204.1200	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	15
3204.1400	-- Direct dyes and preparations based thereon	15
3204.1510	--- Indigo blue	5
3204.1590	--- Other	10
3204.1600	-- Reactive dyes and preparations based thereon	15
3204.1720	--- Liquid	10
3204.1790	--- Other	10
3204.1800	-- Carotenoid colouring matters and preparations based thereon	10

2933.4990	- - - Other	5
2933.5990	- - - Other	10
2933.9990	- - - Other	10
2934.9200	- - Other fentanyl and their derivatives	0
2934.9910	- - - Furazolidone	10
2934.9990	- - - Other	0
2935.9090	- - - Other	10
2940.0000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	5
2941.3000	- Tetracyclines and their derivatives; salts thereof	0
2941.4000	- Chloramphenicol and its derivatives; salts thereof	0
2941.5000	- Erythromycin and its derivatives; salts thereof	10
2941.9060	- - - Cefixime in bulk	15
2941.9090	- - - Other	10
3002.1200	- - Antisera and other blood fractions	10
3002.1300	- - Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	10
3002.1400	- - Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	10
3002.1500	- - Immunological products, put up in measured doses or in forms or packings for retail sale	10
3002.4900	- - Other	10
3002.5100	- - Cell therapy products	10
3002.5900	- - Other	10
3002.9030	- - - Saxitoxin	0
3002.9040	- - - Ricin	0
3002.9090	- - - Other	10
3003.1000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	10
3003.2000	- Other containing antibiotics	10
3003.3100	- - Containing insulin	10
3003.3900	- - Other	10
3003.4100	- - Containing ephedrine or its salts	10
3003.4200	- - Containing pseudoephedrine (INN) or its salts	10
3003.4300	- - Containing norephedrine or its salts	10
3003.4900	- - Other	10
3003.6000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	10
3003.9010	- - - Unani, ayurvedic and other oriental type medicine	10
3003.9020	- - - Homeopathic medicines	10
3003.9090	- - - Other	10
3004.1090	- - - Other	10
3004.2000	- Other, containing other antibiotics	10
3004.3100	- - Containing insulin	10
3004.3200	- - Containing corticosteroid hormones, their derivatives or structural analogues	10

2828.1010	- - - Commercial calcium hypochlorite (bleaching powder)	0
2828.1090	- - - Other	0
2828.9000	- Other	0
2833.1100	- - Disodium sulphate	10
2833.1900	- - Other	10
2833.2100	- - Of magnesium	0
2833.2200	- - Of aluminium	0
2833.2400	- - Of nickel	0
2833.2930	- - - Of chromium	15
2836.2000	- Disodium carbonate	10
2836.5000	- Calcium carbonate	0
2847.0000	Hydrogen peroxide, whether or not solidified with urea.	10
2849.1000	- Of calcium	10
2903.7100	- - Chlorodifluoromethane (HCFC-22)	0
2905.4500	- - Glycerol	15
2914.1100	- - Acetone	10
2915.1100	- - Formic acid	15
2915.2400	- - Acetic anhydride	0
2915.3100	- - Ethyl acetate	15
2915.3300	- - n-Butyl acetate	15
2915.3600	- - Dinoseb (ISO) acetate	15
2915.3910	- - - Benzyl acetate	0
2915.3930	- - - sec-Butyl acetate	15
2915.3940	- - - Methyl acetate	15
2915.3990	- - - Other	5
2915.7010	- - - Stearic acid	15
2916.1600	- - Binapacryl (ISO)	0
2916.3990	- - - Other	5
2917.1400	- - Maleic anhydride	10
2917.1900	- - Other	0
2917.2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0
2917.3300	- - Dinonyl or didecyl orthophthalates	15
2917.3410	- - - Dibutyl orthophthalates	10
2917.3490	- - - Other	10
2917.3500	- - Phthalic anhydride	10
2917.3610	- - - Pure terephthalic acid (PTA)	5
2918.1400	- - Citric acid	5
2918.2290	- - - Other	0
2918.2900	- - Other	0
2922.4990	- - - Other	0
2932.2090	- - - Other	0
2933.3400	- - Other fentanyl and their derivatives	10
2933.3600	- - 4-Anilino-N-phenethylpiperidine (ANPP)	10
2933.3700	- - N-Phenethyl-4-piperidone (NPP)	10
2933.3990	- - - Other	10

2710.1991	- - - -Mineral oil which has flash point at or above 200oF	5
2710.1993	- - - -Base oil for lubricating oils of subheadings 2710.1951, 2710.1952 and 2710.1953	10
2710.1995	- - - -Liquid paraffin	0
2710.1996	- - - -White oil	10
2710.1997	- - - -Transformer oil	10
2710.2000	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils	10
2710.9900	- - Other	15
2711.1100	- - Natural gas	5
2712.1000	- Petroleum jelly	10
2712.9010	- - - Slack wax	15
2712.9090	- - - Other	15
2713.1100	- - Not calcined	5
2713.1200	- - Calcined	0
2713.2000	- Petroleum bitumen	5
2713.9010	- - - Carbon black oil (carbon black feed stock)	0
2713.9090	- - - Other	15
2714.1000	- Bituminous or oil shale and tar sands	0
2715.0000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut- backs).	5
2716.0000	Electrical energy. (optional heading)	5
2801.1000	- Chlorine	10
2803.0010	- - - Carbon black (rubber grade)	10
2803.0020	- - - Carbon black (other than rubber grade)	5
2803.0090	- - - Other	15
2804.1000	- Hydrogen	0
2804.2100	- - Argon	0
2804.2900	- - Other	0
2804.3000	- Nitrogen	0
2804.4000	- Oxygen	0
2806.1000	- Hydrogen chloride (hydrochloric acid)	10
2806.2000	- Chlorosulphuric acid	0
2807.0000	Sulphuric acid; oleum.	10
2810.0010	- - - Oxides of boron	0
2810.0020	- - - Boric acid	0
2811.2100	- - Carbon dioxide	0
2815.1200	- - In aqueous solution (soda lye or liquid soda)	15
2827.2000	- Calcium chloride	0
2827.3100	- - Of magnesium	0
2827.3500	- - Of nickel	0
2827.3900	- - Other	0

2520.2000	- Plasters	10
2522.1000	- Quicklime	5
2522.2000	- Slaked lime	5
2522.3000	- Hydraulic lime	5
2523.1000	- Cement clinkers	10
2524.9000	- Other	10
2526.1010	- - - Talc	5
2526.1090	- - - Other	5
2526.2000	- Crushed or powdered	5
2530.9090	- - - Other	0
2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel.	0
2701.1100	- - Anthracite	5
2701.1200	- - Bituminous coal	5
2701.1900	- - Other coal	5
2701.2000	- Briquettes, ovoids and similar solid fuels manufactured from coal	5
2702.1000	- Lignite, whether or not pulverised, but not agglomerated	5
2702.2000	- Agglomerated lignite	5
2703.0000	Peat (including peat litter), whether or not agglomerated.	5
2704.0010	- - - Coke of coal	0
2704.0020	- - - Coke of lignite or peat	5
2704.0090	- - - Other	5
2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5
2706.0010	- - - Coal tar	10
2706.0090	- - - Other	5
2707.5000	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250oC by the ISO 3405 method (equivalent to the ASTM D 86 method)	15
2707.9100	- - Creosote oils	5
2707.9910	- - - Carbon black oil (carbon black feedstock)	0
2707.9920	- - - Phenols	5
2708.1000	- Pitch	5
2708.2000	- Pitch coke	5
2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude	5
2710.1250	- - - Solvent oil (non-composite)	10
2710.1290	- - - Other	15
2710.1912	- - - - J.P.1	0
2710.1914	- - - - Other jet fuels	0
2710.1921	- - - -Light diesel oil	0
2710.1929	- - - -Other	5
2710.1931	- - - -High speed diesel oil	10
2710.1939	- - - -Other	10
2710.1941	- - - -Furnace-oil	5

2106.9030	- - - Flavouring powders for preparation of food	10
2301.1000	- Flours, meals and pellets, of meat or meat offal; greaves	10
2301.2010	- - - Shrimp meal	0
2301.2090	- - - Other	10
2302.1000	- Of maize (corn)	10
2302.3000	- Of wheat	10
2302.4000	- Of other cereals	10
2302.5000	- Of leguminous plants	10
2303.1000	- Residues of starch manufacture and similar residues	10
2303.2000	- Beet- pulp, bagasse and other waste of sugar manufacture	10
2303.3000	- Brewing or distilling dregs and waste	10
2304.0000	Oil- cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	10
2306.1000	- Of cotton seeds	10
2306.2000	- Of linseed	10
2306.3000	- Of sunflower seeds	10
2306.4100	- - Of low erucic acid rape or colza seeds	10
2306.4900	- - Other	10
2306.5000	- Of coconut or copra	10
2306.6000	- Of palm nuts or kernels	10
2306.9000	- Other	10
2307.0000	Wine lees; argol.	10
2308.0000	Vegetable materials and vegetable waste, vegetable residues and by- products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	10
2309.9000	- Other	5
2401.1000	- Tobacco, not stemmed /striped	10
2401.2000	- Tobacco, partly or wholly stemmed/ stripped	10
2401.3000	- Tobacco refuse	10
2515.1100	- - Crude or roughly trimmed	15
2515.1200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15
2515.2000	- Ecaussine and other calcareous monumental or building stone; alabaster	15
2516.1100	- - Crude or roughly trimmed	15
2516.1200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15
2516.2000	- Sandstone	15
2516.9000	- Other monumental or building stone	15
2517.2000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	15
2517.3000	- Tarred macadam	15
2517.4100	- - Of marble	15
2517.4900	- - Other	15

1702.2020	- - - Maple syrup	15
1702.5000	- Chemically pure fructose	15
1702.9010	- - - Maltose	10
1702.9020	- - - Caramel	10
1702.9030	- - - Malto dextrins	10
1702.9090	- - - Other	10
1703.1000	- Cane molasses	0
1703.9000	- Other	0
1801.0000	Cocoa beans, whole or broken, raw or roasted.	0
1802.0000	Cocoa shells, husks, skins and other cocoa waste.	0
1803.1000	- Not defatted	0
1803.2000	- Wholly or partly defatted	0
1804.0000	Cocoa butter, fat and oil.	0
1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	5
1806.2020	- - - Chocolate crumbs in packing of 25kg or more in powder, granules or briquettes.	10
1901.2000	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	10
1901.9020	- - - Preparations other than in retail packing, not containing cocoa	15
1901.9090	- - - Other	15
1903.0010	- - - Sago	15
1903.0090	- - - Other	15
1905.9000	- Other	15
2008.1100	- - Ground-nuts	15
2008.1900	- - Other, including mixtures	15
2008.2000	- Pineapples	15
2008.3000	- Citrus fruit	15
2008.4000	- Pears	15
2008.5000	- Apricots	15
2008.6000	- Cherries	15
2008.7000	- Peaches, including nectarines	15
2008.8000	- Strawberries	15
2008.9100	- - Palm hearts	15
2101.1110	- - - Instant coffee in bulk	5
2101.1120	- - - Instant coffee in retail packs	10
2101.1190	- - - Other	10
2101.1200	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	10
2101.2000	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	10
2101.3000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	10
2102.1000	- Active yeasts	15
2102.2000	- Inactive yeasts; other single- cell micro- organisms, dead	15
2102.3000	- Prepared baking powders	15

1212.9900	-- Other	0
1213.0000	Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets.	0
1214.1000	- Lucerne (alfalfa) meal and pellets	0
1214.9000	- Other	0
1301.2000	- Gum Arabic	15
1301.9020	--- Seed lac	15
1301.9090	--- Other	15
1302.1200	-- Of liquorice	15
1302.1300	-- Of hops	15
1302.1400	-- Of ephedra	15
1302.1900	-- Other	15
1302.2000	- Pectic substances, pectinates and pectates	15
1302.3100	-- Agar-agar	15
1302.3290	--- Other	15
1302.3900	-- Other	10
1401.1000	- Bamboos	10
1401.2000	- Rattans	0
1401.9000	- Other	0
1404.2000	- Cotton linters	15
1404.9030	--- Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	10
1404.9050	--- Hena leave and powder	15
1501.9000	- Other	10
1502.1000	- Tallow	5
1502.9000	- Other	10
1503.0090	--- Other	10
1504.1000	- Fish- liver oils and their fractions	0
1504.2000	- Fats and oils and their fractions, of fish, other than liver oils	0
1504.3000	- Fats and oils and their fractions, of marine mammals	0
1505.0010	--- Lanolin	10
1505.0090	--- Other	10
1506.0000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	0
1520.0000	Glycerol, crude; glycerol waters and glycerol lyes.	10
1521.1000	- Vegetable waxes	10
1521.9010	--- Bees wax	10
1521.9090	--- Other	10
1701.9100	-- Containing added flavouring or colouring matter	10
1701.9930	--- Chemically pure sucrose	10
1701.9990	--- Other	10
1702.1110	--- Lactose	10
1702.1120	--- Lactose syrup	10
1702.1900	-- Other	10
1702.2010	--- Maple sugar	10

1204.0000	Linseed, whether or not broken.	0
1205.1000	- Low erucic acid rape or colza seeds	5
1205.9000	- Other	0
1206.0000	Sunflower seeds, whether or not broken.	0
1207.1000	- Palm nuts and kernels	0
1207.2100	-- Seed	0
1207.2900	-- Other	0
1207.3000	- Castor oil seeds	0
1207.4000	- Sesamum seeds	0
1207.5000	- Mustard seeds	0
1207.6000	- Safflower ( <i>Carthamus tinctorius</i> ) seeds	0
1207.7000	- Melon seeds	0
1207.9100	-- Poppy seeds	0
1207.9900	-- Other	0
1208.1000	- Of soya beans	10
1208.9010	--- Flours of castor	0
1208.9020	--- Castor meal	0
1208.9090	--- Other	0
1209.1000	- Sugar beet seeds	0
1209.2100	-- Lucerne (alfalfa) seeds	0
1209.2200	-- Clover ( <i>Trifolium</i> spp.) seeds	0
1209.2300	-- Fescue seeds	0
1209.2400	-- Kentucky blue grass ( <i>Poa pratensis</i> L.) seeds	0
1209.2500	-- Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	0
1209.2900	-- Other	0
1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	0
1209.9110	--- Of onion	0
1209.9120	--- Of tomato	0
1209.9130	--- Of okra	0
1209.9190	--- Other	0
1209.9900	-- Other	0
1210.1000	- Hop cones, neither ground nor powdered, nor in the form of pellets	0
1210.2000	- Hop cones, ground powdered or in the form of pellets; lupulin	0
1211.2000	- Ginseng roots	0
1211.3000	- Coca leaf	0
1211.4000	- Poppy straw	0
1211.5000	- Ephedra	0
1211.6000	- Bark of African cherry ( <i>Prunus africana</i> )	0
1212.2100	-- Fit for human consumption	0
1212.2900	-- Other	0
1212.9100	-- Sugar beet	0
1212.9200	-- Locust beans (carob)	0
1212.9300	-- Sugar cane	0
1212.9400	-- Chicory roots	0

1006.1090	- - - Other	10
1006.2000	- Husked (brown) rice	10
1006.3010	- - - Basmati	10
1006.3090	- - - Other	10
1006.4000	- Broken rice	10
1007.1000	- Seed	0
1007.9000	- Other	0
1008.1000	- Buckwheat	0
1008.2100	- - Seed	0
1008.2900	- - Other	0
1008.3000	- Canary seeds	0
1008.4000	- Fonio ( <i>Digitaria</i> spp.)	0
1008.5000	- Quinoa ( <i>Chenopodium quinoa</i> )	0
1008.6000	- Triticale	0
1008.9000	- Other cereals	5
1101.0010	- - - Of Wheat	5
1101.0020	- - - Of Meslin	10
1102.2000	- Maize (corn) flour	10
1102.9010	- - - Rice flour	10
1102.9090	- - - Other	10
1103.1100	- - Of wheat	15
1103.1300	- - Of maize (corn)	15
1103.1900	- - Of other cereals	15
1103.2000	- Pellets	15
1104.1200	- - Of oats	15
1104.1900	- - Of other cereals	15
1104.2200	- - Of oats	15
1104.2300	- - Of Maize (corn)	15
1104.2900	- - Of other cereals	15
1104.3000	- Germ of cereals, whole, rolled, flaked or ground	15
1106.1000	- Of the dried leguminous vegetables of heading 07.13	15
1106.2000	- Of sago or of roots or tubers of heading 07.14	15
1106.3000	- Of the products of Chapter- 8	15
1107.1000	- Not roasted	10
1107.2000	- Roasted	10
1108.1100	- - Wheat starch	15
1108.1200	- - Maize (corn) starch	15
1108.1300	- - Potato starch	15
1108.1400	- - Manioc (cassava) starch	15
1108.1900	- - Other starches	15
1108.2000	- Inulin	15
1109.0000	Wheat gluten, whether or not dried.	15
1201.1000	- Seed	0
1201.9000	- Other	0
1202.3000	- Seed	10
1202.4100	- - In shell	10
1202.4200	- - Shelled, whether or not broken	10
1203.0000	Copra.	10

0904.1130	- - - Pepper seeds for sowing	0
0904.1190	- - - Other	0
0904.1200	- - Crushed or ground	10
0904.2110	- - - Red chillies (whole)	15
0904.2120	- - - Red chillies seeds for sowing	0
0904.2190	- - - Other	15
0904.2210	- - - Red chillies (powder)	15
0904.2290	- - - Other	15
0905.1000	- Neither crushed nor ground	0
0905.2000	- Crushed or ground	0
0906.1100	- - Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	0
0906.1900	- - Other	0
0906.2000	- Crushed or ground	10
0907.1000	- Neither crushed nor ground	0
0907.2000	- Crushed or ground	0
0908.1100	- - Neither crushed nor ground	0
0908.1200	- - Crushed or ground	0
0908.2100	- - Neither crushed nor ground	0
0908.2200	- - Crushed or ground	0
0908.3110	- - - Large	0
0908.3120	- - - Small	0
0908.3200	- - Crushed or ground	0
0909.2100	- - Neither crushed nor ground	0
0909.2200	- - Crushed or ground	0
0909.3100	- - Neither crushed nor ground	0
0909.3200	- - Crushed or ground	0
0909.6100	- - Neither crushed nor ground	0
0909.6200	- - Crushed or ground	0
0910.1100	- - Neither crushed nor ground	15
0910.1200	- - Crushed or ground	15
0910.2000	- Saffron	0
0910.3000	- Turmeric ( <i>curcuma</i> )	15
0910.9100	- - Mixtures referred to in Note 1 (b) to this Chapter	10
0910.9910	- - - Thyme; bay leaves	0
0910.9990	- - - Other	15
1001.1100	- - Seed	10
1001.1900	- - Other	10
1001.9100	- - Seed	10
1001.9900	- - Other	10
1002.1000	- Seed	0
1002.9000	- Other	0
1003.1000	- Seed	0
1003.9000	- Other	0
1004.1000	- Seed	0
1004.9000	- Other	0
1005.1000	- Seed	0
1005.9000	- Other	10
1006.1010	- - - Seed for sowing	0

0713.9020	--- Mash dry whole	0
0713.9030	--- Mash split or washed	0
0713.9090	--- Other	0
0714.1000	- Manioc (cassava)	0
0714.2000	- Sweet potatoes	0
0714.3000	- Yams (Dioscorea spp.)	0
0714.4000	- Taro (Colocasia spp.)	0
0714.5000	- Yautia (Xanthosoma spp.)	0
0714.9000	- Other	0
0801.1100	-- Desiccated	0
0801.1200	-- In the inner shell (endocarp)	10
0801.1910	--- Seed	0
0801.1990	--- Other	10
0801.2100	-- In shell	10
0801.2200	-- Shelled	10
0801.3100	-- In shell	0
0801.3200	-- Shelled	0
0802.1100	-- In shell	10
0802.1200	-- Shelled	10
0802.2100	-- In shell	10
0802.2200	-- Shelled	10
0802.3100	-- In shell	10
0802.3200	-- Shelled	10
0802.4100	-- In shell	10
0802.4200	-- Shelled	10
0802.5100	-- In shell	0
0802.5200	-- Shelled	0
0802.6100	-- In shell	10
0802.6200	-- Shelled	10
0802.7000	- Kola nuts (Cola spp.)	10
0802.9900	-- Other	10
0813.4010	--- Tamarind	0
0901.1100	-- Not decaffeinated	10
0901.1200	-- Decaffeinated	10
0901.2100	-- Not decaffeinated	10
0901.2200	-- Decaffeinated	10
0901.9000	- Other	10
0902.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	10
0902.2000	- Other green tea (not fermented)	10
0902.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	10
0902.4010	--- Tea dust	10
0902.4020	--- Black tea in a packing exceeding 3 kg	10
0902.4090	--- Other	10
0903.0000	Mate.	10
0904.1110	--- Black	5.
0904.1120	--- White	0

0709.7000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	0
0709.9100	-- Globe artichokes	0
0709.9200	-- Olives	0
0709.9300	-- Pumpkins, squash and gourds (Cucurbita spp.)	0
0709.9900	-- Other	0
0710.1000	- Potatoes	15
0710.2100	-- Peas (Pisum sativum)	15
0710.2200	-- Beans (Vigna spp., Phaseolus spp.)	15
0710.2900	-- Other	15
0710.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15
0710.4000	- Sweet corn	15
0710.8000	- Other vegetables	15
0710.9000	- Mixtures of vegetables	15
0711.2000	- Olives	15
0711.4000	- Cucumbers and gherkins	15
0711.5100	-- Mushrooms of the genus Agaricus	15
0711.5900	-- Other	15
0711.9000	- Other vegetables; mixtures of vegetables	15
0712.2000	- Onions	15
0712.3100	-- Mushrooms of the genus Agaricus	15
0712.3200	-- Wood ears (Auricularia spp.)	15
0712.3300	-- Jelly fungi (Tremella spp.)	15
0712.3400	-- Shiitake (Lentinus edodes)	15
0712.3900	-- Other	15
0712.9000	- Other vegetables; mixtures of vegetables	15
0713.1000	- Peas (Pisum sativum)	0
0713.2010	--- Grams (dry whole)	0
0713.2020	--- Grams split	0
0713.2090	--- Other	0
0713.3100	-- Beans of the species Vigna mungo (L.)Hepper or Vigna radiata (L.)Wilczek	0
0713.3200	-- Small red (Adzuki) beans (Phaseolus or vigna angularis)	0
0713.3300	-- Kidney beans, including white pea beans (Phaseolus vulgaris)	0
0713.3400	-- Bambara beans (Vigna subterranea or Voandzeia subterranea)	0
0713.3500	-- Cow peas (Vigna unguiculata)	0
0713.3910	--- Green beans (dry whole)	0
0713.3920	--- Green beans (split)	0
0713.3990	--- Other	0
0713.4010	--- Dry whole	0
0713.4020	--- Split	0
0713.5000	- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	0
0713.6000	- Pigeon peas (Cajanus cajan)	0
0713.9010	--- Black matpe (dry whole)	0

0602.2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts	0
0602.3000	- Rhododendrons and azaleas, grafted or not	0
0602.4000	- Roses, grafted or not	0
0602.9010	- - - Mushroom spawn	0
0602.9090	- - - Other	0
0603.1100	- - Roses	15
0603.1200	- - Carnations	15
0603.1300	- - Orchids	15
0603.1400	- - Chrysanthemums	15
0603.1500	- - Lilies ( <i>Lilium</i> spp.)	15
0603.1900	- - Other	15
0603.9000	- Other	15
0604.2000	- Fresh	15
0604.9000	- Other	15
0701.1000	- Seed	0
0701.9000	- Other	0
0702.0000	Tomatoes, fresh or chilled.	0
0703.1000	- Onions and shallots	0
0703.2000	- Garlic	0
0703.9000	- Leeks and other alliaceous vegetables	10
0704.1000	- Cauliflowers and broccoli	0
0704.2000	- Brussels sprouts	0
0704.9000	- Other	0
0705.1100	- - Cabbage lettuce (head lettuce)	0
0705.1900	- - Other	0
0705.2100	- - Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )	0
0705.2900	- - Other	0
0706.1000	- Carrots and turnips	0
0706.9000	- Other	0
0707.0000	Cucumbers and gherkins fresh or chilled.	0
0708.1000	- Peas ( <i>Pisum sativum</i> )	0
0708.2000	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	0
0708.9000	- Other leguminous vegetables	0
0709.2000	- Asparagus	0
0709.3000	- Aubergines (egg- plants)	0
0709.4000	- Celery other than celeriac	0
0709.5100	- - Mushrooms of the genus <i>Agaricus</i>	10
0709.5200	- - Mushrooms of the genus <i>Boletus</i>	10
0709.5300	- - Mushrooms of the genus <i>Cantharellus</i>	10
0709.5400	- - Shiitake ( <i>Lentinus edodes</i> )	10
0709.5500	- - Matsutake ( <i>Tricholoma Matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i> )	10
0709.5600	- - Truffles ( <i>Tuber</i> spp.)	10
0709.5900	- - Other	10
0709.6000	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	0

