

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, REVENUE AND ECONOMIC AFFAIRS
(REVENUE DIVISION)

Islamabad, the 5th June, 2006.

NOTIFICATION
(CUSTOMS)

S.R.O. 575(I)/2006.- In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, and in supersession of its Notification No. S.R.O. 575(I)/2005, dated the 6th June, 2005, the Federal Government is pleased to exempt plant, machinery, equipment and apparatus, including capital goods, specified in column (2) of the Table below, falling under the HS Codes specified in column (3) of that Table, from so much of the customs-duty, specified in the First Schedule to the said Act, as is in excess of the rates specified in column (4) thereof, and the whole of Sales Tax leviable under the Sales Tax Act 1990, subject to the following conditions, besides the conditions specified in column (5) of the Table, namely:-

- (i) the imported goods are not listed in the locally manufactured items, as notified through a Customs General Order issued by the Central Board of Revenue from time to time or, as the case may be, certified as such by the Engineering Development Board. This condition shall, however, not be applicable in respect of S.Nos. 6, 15, 20, 27, 28 and 30 of the Table;
- (ii) except for S. No. 1, 8, 16, 18, 22 and 27 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 bonafide requirement. He shall furnish all relevant information Online to Pakistan Customs Computerized System (PACCS) against a specific user ID and password obtained under section 155D of the