0307.9900	-- Other	0
0308.1100	-- Live, fresh or chilled	0
0308.1200	-- Frozen	0
0308.1900	-- Other	0
0308.2100	-- Live, fresh or chilled	0
0308.2200	-- Frozen	0
0308.2900	-- Other	0
0308.3000	- Jellyfish ( <i>Rhopilema</i> spp.)	0
0308.9000	- Other	0
0309.1000	- Of fish	0
0309.9000	- Other	0
0407.1100	-- Of fowls of the species <i>Gallus domesticus</i> (chicken)	10
0407.1900	-- Other	5
0407.2100	-- Of fowls of the species <i>Gallus domesticus</i> (chicken)	5
0407.2900	-- Other	5
0407.9000	- Others	5
0408.1100	-- Dried	15
0408.1900	-- Other	15
0408.9100	-- Dried	15
0408.9900	-- Other	15
0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	0
0505.1000	- Feathers of a kind used for stuffing; down	0
0505.9000	- Other	0
0506.1000	- Ossein and bones treated with acid	0
0506.9010	--- Bones(powder)	0
0506.9020	--- Bones (waste)	0
0506.9090	--- Other	0
0507.1000	- Ivory; ivory powder and waste	0
0507.9010	--- Horns	0
0507.9090	--- Other	0
0508.0010	--- Shells	0
0508.0090	--- Other	0
0510.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	0
0511.1000	- Bovine semen	0
0511.9110	--- Fish eggs	0
0511.9190	--- Other	0
0511.9910	--- Silk worm eggs	0
0511.9990	--- Other	0
0601.1010	--- Bulbs	0
0601.1090	--- Other	0
0601.2000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0
0602.1000	- Unrooted cuttings and slips	0

0306.1600	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	10
0306.1700	-- Other shrimps and prawns	10
0306.1900	-- Other	10
0306.3100	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	10
0306.3200	-- Lobsters (Homarus spp.)	10
0306.3300	-- Crabs	10
0306.3400	-- Norway lobsters (Nephrops norvegicus)	10
0306.3500	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	10
0306.3600	-- Other shrimps and prawns	10
0306.3900	-- Other	10
0306.9100	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	10
0306.9200	-- Lobsters (Homarus spp.)	10
0306.9300	-- Crabs	10
0306.9400	-- Norway lobsters (Nephrops norvegicus)	10
0306.9500	-- Shrimps and prawns	10
0306.9900	-- Other	10
0307.1100	-- Live, fresh or chilled	0
0307.1200	-- Frozen	0
0307.1900	-- Other	0
0307.2100	-- Live, fresh or chilled	0
0307.2200	-- Frozen	0
0307.2900	-- Other	0
0307.3100	-- Live, fresh or chilled	0
0307.3200	-- Frozen	0
0307.3900	-- Other	0
0307.4200	-- Live, fresh or chilled	0
0307.4300	-- Frozen	0
0307.4900	-- Other	0
0307.5100	-- Live, fresh or chilled	0
0307.5200	-- Frozen	0
0307.5900	-- Other	0
0307.6000	- Snails, other than sea snails	0
0307.7100	-- Live, fresh or chilled	0
0307.7200	-- Frozen	0
0307.7900	-- Other	0
0307.8100	-- Live, fresh or chilled abalone (Haliotis spp.)	0
0307.8200	-- Live, fresh or chilled stromboid conchs (Strombus spp.)	0
0307.8300	-- Frozen abalone(Haliotis spp.)	0
0307.8400	-- Frozen stromboid conchs (Strombus spp.)	0
0307.8700	-- Other abalone(Haliotis spp.)	0
0307.8800	-- Other stromboid conchs (Strombus spp.)	0
0307.9100	-- Live, fresh or chilled	0
0307.9200	-- Frozen	0

0305.5100	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	10
0305.5200	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	10
0305.5300	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	10
0305.5400	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger</i> spp.), seerfishes ( <i>Scomberomorus</i> spp.), jack and horse mackerel ( <i>Trachurus</i> spp.), jacks, crevalles ( <i>Caranx</i> spp.), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus</i> spp.), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus</i> spp.), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda</i> spp.), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> )	10
0305.5900	-- Other	10
0305.6100	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10
0305.6200	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	10
0305.6300	-- Anchovies ( <i>Engraulis</i> spp.)	10
0305.6400	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	10
0305.6900	-- Other	10
0305.7100	-- Shark fins	10
0305.7200	-- Fish heads, tails and maws	10
0305.7900	-- Other	10
0306.1100	-- Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10
0306.1200	-- Lobsters ( <i>Homarus</i> spp.)	10
0306.1400	-- Crabs	10
0306.1500	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	10

0302.7300	-- Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	10
0302.7400	-- Eels (Anguilla spp.)	10
0302.7900	-- Other	10
0302.8100	-- Dogfish and other sharks	10
0302.8200	-- Rays and skates (Rajidae)	10
0302.8300	-- Toothfish (Dissostichus spp.)	10
0302.8400	-- Seabass (Dicentrarchus spp.)	10
0302.8500	-- Seabream (Sparidae)	10
0302.8900	-- Other	10
0302.9100	-- Livers, roes and milt	10
0302.9200	-- Shark fins	10
0302.9900	-- Other	10
0305.2000	- Livers, roes and milt of fish, dried, smoked, salted or in brine	10
0305.3100	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	10
0305.3200	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10
0305.3900	-- Other	10
0305.4100	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10
0305.4200	-- Herrings (Clupea harengus, Clupea pallasii)	10
0305.4300	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	10
0305.4400	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	10
0305.4900	-- Other	10

0302.1100	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	10
0302.1300	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	10
0302.1400	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	10
0302.1900	-- Other	10
0302.2100	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	10
0302.2200	-- Plaice ( <i>Pleuronectes platessa</i> )	10
0302.2300	-- Sole ( <i>Solea</i> spp.)	10
0302.2400	-- Turbots ( <i>Psetta maxima</i> )	10
0302.2900	-- Other	10
0302.3100	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	10
0302.3200	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	10
0302.3300	-- Skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )	10
0302.3400	-- Bigeye tunas ( <i>Thunnus obesus</i> )	10
0302.3500	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	10
0302.3600	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	10
0302.3900	-- Other	10
0302.4100	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10
0302.4200	-- Anchovies ( <i>Engraulis</i> spp.)	10
0302.4300	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>sardinella</i> spp.), brisling or sprats ( <i>Sprattus Sprattus</i> )	10
0302.4400	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	10
0302.4500	-- Jack and horse mackerel ( <i>Trachurus</i> spp.)	10
0302.4600	-- Cobia ( <i>Rachycentron canadum</i> )	10
0302.4700	-- Swordfish ( <i>Xiphias gladius</i> )	10
0302.4900	-- Other	10
0302.5100	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	10
0302.5200	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	10
0302.5300	-- Coalfish ( <i>Pollachius virens</i> )	10
0302.5400	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10
0302.5500	-- Alaska Pollock ( <i>Theragra chalcogramma</i> )	10
0302.5600	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	10
0302.5900	-- Other	10
0302.7100	-- Tilapias ( <i>Oreochromis</i> spp.)	10
0302.7200	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10

0106.1400	-- Rabbits and hares	0
0106.1900	-- Other	0
0106.2000	- Reptiles (including snakes and turtles)	0
0106.3110	--- Falcons	0
0106.3190	--- Other	0
0106.3200	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0
0106.3300	-- Ostriches; emus ( <i>Dromaius novaehollandiae</i> )	0
0106.3900	-- Other	0
0106.4100	-- Bees	0
0106.4900	-- Other	0
0106.9000	- Other	0
0201.1000	- Carcasses and half- carcasses	0
0201.2000	- Other cuts with bone in	0
0201.3000	- Boneless	0
0202.1000	- Carcasses and half- carcasses	0
0202.2000	- Other cuts with bone in	0
0202.3000	- Boneless	0
0204.1000	- Carcasses and half carcasses of lamb, fresh or chilled	0
0204.2100	-- Carcasses and half-carcasses	0
0204.2200	-- Other cuts with bone in	0
0204.2300	-- Boneless	0
0204.3000	- Carcasses and half- carcasses of lamb, frozen	0
0204.4100	-- Carcasses and half-carcasses	0
0204.4200	-- Other cuts with bone in	0
0204.4300	-- Boneless	0
0204.5000	- Meat of goats	0
0206.1000	- Of bovine animals, fresh or chilled	5
0206.2100	-- Tongues	0
0206.2200	-- Livers	0
0206.2900	-- Other	0
0206.8000	- Other, fresh or chilled	0
0206.9000	- Other, frozen	0
0301.1100	-- Freshwater	10
0301.1900	-- Other	10
0301.9100	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	10
0301.9200	-- Eels ( <i>Anguilla</i> spp.)	10
0301.9300	-- Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	10
0301.9400	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	10
0301.9500	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	10
0301.9900	-- Other	10

## THE FIRST SCHEDULE

[see section 5(30)]

In the Customs Act, 1969 (IV of 1969), in the First Schedule, for the corresponding entries against "PCT Code", "Description" and "CD%" specified in columns (1), (2), (3) and (4) appearing in chapter 1 to 99, the following corresponding entries relating to "PCT Code", "Description" and "CD%" shall be substituted, namely:

0101.2100	-- Pure-bred breeding animals	0
0101.2900	-- Other	0
0101.3000	- Asses	0
0101.9000	- Other	0
0102.2110	--- Bulls	0
0102.2120	--- Cows	0
0102.2130	--- Oxen	0
0102.2190	--- Other	0
0102.2910	--- Bulls	0
0102.2920	--- Cows	0
0102.2930	--- Oxen	0
0102.2990	--- Other	0
0102.3100	-- Pure-bred breeding animals	0
0102.3900	-- Other	0
0102.9000	- Other	0
0104.1000	- Sheep	0
0104.2000	- Goats	0
0105.1100	-- Fowls of the species <i>Gallus domesticus</i> (chicken)	5
0105.1200	-- Turkeys	0
0105.1300	-- Ducks	0
0105.1400	-- Geese	0
0105.1500	-- Guinea fowls	0
0105.9400	-- Fowls of the species <i>Gallus domesticus</i> (chicken)	5
0105.9900	-- Other	0
0106.1100	-- Primates	0
0106.1200	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	0
0106.1300	-- Camels and other camelids (Camelidae)	0

## **THE FIRST SCHEDULE**

**[Amendments in Pakistan Customs Tariff]**

**STATEMENT OF OBJECTS AND REASONS**

The purpose of this bill is to make financial provisions for the year beginning on the first day of July, 2025 and it shall come into force on the first day of July, 2025

(Muhammad Aurangzeb)

Minister for Finance & Revenue

4. **Collection and refund etc. of levy.**— (1) Unless otherwise specified in the rules prescribed under this Act, the levy shall be imposed and collected —

(a) in respect of an internal combustion engine motor vehicle imported in Pakistan, in the same manner as an import duty payable under the Customs Act, 1969 (IV of 1969) is collected; and

(b) in respect of an internal combustion engine motor vehicle manufactured or assembled in Pakistan, in the same manner as a sales tax leviable under the Sales Tax Act, 1990 (V of 1990) is collected.

(2) The provisions of the Customs Act, 1969 (IV of 1969), or, as the case may be, of the Sales Tax Act, 1990 shall, in so far as may be practicable, apply to the imposition, collection, recovery and refund of the levy.

5. **Use of levy.**— All proceeds from the levy shall be used for promoting the adoption of new energy vehicles and matters ancillary thereto as determined by the Federal Government from time to time.

6. **Power to make rules.**— The Federal Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Act.

7. **Removal of difficulties.**— If a difficulty arises in giving effect to any of the provisions of this Act, the Federal Government may, make an order, not inconsistent with the provisions of this Act for the purpose of removing the difficulty.

- (h) "truck" means a motor vehicle designed or adapted primarily for the carriage of goods or materials, having a payload capacity exceeding fifteen hundred kilograms and includes a rigid or articulated truck, loader, delivery van, pickup and any other vehicle equipped with a goods-carrying body or container.

3. **New energy vehicle levy.**— (1) Subject to the provision of sub-section (3), there stand imposed a levy to be collected and paid to the Federal Government by- —

- (a) every manufacturer on every internal combustion engine motor vehicle manufactured or, as the case may be, assembled and supplied by him; and
- (b) every person on every internal combustion engine motor vehicle imported by him into Pakistan.

(2) The levy shall be paid at a rate and by such persons as is mentioned in the First Schedule.

(3) The Federal Government may, from time to time, revise the rate or otherwise add or remove a category of internal combustion engine mentioned at the First Schedule.

(4) The levy shall not apply to any motor vehicle of the following categories, namely:—

- (a) a new energy vehicle;
- (b) an internal combustion engine motor vehicle manufactured or imported exclusively for export purposes under an order of the Federal Government;
- (c) an internal combustion engine motor vehicle owned by a diplomatic mission or consulate, and an international organization enjoying privileges under the Diplomatic and Consular Privileges Ordinance, 1972 (Ordinance IX of 1972); and
- (d) any other internal combustion engine motor vehicle or category of internal combustion engine motor vehicle that the Federal Government may, by a notification in the official Gazette, exempt from application of the levy with or without any and conditions.

- (2) It extends to the whole of Pakistan.
- (3) It shall come into force at once.

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

- (a) “bus” includes a motor vehicle designed or adapted to carry more than ten passengers at a time, in addition to the driver, whether for hire or otherwise, and includes a van, mini-bus and coaster;
- (b) “division concerned” means the division to which business of this Act stands allocated;
- (c) “internal combustion engine motor vehicle” means a motor vehicle powered wholly or partially by fossil fuels including petrol, diesel, compressed natural gas or liquefied petroleum gas;
- (d) “levy” means the new energy vehicle adoption levy imposed and collected under this Act;
- (e) “manufacturer” means a person carrying out the business of assembly, manufacture, fabrication or production of motor vehicles in Pakistan;
- (f) “motor vehicle” means a vehicle propelled mechanically, electrically or other zero emission based technology either partially or completely, adapted for use upon roads and includes motorcycles, rickshaws, cars, vans, SUVs, Jeeps, sedans, sub-urban vehicles, buses, loaders, and trucks;
- (g) new energy motor vehicle’ means a motor vehicle that is powered—
  - (i) exclusively by an electric motor run on a rechargeable battery; or
  - (ii) by both an electric motor run on a rechargeable battery and an internal combustion engine, capable of achieving a range of no less than fifty kilometers under normal conditions exclusively running on electric motor by a single battery charge; or
  - (iii) hydrogen fuel cells or any other technology that produces zero tailpipe emission; and

(2) Within sixty days of the receipt of the order of the Appellate Tribunal Inland Revenue an aggrieved person or the Commissioner may prefer a reference in the prescribed along with the statement of the case and complete record of the appellate tribunal to the High Court stating any question of law arising out of such order.

### Chapter VII – Miscellaneous

**13. Administration of this Act.** – The Inland Revenue Department of the Board and its subordinate offices shall act as regulator for the carrying out the purposes under this Act.

**14. Power to make rules.** – The Board may prescribe rules for the purposes of giving effect to the provisions of this Act and for the removal of any difficulty or matter ancillary thereto.

### Schedule

[See Section 3(2)]

The tax rate for collection for cross-border transactions of digitally ordered goods and services shall be as under.

S. No.	Description	Rate of Tax
1.	Services	5% of the payment including of advertisement on social media platforms
2.	Goods	5% of the payment made to foreign provider

11. **Enactment of the New Energy Vehicles Adoption Levy Act, 2025.**—There is hereby enacted the New Energy Vehicles Adoption Levy Act, 2025, in the manner as follows:—

#### A

#### Bill

to provide for imposition and collection of levy on internal combustion engine vehicles to promote adoption of new energy vehicles

WHEREAS it is expedient to provide for imposition and collection of levy on internal combustion engine vehicles to promote adoption of new energy vehicles and matters connected therewith and ancillary thereto

It is hereby enacted as follows:—

1. **Short title, extent and commencement.** — (1) This Act shall be called the New Energy Vehicles Adoption Levy Act, 2025.

- (b) transaction date, unique identifier (invoice number) and total transaction value from which tax has been collected under section 5 and section 6;
- (c) the total amount of tax deducted from the seller under section 5 and section 6; and
- (d) any other particular may be prescribed.

(2) Every payment intermediary maintaining bank account for foreign vendors with digital presence in Pakistan shall file a quarterly statement in the manner as prescribed to the Commissioner Inland Revenue containing information regarding total credit amount in the bank account during this period in the account of foreign vendor and the amount remitted outside Pakistan.

**9. Furnishing of information by social media and online platforms regarding advertisement.** – Every social media and online platform having digital presence in Pakistan is required to file a quarterly statement in the manner as prescribed providing client-wise information of local vendors or foreign vendors with or without a permanent establishment whose advertisements are relayed in Pakistan through its platform and the amount received.

#### **Chapter V – Penalty and Suspension**

**10. Penalty for non-filing of statement.**– Where every payment intermediary and social media platform, who fails to submit the statement required under section 8 or section 9 of this Act, with respect to digitally ordered services and goods or advertisements relayed in Pakistan shall be liable to a penalty of one million rupees for each default.

**11. Suspension of remittances to a Foreign Advertiser.** - The payment intermediary shall suspend the remittances of proceeds of such foreign vendors if it is reported to them by Commissioner that such vendors are advertising continuously for one hundred and twenty days without the payment of this tax by the foreign vendor:

Provided that this suspension shall be in addition to the recovery under section 7 for violation of section 6.

#### **Chapter VI – Appeals**

**12. Appeals.** – (1) A person dissatisfied with any order of recovery under this Act can file an appeal with the Appellate Tribunal Inland Revenue within thirty days from the receipt of the order.

or any other online platform for online advertisement in Pakistan which is chargeable to tax under section 3, shall deduct tax from the gross amount paid at the rate specified in the Schedule of this Act.

(2) Every foreign vendor and the payment intermediary who has deducted the tax under this section in a month is required to deposit the deducted amount in the government treasury before the 7<sup>th</sup> of immediately succeeding month.

**7. Failure to deduct or deposit collected tax and recovery along with default surcharge.** – (1) Where a person –

- (a) fails to collect tax as required under section (1) of section 5;
- (b) fails to comply with the provisions of section (2) of section 5;
- (c) fails to comply with the provisions of section 6; or
- (d) having collected tax under sub-section (3) of section 5 or sub-section (2) of section 6 fails to deposit the tax to the Commissioner,

the person shall be personally liable to pay the amount of tax along with the default surcharge @ of KIBOR +3% per annum for the days of default and the Authority under this Act may pass an order to that effect and proceed to recover the same.

(3) No recovery under sub-section (1) shall be made unless the person referred to in sub-section (1) has been granted with an opportunity of being heard.

(4) For recovery of the demand created under this Act, the Part IV of Chapter X of Income Tax Ordinance, 2001 (XLIX Of 2001) regarding tax recovery shall apply mutatis mutandis.

#### **Chapter IV – Reporting Requirements**

**8. Furnishing of information of e-commerce transactions by Online Payment Intermediaries.** – (1) Every payment intermediary responsible for collection of tax in respect of remitting proceeds to foreign vendors under section 5 of this Act shall file a quarterly statement in the manner as prescribed to the Commissioner Inland Revenue containing foreign vendor wise information regarding all payments related to e-commerce transactions of sale of digitally ordered services and goods including as follows –

- (a) name of the purchaser, its identification number (CNIC) and address of the foreign vendor to whom payments have been made from which tax has been collected under section 5 and section 6;

- (d) responsibility for the final delivery of goods and services to Pakistani consumers;
- (e) responsibility for the provision by the foreign vendors of other support services (aftersales services, repairs and maintenance); and
- (f) continued marketing and sales promotion activities, online or not, to attract customers.

### **Chapter III – Collection and Recovery**

**5. Responsibility to Collect Digital Presence Proceeds Tax.** – (1) Every payment intermediary including a banking company, financial institution, licensed exchange company or payment gateway responsible for making a payment in whole or part remitting outside Pakistan, the proceeds chargeable to tax under section 3 of this Act, to a foreign vendor for digitally ordered services or goods shall deduct tax from the gross amount paid at the rate specified in Schedule to this Act.

(2) Notwithstanding anything contained in any law, the payment intermediary shall not maintain any bank account for a foreign vendor supplying goods or services from outside Pakistan and remit funds outside Pakistan unless the deduction of the tax under this section has been made and deposited in the government treasury as provided in sub-section (1) of this section:

Provided that this sub-section shall not apply where the payment intermediary collects and deposit this tax at the time of remitting any payment outside Pakistan.

(3) Every payment intermediary who has deducted the tax under this section in a month is required to deposit the deducted amount in the government treasury before the 7<sup>th</sup> of immediately succeeding month.

(4) Notwithstanding anything contained in any law, Customs shall ensure that no courier delivers any consignment unless provide the evidence of payment of this tax at the time when its payment has been settled by the buyer and seller under sub-section (1) of this section:

Provided that customs shall not be responsible for collection of sales tax or income tax in respect of consignments on which tax under this Act has been paid.

**6. Responsibility to collect digital presence proceeds tax on advertisement at social media platform.** – (1) Every foreign vendor having digital presence in Pakistan making any payment in whole or part to social media platforms

(2) The tax under sub-section (1) shall be charged at the rate provided in the Schedule of this Act.

(3) Proceeds of foreign vendors are attributable to Pakistani users based on their sufficient digital presence in Pakistan as provided in section 4 of this Act, where—

- (i) the transaction is carried out through foreign online marketplace or e-store;
- (ii) they arise in connection with digitally ordered services and goods; and
- (iii) a Pakistani user is a party to the transaction.

(4) Any reference to a Pakistani user, in relation to this Act means any user who is reasonable to assume —

- (a) in the case of an individual, is normally resides in Pakistan;
- (b) in the case of a company, is established or have permanent establishment in Pakistan; and
- (c) the payment for the digital order of services and goods has been electronically paid from within Pakistan.

(5) This section shall not apply to any payment for —

- (a) digitally ordered goods where such payment is effectively connected with a permanent establishment in Pakistan of the non-resident person and the goods are supplied from within Pakistan; and
- (b) digitally delivered services where such services giving rise to the payment are received in Pakistan and are rendered through a permanent establishment in Pakistan of the non-resident person.

**4. Significant digital presence in Pakistan.** – A foreign vendor under this Act shall be where –

- (a) supplying digitally ordered services and goods from outside Pakistan to any user in Pakistan, if the aggregate amount exceeds one million in a financial year along with one of the following additional factors;
- (b) existence of a user base and the associated data input;
- (c) billing or collection in local currency or with a local form of payment;

- (c) **“digitally delivered services”** means any service delivered over the internet or electronic networks, where the delivery is automated and required minimal or no human intervention including music, audio and video streaming services, cloud services, online software application services, services delivered through online inter-personal interaction i.e. tele-medicine, e-learning etc., online banking services, architectural design services, research and consultancy reports, accounting services in the form of digital files or any other online facility;
- (d) **“e-commerce”** means sale or purchase of goods and services conducted over computer networks by methods specifically designed for the purpose of receiving or placing of orders either through websites, mobile applications or online marketplace having digital ordering features by using either mobile phones or automated computer-to-computer ordering system;
- (e) **“e-store”** means the online platform including websites and software applications used to conduct e-commerce, which involves buying and selling goods or services including digital products, through electronic transactions over the internet or other computer networks;
- (f) **“online marketplace”** means Online interfaces that facilitate, for a fee, the direct interaction between multiple buyers and multiple sellers for digital orders for supply of goods and services, without the platform taking economic ownership of the goods or rendering the services that are being sold; and
- (g) **“payment Intermediary”** means any third part entity including a banking company, financial institution, a licensed foreign exchange company or payments gateway that facilitate the transfer of funds or payment instructions between two or more parties to enable, process, route or settle payments in a financial transaction, without being the ultimate source or recipient of the payment.

## **Chapter II – Chargeability and Scope**

**3. Charging of Digital Presence Proceeds Tax.** – (1) Every foreign vendor having significant digital presence in Pakistan shall be charged to Digital Presence Proceeds Tax on proceeds of every supply made from outside Pakistan of digitally ordered services or goods irrespective of whether delivered digitally or physically.

particularly those in digital sector to generate substantial revenues and profit from jurisdictions where they maintain little or no physical presence;

**AND Whereas** the current international tax framework, designed in the early 20<sup>th</sup> century, relies on concepts of physical presence and permanent establishment that fail to capture the value created through digital interactions, user data, and intangible assets within market jurisdiction;

**AND Whereas** this misalignment has resulted in significant tax base erosion for nations, as profits generated from local users, data, and digital engagement are shifted to low-tax jurisdictions, undermining fiscal sovereignty and the principle of “value creation” as the cornerstone of equitable taxation;

**AND Whereas** objection to Digital Service Tax overlook the failure of existing rules to adapt to the digital economy and the legitimate right of nations to safeguard their revenue until a unified solution is achieved.

**Now**, therefore, the introduction of Digital Presence Proceeds Tax Act, 2025 stands as necessary, justified and proportionate measure to ensure tax fairness and protect public revenue.

It is hereby enacted as follows; –

#### **Chapter I – Preliminary**

**1. Short title and commencement.**– (1) This Act shall be called the Digital Presence Proceeds Tax Act, 2025.

(2) It shall come into force at once.

**2. Definitions.** – In this Act, unless there is anything repugnant in the subject or context, —

(a) **“Authority”** means the Commissioner Inland Revenue who has been assigned jurisdiction for the purposes of this Act by the Federal Board of Revenue;

(b) **“Board”** means the Central Board of Revenue established under the Central Board of Revenue Act, 1924 (IV of 1924), and on the commencement of Federal Board of Revenue Act, 2007, the Federal Board of Revenue established under section 3 thereof and includes a Member of the Federal Board of Revenue to whom powers of the Board have been delegated under section 8 of the Federal Board of Revenue Act, 2007;

section 35 or an order passed by an Officer of Inland Revenue where sub-section (5) of section 33 applies or the Commissioner (Appeals) under this Act or the rules made thereunder may, within thirty days of the receipt of such order, prefer an appeal to the Appellate Tribunal:

Provided that where sub-section (11) of section 134A of Income Tax Ordinance, 2001 (XLIX of 2001) shall apply, an SOE may prefer an appeal under this sub-section.”;

(7) in section 34A, for sub-section (1), the following shall be substituted, namely:—

“(1) Within sixty days of the order of the Appellate Tribunal, the aggrieved person or the Commissioner may make a reference in the prescribed form along with a statement of the case and complete record of the Appellate Tribunal to the High Court, stating any question of law arising out of such order.”;

(8) in the First Schedule: -

(a) in Table-I, in column (1), after S. No. 63 and entries relating thereto in columns (2), (3) and (4), the following new S. No. shall be added, namely: -

“64.	Day Old Chick (DOC)	Respective Heading	Rs.10 Per DOC
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(b) in Table-III, serial number 1 and entries relating thereto in columns (2), (3) and (4) shall be omitted: and

(9) in the Third Schedule, in Table-1, S. No. 23 occurring for the second time shall be re-numbered as S. No. 27.

10. **Enactment of the Digital Presence Proceeds Tax Act, 2025.**— There is hereby enacted the Digital Presence Proceeds Tax Act, 2025, in the manner as follows:—

A

Bill

*for the enactment of Digital Presence Proceeds Tax Act, 2025*

**Whereas** the rapid digitization of the global economy has fundamentally transformed traditional business models, enabling multinational enterprises

stamps, bar codes, banderoles, stickers, labels or bar codes, as required under section 45A of this Act” shall be inserted;

(3) in section 27,—

(a) in sub-section (1), after the word “counterfeiting”, the expression “or such goods without affixing or affixing counterfeited tax stamps, banderoles, stickers, labels or barcodes, as required under section 45A of this Act” shall be inserted; and

(b) after sub-section (3), the following new sub-section (4) shall be added, namely:—

“(4) Without prejudice to the foregoing provisions of this section, the Board in case of goods subject to monitoring under section 45A of this Act and counterfeited goods, may authorize any officer of Revenue department not below the rank of Naib Tehsildar or Excise and Taxation Officer not below the rank of BPS-16 to exercise the powers and perform the functions of the Officer of Inland Revenue under section 26 and sub-section (1) of section 27, by notification in the official Gazette subject to such conditions, if any, it may deem fit to be imposed.”;

(4) in section 33,—

(i) in sub-section (1), after the words “other than”, the expression “an SOE or” shall be inserted and the expression “if the value of the assessment or, as the case may be, refund of the tax does not exceed five million rupees” shall be omitted; and

(ii) after sub-section (4), the following new sub-section shall be added, namely:-

“(5) Registered person shall have an option to directly file an appeal before Appellate Tribunal Inland Revenue without availing right of appeal under this section.”;

(5) section 33A shall be omitted;

(6) in section 34, for sub-section (1), the following shall be substituted, namely:-

“(1) Any person, other than an SOE, aggrieved by any order passed by the Board or the Commissioner Inland Revenue under

		reinvestment either by liquidation of similar type of securities and or reinvestment of returns earned on already held securities		
4.	114C(1) (d)(i)	Opening or maintaining of bank account	-	Only saving account
5.	114C(1) (d)(ii)	Annual cash withdrawal limit	-	One hundred million rupees in all bank accounts held by an individual

9. **Amendments in the Federal Excise Act, 2005.**— In the Federal Excise Act, 2005, the following further amendments shall be made, namely: -

- (1) in section 3, in sub-section (5), -
  - (a) in clause (c), the word “and” occurring at the end shall be omitted; and
  - (b) in clause (d), for the full stop at the end, the expression “; and” shall be substituted and thereafter the following new clause shall be added, namely: -
    - “(e) in any other case, of the person including any middle man as may be specified under the provisions of this Act.”;
- (2) in section 26, in sub-section (1), after the word “thereunder”, the expression “or such goods without affixing or affixing counterfeit tax

For the purposes of section 114C of the Ordinance, the value of the economic transactions specified herein, to be applied in respect of ineligible persons shall be determined as follows

S. No.	Transaction reference	Description	Transaction value specification	Threshold limitation for ineligibility
(1)	(2)	(3)	(4)	(5)
1.	114C(1)(a)	In relation to an application for booking, purchase or registration of motor vehicle.	The invoice value for locally manufactured vehicle; or the import value as assessed by the Customs Authority inclusive of all applicable taxes, duties, levies and charge.	Exceeding seven million rupees.
2.	114C(1)(b)	In relation to an application for registering, recording or attesting transfer of any immoveable property	Fair Market Value as defined in clause (22AA) of section 2 of the Ordinance	Exceeding one hundred million rupees.
3.	114C(1)(c)	In relation to the investment in securities, debt securities, units of mutual funds or money market instruments subject to the condition that the investment amount up to rupees fifty million shall be new investment in any financial year excluding	Acquisition cost of securities or debt securities or unit of mutual funds or money market instruments	Exceeding fifty million rupees";

“16%” and “20%”, the figure “10.5%”, “14.5%” and “18.5%” shall be respectively substituted; and

- (ii) in the third proviso, in the TABLE, in column (1), –
  - (A) S. No. 1 and entries relating thereto in columns (2), (3) and (4) shall be omitted; and
  - (B) against S. No. 2, in column (4), for the figure “10%”, the figure “11.5%” shall be substituted;

(b) in rule 1A, –

- (i) in clause (a), in the table, in column (1), against S. Nos (1), (2) and (3), in column (3), for the figure “6%”, “7%” and “8%”, the figure “7.5%”, “8.5%” and “9.5%” shall be respectively substituted; and
- (ii) in clause (b), in the table, in column (1), against S. Nos (1), (2) and (3), in column (3), for the figure “6%”, “7%” and “8%”, the figure “4.5%”, “5.5%” and “6.5%” shall be respectively substituted;

(c) in rule 10, in sub-rule (y), for the expression “37A.”, the expression “37A on disposal of securities acquired on and from 1<sup>st</sup> day of July, 2025;” shall be substituted.

51. After Fourteenth Schedule, the following new schedule shall be inserted namely.-

**“The Fifteenth Schedule**

[See section 114C]

**Value Fixation for Specified Economic Transactions by  
Ineligible Persons**

This certificate is issued specifically for the purpose of compliance with the proviso to Rule 1(c) of the Seventh Schedule to the Income Tax Ordinance, 2001, as applicable for the tax year 2025 and onwards.

**For and on behalf of**

**[Name of Audit Firm and Signing Partner]**

Chartered Accountants

”; and

(e) in clause (g), –

(a) before the word “Adjustment”, the expression “Subject to the aforesaid clauses of rule 1 of this Schedule” shall be inserted;

(b) for the expression “any applicable accounting standard” the expression “the application of International Financial Reporting Standard IFRS-09 (Financial Instruments),” shall be substituted;

(c) after the word “Pakistan”, the expression “in respect of IFRS-09” shall be inserted; and

(d) before the explanation, the following proviso shall be inserted;

“Provided that the provisions of this clause, to the extent of the amendments made herein, shall apply in respect of the tax year 2025 and onwards.”; and

(50) in the Tenth Schedule, –

(a) in rule 1, –

(i) in the second proviso, in the TABLE, in column (1), against S. Nos (1), (2) and (3), in column (3), for the figure “12%”,

Total	(xxxx)	(xxxx)	(xxxx)	(xxxx)
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<b>Table-2</b>		<b>Category wise Reversal against Provisions "In Rupees"</b>		
<b>Particulars</b>	<b>Under SBP Prudential Regulations:</b>	<b>Recognized under IFRS 9:</b>	<b>Disclosed in Annual Accounts:</b>	<b>Taxable under Rule 1 (c), 1(d) &amp; 1(e):</b>
Substandard	(xxxx)		(xxxx)	(xxxx)
Doubtful	(xxxx)		(xxxx)	(xxxx)
Loss	(xxxx)		(xxxx)	(xxxx)
General Provision	(xxxx)		(xxxx)	(xxxx)
Specific			(xxxx)	(xxxx)
Stage 1		(xxxx)	(xxxx)	(xxxx)
Stage 2		(xxxx)	(xxxx)	(xxxx)
Stage 3		(xxxx)	(xxxx)	(xxxx)
Others (if any)	(xxxx)	(xxxx)	(xxxx)	(xxxx)
Total	(xxxx)	(xxxx)	(xxxx)	(xxxx)

We further certify that the above amounts have been derived from and are consistent with:

- (i) The relevant provisions of the Prudential Regulations of SBP;
- (ii) IFRS 9 and applicable financial reporting frameworks;
- (iii) The disclosures made in the audited financial statements of the banking company; and
- (iv) The eligibility criteria specified in clause (c), (d) and (e) of Rule 1 of the Seventh Schedule to the Income Tax Ordinance, 2001.

[On the Letterhead of the External Auditor-Chartered Accountant Firm]

**CERTIFICATE UNDER RULE 1(C) OF THE SEVENTH SCHEDULE TO THE  
INCOME TAX ORDINANCE, 2001 FOR TAX YEAR \_\_\_\_\_**

To:

The Commissioner Inland Revenue, Zone-, Federal Board of Revenue,

I, the undersigned statutory auditor of **[Name of Banking Company]**, having conducted the audit of the annual financial statements for the year ended **[insert date]**, in accordance with the applicable auditing standards and the requirements of the Prudential Regulations issued by the State Bank of Pakistan (SBP), the International Financial Reporting Standard (IFRS) 9, and the Seventh Schedule to the Income Tax Ordinance, 2001, hereby certify the following:

<b>Table-1</b>	<b>Category wise Gross Provisions "In Rupees"</b>			
<b>Particulars</b>	<b>Allowed under SBP Prudential Regulations:</b>	<b>Recognized under IFRS 9:</b>	<b>Disclosed in Annual Accounts</b>	<b>Eligible for Deduction under Rule 1 (c), 1(d) &amp; 1(e)</b>
Substandard	(xxxx)		(xxxx)	(xxxx)
Doubtful	(xxxx)		(xxxx)	(xxxx)
Loss	(xxxx)		(xxxx)	(xxxx)
General Provision	(xxxx)		(xxxx)	(xxxx)
Specific			(xxxx)	(xxxx)
Stage 1		(xxxx)	(xxxx)	(xxxx)
Stage 2		(xxxx)	(xxxx)	(xxxx)
Stage 3		(xxxx)	(xxxx)	(xxxx)
Others (if any)	(xxxx)	(xxxx)	(xxxx)	(xxxx)

Explanation – For removal of the doubt, it is further clarified that in case of non-filing of certificate or incomplete filing of certificate at the time of filing of return, the provisions under rule 1 (c) shall not be admissible and requirements specified herein, shall apply in respect of tax year 2025 and onwards.”; and

(ii) in explanation at serial no. (ii), the word “and” shall be omitted, and after serial no. (iii), for the full stop the expression “; and” shall be inserted and the following new serial numbers shall be inserted, namely: –

“(iv) only such provisions in respect of non-performing advances as are classified as “loss”, in accordance with and based upon the Prudential Regulations issued by the State Bank of Pakistan shall be admissible as an expense under clause (c) of Rule 1 of this Schedule; and

(v) any provision including general provision made otherwise than in accordance with the aforesaid Prudential Regulations shall not be admissible as a deduction in computing the taxable income of a banking company under this Schedule.”

(d) after clause (f), the following new clause shall be inserted, namely: –

“(fa) the auditor’s certificate, as required under clause (c), shall be on the following format:“

Explanation. — The adjustments specified in the foregoing provisos shall be duly certified by the external auditor of the banking company.”

(c) in clause (c), –

(i) in second proviso, for the full stop at the end a colon shall be substituted and thereafter, the following new proviso shall be inserted, namely: –

“Provided also that the certificate from the external auditor shall be complete in all respects and shall on prescribed format containing following—

- (i) the amount of provision, category-wise, allowed in accordance with the Prudential Regulations issued by the State Bank of Pakistan;
- (ii) the amount of provision, category-wise, recognized under the International Financial Reporting Standard (IFRS) 9;
- (iii) the amount of provision, category-wise, as disclosed in the annual accounts of the banking company; and
- (iv) the amount of provision, category-wise, which is eligible for deduction under clauses (c), (d), (da), (e) and (f) of Rule 1 of this Schedule, and the certificate shall specifically identify and certify such amount, confirming its consistency with the applicable regulatory framework, the Seventh Schedule, and financial reporting standards.

(b) after clause (b), the following new clause shall be inserted, namely:—

“(ba) Notwithstanding anything contained in any applicable financial reporting standard, including International Financial Reporting Standard (IFRS) 16, the depreciation on right-of-use assets and the finance cost relating thereto shall not be admissible as a deduction. In lieu thereof, the actual rent expense incurred during the tax year shall be allowed as an expense, subject to the condition that the banking company furnishes a certificate from its external auditor to the effect that such rent expense has been actually incurred during the tax year:

Provided that, in view of the implementation of IFRS 16 with effect from the tax year 2020, where a banking company has claimed excess deductions on account of right-of-use asset depreciation and related finance costs in prior tax years, the differential amount, being the excess of such deductions over the actual rent expense incurred, shall be offered to tax in the tax year 2025;

Provided further that, where the deduction claimed in respect of right-of-use asset depreciation and related finance cost in the prior tax years is less than the actual rent expense incurred, the differential amount shall be allowed as an admissible expense in the tax year 2025:

preceding four tax years”, the words “for selection of a person for audit shall not apply whose income tax affairs have been selected for audit in any of the preceding three tax years” shall be substituted; and

(E) in clauses (109A) and (110), for the figure “2025”, the figure “2026” shall be respectively substituted;

(49) in the Seventh Schedule, in rule (1), –

(a) after clause (a), the following new clause shall be inserted, namely: –

“(aa): Where a taxpayer incurs expenditure on leasehold improvements in respect of leased or rented property, the amount so incurred, as reflected in the audited accounts, shall be capitalized and amortized at the rate of ten percent (10%) per annum:

(i) amortization under this clause shall commence from the date on which the leasehold improvements are first put to use by the taxpayer; and

(ii) in the event of termination of the lease prior to the completion of the amortization period, the unamortized balance of the capitalized leasehold improvements shall be allowed as a deduction in the tax year in which such termination occurs, after setting off any proceeds received from the disposal or transfer of such leasehold improvements.”;

Provided further that the provision of this clause shall be deemed to have been in force with effect from the first day of July, 2022 and shall cease to have effect after tax year 2025.”;

(D) in Part IV, –

(A) clauses (12F), (12G) and (12J) shall be omitted;

(B) in clause (56), after sub-clause (xix), the following new sub-clause shall be added, namely: -

“(xx) Import of Cystagon, Cysta drops and Trientine capsules”;

(C) after clause (104), the following new clause shall be inserted, namely: —

“(104A) The provisions of section 4C shall not apply on capital gain derived from the disposal of one residential immovable property, if the property —

(a) has been in the personal use of the person for the last fifteen years;

(b) has been declared by the person in his wealth statement under section 116 for the last fifteen years; and

(c) appears as residence for personal use in tax record of the person.

Provided that this clause shall apply once in fifteen years.

(D) in clause (105A), for the words “shall not apply to a person whose income tax affairs have been audited in any of the

(vii) in clause (145A), for the figure "2025", the figure "2026" shall be substituted; and

(viii) in clause (151), for the full stop a colon shall be substituted and thereafter the following proviso shall be added, namely:-

"Provided that the exemption under this clause shall be available to a person till 30<sup>th</sup> June, 2030 or five years from commencement of cinema operations whichever is earlier."; and

(ix) clause (152) shall be omitted;

(B) in Part II, clauses (9AC) and (24CA) shall be omitted;

(C) in Part III, after omitted clause (3), the following new clause shall be inserted, namely: –

"(3A) The tax payable by a full-time teacher or a researcher, employed in a non-profit education or research institution duly recognized by Higher Education Commission, a Board of Education or a University recognized by the Higher Education Commission, including government research institution, shall be reduced by an amount equal to 25% of tax payable on his income from salary:

Provided that this clause shall not apply to teacher of medical profession who derive income from private medical practice or who receive share of consideration received from patients:

(xlviii)	The Citizens Foundation.
(xlix)	Make a Wish Foundation
(l)	Saylani Welfare International Trust.
(li)	Dawat-e-Islami Trust
(lii)	Chiniot Anjuman Islamia.
(liii)	Hamdard Laboratories (Waqf) Pakistan
(liv)	Film and Drama Finance Fund
(lv)	Shaheed Zulfikar Ali Bhutto Institute of Science and Technology

(iv) after omitted clause (98A), the following new clause shall be added, namely: –

“(98AA) Any income derived by ICC Business Corporation (IBC) or International Cricket Council (ICC) or employees, officials, agents and representatives of IBC and ICC, officials from ICC members, players, coaches, medical doctors and officials of member countries, IBC partners and media representatives, other than persons who are resident of Pakistan, from ICC champions Trophy, 2025 hosted in Pakistan.”;

(v) in clause (126E), after the word “operation”, the expression “or up to the 30<sup>th</sup> day of June, 2035, whichever is earlier” shall be inserted;

(vi) in clause (126EA), in sub-clause (b), after the word “Authority”, occurring for the second time, the expression “or up the 30<sup>th</sup> day of June, 2035, whichever is earlier” shall be inserted;

(xxv)	Businessmen Hospital Trust.
(xxvi)	Baitussalam Welfare Trust.
(xxvii)	Alamgir Welfare Trust International.
(xxviii)	Foundation University.
(xxix)	Burhani Qarzan Hasnan Trust
(xxx)	Saifee Hospital Karachi
(xxxi)	Saifiyah Girls Taalim Trust]
(xxxii)	Balochistan Bar Council
(xxxiii)	Islamabad Bar Council
(xxxiv)	Khyber Pakhtunkhwa Bar Council
(xxxv)	Punjab Bar Council
(xxxvi)	Sindh Bar Council
(xxxvii)	Shaheed Zulfikar Ali Bhutto Foundation (SZABF)]
(xxxviii)	Pakistan Sweet Homes Angels and Fairies Place.
(xxxix)	Sindh Institute of Urology and Transplantation, SIUT Trust and Society for the Welfare of SIUT.
(xl)	Shaukat Khanum Memorial Trust.
(xli)	Abdul Sattar Edhi Foundation.
(xlii)	Patient's Aid Foundation.
(xliii)	Indus Hospital and Health Network.
(xliv)	Sundus Foundation.
(xlv)	Ali Zaib Foundation
(xlvi)	Layton Rahmatullah Benevolent Trust (LRBT).
(xlvii)	Dawat-e-Hadiya, Karachi.

(ii)	Fatimid Foundation.
(iii)	Pakistan Engineering Council.
(iv)	The Institution of Engineers.
(v)	Liaquat National Hospital Association.
(vi)	Greenstar Social Marketing Pakistan (Guarantee) Limited.
(vii)	Gulab Devi Chest Hospital.
(viii)	National Academy of Performing Arts.
(ix)	Pakistan Bar Council.
(x)	Pakistan Centre for Philanthropy.
(xi)	Aziz Tabba Foundation.
(xii)	The Kidney Centre Post Graduate Training Institute.
(xiii)	Pakistan Disabled Foundation.
(xiv)	Forman Christian College.
(xv)	Habib University Foundation.
(xvi)	Begum AkhtarRukhsana Memorial Trust Hospital.
(xvii)	Al-Khidmat Foundation.
(xviii)	Sardar Trust Eye Hospital, Lahore.
(xix)	Akhuwat.
(xx)	Al-Shifa Trust Eye Hospital.
(xxi)	Sarmaya-E-Pakistan Limited.
(xxii)	Lahore University of Management Sciences, Lahore.
(xxiii)	Ghulam Ishaq Khan Institute of Engineering Sciences and Technology.
(xxiv)	Society for the Promotion of Engineering Sciences and Technology in Pakistan (SOPREST).

5516.4200	-- Dyed	15
5516.4300	-- Of yarns of different colours	15
5516.4400	-- Printed	15
5516.9100	-- Unbleached or bleached	10
5516.9200	-- Dyed	15
5516.9300	-- Of yarns of different colours	10
5516.9400	-- Printed	10
5601.2100	-- Of cotton	10
5601.2200	-- Of man-made fibres	10
5601.2900	-- Other	10
5601.3000	- Textile flock and dust and mill neps	10
5602.1000	- Needleloom felt and stitch bonded fibre fabrics	10
5602.2100	-- Of wool or fine animal hair	10
5602.2900	-- Of other textile materials	10
5602.9000	- Other	10
5603.1100	-- Weighing not more than 25 g/m <sup>2</sup>	10
5603.1200	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	10
5603.1300	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	10
5603.1400	-- Weighing more than 150 g/m <sup>2</sup>	10
5603.9100	-- Weighing not more than 25 g/m <sup>2</sup>	10
5603.9200	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	10
5603.9300	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	10
5603.9400	-- Weighing more than 150 g/m <sup>2</sup>	10
5604.1000	- Rubber thread and cord, textile covered	0
5604.9000	- Other	0
5605.0000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	10
5606.0000	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.	0
5607.2100	-- Binder or baler twine	10
5607.2900	-- Other	10
5607.4100	-- Binder or baler twine	10
5607.4900	-- Other	10
5607.5000	- Of other synthetic fibres	10
5607.9000	- Other	10
5609.0000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	10
5702.3210	--- Synthetic turf for sports fields	0
5702.4210	--- Synthetic turf for sports fields	0
5703.2100	-- Turf	0

5703.2910	- - - Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	15
5703.2920	- - - Other for motor cars and vehicles	15
5703.2990	- - - Other	15
5703.3100	- - Turf	0
5703.3910	- - - Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	15
5703.3920	- - - Other for motor cars and vehicles	15
5703.3990	- - - Other	15
5801.1000	- Of wool or fine animal hair	10
5801.2100	- - Uncut weft pile fabrics	10
5801.2200	- - Cut corduroy	10
5801.2300	- - Other weft pile fabrics	10
5801.2600	- - Chenille fabrics	10
5801.2700	- - Warp pile fabrics	10
5801.3100	- - Uncut weft pile fabrics	10
5801.3200	- - Cut corduroy	10
5801.3300	- - Other weft pile fabrics	10
5801.3600	- - Chenille fabrics	10
5801.3700	- - Warp pile fabrics	10
5801.9000	- Of other textile materials	10
5802.1000	- Terry towelling and similar woven Terry fabrics, of cotton	10
5802.2000	- Terry towelling and similar woven terry fabrics, of other textile materials	10
5802.3000	- Tufted textile fabrics	10
5803.0000	Gauze, other than narrow fabrics of heading 58.06.	10
5804.1000	- Tules and other net fabrics	10
5804.2100	- - Of man-made fibres	10
5804.2900	- - Of other textile materials	10
5804.3000	- Hand made lace	10
5805.0000	Hand- woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle- worked tapestries (for example, petit point, cross stitch) whether or not made up.	10
5806.1000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	10
5806.2000	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	10
5806.3100	- - Of cotton	10
5806.3200	- - Of man-made fibres	10
5806.3900	- - Of other textile materials	10
5806.4000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	0
5807.1010	- - - Badges	10
5807.1020	- - - Ribbons	10
5807.1030	- - - Tapes	0

5807.1040	- - - Webbing	10
5807.1090	- - - Other	10
5807.9000	- Other	10
5808.1000	- Braids in the piece	10
5808.9000	- Other	10
5809.0000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	10
5810.1000	- Embroidery without visible ground	10
5810.9100	- - Of cotton	10
5810.9200	- - Of man-made fibres	10
5810.9900	- - Of other textile materials	10
5811.0000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	10
5901.1000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	10
5901.9010	- - - Buckram	10
5901.9090	- - - Other	10
5903.1000	- With poly(vinyl chloride)	15
5903.2000	- With polyurethane	15
5903.9000	- Other	15
5904.1000	- Linoleum	10
5904.9000	- Other	10
5905.0000	Textile wall coverings.	10
5906.1000	- Adhesive tape of a width not exceeding 20 cm	10
5906.9100	- - Knitted or crocheted	10
5906.9900	- - Other	10
5907.0000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back- cloths or the like.	10
5908.0000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	10
5909.0000	Textile hosepiping and similar textile tubing with or without lining, armour or accessories of other materials.	10
5910.0000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	5
5911.2000	- Bolting cloth, whether or not made up	0
5911.3100	- - Weighing less than 650 g/m <sup>2</sup>	0
5911.3200	- - Weighing 650 g/m <sup>2</sup> or more	0
5911.4000	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	0

5911.9010	---	Dryer screen for paper making	0
5911.9090	---	Other	0
6001.1010	---	Unbleached	10
6001.1090	---	Other	10
6001.2110	---	Unbleached	10
6001.2190	---	Other	10
6001.2210	---	Unbleached	10
6001.2290	---	Other	10
6001.2910	---	Unbleached	10
6001.2990	---	Other	10
6001.9110	---	Unbleached	10
6001.9190	---	Other	10
6001.9210	---	Unbleached	10
6001.9290	---	Other	10
6001.9910	---	Unbleached	10
6001.9990	---	Other	10
6002.4000	-	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10
6002.9000	-	Other	10
6003.1010	---	Unbleached	10
6003.1090	---	Other	10
6003.2010	---	Unbleached	10
6003.2090	---	Other	10
6003.3010	---	Unbleached	10
6003.3090	---	Other	10
6003.4010	---	Unbleached	10
6003.4090	---	Other	10
6003.9010	---	Unbleached	10
6003.9090	---	Other	10
6004.1000	-	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	10
6004.9000	-	Other	10
6005.2110	---	Unbleached	10
6005.2120	---	Bleached	10
6005.2200	--	Dyed	10
6005.2300	--	Of yarns of different colours	10
6005.2400	--	Printed	10
6005.3500	--	Fabrics specified in Subheading Note 1 to this Chapter	10
6005.3610	---	Unbleached	10
6005.3620	---	Bleached	10
6005.3700	--	Other, dyed	10
6005.3800	--	Other, of yarns of different colours	10
6005.3900	--	Other printed	10
6005.4110	---	Unbleached	10
6005.4120	---	Bleached	10
6005.4200	--	Dyed	10
6005.4300	--	Of yarns of different colours	10

6005.4400	-- Printed	10
6005.9010	--- Unbleached	10
6005.9090	--- Other	10
6006.1000	- Of wool or fine animal hair	10
6006.2110	--- Unbleached	10
6006.2120	--- Bleached	10
6006.2200	-- Dyed	10
6006.2300	-- Of yarns of different colours	10
6006.2400	-- Printed	10
6006.3110	--- Unbleached	10
6006.3120	--- Bleached	10
6006.3200	-- Dyed	10
6006.3300	-- Of yarns of different colours	10
6006.3400	-- Printed	10
6006.4110	--- Unbleached	10
6006.4120	--- Bleached	10
6006.4200	-- Dyed	10
6006.4300	-- Of yarns of different colours	10
6006.4400	-- Printed	10
6006.9010	--- Unbleached	10
6006.9090	--- Other	10
6217.1000	- Accessories	0
6217.9000	- Parts	0
6305.3210	--- Of a capacity of 1,000 Kg or more	10
6307.2000	- Life- jackets and life- belts	0
6309.0000	Worn clothing and other worn articles.	5
6805.1000	- On a base of woven textile fabric only	10
6806.2000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0
6807.1000	- In rolls	10
6809.1100	-- Faced or reinforced with paper or paperboard only	15
6809.1900	-- Other	15
6809.9010	--- Industrial moulds	0
6811.8200	-- Other sheets, panels, tiles and similar articles	15
6812.8000	- Of crocidolite	10
6812.9100	-- Clothing, clothing accessories, footwear and headgear	10
6813.2090	--- Other	10
6815.1100	-- Carbon fibres	0
6815.1200	-- Fabrics of Carbon fibres	0
6815.1300	-- Other articles of Carbon fibres	0
6815.1900	-- Other	0
6902.2090	--- Other	10
6902.9090	--- Other	10
6903.1000	- Containing by weight more than 50 % of free carbon	0
6903.2090	--- Other	0

6903.9010	- - - Refractory products of a kind used in industrial ovens, kilns and furnaces	0
6903.9020	- - - Saggars and parts thereof	10
7001.0000	Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.	10
7011.1000	- For electric lighting	15
7011.2000	- For cathode- ray tubes	10
7015.1000	- Glasses for corrective spectacles	10
7015.9000	- Other	10
7017.1020	- - - Beakers	0
7017.1090	- - - Other	0
7017.2000	- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0oC to 300oC	0
7017.9000	- Other	0
7018.1000	- Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares	15
7018.2000	- Glass microspheres not exceeding 1mm in diameter	0
7018.9010	- - - Glass eyes	10
7019.6990	- - - Other	10
7020.0010	- - - Articles used for industrial purposes	10
7113.1100	- - Of silver, whether or not plated or clad with other precious metal	0
7113.1910	- - - Of gold	0
7113.1920	- - - Medals and medollion of precious metals	0
7113.1990	- - - Other	0
7113.2000	- Of base metal clad with precious metal	0
7114.1100	- - Of silver, whether or not plated or clad with other precious metal	0
7114.1900	- - Of other precious metal, whether or not plated or clad with precious metal	0
7114.2000	- Of base metal clad with precious metal	0
7115.1000	- Catalysts in the form of wire cloth or grill, of platinum	0
7115.9000	- Other	0
7116.1000	- Of natural or cultured pearls	0
7116.2000	- Of precious or semi- precious stones (natural, synthetic or reconstructed)	0
7117.1100	- - Cuff-links and studs	10
7117.1900	- - Other	10
7117.9000	- Other	10
7118.1000	- Coin (other than gold coin), not being legal tender	0
7118.9000	- Other	0
7204.1010	- - - Re-rollable	5
7204.4910	- - - Re-rollable	5
7204.4990	- - - Other	0
7206.1000	- Ingots	0
7206.9000	- Other	0
7207.1110	- - - Billets	5

7207.1190	---	Other	5
7207.1210	---	Billets	5
7207.1290	---	Other	5
7207.1910	---	Of a cross section 165 X 165 mm and above	5
7207.1920	---	Billets	5
7207.1990	---	Other	5
7207.2010	---	Of a cross section 165 mm x 165 mm and above	5
7207.2020	---	Billets	5
7207.2090	---	Other	5
7209.1590	---	Other	10
7209.1690	---	Other	10
7209.1790	---	Other	10
7209.1891	----	Tin mill black plate of thickness 0.30 mm or less	10
7209.1899	----	Other	10
7209.2590	---	Other	10
7209.2690	---	Other	10
7209.2790	---	Other	10
7209.2890	---	Other	10
7209.9090	---	Other	10
7210.1190	---	Other	10
7210.1290	---	Other	10
7210.2090	---	Other	10
7210.3090	---	Other	10
7210.4190	---	Other	10
7210.4990	---	Other	10
7210.5090	---	Other	10
7210.6190	---	Other	10
7210.6990	---	Other	10
7210.7010	---	VCM or PCM coated sheets of a thickness (excluding any coating) not exceeding 0.5 mm	5
7210.7090	---	Other	10
7210.9090	---	Other	10
7211.1390	---	Other	10
7211.1490	---	Other	10
7211.1990	---	Other	10
7211.2390	---	Other	10
7211.2920	---	Cold rolled steel strips of thickness below 0.5 mm and upto 100 mm wide	0
7211.2990	---	Other	10
7211.9090	---	Other	10
7212.2090	---	Other	10
7212.3090	---	Other	10
7212.4090	---	Other	10
7212.5090	---	Other	10
7212.6090	---	Other	10
7213.1090	---	Other	10
7213.2090	---	Other	10

7213.9191	--- - Of circular cross-section measuring less than 7 mm in diameter	10
7213.9199	--- - Other	10
7213.9990	--- Other	10
7214.1090	--- Other	10
7214.2090	--- Other	10
7214.3090	--- Other	10
7214.9190	--- Other	10
7214.9990	--- Other	10
7215.1090	--- Other	10
7215.5090	--- Other	10
7215.9090	--- Other	10
7216.3110	--- Of a height exceeding 150 mm	5
7216.3210	--- Of a height exceeding 200 mm	5
7216.3310	--- Of a height exceeding 250 mm	5
7216.4010	--- Of a height exceeding 150 mm	5
7217.3010	--- Of a kind used in manufacture of pneumatic tyres (bead wire)	10
7217.3020	--- Steel cord wire of specification swg-20 to 34	10
7221.0010	--- Of a width 50mm or more, but not exceeding 200mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	0
7221.0090	--- Other	0
7222.1100	-- Of circular cross-section	0
7222.1900	-- Other	0
7222.2000	- Bars and rods, not further worked than cold- formed or cold- finished	0
7222.3000	- Other bars and rods	0
7222.4000	- Angles, shapes and sections	0
7223.0000	Wire of stainless steel.	5
7224.1000	- Ingots and other primary forms	5
7224.9000	- Other	5
7225.5000	- Other, not further worked than cold- rolled (cold-reduced)	10
7225.9100	-- Electrolytically plated or coated with zinc	10
7225.9200	-- Otherwise plated or coated with zinc	10
7225.9900	-- Other	10
7226.9200	-- Not further worked than cold-rolled (cold-reduced)	10
7226.9900	-- Other	10
7227.1000	- Of high speed steel	5
7227.2000	- Of silico-manganese steel	10
7227.9010	--- Of circular cross-section measuring less than 7 mm in diameter	10
7227.9090	--- Other	10
7228.1000	- Bars and rods, of high speed steel	5
7228.2090	--- Other	5
7228.3090	--- Other	5
7228.4000	- Other bars rods, not further worked than forged	5

7228.5000	- Other bars and rods, not further worked than cold-formed or cold- finished	5
7228.6000	- Other bars and rods	5
7228.7000	- Angles, shapes and sections	10
7228.8000	- Hollow drill bars and rods	10
7301.1000	- Sheet piling	10
7302.1000	- Rails	15
7304.1100	-- Of stainless steel	15
7304.1900	-- Other	15
7304.2200	-- Drill pipe of stainless steel	15
7304.2300	-- Other drill pipe	15
7304.2400	-- Other, of stainless steel	15
7304.3100	-- Cold-drawn or cold-rolled (cold-reduced)	15
7304.3900	-- Other	15
7304.4100	-- Cold-drawn or cold-rolled (cold-reduced)	0
7304.4900	-- Other	0
7304.5100	-- Cold-drawn or cold-rolled (cold-reduced)	15
7304.5900	-- Other	15
7305.1100	-- Longitudinally submerged arc welded	10
7305.1200	-- Other, longitudinally welded	10
7305.1900	-- Other	10
7305.2000	- Casing of a kind used in drilling for oil or gas	10
7305.3100	-- Longitudinally welded	10
7305.3900	-- Other	10
7305.9000	- Other	10
7306.1100	-- Welded, of stainless steel	15
7306.1900	-- Other	15
7306.2100	-- Welded, of stainless steel	15
7306.2900	-- Other	15
7306.3010	--- Copper coated mild steel tubes upto 8.5 mm dia	0
7306.3090	--- Other	15
7306.4000	- Other, welded, of circular cross- section, of stainless steel	15
7306.5000	- Other, welded, of circular cross- section, of other alloy steel	15
7306.6100	-- Of square or rectangular cross-section	15
7306.6900	-- Of other non-circular cross-section	15
7306.9000	- Other.	15
7307.1110	--- In conformance to NACE certification as per MR-175	0
7307.1910	--- In conformance to NACE certification as per MR-175	0
7307.1920	--- Semi finished malleable iron pipe fittings	10
7307.2100	-- Flanges	0
7307.2200	-- Threaded elbows, bends and sleeves	0
7307.2300	-- Butt welding fittings	0
7307.2900	-- Other	0
7307.9300	-- Butt welding fittings	10

7311.0010	--- For CNG	0
7311.0020	--- For LPG	0
7311.0030	--- For cryogenic	0
7311.0040	--- For aerosol products	15
7312.9010	--- Steel cord brass plated of a kind used in manufacture of pneumatic tyres	0
7314.1200	-- Endless bands for machinery, of stainless steel	0
7314.1400	-- Other woven cloth, of stainless steel	0
7314.1910	--- Steel cord fabric of kind used in manufacture of tyres	0
7314.1920	--- Other endless bands for machinery	0
7315.1990	--- Other	15
7318.1510	--- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	0
7318.1610	--- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	0
7318.2110	--- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	0
7318.2900	-- Other	15
7319.9010	--- Sewing, darning or embroidery needles	5
7326.1911	---- Upto 10 Kg	10
7326.1919	---- Other	10
7326.1920	--- Forgings of surgical & dental instruments	0
7326.1930	--- Steel forgings exceeding 150kg	0
7326.9030	--- Shoe lasts	0
7326.9040	--- Steel balls not exceeding 1mm diameter	0
7407.1090	--- Other	0
7408.1100	-- Of which the maximum cross-sectional dimension exceeds 6 mm	10
7408.1900	-- Other	10
7408.2100	-- Of copper-zinc base alloys (brass)	15
7408.2900	-- Other	10
7409.1100	-- In coils	10
7409.2100	-- In coils	0
7409.2900	-- Other	15
7409.3100	-- In coils	10
7409.3900	-- Other	10
7409.4000	- Of copper- nickel base alloys (cupro- nickel) or copper-nickel- zinc base alloys (nickel silver)	10
7409.9000	- Of other copper alloys	10
7411.1090	--- Other	10
7412.1000	- Of refined copper	15
7412.2000	- Of copper alloys	15
7419.8010	--- Copper springs	15
7507.1100	-- Of nickel, not alloyed	15
7507.1200	-- Of nickel alloys	15
7507.2000	- Tube or pipe fittings	15
7508.1000	- Cloth, grill and netting, of nickel wire	15
7508.9010	--- Nickel rotary printing screen	10

7508.9090	--- Other	15
7604.1010	--- Bars and rods	0
7604.2910	--- Bars and rods	0
7605.1100	-- Of which the maximum cross- sectional dimension exceeds 7 mm	10
7605.1900	-- Other	15
7605.2100	-- Of which the maximum cross- sectional dimension exceeds 7 mm	10
7605.2900	-- Other	15
7606.9190	--- Other	0
7606.9290	--- Other	5
7607.1100	-- Rolled but not further worked	15
7607.1920	--- Printed aluminium foil	15
7607.1990	--- Other:	15
7607.2000	- Backed	10
7608.1000	- Of aluminium, not alloyed	10
7608.2000	- Of aluminium alloys	10
7612.9040	--- Other round cans	10
7613.0010	--- Aerosol cans without valves and covers	10
7616.9910	--- Castings and forgings	10
7616.9920	--- Aluminium slugs	15
7616.9930	--- Pencil ferrules	10
7804.1100	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	15
7804.1900	-- Other	15
7804.2000	- Powders and flakes	15
7806.0010	--- Wire	10
7903.9000	- Other	0
7904.0010	--- Wire	0
7904.0090	--- Other	0
7905.0000	Zinc plates, sheets, strip and foil.	0
7907.0090	--- Other	15
8007.0010	--- Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	0
8007.0020	--- Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	0
8007.0030	--- Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	15
8201.1000	- Spades and shovels	15
8201.3000	- Mattocks, picks, hoes and rakes	15
8201.4000	- Axes, bill hooks and similar hewing tools	15
8201.5000	- Secateurs and similar one- handed pruners and shears (including poultry shears)	15
8201.6000	- Hedge shears, two- handed pruning shears and similar two- handed shears	15
8201.9000	- Other hand tools of a kind used in agriculture, horticulture or forestry	15

8202.1000	- Hand saws	10
8202.2000	- Band saw blades	0
8202.4000	- Chain saw blades	10
8202.9100	-- Straight saw blades, for working metal	10
8202.9910	--- Ginsaw blades	10
8202.9990	--- Other	10
8203.1000	- Files, rasps and similar tools	10
8203.2000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	10
8203.3000	- Metal cutting shears and similar tools	10
8203.4000	- Pipe- cutters, bolt croppers, perforating punches and similar tools	10
8205.2000	- Hammers and sledge hammers	10
8205.3000	- Planes, chisels, guages and similar cutting tools for working wood	10
8205.4000	- Screwdrivers	10
8205.5100	-- Household tools	10
8205.5900	-- Other	10
8205.6000	- Blow lamps	10
8205.7000	- Vices, clamps and the like	10
8205.9000	- Other, including sets of articles of two or more subheadings of this heading	10
8206.0090	--- Other	10
8208.3000	- For kitchen appliances or for machines used by the food industry	10
8210.0000	Hand- operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	10
8301.1000	- Padlocks	5
8302.2000	- Castors	10
8308.1010	--- Hooks	10
8308.1020	--- Eyes and elyelets	0
8308.2000	- Tubular or bifurcated rivets	15
8308.9020	--- Buckle	15
8309.9010	--- Aluminium lids for cans of carbonated soft drinks	5
8311.2000	- Cored wired of base metal, for electric arc- welding	15
8311.3000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	10
8311.9000	- Other	10
8401.1000	- Nuclear reactors	0
8402.1190	--- Other	0
8402.1990	--- Other	10
8402.9010	--- For machines of heading 8402.1190	0
8402.9020	--- For machines of heading 8402.1990	10
8403.9000	- Parts	10
8404.1000	- Auxiliary plants for use with boilers of heading 84.02 or 84.03	10
8404.9090	--- Other	15
8407.1000	- Aircraft engines	0

8407.2100	-- Outboard motors	0
8407.2900	-- Other	0
8407.9010	--- Gas engines	0
8408.1000	- Marine propulsion engines	0
8409.1000	- For aircraft engines	0
8409.9150	--- Parts for marine engines	0
8409.9192	--- -Parts for gas engine of heading 8407.9010	0
8409.9940	--- Parts for marine engines	0
8409.9999	--- -Other	10
8410.1100	-- Of a power not exceeding 1,000 kW	0
8410.9010	--- For machines of heading 8410.1100	0
8412.8090	--- Other	0
8412.9090	--- Other	0
8413.1100	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	10
8413.2000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	15
8413.6019	---- Other	0
8413.7011	---- Submersible pumps having 5 to 10 inches diameters	10
8413.7019	---- Other	5
8413.8200	-- Liquid elevators	0
8413.9140	--- Other parts for machines of heading 8413.1100	0
8413.9200	-- Of liquid elevators	10
8414.2000	- Hand- or foot- operated air pumps	0
8414.3090	--- Other	10
8414.7000	- Gas-tight biological safety cabinets	15
8414.8010	--- Piston type air compressors	15
8414.8020	--- Screw compressors	15
8414.8030	--- CNG compressors	15
8414.8040	--- Air curtains	15
8414.8059	---- Other	15
8414.8090	--- Other	15
8414.9090	--- Other	15
8415.9011	---- Enamelled and coated for antirust purposes	15
8415.9019	---- Other	15
8415.9029	---- Other	15
8415.9030	--- Covers for inner body.	15
8417.1010	--- Kilns	0
8417.1090	--- Other	0
8417.2000	- Bakery ovens, including biscuit ovens	0
8417.8000	- Other	0
8417.9000	- Parts	0
8418.6910	--- Milk chillers above 3000 litre capacity	10
8418.6920	--- Refrigerating machines with engine fitted on a common base for refrigerator containers	10
8418.9920	--- Wire condensers	10
8418.9930	--- Of machine of heading 8418.6910	10

8419.1110	--- In CKD/SKD condition	15
8419.1210	--- In CKD/SKD condition	15
8419.1910	--- In CKD/SKD condition	15
8419.9020	--- Of machine of heading 8419.4000 and 8419.5000	15
8421.1900	-- Other	10
8421.2100	-- For filtering or purifying water	15
8421.2200	-- For filtering or purifying beverages other than water	15
8421.3920	--- Filter driers used with CFC refrigerant gases	10
8422.1100	-- Of the household type	15
8422.1900	-- Other	15
8422.2000	- Machinery for cleaning or drying bottles or other containers	0
8422.3000	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	0
8422.4000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	0
8422.9010	--- Of dish washing machines	0
8422.9090	--- Other	5
8424.2020	--- For industry	0
8425.4200	-- Other jacks and hoists, hydraulic	0
8426.1110	--- Not exceeding 400 metric ton	10
8426.9100	-- Designed for mounting on road vehicles	10
8426.9900	-- Other	15
8428.1010	--- Passenger lifts	5
8428.4000	- Escalators and moving walkways	0
8433.5100	-- Combine harvestor-threshers	0
8438.3010	--- For sugarcane crushers	0
8438.3090	--- Other	0
8438.9010	--- Of machines of heading 8438.3000 and 8438.4000	10
8441.2000	- Machines for making bags, sacks or envelopes	10
8441.3000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	10
8441.8000	- Other machinery	10
8443.3100	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	0
8443.3210	--- Dot matrix printers	0
8443.3220	--- Ink jet printers	0
8443.3230	--- Laser jet printers	0
8443.3240	--- Line printer	0
8443.3250	--- Letter quality daisy wheel printer	0
8443.3260	--- Facsimile machine	0
8443.3290	--- Other	0
8443.3910	-- Photocopying apparatus	0
8443.3990	--- Other	0

8443.9100	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0
8443.9910	--- Automatic documents feeders of copying machines	0
8443.9920	--- Paper feeders of copying machines	0
8443.9930	--- Sorters of copying machines	0
8443.9940	--- Other parts of copying machines	0
8443.9950	--- Toner and ink cartridges for computer printers excluding disposable type	0
8443.9990	--- Other	0
8446.1000	- For weaving fabrics of a width not exceeding 30cm	15
8448.3110	--- Tops and flats	15
8448.3190	--- Other	10
8448.4290	--- Other	5
8448.4910	--- Shuttles	0
8448.4990	--- Other	5
8452.9020	--- Furniture, bases and covers for sewing machines and parts thereof	10
8452.9030	--- Parts of machine of heading 8452.1090	10
8458.1100	-- Numerically controlled	0
8458.1900	-- Other	0
8458.9100	-- Numerically controlled	0
8458.9900	-- Other	0
8459.1000	- Way- type unit head machines	0
8459.2100	-- Numerically controlled	0
8459.2910	--- Drilling machines with drilling capacity upto 62 mm in cast iron and 50 mm in steel	0
8459.2990	--- Other	0
8459.3100	-- Numerically controlled	0
8459.3910	--- Vertical copy boring and milling machine with drilling capacity in steel upto 25 mm	0
8459.3990	--- Other	0
8459.4100	-- Numerically controlled	0
8459.4900	-- Other	0
8459.5100	-- Numerically controlled	0
8459.5990	--- Other	0
8459.6100	-- Numerically controlled	0
8459.6910	--- Vertical turret(Bridgeport type) milling machine with long travel 750 mm, vertical travel 400 mm and cross travel 300 mm	0
8459.6920	--- Universal engraving machine with clamping area 500 x 200 mm with pantograph ratio from 1:1 to 1:50	0
8459.6990	--- Other	0
8459.7010	--- Numerically controlled	0
8459.7090	--- Other	0
8460.1200	-- Numerically controlled	0
8460.1900	-- Other	0
8460.2200	--Centreless grinding machines, numerically controlled	0

8460.2300	-- Other cylindrical grinding machines, numerically controlled	0
8460.2400	-- Other, numerically controlled	0
8460.2900	-- Other	0
8460.3100	-- Numerically controlled	0
8460.3900	-- Other	0
8460.9090	--- Other	0
8461.2010	--- Shaping machines having stroke not exceeding 45 cm	0
8461.2090	--- Other	0
8462.1110	--- Numerically controlled	0
8462.1190	--- Other	0
8462.1910	--- Numerically controlled	0
8462.1990	--- Other	0
8462.2200	-- Profile forming machines	0
8462.2300	-- Numerically controlled press brakes	0
8462.2400	-- Numerically controlled panel benders	0
8462.2500	-- Numerically controlled roll forming machines	0
8462.2600	-- Other Numerically controlled Bending, folding, straightening or flattening machines	0
8462.2900	-- Other	0
8462.3200	-- Slitting lines and cut-to-length lines	0
8462.3300	-- Numerically controlled shearing machines	0
8462.3900	-- Other	0
8462.4200	-- Numerically controlled	0
8462.4900	-- Other	0
8462.5100	-- Numerically controlled	0
8462.5900	-- Other	0
8462.6110	--- Of pressure not exceeding 60.963 metric tons	10
8465.9110	--- Hacksaw machines with blades of length not exceeding 45.7cm	0
8470.1000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0
8470.2100	-- Incorporating a printing device	0
8470.3000	- Other calculating machines	0
8470.5000	- Cash registers	0
8471.3010	--- Laptop computers, notebooks whether or not incorporating multi media kit	0
8471.3020	--- Personal computers	0
8471.3090	--- Other	0
8471.4110	--- Micro computer	0
8471.4120	--- Large or Main frame	0
8471.4190	--- Other	0
8471.4900	-- Other, presented in the form of systems	0
8471.5000	- Processing units other than those of sub-heading 8471.41 or 8471.49, whether or not containing in the	0

	same housing one or two of the following types of unit: storage units, input units, output units	
8471.6010	--- Key boards	0
8471.6020	--- Mouse and other pointing devices	0
8471.6030	--- Scanner	0
8471.6090	--- Other	0
8471.7010	--- Floppy disk drives	0
8471.7020	--- Hard disk drive	0
8471.7030	--- Tape drive	0
8471.7040	--- CD-ROM drive	0
8471.7050	--- Digital video disc drive	0
8471.7060	--- Removable or exchangeable disc drives	0
8471.7090	--- Other	0
8471.8010	--- C.D.ROM writer	0
8471.8090	--- Other	0
8471.9010	--- Control units	0
8471.9020	--- Multi media kits for PCs	0
8471.9090	--- Other	0
8472.1000	- Duplicating machines	0
8472.3000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	0
8472.9010	--- Automated Teller Machines (ATM)	0
8472.9090	--- Other	0
8473.2100	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0
8473.2900	-- Other	0
8473.3010	--- Casings (with power supply) for computers	0
8473.3020	--- Cleaning discs for computer drives	0
8473.3090	--- Other	0
8473.4000	- Parts and accessories of the machines of heading 84.72	0
8473.5000	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	0
8474.1010	--- For cement industry	15
8474.1020	--- screening plant	0
8474.1090	--- Other	10
8474.3120	--- Concrete batching plant	0
8474.3130	--- Concrete transit mixer drum	0
8474.9090	--- Other	10
8476.2100	-- Incorporating heating or refrigerating devices	10
8476.2900	-- Other	10
8476.8100	-- Incorporating heating or refrigerating devices	10
8476.8900	-- Other	10
8476.9000	- Parts	10
8479.6000	- Evaporative air coolers	0
8479.8300	-- Cold isostatic presses	0
8479.8990	--- Other	0

8481.1000	- Pressure- reducing valves	10
8481.2000	- Valves for oleohydraulic or pneumatic transmissions	15
8481.3010	- - - For tyre tubes	15
8481.3090	- - - Other	15
8481.4000	- Safety or relief valves	15
8481.8090	- - - Other	10
8481.9000	- Parts	10
8482.1000	- Ball bearings	10
8482.2000	- Tapered roller bearings, including cone and tapered roller assemblies	10
8482.3000	- Spherical roller bearings	10
8482.4000	- Needle roller bearings, including cage and Needle roller assemblies	10
8482.5000	- Other cylindrical roller bearings, including cage and roller assemblies	10
8482.8000	- Other, including combined ball/ roller bearings	10
8483.2000	- Bearing housings, incorporating ball or roller bearings	15
8485.1000	- By metal deposit	15
8485.2000	- By plastics or rubber deposit	15
8485.3000	- By plaster, cement, ceramics or glass deposit	15
8485.8000	- Other	15
8485.9000	- Parts	10
8501.3300	- - Of an output exceeding 75 kW but not exceeding 375 kW	0
8501.3400	- - Of an output exceeding 375 kW	0
8501.4010	- - - Of an output not exceeding 60 watts	0
8501.4090	- - - Other	15
8501.5110	- - - Submersible motors of stainless steel	0
8501.5120	- - - AC clutch motors for industrial sewing machine	0
8501.5210	- - - Submersible motors of stainless steel	10
8501.5220	- - - AC clutch motors for industrial sewing machine	0
8502.1110	- - - Of an output not exceeding 5 kVA	5
8502.1200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	15
8502.1310	- - - Of an output exceeding 375 kVA but not exceeding 1100 kVA	15
8502.1390	- - - Other	5
8502.2010	- - - Of an output not exceeding 5 kVA	10
8502.2020	- - - Of an output exceeding 5 KVA but not exceeding 1250 KVA	10
8502.2090	- - - Other	10
8503.0020	- - - Of machine of heading 8501.5340, 8501.5390, 8502.1110, 8502.1390 & 8502.2000	10
8503.0090	- - - Other	15
8504.3100	- - Having a power handling capacity not exceeding 1 kVA	15
8504.4010	- - - Un-interrupted power supply (UPS) of power rating upto 1.5 kVA	15
8504.4020	- - - Battery chargers	10

8504.4030	- - - Charging station for electric vehicle	15
8504.4090	- - - Other	15
8504.9040	- - - Toroidal cores and strips	0
8504.9090	- - - Other	10
8506.1000	- Manganese dioxide	10
8506.3000	- Mercuric oxide	10
8506.4000	- Silver oxide	10
8506.5000	- Lithium	0
8506.6000	- Air- zinc	10
8506.8000	- Other primary cells and primary batteries	10
8507.3000	- Nickel- cadmium	10
8507.5000	- Nickel-metal hydride	10
8507.6000	- Lithium-ion	10
8507.8000	- Other	10
8507.9000	- Parts	10
8508.1110	- - - In CKD/SKD condition	15
8508.1910	- - - In CKD/SKD condition	15
8508.6011	- - - - In CKD/SKD condition	0
8508.6019	- - - - Other	5
8508.6091	- - - - In CKD/SKD condition	15
8508.7000	- Parts	10
8510.1000	- Shavers	0
8510.2000	- Hair clippers	0
8511.1000	- Sparking plugs	10
8513.1020	- - - Other safety lamps; Morse signalling lamps; examination lamps	15
8513.1030	- - - Rechargeable emergency light	10
8513.1040	- - - Torches	10
8513.1050	- - - Hurricane lanterns	10
8513.1090	- - - Other	15
8513.9090	- - - Other	10
8516.1010	- - - In CKD/SKD condition	15
8516.8010	- - - Electric Heating Element for Refrigerators/Power condensation heater for motors	10
8517.1420	- - - Fixed wireless terminal and CDMA	15
8517.1430	- - - Satellite mobile phone, whether or not functional on cellular networks	10
8517.1810	- - - Video phones	10
8517.1890	- - - Other	10
8517.6100	-- Base stations	10
8517.6210	- - - Voice frequency telegraphy	0
8517.6220	- - - Modems	0
8517.6230	- - - High bit rate digital hierarchy system (SDH)	0
8517.6240	- - - Digital loop carrier system (DLC)	0
8517.6250	- - - Synchronous digital hierarchy system (SDH)	0
8517.6260	- - - Multiplexers, statistical multiplexers	0
8517.6270	- - - Routers	0
8517.6280	- - - Smart Watches	15

8517.6290	---	Other	0
8517.6910	---	ISDN system	10
8517.6920	---	ISDN terminal adapters	10
8517.6950	---	Set top boxes for gaining access to internet	10
8517.6960	---	Attachments for telephones	10
8517.6970	---	Networking equipments like LAN bridges, hubs, switches and repeaters	0
8517.6980	---	Multi-station access units	0
8517.6990	---	Other	15
8517.7100	--	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	10
8517.7900	--	Other	10
8518.1010	---	Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	0
8518.1090	---	Other	15
8518.2910	---	Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50mm, for telecommunication use	0
8518.9000	-	Parts	15
8523.4110	---	Compact disc (CD)	10
8523.4120	---	Digital versatile discs (DVD)	10
8523.4190	---	Other	10
8523.4910	---	containing software	10
8523.4920	---	Discs for laser reading system containing audio material	10
8523.4930	---	Discs for laser reading system containing images or video material	10
8523.4990	---	Other	10
8523.5110	---	Multimedia memory cards (MMC), SD cards	0
8523.5120	---	Other multimedia storage devices capable of connecting to an automatic data processing machine	0
8523.5130	---	Containing software	10
8523.5190	---	Other	0
8523.5210	---	SIM cards	0
8523.5220	---	Memoray cards	5
8523.5290	---	Other	0
8523.5910	---	Proximity cards and tags	5
8523.5990	---	Other	10
8523.8090	---	Other	10
8525.5010	---	Radio broadcast transmitter	15
8525.5020	---	TV broadcast transmitter	15
8525.5030	---	Communication jamming equipment	15
8525.5040	---	Wireless microphone	15
8525.5090	---	Other	0
8525.6010	---	Blue tooth whether or not capable Of connecting to an automatic data processing machine	10
8525.6020	---	Radio paging apparatus	10
8525.6030	---	Walkie talkie set	10

8525.6040	--- VSAT terminals	10
8525.6050	--- Other satellite communication equipment	10
8525.6060	--- Vehicle tracking system	10
8525.6070	--- Modems	10
8525.6090	--- Other	10
8525.8100	-- High-speed goods as specified in Subheading Note 1 to this Chapter	10
8525.8200	-- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter	10
8525.8300	-- Other, night vision goods as specified in Subheading Note 3 to this Chapter	10
8525.8910	--- Close circuit TV cameras	0
8525.8920	--- Multimedia still/video camera	0
8525.8930	--- Television cameras	0
8525.8940	--- Digital cameras	0
8525.8950	--- Video cameras recorders	0
8525.8990	--- Other	10
8526.1000	- Radar apparatus	0
8526.9100	-- Radio navigational aid apparatus	0
8526.9200	-- Radio remote control apparatus	0
8527.9910	--- Modems	10
8528.5200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	0
8528.6290	--- Other	0
8529.1010	--- Parts and accessories for cable TV/Satellite receiver i.e, (splitter, channel combiners, signal amplifiers etc)	10
8529.1090	--- Other	15
8531.2000	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	10
8531.8000	- Other apparatus	10
8532.2100	-- Tantalum	10
8532.2300	-- Ceramic dielectric, single layer	10
8532.2400	-- Ceramic dielectric, multilayer	10
8532.9010	--- Capacitors decks of metal or plastic with terminals or connectors	10
8532.9020	--- Capacitors terminals	10
8534.0000	Printed circuits.	10
8535.2110	--- Upto 17.5 kV	5
8535.2190	--- Other	10
8535.2900	-- Other	10
8535.3090	--- Other	10
8535.4090	--- Other	10
8535.9000	- Other	10
8536.2010	--- Circuit breakers above 10 amp	0
8536.2020	--- Air Circuit breakers, multi phase	0
8536.5010	--- Pressure switches	0
8536.6910	--- Plugs and Sockets with pins 16 and above	0
8536.9010	--- Wafer probers	0

8536.9030	- - - Mangetic contactors/thermal protectors for motors	10
8538.9010	- - - Vacuum Interrupters for vacuum circuit breakers	0
8538.9090	- - - Other	10
8539.2190	- - - Other	10
8539.3110	- - - Energy saving lamp	5
8539.3120	- - - Energy saving tube	5
8539.3210	- - - Energy saving lamp	5
8539.3220	- - - Energy saving tube	5
8539.5100	- - light-emitting diode (LED) modules	5
8539.5210	- - - Bulb	5
8539.5220	- - - Tube	5
8539.9030	- - - Base cap for tube light	5
8539.9090	- - - Other	5
8540.1100	- - Colour	0
8540.1200	- - Monochrome	0
8540.2000	- Television camera tubes; image converters and intensifiers; other photo- cathode tubes	0
8540.4000	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	0
8540.6000	- Other cathode- ray tubes	0
8540.7900	- - Other	0
8540.8100	- - Receiver or amplifier valves and tubes	0
8540.8900	- - Other	0
8540.9100	- - Of cathode-ray tubes	0
8540.9900	- - Other	0
8543.1000	- Particle accelerators	0
8543.2000	- Signal generators	0
8543.7010	- - - Remote control	5
8544.1110	- - - Enamelled wire with nylon cover	10
8544.4920	- - - Multi core, flexible, flat type copper, insulated (all features together)	10
8545.1900	- - Other	15
8545.2000	- Brushes	15
8545.9090	- - - Other	5
8547.9000	- Other	15
8601.1000	- Powered from an external source of electricity	0
8601.2000	- Powered by electric accumulators	0
8602.1000	- Diesel- electric locomotives	0
8602.9000	- Other	0
8603.1000	- Powered from an external source of electricity	0
8603.9000	- Other	0
8604.0000	Railway or tramway maintenance or service vehicles, whether or not self- propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	0
8605.0000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other	0

	special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	
8606.1000	- Tank wagons and the like	0
8606.3000	- Self-discharging vans and wagons, other than those of subheading 8606.10	0
8606.9100	-- Covered and closed	0
8606.9200	-- Open, with non-removable sides of a height exceeding 60 cm	5
8606.9900	-- Other	5
8607.1100	-- Driving bogies and bissel-bogies	0
8607.1200	-- Other bogies and bissel bogies	0
8607.1900	-- Other, including parts	0
8607.2100	-- Air brakes and parts thereof	0
8607.2900	-- Other	0
8607.3000	- Hooks and other coupling devices, buffers, and parts thereof	0
8607.9100	-- Of locomotives	0
8607.9900	-- Other	0
8608.0000	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	0
8609.0000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	10
8701.2190	--- Other	10
8701.2290	--- Other	10
8701.2390	--- Other	10
8701.2990	--- Other	10
8701.9100	-- Not exceeding 18 kW	10
8701.9210	--- Components for the assembly / manufacture of agricultural tractors, in any kit form	15
8701.9220	--- Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 37 kW	15
8701.9290	--- Other	10
8701.9310	--- Components for the assembly / manufacture of agricultural tractors, in any kit form	15
8701.9320	--- Agricultural Tractors, having an engine capacity exceeding 37 kW but not exceeding 75 kW	15
8701.9390	--- Other	10
8701.9400	-- Exceeding 75 kW but not exceeding 130 kW	10
8701.9500	-- Exceeding 130 kW	10
8713.1000	- Not mechanically propelled	0
8713.9000	- Other	0
8714.2000	- Of carriages for disabled persons	0
8714.9310	--- Free wheel sprocket wheel for bicycle of heading 87.12	15

8716.1010	- - - Components for the assembly / manufacture of vehicles, in any kit form	15
8716.1090	- - - Other	15
8716.2010	- - - Components for the assembly / manufacture of vehicles, in any kit form	15
8716.2090	- - - Other	15
8716.3110	- - - Components for the assembly / manufacture of vehicles, in any kit form	15
8716.3190	- - - Other	15
8716.3910	- - - Components for the assembly / manufacture of vehicles, in any kit form	15
8716.3990	- - - Other	15
8716.4010	- - - Components for the assembly / manufacture of vehicles, in any kit form	15
8716.4090	- - - Other	15
8716.8010	- - - Components for the assembly / manufacture of vehicles, in any kit form	15
8716.8090	- - - Other	15
8801.0000	Balloons and dirigibles; gliders, hang gliders and other non- powered aircraft.	0
8802.1100	- - Of an unladen weight not exceeding 2,000 kg	0
8802.1200	- - Of an unladen weight exceeding 2,000 kg	0
8802.2000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	0
8802.3000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	0
8802.4000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	0
8802.6000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0
8804.0000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	0
8805.1000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0
8805.2100	- - Air combat simulators and parts thereof	0
8805.2900	- - Other	0
8806.1000	- Designed for the carriage of passengers	0
8806.2100	- - With maximum take-off weight not more than 250 g	0
8806.2200	- - With maximum take-off weight more than 250 g but not more than 7 kg	0
8806.2300	- - With maximum take-off weight more than 7 kg but not more than 25 kg	0
8806.2400	- - With maximum take-off weight more than 25 kg but not more than 150 kg	0
8806.2900	- - Other	0
8806.9100	- - With maximum take-off weight not more than 250 g	0
8806.9200	-- With maximum take-off weight more than 250 g but not more than 7 kg	0

8806.9300	- - With maximum take-off weight more than 7 kg but not more than 25 kg	0
8806.9400	- - With maximum take-off weight more than 25 kg but not more than 150 kg	0
8806.9900	- - Other	0
8807.1000	- Propellers and rotors and parts thereof	0
8807.2000	- Under-carriages and parts thereof	0
8807.3000	- Other parts of aeroplanes, helicopters or unmanned aircraft	0
8807.9000	- Other	0
8901.1000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0
8901.2000	- Tankers	0
8901.9000	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	0
8905.1000	- Dredgers	0
8905.2000	- Floating or submersible drilling or production platforms	0
8905.9000	- Other	0
8906.1000	- Warships	0
8906.9000	- Other	0
8907.1000	- Inflatable rafts	0
8907.9000	- Other	0
9001.3000	- Contact lenses	10
9001.4000	- Spectacle lenses of glass	10
9001.5000	- Spectacle lenses of other materials	10
9002.1100	- - For cameras, projectors or photographic enlargers or reducers	0
9002.1900	- - Other	0
9002.2000	- Filters	0
9002.9000	- Other	0
9003.1100	- - Of plastics	10
9003.1900	- - Of other materials	10
9003.9000	- Parts	10
9004.1000	- Sunglasses	0
9004.9010	- - - Night vision goggles	10
9004.9090	- - - Other	10
9005.1000	- Binoculars	10
9005.8000	- Other instruments	10
9005.9000	- Parts and accessories (including mountings)	10
9006.1000	- Cameras of a kind used for preparing printing plates or cylinders	0
9006.3000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	0
9006.4000	- Instant print cameras	0
9006.5300	- - For roll film of a width of 35 mm	0
9006.5900	- - Other	0

9006.6100	- - Discharge lamp ("electronic") flashlight apparatus	0
9006.6900	- - Other	0
9006.9100	- - For cameras	0
9006.9900	- - Other	0
9007.1000	- Cameras	0
9007.2000	- Projectors	0
9007.9100	- - For cameras	0
9007.9200	- - For projectors	0
9008.5000	- Projectors, enlargers and reducers	0
9008.9000	- Parts and accessories	0
9010.1000	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0
9010.5000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	0
9010.6000	- Projection screens	0
9010.9000	- Parts and accessories	0
9014.1000	- Direction finding compasses	0
9014.2000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0
9014.8000	- Other instruments and appliances	0
9014.9000	- Parts and accessories	0
9015.1000	- Rangefinders	0
9015.2000	- Theodolites and tachymeters (tacheometers)	0
9015.3000	- Levels	0
9015.4000	- Photogrammetrical surveying instruments and appliances	0
9015.8000	- Other instruments and appliances	0
9015.9000	- Parts and accessories	0
9016.0010	- - - Electronic	0
9016.0090	- - - Other	0
9017.1010	- - - Plotters and other machines for designing textile garments, having CAD/CAM/CIM system	0
9017.1090	- - - Other	0
9017.2000	- Other drawing, marking- out or mathematical calculating instruments	10
9017.3010	- - - Micro Meter	10
9017.3020	- - - Callipers and gauges	0
9017.8010	- - - Measuring rod and tapes	10
9017.8090	- - - Other	10
9017.9000	- Parts and accessories	10
9018.3110	- - - With needles	10
9018.3120	- - - Without needles	10
9018.3200	- - Tubular metal needles and needles for sutures	10
9018.9030	- - - Surgical scissors	0
9018.9040	- - - Surgical knives	0
9028.9010	- - - Shaft without rotating disc, register assembly and meter bearing assembly for electricity meter	10

9028.9090	- - - Other	10
9032.1090	- - - Other	15
9033.0090	- - - Other	10
9101.1100	- - With mechanical display only	0
9101.1900	- - Other	0
9101.2100	- - With automatic winding	0
9101.2900	- - Other	0
9101.9100	- - Electrically operated	0
9101.9900	- - Other	0
9102.1100	- - With mechanical display only	0
9102.1200	- - With opto-electronic display only	0
9102.1900	- - Other	0
9102.2100	- - With automatic winding	0
9102.2900	- - Other	0
9102.9100	- - Electrically operated	0
9102.9900	- - Other	0
9103.1000	- Electrically operated	10
9103.9000	- Other	10
9104.0010	- - - For aircraft and spacecraft	0
9104.0090	- - - Other	10
9106.1090	- - - Other	0
9106.9000	- Other	0
9107.0000	Time switches with clock or watch movement or with synchronous motor.	0
9108.1100	- - With mechanical display only or with a device to which a mechanical display can be incorporated	10
9108.1200	- - With opto-electronic display only	10
9108.1900	- - Other	10
9108.2000	- With automatic winding	10
9108.9000	- Other	10
9109.1000	- Electrically operated	10
9109.9000	- Other	10
9110.1100	- - Complete movements, unassembled or partly assembled (movement sets)	0
9110.1200	- - Incomplete movements, assembled	0
9110.1900	- - Rough movements	0
9110.9000	- Other	0
9111.1000	- Cases of precious metal or of metal clad with precious metal	0
9111.2000	- Cases of base metal, whether or not gold- or silver-plated	0
9111.8000	- Other cases	0
9111.9000	- Parts	0
9112.2000	- Cases	0
9112.9000	- Parts	0
9113.1000	- Of precious metal or of metal clad with precious metal	0
9113.2000	- Of base metal, whether or not gold- or silver- plated	0
9113.9000	- Other	0

9114.3000	- Dials	0
9114.4000	- Plates and bridges	0
9114.9000	- Other	0
9201.1000	- Upright pianos	10
9201.2000	- Grand pianos	10
9201.9000	- Other	10
9202.1000	- Played with a bow	10
9202.9000	- Other	10
9205.1000	- Brass- wind instruments	10
9205.9000	- Other	10
9206.0000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	10
9207.1000	- Keyboard instruments, other than accordions	10
9207.9000	- Other	10
9208.1000	- Musical boxes	10
9208.9000	- Other	10
9209.3000	- Musical instruments strings	10
9209.9100	- - Parts and accessories for pianos	10
9209.9200	- - Parts and accessories for the musical instruments of heading 92.02	10
9209.9400	- - Parts and accessories for the musical instruments of heading 92.07	10
9209.9900	- - Other	10
9301.1000	- Artillery weapons (for example, guns, howitzers and mortars)	15
9301.2000	- Rocket launchers; flame- throwers; grenade launchers; torpedo tubes and similar projectors	15
9301.9010	- - - Fully automatic shotguns	15
9301.9021	- - - -Bolt action	15
9301.9022	- - - - Semi-automatic	15
9301.9023	- - - - fully automatic	15
9301.9029	- - - - Other	15
9301.9030	- - - Machine -guns	15
9301.9041	- - - - Fully automatic pistols	15
9301.9049	- - - - Other	15
9301.9090	- - - Other	15
9302.0011	- - - -Revolvers	15
9302.0012	- - - -Pistols, single barrel, semi-automatic or otherwise	15
9302.0013	- - - -Pistols, multiple barrel	15
9302.0019	- - - -Other	15
9305.9111	- - - - Firing mechanisms	15
9305.9112	- - - - Frames and receivers, Barrels, Pistons, locking lugs and gas buffers, Magazines and parts thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof.	15
9305.9113	- - - - Breeches, blts (gunlocks) and bolt carriers	15
9305.9119	- - - -Other	15
9305.9190	- - - Other	15
9305.9900	- - Other	15

9401.1000	- Seats of a kind used for aircraft	0
9402.1010	- - - Dentists' chairs	0
9402.9010	- - - Operating tables	10
9405.4910	- - - Lighting system of a kind used for film shootings	0
9405.5010	- - - Tubular day lighting device	0
9405.9110	- - - Of chandelier	10
9503.0020	- - - Garments and accessories therefor, footwear and headgear	10
9503.0030	- - - Aero models	0
9503.0040	- - - Parts, accessories, sub-assemblies, mechanical or electrical movements	10
9506.1100	- - Skis	10
9506.1200	- - Ski-fastenings (ski-bindings)	10
9506.1900	- - Other	10
9506.2100	- - Sailboards	10
9506.2900	- - Other	10
9506.3100	- - Clubs, complete	10
9506.3200	- - Balls	10
9506.3900	- - Other	10
9506.7000	- Ice skates and roller skates, including skating boots with skates attached	10
9506.9100	- - Articles and equipment for general physical exercise, gymnastics or athletics	10
9506.9911	- - - - Football cover	10
9506.9912	- - - - Football bladder	10
9506.9913	- - - - Volley ball cover	10
9506.9914	- - - - Basket ball cover	10
9506.9915	- - - - Net ball cover	10
9506.9916	- - - - Hand ball cover	10
9506.9917	- - - - Rugby ball cover	10
9506.9919	- - - - Other	10
9507.1000	- Fishing rods	10
9507.2000	- Fish- hooks, whether or not snelled	10
9507.3000	- Fishing reels	10
9507.9000	- Other	10
9508.1000	- Travelling circuses and travelling menageries	10
9508.2100	- - Roller coasters	10
9508.2200	- - Carousels, swings and roundabouts	10
9508.2300	- - Dodge'em cars	10
9508.2400	- - Motion simulators and moving theatres	10
9508.2500	- - Water rides	10
9508.2600	- - Water park amusements	10
9508.2900	- - Other	10
9508.3000	- Fairground amusements	10
9508.4000	- Travelling theatres	10
9606.1000	- Press- fasteners, snap- fasteners and press- studs and parts therefor	15
9606.2100	- - Of plastics, not covered with textile material	15

9606.2200	- - Of base metal, not covered with textile material	15
9606.2910	- - - Studs	0
9606.2920	- - - Buttons	10
9606.2990	- - - Other	15
9606.3010	- - - Button moulds and other parts of buttons	15
9606.3020	- - - Button blanks	15
9607.1100	- - Fitted with chain scoops of base metal	15
9607.1900	- - Other	10
9607.2000	- Parts	15
9608.9910	- - - Pen caps and clips	10
9608.9920	- - - Ball point tips	10
9613.1000	- Pocket lighters, gas fuelled, non- refillable	10
9613.2000	- Pocket lighters, gas fuelled, refillable	10
9613.9000	- Parts	0
9618.0000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	10
9619.0010	- - - Napkins (diapers) for adults (patients) of weight exceeding 25 kg	10
9701.2100	- - Paintings, drawings and pastels	0
9701.2200	- - Mosaics	0
9701.2900	- - Other	0
9701.9100	- - Paintings, drawings and pastels	0
9701.9200	- - Mosaics	0
9701.9900	- - Other	0
9702.1000	- Of an age exceeding 100 years	0
9702.9000	- Other	0
9703.1000	- Of an age exceeding 100 years	0
9703.9000	- Other	0
9704.0000	Postage or revenue stamps, stamp- postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49. 07.	0
9705.1000	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	0
9705.2100	- - Human specimens and parts thereof	0
9705.2200	- - Extinct or endangered species and parts thereof	0
9705.2900	- - Other	0
9705.3100	- - Of an age exceeding 100 years	0
9705.3900	- - Other	0
9706.1000	- Of an age exceeding 250 years	0
9706.9000	- Other	0"

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**THE SECOND SCHEDULE**

**[THE FIFTH SCHEDULE TO THE  
CUSTOMS ACT 1969 (IV OF 1969)]**

## THE SECOND SCHEDULE

***[See Section 5(31)]***

In the Customs Act, 1969 (IV of 1969), for the Fifth Schedule, the following shall be substituted, namely: -

### “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;
- (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>
<b>1</b>	<b>Agricultural Machinery</b>			
	<b>A) Tillage and seed preparation equipment.</b>			Nil
	(1). Tractor mounted trencher	8701.92 20 8701.93 20	0%	
	(2). Laser land leveler comprising laser transmitter, laser receiver, control box, rigid mast pack, with or without scrapper	Respect ive headings	0%	
	<b>B) Omitted.</b>			
	<b>C) Irrigation, Drainage and Agro-Chemical Application Equipment</b>			Nil
	(1). Submersible pumps (up to 75 lbs and head 150)	8413.70 11 8413.70 19	0%	

	meters) and field drainage pumps.			
(2).	Air release valves, pressure gauges, water meters, back flow preventers and automatic controllers.	8481.10 00 8481.30 00		0%
(3).	Tube well filters or strainers.	8421.21 00		0%
<b>(D) Harvesting, Threshing and Storage Equipment.</b>				Nil
(1).	Fodder rake.	8201.30 00		0%
(2).	Fodder/forage wagon.	8716.80 90		0%
<b>E) Fertilizer and Plant Protection Equipment.</b>				Nil
(1).	Spray pumps (diaphragm type).	8413.81 00		0%
(2).	All types of mist blowers.	8414.59 90		0%
<b>F) Dairy, Livestock and poultry, machinery</b>				Nil
(1).	Milk chillers.	8418.69 10 8418.69 90		2%
(2).	Tubular heat exchanger (for pasteurization).	8419.50 00		2%
(3).	Milk processing plant, milk spray drying	8419.81 00		2%

	plant, Milk UHT plant.			
(4).	Grain storage silos for poultry.	Respective headings	2%	
(5).	Insulated sandwich panels	Respective headings	2%	
(6).	Dairy, livestock and poultry sheds.	9406.10 20 9406.90 20	2%	
(7).	Milk filters.	8421.29 00	2%	
(8).	Machinery for animal feed stuff	8436.10 00	0%	
(9).	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.
(10)	Fans for use in dairy sheds	8414.59 90	3%	If imported by members of Corporate Dairy Farmers Association.
<b>(G) Post-harvest Handling and Processing and Miscellaneous Machinery.</b>				
(1).	Pre-fabricated CO <sub>2</sub> Controlled Stores.	9406.10 90 9406.90 90	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 <i>bona fide</i> requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.
	<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).	3921.90 90	0%	
	(2). Greenhouses (prefabricated).	9406.10 10 9406.90 10	0%	

<p>(3). Tunnel farming equipment consisting of the following:-</p> <p>(a) Plastic covering and mulch film</p>	<p>3920.10 00 3926.90 99</p>	<p>0%</p>	<p>effect that the imported goods are <i>bona fide</i> requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>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.</p>
<p><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></p>			<p>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</p>

(1). Evaporators for juice concentrate.	8419.89 90	0%	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.
(2). Machinery used for dehydration and freezing.	8418.69 90	0%	
(3). Heat exchange unit.	8419.50 00	0%	
(4). Machinery used for filtering and refining of pulps/juices.	8421.22 00	0%	
(5). Complete Rice Par Boiling Plant.	8419.89 90 & Respective Headings	0%	
<b>(J) Horticulture and Floriculture</b>			
(1). Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8441.30 00	0%	
(2). PU panels (Insulation).	Respective headings	0%	
(3). Generator sets 10 to 25 KVA.	8502.11 20 8502.11 30	0%	

(4). Refrigerating machines with engine fitted on common base for refrigerated containers.	8418.69 20	0%	
(5). Other refrigerating or freezing chests, cabinets.	8418.50 00	0%	
(6). Tubes, pipes and hollow profiles of iron and steel.	7304.31 00 7304.39 00	0%	
(7). Hand tools.	Respective Headings	0%	
<b>(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.</b>	Respective Headings	0%, 3%, 5%	<p>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</p> <p>2. Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the</p>

				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	<b>Cool chain machinery, equipment including Capital goods.</b>	Respective Headings	0%	If imported by Cool Chain Industry including such sectors engaged in establishing or providing cool chain activities or part thereof.
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</b>	Respective Headings	0%,3%, 5%	Condition (iv) of the preamble.

	gas field prospecting.			
5	Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes: -			<p>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);</p> <p>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</p>
	<b>A. Medical Equipment.</b>			
	1) Medical surgical dental or veterinary furniture.	9402.90 90	5%	
	2) Operating Table.	9402.90 10	5%	
	3) Emergency Operating Lights.	9405.49 90	5%	
	4) Hospital Beds with mechanical fittings.	9402.90 20	5%	
	5) Gymnasium equipment.	Respective Headings	0%,3%,5%	
	6) Cooling Cabinet.	9506.91 00	5%	
	7) Refrigerated Liquid Bath.	8418.50 00	5%	
	8) Contrast Media Injections (for use in Angiography & MRI etc).	3822.19 00 3822.90 00	5% 5%	
	<b>B. Cardiology/Cardi</b>			

	<b>ac Surgery Equipment</b>			the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969).  3. For sub-entry at serial A (6) and sub-entry at serial D (2) Condition (iv) of the preamble.
	1) Cannulas.	9018.39 40	5%	
	2) Manifolds.	8481.80 90	5%	
	3) Intra venous cannula i.v. catheter.	9018.39 40	5%	
	<b>C. Disposable Medical Devices</b>			
	1) Self-disabling safety sterile syringes.	9018.31 10	5%	
	2) Insulin syringes.	9018.31 10	5%	
	<b>D. Other Related Equipment</b>			
	1) Fire extinguisher.	8424.10 00	5%	
	2) Fixtures & fittings for hospitals	Respective Headings	0%,3%,5%	
6.	<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>  <b>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on</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.  2. Temporarily imported goods shall be cleared

	<p>temporary basis as required for the exploration phase.</p>			<p>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</p>
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				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.
7	1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e. single or double cabin pickups, accessories, spares,	Respective Headings	0%,3%,5%	1.This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors

	<p>chemicals and consumables meant for mine construction phase or extraction phase. Imports made for mine construction phase shall also be entitled to deferred payment of duty for a period of five years. However, a surcharge @ 6% per annum shall be charged on the deferred amount.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.</p>			<p>who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.</p> <p>2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this Schedule, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p> <p>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise</p>
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				<p>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</p>
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				Chief Collector of Customs. 4. Condition (iv) of the preamble.
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 hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.</p> <p>2. The goods shall not be sold or otherwise disposed of without prior approval of the 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</p>

				<p>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.</p> <p>The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.</p>
8(a)	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	Respective Headings	0%	The concession shall be available subject to conditions, limitations and restrictions as prescribed in Serial 1 & 2 of Part-F of the Second

	Protection) Act, 2022.			Schedule to the Foreign Investment (Promotion and Protection) Act, 2022.
	2. Household goods of employees of Reko Diq Mining Company (Private) Limited.  <b>Explanation:</b> - for the purpose of this Serial, the concession of Customs Duty includes all duties and levies leviable under the Customs Act, 1969.	Respective Headings	0%	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 non-resident in Pakistan for the purpose of Income Tax Ordinance, 2001.
9	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. 2. Construction machinery, equipment and	Respective Headings	0%,3%,5%	1. This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:-  (a)the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;

<p>specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of 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</p>
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				<p> 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 to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to </p>
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				<p>payment of duties and taxes, if applicable.</p> <p>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>1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through gas, coal, hydel and oil including under construction projects.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for</p>	Respective Headings	0%,3%,5%	-do-

	the construction of project.			
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 generation of electricity whether small,</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 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</p>

	<p>medium or large and whether for supply to the national grid or to any other user or for in house consumption.</p>			<p>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</p>
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				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.
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</p>	Respective Headings	0%,3%, 5%	1.This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:-

<p>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</p>			<p>(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</p> <p>(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and</p> <p>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</p>
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	<p>specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of the project.</p>			<p>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 &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 to be transferred</p>
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				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) Filtering or purifying machinery and apparatus for water.	8421.21 00	0%	
	2) Other filtering or purifying machinery and apparatus for liquids.	8421.29 00	0%	
	3) Other thermostats.	9032.10 90	0%	
	4) Spares, accessories	Respect ive	0%	

	and reagents for scientific equipment.	Headings		
14	Machinery, equipment, raw materials, components and other capital goods for use in buildings, fittings, repairing or refitting of ships, boats or floating structures imported by Karachi Shipyard and Engineering Works Limited.	Respective Headings	0%	
15	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.	Respective Headings	0%, 3%, 10%	Condition (iv) of the preamble.
15 A	Machinery, equipment and other capital goods meant for initial	Respective Headings	0%	Nil

	installation, balancing, modernization, replacement or expansion of oil refining (Hydro-cracking)			
16	Machinery and equipment imported by an industrial concern.	Respective Headings	0%,3%, 11%, 15%	Condition (iv) of the preamble.
17	Following machinery and equipment for marble, granite and gem stone extraction and processing industries.			1. For the projects of Gem Stone & Jewelry Industry, CEO/COO, Pakistan Gem and Jewelry Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are <i>bona fide</i> project requirement. The authorized person of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.
	1) Polishing cream or material.	3405.90 00	5%	
	2) Fiber glass mesh	7019.69 90	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.	8202.40 00 8202.91 00	5% 5%	
	4) Gin saw blades.	8202.99 10	5%	
	5) Gang saw blades/ diamond saw blades/ multiple	8202.99 90	5%	

	blades or all types and dimensions.			<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 not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or</p>
6)	Air compressor (27cft and above).	8414.80 10	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.	Respective headings	0%,3%,5%	

				<p>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</p>
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				approval of the Chief Collector of Customs.  4. Condition (iv) of the preamble.
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 <i>bona fide</i> project requirement. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and</p>
		Respective Headings	0%,3%,5%	

				payment of customs duties and taxes leviable at the time of import.  3. Condition (iv) of the preamble.
<b>19</b>	<b>Effluent treatment plants.</b>	Respective headings	0%,3%,5%	Condition (iv) of the preamble.
<b>20</b>	Following items for use with solar energy: - (1) Off-grid/On-grid solar power system (with or without provision for USB/charging port) comprising of:		0%	Nil
	i. Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system).	8507.20 90 8507.30 00 8507.60 00		
	ii. Essential connecting wires (with or without switches).	8544.49 90		
	iii. Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with	8504.40 90		

	Maximum Power Point Tracking (MPPT).			
	iv. Bulb holder	8536.61 00		
	(2) Water purification plants operating on solar energy.	8421.21 00		
<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. Parts for Solar Parabolic Power Plants.</b>			
	(i). Absorbers/ Receivers tubes.	8503.00 90	0%	
	(ii). Control panel with other accessories	8537.10 90	0%	
	<b>2. (a) Solar Air Conditioning Plant</b>	8415.10 99	0%	
	<b>(b) Parts for Solar Air Conditioning Plant</b>			
	(i). Absorption chillers.	8418.69 90	0%	
	(ii). Cooling towers.	8419.89 10	0%	
	(iii). Pumps.	8413.30 90	0%	
	(iv). Air handling units.	8415.82 90	0%	
	(v). Fan coils units.	8415.90 99	0%	
	<b>3.(a) Solar Desalination System</b>	8421.21 00	0%	

<b>(b) Parts for Solar Desalination System</b>			
(i).	Solar water pumps.	8413.30 90	0%
(ii).	Deep Cycle Solar Storage batteries.	8507.20 00	0%
(iii).	Inverters (off grid/on grid/hybrid) with provision for direct connection/ input from renewable energy source and with Maximum Power Point Tracking (MPPT)	8504.40 90	0%
<b>4. (a) Solar Water Heaters with accessories.</b>		8419.19 90	0%
<b>(b) Parts for Solar Water Heaters</b>			
(i).	Insulated tank	7309.00 00 7310.00 00	0% 0%
(ii).	Vacuum tubes (Glass)	7020.00 90	0%
(iii).	Mounting stand	Respect ive heading s	0%
(iv).	Copper and Aluminum tubes	Respect ive heading	0%
<b>(c) Accessories:</b>			
(i).	Electronic controller	Respect ive	0%

(ii).	Assistant/ Feeding tank	headings			
(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>5. (a) Parts for PV Modules</b>					
(i).	Tempered Glass.	7007.19 00	0%		
(ii).	Aluminum frames.	7610.90 00	0%		
(iii).	O-Ring.	4016.99 90	0%		
(iv).	Adhesive labels.	3919.90 90	0%		
(v).	Junction box & Cover.	8538.90 90	0%		
(vi).	Sheet mixture of Paper and plastic	3920.99 00	0%		
(vii).	Ribbon for PV Modules (made of silver, copper and lead).	Respective headings	0%		
(viii).	EVA (Ethyl Vinyl Acetate)	3920.99 00	0%		

Sheet (Chemical).			
<b>(b). Raw materials for the manufacture of PV Modules</b>			0%
(i). Silicon Adhesive/ Sealant.	3214.90 10		If imported by the local assemblers or manufacturers registered under the Sales Tax Act, 1990, of PV Modules subject to quota determination by the Input Output Co-efficient Organization (IOCO).";
(ii). MC4 Connectors.	8536.90 90		
(iii). Back sheet film.	3920.99 00		
(iv). Packing boxes/ modules.	4819.10 00 4819.50 00		
(v). Corner block.	7616.99 90		
(vi). Polyethylene Compound	3901.90 00		
(vii). Tin ingot.	8001.00 00		
(viii). Plates, sheets and strip of cellular rubber (vulcanized).	4008.11 90		
(ix). Glass fibers (including glass wool) and articles thereof nes	7019.90 90		
<b>(c) Parts of Solar Inverters</b>			
(i). Control board	8504.40 90		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).";
(ii). Power board	8504.40 90		
(iii). Charge controller board A/C	9032.89 90		
(iv). Charge controller board PV	9032.89 90		
(v). DCDC board	8504.90 40		
(vi). LCD Display	8531.20 00 8524.11 00		

(vii). Display board	8531.20 00		
(viii). AC input & output terminal	8536.90 90		
(ix). Battery input terminals	8507.90 00		
(x). PV terminals	8536.90 90		
(xi). Casings (Plastic or Steel)	8504.90 90		
(xii). Circuit Board (CB) for inverters	8534.00 00		
(xiii). Stuffed PCBs for inverters	8504.90 30		
<b>(d) 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	8507.90 00		
(ii). Copper Bar (Cell to Cell Connection)	7407.10 10		
(iii). BMS (level 1) Electronic Card	8507.90 00		
(iv). Casing	8507.90 00		
(v). Harness Set (Cells Monitoring Wires with tags)	8544.42 90		
(vi). Output Terminal with screws	8536.90 90		
(vii). Power Cables (Battery Internal)	8544.42 90		
(viii). DC Fan	8414.59 90		
(ix). DC Breaker	8536.20 10 8536.20 20 8536.20 90		

(x).Packing Screws	7318.15 90		
(xi).Terminal Covers	3926.90 99		
(xii). Acrylic Sheet (Short Circuit Safety Sheet)	3920.59 00 3921.90 90		
(xiii).Other Accessories (Temp Sensors, connectors, assembly items, Handles).	8536.90 90, 9031.80 00 8507.90 00		
<b>8. Following machinery and equipment imported by manufacturing units of Solar Cells, Solar Panels, Solar Inverters &amp; Solar Batteries:-</b>		0%	
<b>(a)Solar Cell Manufacturing Equipment.</b>			1. Enginee ring Development Board (EDB) 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 EDB 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. The goods shall not
(i) Aluminum and silver paste.	Respect ive heading s		
<b>(b) Solar PV Modules Panels manufacturin g machinery and equipment.</b>			
(i).Sun Simulator	9031.80 00		
(ii). Glass Lifter	8428.90 90		
(iii).Tabber Stringer	8515.19 00		
(iv).Hi-Speed Layup Station with ROBOT	8479.50 00		

(v).Motorized Visual Inspection	9031.80 00		<p>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>
(vi).Buffer before Bussing	8479.89 90		
(vii). Multi-station for Bussing	8479.89 90		
(viii).Centering Conveyor with Visual Inspection	8479.89 90		
(ix).Fully Automatic or Semi-automatic Laminator with Centering, Loading and Unloading	8479.89 90		
(x).Automatic Inline Framing Machine	8479.89 90		
(xi).Automatic Silicon Dispenser	8479.89 90		
(xii).Direction Changer with 90 Degree Rotator	8479.89 90		
(xiii).Centering Conveyor for Sun Simulator	8479.89 90		
(xiv).Hi-Pot Test Equipment	9031.80 00		
(xv).Electroluminescence (EL) Tester	9031.80 00		
(xvi).Motorized Conveyor	8428.39 90		
(xvii).EVA/Black sheet Cutting Machine	8441.10 00		
(xviii).Ribbon Cutting & Bending Machine	8461.90 00		
(xix).Lab Test Equipment	9031.80 00		
(xx).Conveyer Belt	8428.39 90		

(xxi).Laser cutting machine for cell	8456.11 90		
(xxii).Cell sorting machine & testers	9031.80 00		
(xxiii).Structures & parts of structures.	7308.90 90		
(xxiv).Vacuum pumps.	8414.10 00		
(xxv).Air or gas compressors, hoods.	8414.80 20		
(xxvi).Non-domestic, non-electric dryers nes.	8419.39 00		
(xxvii).Threading or tapping machines nes for removing metal.	8459.70 90		
(xxviii).Machines and mechanical appliances nes having individual functions.	8479.89 90		
(xxix).Electric brazing or soldering machines and apparatus nes.	8415.19 00		
(xxx). Electric heating resistors.	8516.80 90		
(xxxi)Electric app for switching/protect electric circuits, not exceeding 1,000 volts.	8536.90 90		
<b>(c) Solar Inverters manufacturing machinery</b>			

	<b>and equipment.</b>		
(i).	Solder Paste Screen Machine	8515.19 00	
(ii).	SMT pick and place machine	8479.50 00	
(iii).	Wave-soldering machine	8515.19 00	
(iv).	PCB Conveyor Belt	8428.39 90	
(v).	SMT Workstation	8479.50 00	
(vi).	Solder Pot	8419.89 90	
(vii).	Solder Cleaning Equipment	8419.89 90	
(viii).	Wire Cutting & Stripping Machine	8461.90 00	
(ix).	Crimping Machine	8479.89 90	
	<b>(d) Lithium ion batteries manufacturing machinery and equipment.</b>		
(i).	Weighting kettles	8423.90 00	
(ii).	Weighting and conveying systems	8428.39 90	
(iii).	Storage tanks	7310.10 00	
(iv).	Glue port	8419.89 90	
(v).	Transfer tanks	7310.10 00	
(vi).	Feeder	8479.89 90	
(vii).	High speed spiral mixer	8479.82 90	
(viii).	Booster pumps	8413.70 90	

(ix).Magnetic filters	8421.39 90	
(x).High speed homogenizer	8479.82 90	
(xi).Auxiliary equipment and DCS central control system components	9032.89 90	
(xii).Pole piece cathode machine	8462.49 00	
(xiii).Pole piece rolling machine	8462.39 00	
(xiv). CNC nibbling machine	8462.42 00	
(xv). CNC bending machine	8462.26 00	
(xvi). Sport welding plant	8515.80 00	
(xvii).Auxiliary equipment	8479.89 90	
(xviii).High temperature circulation thermal tester	9030.89 00	
(xix). UL 2054 fire testing equipment	9031.80 00	
(xx). Pack rotation simulation	9031.80 00	
(xxi). Free fall tester	9031.80 00	
(xxii). Battery impact tester IEC 62133	9031.80 00	
(xxiii). UL 1642 flame tester	9031.80 00	
(xxiv). Electromagnetic vibration tester UN 38.3	9031.80 00	
(xxv).Single wing electromagne	9031.80 00	

	tic power drop testing equipment			
	(xxvi). Hydraulic crush testing equipment	9031.80 00		
	<b>9. Omitted</b>			
	<b>10.</b> Solar chargers for charging electronic devices.	8504.40 20	5%	
	<b>11. Omitted.</b>			
	<b>12.</b> Wind Turbines.			
	(i). Turbine with Generator/ Alternator.	Respect ive 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).	8507.20 00	0%	
	<b>13.</b> Wind water pump	8413.81 00	5%	
	<b>14.</b> Geothermal energy equipment.			
	(i). Geothermal Heat Pumps.	8418.61 00	0%	
	(ii). Geothermal Reversible Chillers.	8418.69 90	0%	
	(iii). Air handlers for indoor quality control equipment.	8418.69 90	0%	
	(iv). Hydronic heat pumps.	8418.61 00	0%	

	(v).	Slim Jim heat exchangers.	8418.61 00	0%	
	(vi).	HDPE fusion tools.	8419.50 00	0%	
	(vii).	Geothermal energy Installation tools and Equipment.	8419.89 90	0%	
	(viii).	Thermostats and IntelliZone.	9032.10 90	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.	9405.11 90 9405.19 90 8539.32 90 8539.52 10 8539.52 20	0%	
	(ii).	SMD/LED/LVD lights, with or without ballast, PV module, fitting and fixtures	9405.49 90 8539.32 90 8539.52 10 8539.52 20	0%	
	(iii).	Tubular Day lighting Device.	9405.50 10	0%	
	(iv).	Solar torches.	8513.10 40	0%	

(v).	Lanterns and related instruments.	8513.10 90	0%
(vi).	LVD induction lamps.	8539.32 90	0%
(vii).	LED Bulb/Tube lights.	8539.52 10 8539.52 20	0%
(viii).	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.	8541.43 00 8504.40 90 8507.00 00	0%
(ix).	Water pumps operating on solar energy along with solar pump controllers	8413.70 11 8413.70 19 8413.70 90 8504.40 90	0% 0% 0%
(x).	Energy saver lamps of varying voltages	8539.31 10 8539.32 10	0% 0%
(xi).	Energy Saving	8539.31 20	0% 0%

	Tube Lights.	8539.32 20		
	(xii). Invertors (off-grid/on grid/hybrid) with provision for direct connection/ input from renewable energy source and with Maximum Power Point Tracking (MPPT).	8504.40 90	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	3810.90 90	0%	
	(iii). Poly Butylene Terephthalate	3907.70 00	0%	
	(iv). (iv) Bare Metal Clad Printed Circuit Board (MCPCB)	8534.00 00	11%	

	(v). (v) Stuffed Metal Clad Printed Circuit Board (MCPCB)	8539.90 90	0%	
	(vi). Constant Current Power Supply for of LED Lights and Bulbs (1-300W)	8504.40 90	0%	
	(vii). Lenses for LED lights and Bulbs	9001.90 00	0%	
	(viii). Aluminum Electrolytic capacitor	8532.22 00	0%	
	(ix). SMT Electrical Transformer	8504.31 00	0%	
	(x). Tantalum capacitors (DIP/SMD)	8532.21 00	0%	
	(xi). Other inductors, small transformer, coil (DIP/SMD)	8504.40 90 8504.50 00	0%	
<b>24</b>	<b>Plant, machinery and equipment used in production of bio-diesel.</b>	Respect ive headings	0%	The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B that the imported goods are <i>bona fide</i> project requirement. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the

				prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
25	Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan and Malakand Division.	Respective headings	0%	The plant, machinery and equipment released under the said serial number shall not be used in any other area which is not eligible for the said concession. In case of violation, duty and taxes shall be recovered beside initiation of penal action under the Customs Act, 1969.
26	Plant machinery and equipment imported during the period commencing on 1 <sup>st</sup> July, 2014 and ending on 30 <sup>th</sup> June, 2024 for setting up of industries in erstwhile FATA Areas.	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.	8704.10 90	20%	
	2. Super swinger truck conveyors.	8705.90 00	20%	
	3. Mobile canal lining equipment.	8705.90 00	20%	
	4. Transit mixers.	8705.40 00	20%	
	5. Concrete Placing trucks.	8705.90 00	20%	
	6. Crane lorries.	8705.10 00	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>	8504.40 30	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>	9406.10  90  9406.90  90	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.
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				(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.	Omitted.			
32.	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.			i. The Ministry of Information 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.
	(1) Projector	9007.20 00	0%	
	(2) 3D Glasses	9004.90 00	0%	
	(3) Digital Loud Speakers	8518.22 00	0%	
	(4) Digital Processor	8519.81 90	0%	
	(5) Sub-woofer and Surround Speakers	8518.29 90	0%	
	(6) Amplifiers	8518.50 00	0%	
	(7) Audio rack and termination board	7326.90 90	0%	

		8537.10 90		The Authorized Officer of Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against specific user ID and password obtained under section 155D of the Customs Act, 1969. ii. The goods shall not be sold or otherwise disposed of within a period of five years of their import
(8) Music Distribution System		8519.89 90	0%	
(9) Seats		9401.71 00	0%	
(10) Recliners		9401.79 00	0%	
(11) Wall Panels and metal profiles		7308.90 90	0%	
(12) Step Lights		9405.49 90	0%	
(13) Illuminated Signs		9405.61 00 9405.69 00	0%	
(14) Dry Walls		6809.11 00	0%	
(15) Ready Gips		3214.90 90	0%	

				<p>except with the prior approval of the FBR.</p> <p>(ii) IOCO shall verify and determine quota requirement of such equipment</p>
33.	<b>New Fire-fighting vehicles manufactured as such by OEMs</b>	8705.30 00	10%	<p>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</p>

				leviable at the time of import.
34	Plant and machinery excluding consumer durable goods and office equipment as imported by greenfield industries, intending to manufacture taxable goods, during their construction and installation period.	Chapter s 84 and 85	0%	<p>This exemption shall be available subject to fulfillment of following conditions, namely: -</p> <p>(a) the importer is registered under the Sales Tax Act on or after the first day of July, 2019;</p> <p>(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.</p> <p>(c) exemption certificate issued by the Commissioner</p>

				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.
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	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

<p>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</p>			<p>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.</p> <p>2. The concession available to</p>
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<p><b>“Pipeline Project” by the Ministry of Energy (Petroleum Division).</b></p>			<p>contractors and service companies of the project will be subject to the following conditions, namely: -</p>
<p>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.</p>	<p>Respect ive heading s</p>	<p>10%</p>	<p>(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</p>
<p>3. HR Coils, Line Pipe, Pylons/Piles,</p>	<p>Respect ive</p>	<p>0%</p>	

	<p>whether or not manufactured locally, imported by developers and contractors of above projects.</p>	<p>Headings</p>		<p>project's bona fide requirements; 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>
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				<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) 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,</p>
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				<p>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</p>
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				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
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				<p>resolving the dispute.</p> <p>Disputes regarding the local manufacturing only shall be resolved through the Engineering Development Board.</p>
4.	<p>Machinery, equipment, vessels, dumpers, specialized vehicles, accessories, spares and all other items essentially required for the above projects imported by developers,</p>	<p>Respective headings</p>	0%	<p>1. The concession available to contractors and service companies of the project will be subject to the following conditions, namely: -</p> <p>(a) the contractor and the</p>

	<p>contractors and service companies on an import-cum-export basis for a period of five years.</p>			<p>service provider shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</p> <p>(b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and</p> <p>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</p>
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				<p>requirement for the project.</p> <p>3.</p> <p>Temporarily imported goods shall be cleared against a corporate guarantee valid for a period of <u>five years</u> 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</p>
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				<p>for a further period, as deemed appropriate, on payment of <u>one percent</u> 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</p>
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				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
	(i) Tubes Pipes and hollow profiles of cast iron	7303.00 00	0%	

	(ii) Articles of non-malleable cast iron	7325.10 00	0%	Technology and Telecommunication and Pakistan Telecommunication Authority (PTA), and subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(iii) Static Converters	8504.40 90	0%	
	(iv) Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	8517.62 90	0%	
	(v) Optical fiber Cables	8544.70 00	0%	
37	<b>Other Electric Conductors exceeding 32000V</b>	8544.60 90	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>			
	Pre-fabricated room/structures for setting up of new hotels/motels in Hill Stations	9406.10 90	50% of the prevailing rate of customs duty	Subject to certification by the concerned Secretary of Provincial Tourism Department or equivalent
		9406.90 90		
	Prefabricated Structure (Complete Units)	6810.91 00		
	Camping and Glamping site	Respective		

equipment and accessories	headings	
Vessels for Adventure sports and commercial use, including rowing boats, canoes, sailboats etc.	8903.11 00	Authorized Officer of the Federal Government as bona fide requirement of the approved projects.
	8903.12 00	
	8903.19 00	
	8903.21 00	
	8903.22 00	
	8903.23 00	
Water-skis, surfboards, sailboards and other water-sport equipment:	9506.21 00	
	9506.29 00	
Ice skates and roller skates, including skating boots with skates attached	9506.70 00	
Ski-boots, cross country ski footwear and snowboard boots	6402.12 00	
	6403.12 00	
	6403.19 00	
	6403.20 00	
	6403.40 00	
Snow-skis and other snow-ski equipment	9506.11 00	
	9506.12 00	
	9506.19 00	
	9506.99 90	
Diving equipment	9506.69 99	
Zamboni Ice Resurfacing Machines	Respective heading	
Ice Curling rock	7013.49 00	

	Zip line equipment and accessories	9503.00 90		
	White PE dasher boards for ice rinks	3920.10 00		
	Gloves, mittens and mitts specially designed for use in sports, belts and bandoliers	4203.21 00		
		4203.29 30		
		4203.30 00		
	Mountaineering, Rock climbing equipment, accessories and rock wall building material and accessories	Respect ive headings		
	Washer Extractor - Industrial	8451.40 10		
	Flatwork Ironer - Industrial	8451.30 00		
	Dry Cleaning Machine - Industrial	8451.30 00		
	Tumbler Dryer-Industrial	8451.29 00		
	Other Laundry equipment & accessories	8423.82 00		
		8716.80 90		
		8451.80 20		
		8443.19 20		
		8716.80 90		
		8451.40 10		
		8414.40 00		
		8451.29 00		
		8451.30 00		
		9403.20 00		

Steam Double Effect Absorption Chillers	8418.69 90		
Air Handling Units (AHUs)	8415.83 90		
Cooling Towers	8419.89 10		
Steam Boilers Gas train starter train pressure control piping with pressure gauge with complete Accessories	8419.81 00		
Other HVAC Equipment & Accessories	8502.13 10		
	8419.89 10		
	7013.99 00		
	8402.90 20		
	7322.11 00		
	8415.81 90		
	3925.90 00		
	8415.83 90		
	8414.30 90		
Sewerage Treatment Plant	8421.21 00		
Elevators	8428.10 10		
Escalators	8428.40 00		
Generating sets	8502.13 10		
Transformer	8504.34 00		
Distribution Board	8504.40 90		
Chandeliers	9405.11 10		
	9405.19 10		

Other Electrical Equipment	8481.10 00
	8504.40 90
	8544.11 90
Dish washing Machine	8422.19 00
Ice Cube Machine + Bin	8418.69 90
Double Door Upright Freezer	8418.50 00
Food Processor	8509.80 00
Coffee Machine	8419.81 00
Ovens & Burners	8419.81 00
	8418.50 00
	8418.69 90
	4419.00 00
	7020.00 90
	8509.40 20
	8509.80 00
	8516.50 90
Other Kitchen Equipment & Accessories	8716.80 90
	9403.20 00
	8419.81 00
	8418.69 90
	8418.50 00
	4419.00 00
	8509.80 00
	8422.19 00

		8419.81 00		
		8414.60 00		
		9403.20 00		
	Housekeeping equipment Commercial Dry Vacuum Cleaning Equipment	8508.11 90		
	Fire Alarm and Suppression System	8531.20 00		
	Fire Sprinkler System	8481.10 00		
	Fire Extinguishers	8424.10 00		

**Annex-A**

Header Information											
<b>NTN/FTN of Importer</b>			<b>Regulatory authority no.</b>				<b>Name of Regulatory authority</b>				
(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	Desription	Specs	Custo m Duty rate (applic able)	Sales Tax rate (appli cable)	WHT	Quantity	UOM	Qua ntity impo rted	Collectorate	G D. N o.	GD date & Mac h.No.

(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
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**CERTIFICATE BY THE CHIEF EXECUTIVE, OR THE PERSON NEXT IN HIERARCHY DULY AUTHORIZED BY THE CHIEF EXECUTIVE:**

It is certified that the description and quantity mentioned above commensurate with the project requirement and that the same are not manufactured locally. It is further certified that the above items shall not be used for any other purpose.

Signature \_\_\_\_\_  
Name \_\_\_\_\_

C.N.I.C. No. \_\_\_\_\_

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

*Explanation. -*

Chief Executive means. -

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

**Annex-B**

Header Information	
NTN/FTN of Importer	Approval No.

(1)								(2)			
Details of Input goods (to be filled by the authorized officer of the Regulatory Authority)								Goods imported (Collectorate of import)			
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	GD. No.	GD date & Mach No.
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
							)	)	)		

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

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

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

Designation \_\_\_\_\_

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

## Part-II

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

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

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

**Table A**

#### Active Pharmaceutical Ingredients (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 Sulpate	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
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 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	2933.3990	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	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 Etextilate 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	2933.4990	0
81	Diclofenac Diethylamine	2922.4990	0
82	Diclofenac Potassium BP	2922.4990	0
83	Diiodohydroxyquinoline	2934.9990	0
84	Diphenhydramine	2922.1990	0
85	DI-Carnitine HCl	2923.9090	0
86	Domperidone	2933.3990	0
87	Doripenem	2941.9090	0
88	Dorzolamide HCl	2935.9090	0
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	Elvitegavir	2934.9990	0
96	Emtricitabine	2934.9990	0
97	Enalapril Maleate Usp 23	2933.9990	0
98	Enoxacin Sesquihfrtae	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 Thiocynate	2941.5000	0
105	Erythropoietin IP	2934.9990	0
106	Eslicarbazepine Acetate	2933.4990	0
107	Eslicarbazipine 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
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
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	Linacotide 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
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
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	0
235	Potassium Clavulanate (Avicel Mix)1:1 and (Syloid MIX) 1:1	3824.9999	0
236	Potassium Clavulanate with Microcrystalline Cellulose 1:1	3824.9999	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
258	Sacubitril + Valsartan	2933.9990	0
259	Saxagliptin HCl	2933.9990	0
260	Silodosin	2933.9990	0
261	Simvastatin	2932.2090	0
262	Omitted		
263	Solifenacin Succinate	2933.4990	0
264	Sparfloxacin	2933.5990	0
265	Sulfadoxine	2935.9090	0
266	Sulfathiazole	2935.9090	0
267	Sulphadoxine	2935.9090	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
292	Triacetine	2915.3990	0
293	Triclabendazole	2933.9990	0
294	Trimetazidine Hcl	2933.5990	0
295	Omitted		
296	Triprolidine 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	Omitted		
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
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	ChondrotinSulphate	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
332	(+)-(1S,2S)-2-Methylamino-1-Phenylpropan-1-OL Base	2939.4900	0
333	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 xylmethylethyl)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-6H-pyrrolo(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-piperaziny)-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
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
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	Hydcortisone Acetate Micronised	Respective heading	0
381	Glimepiride Granules 0.606% (W/W (1 Mg)	Respective heading	0

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

S No	Description	PCT Code	Customs Duty (%)
(1)	(2)	(3)	(4)
1	Worked grains of other cereals. (Pharmaceutical grade)	1104.2900	5%
2	Sterillisable maize (corn) starch (Pharmaceutical grade)	1108.1200	5%
3	Gum Benjamin BP (Pharmaceutical grade)	1301.2000	5%
4	(i). Balsam, Tolu BP/USP. (ii). Gum acacia powder BP (iii). Gumbenzoin, Styrax, 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. (ii). Valerine roots (Pharmaceutical grade)	1404.9090	5%
8	Refined palm kernel or babassu oil (Pharmaceutical grade)	1513.2900	5%
9	Other fixed vegetable fats and oils (Pharmaceutical grade)	1515.1900	5%
10	Castor oil (Pharmaceutical grade)	1515.3000	5%
11	Vegetable fats and oils (Pharmaceutical grade)	1516.2010 1516.2020	5%
12	Sugar (pharmaceutical grade) if imported by manufacturer of pharmaceutical Products on the quantity to be determined by Ministry of Health	1701.9910	5%
13	(i). Dextrate (Pharmaceutical grade). (ii). Dextrose (injectable grade and pharmaceutical grade)	1702.3000	5%
14	Malt extract (Pharmaceutical grade)	1901.9010	5%
15	Ethyl alcohol	2207.1000	5%
16	(i). Sodium chloride (NaCl). (ii). Sodium chloride (injectable grade) (Pharmaceutical grades)	2501.0090	5%
17	Oils and other products of the distillation of high temperature coal tar (Pharmaceutical grade)	2707.9990	5%
18	Liquid paraffin (Pharmaceutical grade).	2710.1995	5%
19	Plastibase (Pharmaceutical grade)	2710.9900	5%

20	Microcrystalline petroleum wax, ozokerite, lignite wax, peat wax and other mineral waxes (Pharmaceutical grade)	2712.9090	5%
21	Iodine (Pharmaceutical grade)	2801.2000	5%
22	Boric acid (Pharmaceutical grade)	2810.0020	5%
23	Phosphorous pentachloride (Pharmaceutical grade)	2812.9000	5%
24	(i). Sodium hydroxide (ii). Sodium hydroxide solid or aqueous solution (Pharmaceutical grade)	2815.1100	5%
25	Disodium sulphate (Pharmaceutical grade)	2833.1100	5%
26	Sodium sulphate anhydrous (Pharmaceutical grade)	2833.1900	5%
27	Sodium hydrogen carbonate (sodium bicarbonate) (Pharmaceutical grade)	2836.3000	5%
28	Dglucitol (Sorbitol) (Pharmaceutical grade).	2905.4400	5%
29	Acetone (Pharmaceutical grade)	2914.1100	5%
30	Formic acid (Pharmaceutical grade)	2915.1100	5%
31	Acetic acid	2915.2100	5%
32	Acetic anhydride (Pharmaceutical grade)	2915.2400	5%
33	Ethyl acetate (Pharmaceutical grade)	2915.3100	5%
34	Stearic acid (Pharmaceutical grade)	2915.7010	5%
35	(i). Butyl phthalate ii). Dibutylphthalate (Pharmaceutical grade)	2917.3410	5%
36	Hydroxy benzoic acid (Pharmaceutical grade)	2918.2900	5%
37	Propyl Paraben Sodium Salt	2918.2900	5%
38	{[(4-ethyl-2,3-dioxo-1-piperazinyl)Carbonyl amino]-4 hydroxy-benzene acetic acid (HO-EPCP) (Pharma grade)	2933.5990	5%
39	N-Methyl morpholine (Pharmaceutical grade)	2933.9100	5%
40	Methanone	2933.9100	5%
41	1-H-tetrazole-1-acetic acid[TAA](Pharmaceutical grade)	2933.9990	5%
42	(i). 2-Methyl-5-mercepto 1,3,4- hiazole[MMTD];	2934.1090	5%
	ii). (Z)-2(2-aminothiazole-4-yl)-2-Tert-Butoxycarbonyl) methoxyimino Acetic acid (ATMA);		5%
	ii). (Z)-2-(2-aminothiazole -4-yl)2-2(tert-Butoxycarbonyl)- isopropoxyimino Acetic Acid[ATIBAA or ATBA];		5%
	v). 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	3402.4200	5%
48	Other surface-active agents (Pharma grade)	3402.4990	5%
49	(i). Alkyl aryl sulfonate. (ii). Amnprocerin "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)	3002.4190	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	Tetanusimmunoglobuline (250 IU/ml) (Human)	3002.4190	0%
15	Injection Anti-Diphtheria (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 2-8x10 <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). Chloromethine		
	(xvi). Cisplatin		
	(xvii). Cladribine		
	(xviii). Cyclophosphamide		
	(xix). Cyproterone acetate		
	(xx). Cytarabine		
	(xxi). Dacarbazine		
	(xxii). Dactinomycin		
	(xxiii). Daunorubicin		
	(xxiv). Docetaxel Trihydrate		
	(xxv). Diethylstilbestrol-Diphosphate Sodium		

(xxvi).	Disodium Clodronatetetrahydrate		
(xxvii).	Disodium Pamidronate		
(xxviii).	Doxorubicin		
(xxix).	Epirubicin		
(xxx).	Erlotinib		
(xxxi).	Etoposide		
(xxxii).	Filgrastim		
(xxxiii).	Fludarabine		
(xxxiv).	5-Fluorouracil		
(xxxv).	Flutamide		
(xxxvi).	Folinic Acid, calcium salt		
(xxxvii).	Gemcitabine		
(xxxviii).	Goserelin		
(xxxix).	Granisetron		
(xl).	Hydroxyurea		
(xli).	Ibandronic acid		
(xlii).	Ifosfamide		
(xliii).	Imatinibmesilate		
(xliv).	Irinotecan		
(xlv).	Lenograstim		
(xlvi).	Letrozole		
(xlvii).	Leuprorelin		
(xlviii).	Lomustine		
(xlix).	Megestrol		
(l).	Melphalan		
(li).	Mercaptopurine		
(lii).	Methotrexate		
(liii).	Mitomycin		
(liv).	Mitoxantrone		
(lvi).	Octreotide		
(lvii).	Ondansetron		
(lviii).	Oxaliplatin		
(lix).	Paclitaxel		
(lx).	Pemetrexed		
(lxi).	Procarbazine		
(lxii).	Rituximab		
(lxiii).	Sorafenib (as tosylate)		
(lxiv).	Tamoxifen		
(lxv).	6-Thioguanine		
(lxvi).	Topotecan		
(lxvii).	Trastuzumab		

	(lxviii). Tretinoin		
	(lxix). Triptorelin Acetate		
	(lxx). Tropisetron		
	(lxxi). Vinblastine		
	(lxxii). Vincristine		
	(lxxiii). Vinorelbine		
	(lxxiv). Zoledronic Acid		
	(lxxv). Tasigna(Nilotinib)		
	(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). Glyceryltrinitrate infusion or tablets		
	(vi). Isosorbide Injection 8(Mono/dinitrate)]		
	(vii). Heparin		
	(viii). Lopromide (Ultravist)		
	(ix). Nitroglycerine spray		
	(x). Nitroglycerin tablets		
	(xi). Streptokinase		
	(xii). Sodium AmidotrizoateMeglumine Amidotrizoate (Urograffin)		
	(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		
	(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:- (i). Deferasirox (ii). Defriprone (iii). DesferrioxamineMesylate	3004.9099	0%
23.	Drug used for kidney dialysis and kidney transplant, Hemodialysis solution/ concentrate and Peritoneal dialysis solution/concentrate, List of drugs is given below, namely:- (i). Azathioprin (ii). Basilliximab (iii). Cyclosporine (iv). Daclizumab (v). Everolimus (vi). Muromonab-CB3 (vii). Mycophenolic acid (viii). Mycophenolic acid and its salts (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%
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%
41	Bovine Lipid Extract Surfactant	3004.3900	0%

**Table D**

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

<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	Blood Bags CPDA-1: With blood transfusion set pack in Aluminum foil with set.	Respective Heading	0%
2	Surgical tape in jumbo rolls	3005.1010	5%
3	Cetylpyridinium chloride pad	3005.9090	5%
4	Polyacrylate (Acrylic Copolymers)	3906.9090	5%
5	PVC non-toxic tubing (Pharmaceutical grade)	3917.2390	5%
6	PVC lay flat tube material grade (Pharmaceutical grade)	3917.3100	5%
7	Pre-printed polypropylene tubes with tamper proof closures (with or without dessicant) indicating particulars of registered drug and manufacturer (Pharmaceutical grade)	3917.3910	3%
8	Other self-adhesive plates, sheets, film, foils, strip and other flat shapes of plastic (Pharmaceutical grade)	3919.1090	5%
9	Rigid PVC Film (Pharmaceutical grade)	3920.4910	10%
10	PVC/PVDC (Pharmaceutical grade)	3920.4990	5%
11	(i). Plastic eye baths. (ii). Printed viskerings (Pharmaceutical grade)	3923.1000	5%
12	Printed poly bags for infusion sets (Pharma grade)	3923.2100	5%
13	Non-toxic plastic bags for I.V. solutions and other infusions (Pharmaceutical grade)	3923.2900	5%
14	Plastic nebulizer or dropper bottles (Pharma grade).	3923.3090	5%
15	Stopper for I.V. Solutions (Pharmaceutical grade).	3923.5000	5%
16	Piston caps	3926.9099	5%
17	(i) 13 mm Rubber stoppers for injections. (ii) 20 mm and 32 mm Rubber stopper for injections (Pharmaceutical grade)	4016.9990	5%
18	Collagen strip (catgut) (Pharmaceutical grade)	4206.0000	5%
19	Medical bleached craft paper with heat seal coating (Pharmaceutical grade)	4810.3900	5%
20	(i) Self-adhesive paper and paper board.	4811.4100	5%

	(ii) Cold seal coated paper (Pharmaceutical grade)		
21	Paper and paper board coated, impregnated or covered with plastic (Pharmaceutical grade)	4811.5990	5%
22	Paper Core for Surgical Tape (Pharmaceutical Grade)	4822.9000	5%
23	(i) Other packing containers, including record sleeves (ii) Glassine sleeve (Pharmaceutical grade)	4819.5000	5%
24	Laminated heat sealable paper	4811.4900	5%
25	Kraft paper (wax coated)	4811.6010	5%
26	Non-woven paper	4811.9000	5%
27	Non-woven fabric	5603.9200 5603.9300	5%
28	Coated Fabric	5903.9000	5%
29	Empty glass infusion bottle with and without graduation USP II (Pharmaceutical grade)	7010.9000	5%
30	(i) Neutral glass cartridges with rubber dices and plungers and aluminium seals. (ii) Neutral glass vials 1-2 ml U.S.P-1. (iii) Moulded glass vials U.S.P. Type III (for antibiotics Inj-powder). (iv) Glass bottle USP type I. (v) Neutral, clear glass, USP type I (pre-sterilized) close mouth. (vi) Moulded glass vials (Pharmaceutical grade)	7010.9000	5%
31	(i) Aluminum foil, "printed" coated with mylar polyester or surlyn monomer resin on one side and vinyl coating on the other side indicating particulars of drugs and manufacturers (Pharmaceutical grade). (ii) Aluminum foil printed, indicating particulars of drugs and manufacturers in rolls for wrapping. (iii) Printed Aluminium Foil for Sachet/I.V. Infusion Bag] (iv) Printed Alu+Alu-Cold forming Aluminium Foil bearing the particulars of drugs and manufacturers Pharmaceutical grade]. (v) Aluminium Foil coated with nucryl resin Top and bottom (vi) Printed Aluminium Bag for I.V. Solutions/Infusion	7607.1990 7607.2000	5%

32	(i). Anodized aluminum bottle. (ii). Rubber plug tear off seal. (iii). Closing lid (aluminium A1, High density polyethylene/polypropylene) (Pharmaceutical Grade)	7612.9090	5%
33	(i) Stoppers for I.V. solutions. (ii) Tear off aluminium seals for injectables. (iii) Flip off seals for injectable vials. (iv) Rubber plug with Tear off seal. (v) Closing lid (Aluminium A1. High density polyethylene/polypropylene) (Pharmaceutical grade)	8309.9090	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)**

<b>S No</b>	<b>Description</b>	<b>PCTCode</b>	<b>Customs duty (%)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
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 24 of Table;
  - (b) M/s Lotte Chemical Pakistan Ltd, in case of imported goods specified against serial number 35 of Table;
  - (c) Ministry of National Food Security and Research, in case of goods, specified against serial number 24 and 29 of Table;
- (ii) Omitted.

- (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
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	0407.1100	3%	Nil

	<i>Gallus domesticus</i> (chicken)			
3	Bovine semen	0511.1000	0%	Nil
4	Omitted.			
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	Omitted.			
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	Omitted.			
12	Omitted.			

13	Omitted.			
14	Omitted.			
15	Mixes and doughs for the preparation of bakers' wares of heading 19.05	1901.2000	11%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
16	Food preparations	1901.9020 1901.9090	16%	-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 (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 Vitamin premix Vitamin B <sub>12</sub> (feed grade) Vitamin H <sub>2</sub> (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 (ii) Acetic acid (iii) Hydrogen Bromide (iv) Palladium on carbon	2902.4300 2915.2100 2811.1990 3815.1200	0%	If imported by M/s. Lotte Chemical Pakistan Ltd.
36	Ethylene Dichloride	2903.1500	0%	If imported by industrial consumers for self-consumption
37	Ethylene glycol (ethanediol) (MEG)	2905.3100	0%	Nil
38	Omitted.			
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 (ii). Hot melt adhesives	3506.9190	11%	If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally.
45	Products registered under the Agriculture Pesticides Ordinance, 1971	3808.9170	0%	Nil
46	Other pesticides	3808.9199	0%	Nil
47	Herbicides, anti-sprouting products and plant growth regulators	3808.9310	0%	Nil
48	Herbicides, anti-sprouting products and plant growth regulators	3808.9390	0%	Nil
49	Other	3808.9990	0%	Nil
50	Linear Alkyl Benzene	3817.0000	0%	Nil
51	Pet Resin Bottle Grade	3907.6120 3907.6920	8.5%	Nil
52	(i) Polyester Resin (ii) Epoxide resin	3907.9900 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)	3909.3100	5%	Nil

	(crude MDI, polymeric MDI)			
56	Pre-laminated Tape	3919.1090 3920.9900	16% 16%	If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally.
57	Frontal Tape	3919.9090 3920.9900	16% 16%	-do-
58	PE + NW laminate sheet	3920.1000	16%	-do-
59	Omitted			
60	Omitted.			
61	Omitted.			
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	Omitted.			
64	Omitted.			
65	Omitted.			
66	Omitted.			
67	Omitted.			
68	Omitted.			
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	Omitted.			
72	Omitted.			
73	Omitted.			
74	Omitted.			
75	Omitted.			
76	Omitted.			
77	Omitted.			
78	Omitted.			
79	Omitted.			
80	Omitted.			
81	Omitted.			
82	Omitted.			
83	Omitted.			
84	Omitted.			
85	Omitted.			
86	Omitted.			
87	Omitted.			
88	Omitted.			
89	Omitted.			
90	Omitted.			
91	Omitted.			
92	Omitted.			
93	Carbon steel strips of thickness 0.09 to 0.1	7226.9200	5%	If imported by manufacturers of shaving blades/razors,

	mm and width 22.2 to 22.4 mm			registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
94	Omitted.			
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 (ii) Aluminum lids	7606.1200 8309.9010	0% 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	Omitted.			
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

					<p>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>
100	Cellular Phone	Mobile	8517.1419	0%	Nil
101	Cellular phones in CKD/SKD condition	mobile	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</p>

				consignment wise NOC from PTA.
102	Omitted.			
103	Omitted.			
104	(i). Electronic integrated circuits (SIM Chip) (ii). Magnetic sheets (iii). Glue Tape Lamination for dye bonding of chip (iv). Polyvinyl Chloride (PVC) Rigid Film (v). Biaxially Oriented Polypropylene (BOPP) film, laminated	8542.3900 8519.8190 5807.1030 3920.4910 3920.2040	0%	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	Omitted.			
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 to 90 gsm of 20x30, 23x30, 23x36, 23x33 and 30x40 inches in sheets; and (ii) Art card or board (200 to 300 gsm) and art paper having specification 60 to 130 gsm of 20x30 inches,	4802.6990 4810.1990	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; (2) In case of Nashir-e-Quran the quantity of paper to be imported would be determined by IOCO; and (3) The Nashir-e-Quran may also get printing done from another

	<p>23x30 inches, 23x36, 30x40 inches and 700x1000 mm in sheets</p>		<p>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, -</p> <ul style="list-style-type: none"> <li>(i) the vendor shall have a firm contract with the Nashir-e-Quran;</li> <li>(ii) the Nashir-e-Quran may provide the imported paper, to the vendor;</li> <li>(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;</li> <li>(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</li> <li>(v) the vendor shall also maintain proper record of the imported paper utilized, and printed Quran supplied to the Nashir-e-Quran;</li> <li>(vi) the security deposited by the Nashir-e-Quran at the time of clearance shall be released after NOC from</li> </ul>
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				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/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) Stamping foils	3212.1000	0%	
109	Omitted			
110	Lithium iron phosphate battery (Li-Fe-PO <sub>4</sub> )	8506.5000	8%	Nil
111	(i) Other	3506.9190	5%	If imported by manufacturers of
	(ii) Other	3906.9090	5%	

	(iii) Of polymers of ethylene	3920.1000	16%	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.
	(iv) Of other plastics	3921.1900	16%	
	(v) Of polymers of ethylene	3923.2100	5%	
	(vi) Weighing not more than 25 g/m <sup>2</sup>	5603.1100	11%	
	(vii) Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	5603.9200	16%	
	(viii) Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	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 fluids and powders for use in
	(ii) Sodium Chloride pharma grade	2501.0090		

	(iii) Calcium Chloride pharma grade	2827.2000		hemodialyzers, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(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	Omitted.			
115	(i)AKD wax	3809.9200	0%	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	0%	
	(iii)Cationic	3402.4190	0%	
116	(i) Refrigerant gas R-290 (propane)	2711.1200	0%	If imported by manufacturers of Home
	(ii) Refrigerant gas Isobutane R-600 gas	2901.1010		

	(iii) Refrigerant gas R-410	3827.6900		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.
	(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	10%	
	(xvii) Omitted			
117	Base oil	2710.1993	0%	

				determination by the Input Output Co-efficient Organization (IOCO).
118.	CNG vehicle conversion kits.	8409.9191 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 and Dibutyl Orthophthalates 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 registered under the Sales Tax Act 1990, of Ready to Use Supplementary Foods (RUSF) duly authorized by United Nations World Food Program (UNWFP) and
	(ii) Whey powder	0404.1010		
	(iii) Peas (Pisum sativum)	0713.1000		
	(iv) Grams (dry whole)	0713.2010		
	(v) Other	0713.3990		

	(vi) Groundnuts shelled weather or not broken	1202.4200		subject to annual quota determination by Input Output Co-efficient Organization (IOCO).”,  (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).”,	
	(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	Omitted.				
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	0%	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	0%	
	(iii) Other woven fabrics (Dyed)	5407.5200	0%	
128	Omitted			
129	Omitted			
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	Release paper	4811.5990	3%	1. If imported by Sales Tax manufacturers registered under the Sales Tax Act 1990, of artificial leather subject to quota determination by IOCO. 2. Import of PVC Emulsion grade is also subject to lab test.
132	Decorative base paper for printing (70 g/m <sup>2</sup> or less with at least one side calendared, un-sized for printing of wood grain and fancy designs)	Respective heading	0%	If imported by manufacturers registered under the Sales Tax Act 1990, 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 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 7216.3210 7216.3310	10%	
	(iii) Safety or relieve valves	8481.4000	10%	
136	Omitted			
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	Omitted			
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	Omitted			
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 lithium-ion 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	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

	Masks, Face Shields, Tyrek Suits			
146	Carpets	5701.1010	0%	If imported by exporters registered under the Sales Tax Act 1990, of Hand-woven Carpets.
147	Omitted			
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	Omitted			
152	Following Raw Materials for the manufacturing of Filters other than automotive:-  (i) Adhesive (ii) Epoxide resins (iii) Filter media/paper	  3506.9190 3907.3000 4811.5990 4811.9000	5%	If imported by Sales Tax registered manufacturers of Filters other than automotive subject to IOCO quota determination.

	(iv) Non-woven fabric media	5603.9200 5603.9300 5603.9400		
	(vi) Steel plates/sheets of prime quality	Respective heading		
153	Live (baby / brood stock) fish and shrimp/prawns for breeding and production in commercial farms and hatcheries	0301.9100 0301.9300 0301.9900 0306.3600	0%	Nil
154	Unmanufactured tobacco; tobacco refuse	2401.0000	5	Nil

**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>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	8443.1951	0%	Machinery and equipment, not manufactured locally, if imported by textiles and apparel industrial units registered as manufacturers cum exporters under Sales Tax Act, 1990
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  
(Omitted vide Finance Act, 2023)**

**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)]

No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Electric auto rickshaw	8703.803 0	50% of the prevailing tariff rate of customs duty	The concession shall be admissible for a period of 5 years with effect from 1 <sup>st</sup> July 2020, on import of 10 electric
2.	3-Wheeler electric loader	8711.606 0		

3.	Electric motorcycle	8711.604 0	as specified in the First Schedule to the Customs Act, 1969).	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 2-3 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	8702.409 0	1%	Nil
5.	Electric trucks	8704.603 0	1%	Nil
6.	Electric prime movers	8701.249 0	1%	Nil
7.	Electric Vehicles 4-wheelers excluding vehicles of value exceeding US\$ 50,000.	8703.809 0	25%	The concession shall be admissible w.e.f. 1 <sup>st</sup> July, 2022 till 30th June 2026.
8.	Electric Vehicles 4-wheelers	8703.809 0	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).
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**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 8703.8030)	(i) Following EV specific components for assembly / manufacturing in any kit form (CKD): -  (a) Batteries other than lead acid (PCT code 85.07),  (b) Battery Charger (PCT code 8504.4020),  (c) Controller (PCT code 8542.3100),  (d) Electric Motor (PCT code 8501.3200),	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 1 <sup>st</sup> July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).

		(e) Three connection terminal (PCT code 8504.9090), (f) Converter (PCT code 8502.4000), (g) Signal Hook (PCT code 8504.9090)		
		(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 /	1% (notwithstanding the rate of customs duty as specified in the First Schedule to the	The concession shall be admissible to manufacturers of 3-Wheeler electric loader for a period of

	<p>manufacturing in any kit form (CKD): -</p> <p>(a) Batteries other than lead acid (PCT code 85.07),</p> <p>(b) Gear (PCT code 8483.4019),</p> <p>(c) Electric motor with axle (PCT code 8711.6050),</p> <p>(d) Controller (PCT code 8542.3100),</p> <p>(e) Power Switch (PCT code 8536.5029)</p> <p>(f) Electric auto cut (PCT code 8504.9090).</p> <p>(g) Battery Connection (PCT code 8544.4229)</p> <p>(h) Battery Charger (PCT code 8504.4020),</p> <p>(i) Junction Box (PCT code 8536.4910)</p>	Customs Act, 1969).	five years from 1 <sup>st</sup> 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	15% plus Additional Customs Duty levied under SRO 693(I)/2006	Subject to the conditions mention at Para-2 of SRO

		form (CKD)- Localized parts.	dated 01.07.2006	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 8501.3200),  (b) Battery Charger (PCT code 8504.4020),  (c) Switches (PCT code 8536.5029),  (d) Junction Box (PCT code 8536.4910),  (e) Controller (PCT code 8542.3100),  (f) Converter (PCT code 8454.1000),  (g) Batteries other than lead acid (PCT code 85.07)</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 1 <sup>st</sup> 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.
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 1 <sup>st</sup> July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB).  (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 1 <sup>st</sup> July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB). (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 1 <sup>st</sup> July, 2020 subject to certification and quota determination by the Engineering Development Board (EDB). (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	(i) EV Specific components for	1%	The concession shall be admissible

	(PCT Code 8703.8090)	assembly/manufacture in any kit-form (CKD)	(notwithstanding the rate of customs duty on these items as specified in the First Schedule to the Customs Act 1969).	to manufacturers of electric vehicles 4-wheelers till 30 <sup>th</sup> 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 30 <sup>th</sup> 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 30 <sup>th</sup> 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). (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. (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% (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 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 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 8704.4200	1%	The concession shall be admissible to manufacturers on

		8704.5100 8704.5200		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).
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**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: - 1. Battery pack and its parts: (i) thermistor	Respective headings	4%	The concession shall be admissible to manufacturers of Hybrid

(ii) resistor			electric vehicles subject to certification and quota determination by the Engineering Development Board (EDB).
(iii) capacitor			
(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			

2.	Following parts for Plug-in-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: (i) thermistor (ii) resistor (iii) capacitor (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**

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 8701.9320	15%
2.	Agricultural Tractors (other than mentioned at S. No. 1 above)	8701.9100, 8701.9400 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: -

- (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**

<b>S. No.</b>	<b>Description of goods</b>	<b>PCT Code</b>	<b>Customs duty</b>	<b>Special Condition</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
1.	Aircraft	8802.4000	0%	Whether imported or acquired on wet or dry lease. In case of M/s Pakistan International Airlines Corporation this exemption shall be admissible on and from the 19 <sup>th</sup> 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**

**[Omitted]**

### **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 (cardamoms)	0908.3110	5
34	Small (cardamoms)	0908.3120	5
35	Crushed or ground (Cardamoms)	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 Cumin)	0909.3100	5
39	Crushed or ground (Seeds of Cumin)	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	0403.2000	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 (Prunus cerasus)	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	Vermicelli	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 surface-active 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	3402.5000	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

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**First Schedule**

Rate of New Energy Vehicle Adoption Levey

## First Schedule

### Rate of New Energy Vehicle Adoption Levy

(see section 3)

S No.	Motor vehicle category	Levy to be paid by	Rate of levy
(1)	(2)	(3)	(4)
1	All internal combustion engine motor vehicles assembled or manufactured in Pakistan with engine capacity less than thirteen hundred cubic centimeter	Manufacturer	One per centum <i>ad valorem</i> of invoice price inclusive of duties and taxes
2	All internal combustion engine motor vehicles imported in Pakistan with engine capacity less than thirteen hundred cubic centimeters	Person importing internal combustion engine motor vehicle	One per centum <i>ad valorem</i> of assessed value inclusive of duties and taxes
3	All internal combustion engine motor vehicles assembled or manufactured in Pakistan with engine capacity from thirteen hundred cubic centimeters to eighteen hundred cubic centimeters	Manufacturer	Two per centum <i>ad valorem</i> of invoice price inclusive of duties and taxes

4	All internal combustion engine motor vehicles imported in Pakistan with engine capacity from thirteen hundred cubic centimeters to eighteen hundred cubic centimeters	Person importing internal combustion engine motor vehicle	Two per centum <i>ad valorem</i> of assessed value inclusive of duties and taxes
5	All internal combustion engine motor vehicles assembled or manufactured in Pakistan with engine capacity of more than eighteen hundred cubic centimeters	Manufacturer	Three per centum <i>ad valorem</i> of invoice price inclusive of duties and taxes
6	All internal combustion engine motor vehicles imported in Pakistan with engine capacity of more than eighteen hundred cubic centimeter	Person importing internal combustion engine motor vehicle	Three per centum <i>ad valorem</i> of assessed value inclusive of duties and taxes
7	A bus and truck with an internal combustion engine assembled or manufactured in Pakistan	Manufacturer	One per centum <i>ad valorem</i> of invoice price inclusive of duties and taxes

8	A bus and truck with an internal combustion engine imported in Pakistan	Person importing internal combustion engine motor vehicle	One per centum <i>ad valorem</i> of assessed value inclusive of duties and taxes
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Note of Dissent

To: Mr. Syed Naveed Qamar

Chairman Standing Committee on Finance and Revenue  
National Assembly of Pakistan

Over the past weeks, the Standing Committee on Finance and Revenue in the National Assembly has dissected the Budget documents clause by clause, and participated in detailed debate on the measures and policies envisioned for the next Fiscal Year.

The Finance Bill 2025 has unfortunately proven a document devoid of any robust structural reform, and severely lacking in suitable measures required to revive Pakistan's ailing economy. Besides empty rhetoric, there is nothing that invests in Exports, Manufacturing, Agriculture, Small Industries or our unemployed Youth.

No relief for the salaried class: With core inflation near 11%, the minimum taxable income has not been raised. Furthermore, not reducing the rates in various tax slabs means the government has no plan to reduce the unfair burden placed on this vulnerable class of Pakistanis. Refusing to notify an increase in the minimum wage is insensitive to say the very least.

Continuing to depend strongly on indirect taxation in the form of withholding tax regimes, a new 'carbon levy', an already crippling petroleum levy and further surcharges on electricity means more pressure on the already overburdened common Pakistani. There is no cognizance of the failure of Pakistan's social contract which is supposed to tax the wealthy while providing relief to lower income groups.

The import and export numbers showcased by the government in their 'Tariff Rationalization Program' are backed by whims and wishful thinking, instead of robust economic modelling. We are convinced of this fact after receiving a detailed brief from the Ministry of Commerce on the methods used to ascertain whether the projections were realistic. This policy is bound to put massive pressure on our current account, the rupee and our miniscule foreign reserves. The claim of targeting export lead growth has seemingly been abandoned, pushing Pakistan into another Boom and Bust cycle which we simply can not afford.

The removal of industrialization and business incentives in EX-FATA is cruel. The inhabitants of these areas have been at the front lines of terrorism and violent extremism; losing homes, loved ones, businesses and livelihoods. This continues to this very day. It is important to promote economic activity and ensure job creation in these districts. The situation there remains volatile, susceptible to disastrous consequences.

Furthermore, the draconian measures proposed as 'enforcement measures' for the tax authorities are testament to the fact that the Government is as clueless as it is inefficient. With investor

confidence at a historical low, sweeping powers to tax authorities that have proven themselves inefficient and prone to malpractice, is destined to have dire consequences.

It is evident that this document has come from unelected technocrats looking to balance books come what may, and have no regard for, or knowledge of ground realities.

Outlined below are some (not all) of the salient anti people measures introduced via the Finance Bill 2025.

#### **CLAUSE 4: AMENDMENT IN PETROLEUM LEVY**

A 'carbon tax' to be levied at Rs. 2.5 per liter this year, while being enhanced to Rs. 5 next year. With the petroleum levy at it's highest in Pakistan's history, and the current disruption in global supplies, a cruel new levy is proposed. The recent hike in prices proves that the government will continue to finance it's failures and inefficiencies out of the common man's pocket and not lower the ludicrous Rs 90 Levy. An additional levy on top of this is indifference to the plight of 240 million Pakistanis.

#### **CLAUSE 5 (2, 3, 4 & 5)**

The customs department continues to have an inefficient organizational structure with more 'Directorates' than most countries in the world. While it should be at the top of any right-sizing list, it continues to ask for the formation of new directorates like 'The Directorate of Customs Auction' to add to the extreme level of Red Tape already present. It is a mystery that billions of liters of smuggled petroleum continue to drive past them in 18 wheeler trucks.

#### **CLAUSE 5 (13, 20, 23, 24, 25, 27 & 28)**

The aforementioned clauses in the Customs Act demonstrate blatant disregard for the fundamental right to due process of all Pakistanis. Furthermore, they seek to encroach upon the domain of independent entities like courts and port authorities. One such ill thought out proposal seeks to confiscate export consignments if they remain at the port premises for over 15 days. The focus seems to be solely on confiscation, coercion and punishment. Unfortunately, all these measures will prove contrary to ease of doing business.

#### **CLAUSE 5 (29)**

The formation of a Customs Command Fund from the proceeds of auctioned vehicles is contrary to the legal and constitutional mechanism of distribution of resources within the federation.

#### **CLAUSE 6 (1, 5, & Tax Fraud)**

With legal provisions and enabling clauses already in place, it is completely unnecessary and dangerous to give NAB like blanket powers to the FBR. Vague new classifications like 'Tax Fraud' and 'Abettors', coupled with severe punishment and a high level of discretionary authority is a recipe for disaster. Where the world is moving towards automation, big data analysis and incorporating artificial intelligence as primary mechanisms, our focus is on hiring north of 2000 amateur auditors to do more useless grunt work.

#### **CLAUSE 6 (8, 16, 17 & 18)**

While already having powers to prosecute and arrest, disconnect gas and electricity supply and various other legal enforcement provisions, the new draconian bars on bank accounts, seizure and bar on transfer of property etc. are destined to be another dark chapter filled with instances of corruption, extortion and abuse of power. It is without an iota of doubt that these powers will be used to squeeze more out of those already in the tax net, resulting in a further plummet in investment, ease and cost of doing business and overall market sentiment.

#### **CLAUSE 6 & 9 (E-COMMERCE)**

Increased taxes on IT, ITES and E-Commerce, especially with respect to increased taxes on credit card payments, a flawed new withholding system, and unnecessary taxes on non resident tech firms (google, YouTube, Meta) which enable our freelancers' online earning are regressive measures. Furthermore, dual tax structures for online marketing and physical retail gives an unfair tax holiday to large established brands, while adding to the cost of small scale producers whom E-Commerce was meant to empower. It is very likely that the collective outcome of these policy actions is a reduction in our youth powered E-Commerce and IT services economy.

#### **CLAUSE 6 (31): INCREASED TAX ON SOLAR PANELS**

There is no doubt that this increase is aimed at discouraging the adoption of solar power across households and industry, and to try and bring people back to the plague of our IPP powered national grid. The people of Pakistan are not to blame for capacity payments, callous contracts and poor transmission infrastructure, and they should not be made to pay for them. Taxing the peoples' only source of cheap power is an unmerciful act, and we condemn it. It is also contrary to our international commitments of promoting clean climate friendly initiatives.

#### **CLAUSE 6: INCREASE IN TAX RATES FOR CARS UP TO 850CC**

Increasing tax rates on cars less than 850CC is directly detrimental to Pakistan's already struggling middle, lower middle and salaried classes. It is important to note that with the reduction in regulatory duties, luxury cars have been given a large discount. This further proves that this Finance Bill aims to rob the poor whilst feeding the rich.

#### **CLAUSE 7: AMENDMENT IN NEPRA ACT**

Should not be in the Finance Bill.

The government plans to borrow billions of rupees from commercial banks in order to pay for the circular debt. The amendment proposed to allow an increase in power surcharge demonstrates that the consumer is going to foot the bill for these commercial loans over the next 6 years.

#### **CLAUSE 9 (114C)**

The insertion of 114C in order to impose restrictions on transactions before the board deems someone 'ELIGIBLE' is problematic on multiple levels. Despite inserting provisions to hire 2000+ auditors, the tax authorities seem to want to be absolved of doing any work. Furthermore, the prototype software demo demonstrated how a compliant taxpayer would have to complete extra steps before they could make a transaction. However it could not demonstrate how it would translate into curbing misdeclaration and tax evasion. While compliant Pakistanis will have to go through more red tape, this program is destined to fail in documenting the economy and bringing more people into the tax net.

#### **CLAUSE 9 (20)**

Despite hiring 2000+ additional personnel for this specific purpose, this provision seeks to remove a cap of 180 days for a commissioner to decide on an assessment order. This is provided in the law for the benefit of the taxpayer, so as to bound the tax authorities to a time limit. This is an increased burden on the compliant taxpayer.

#### **CLAUSE 9 (28, 29 & 30)**

This recently promulgated ordinance snatches the taxpayer's constitutional right to appeal, and seems to want to make redundant the forum of the Supreme Court. This measure is unconstitutional and infringes upon the taxpayer's fundamental rights as defined by Article 8.

#### **CLAUSE 9 (35)**

Tax authorities sharing personal and financial data with commercial banks is an invasion of the individual's privacy, not to mention the risks associated with such a measure. The government seems to be grasping at straws and is going into overkill, resulting in preposterous proposals such as these.

**CLAUSE 9 (36)**

The provision to appoint any employee of the IRS, regardless of payscale, to any business premises is bound to breed inefficiency and corruption. It has had the same effect when provided in the Sales Tax Act, with a record number of people staying unregistered, and it is bound to have the same results here. As the global economy moves to data analytics and real time machine monitoring, we are stuck in the same archaic methods.

**CLAUSE 9 (46)**

The increased tax rate for private individuals holding government debt is discriminatory. Private sector lending is already at an all time low because banks' balance sheets are filled with government securities. This will exacerbate the situation. While the banks continue to invest heavily in government debt and reap risk free profits, the crowding out effect will leave lesser capital for genuine borrowers from all walks of life.

**CLAUSE 9: NO RELIEF IN SURCHARGE AND SUPER TAX**

Despite unprecedented contractions in manufacturing and mass emigration of skilled workers, the government has failed to incentivize any of the aforementioned.

**CLAUSE 9: WITHDRAWAL OF TAX CONCESSION FOR TEACHERS AND RESEARCHERS**

**CLAUSE 10: DELEGATING FBR POWERS TO OTHER PROVINCIAL AND FEDERAL DEPARTMENTS**

Concerned sub clause targets small shopkeepers, who will be harrassed and extorted.

**CLAUSE 11: PUBLIC FINANCE MANAGEMENT ACT AMENDMENT**

Should not be in the Finance Bill

**CLAUSE 12: DIGITAL PRESENCE PROCEEDS TAX ACT**

Should not be in the Finance Bill.

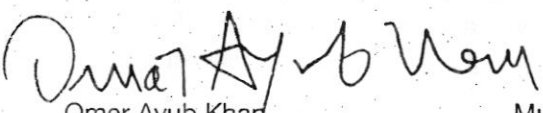
**CLAUSE 13: SUPER TAX ON HYBRID VEHICLES IN THE NAME OF EV LEVY**

Should not be in the Finance Bill.

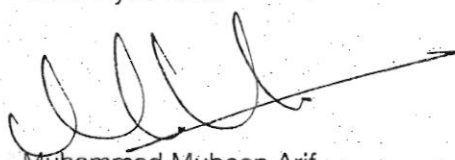
Imposing a new levy on automobiles could prove disastrous at a time when automobile sales and buyers' purchasing power is already at an all time low. Furthermore, imposing this tax in the name of promoting EV technology when the supplementary infrastructure is non-existent is predatory taxation.

Taxing hybrid vehicles towards this purpose, which are replacing EVs in most of the world is counterproductive and contradictory.

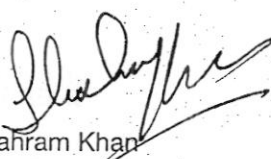
For the reasons summarised above, we the undersigned hereby submit this Note of Dissent on the Finance Bill 2025 in its entirety.

  
Omer Ayub Khan

  
Muhammad Ali Sarfaraz

  
Muhammad Mubeen Arif

  
Usama Ahmed Mela

  
Shahram Khan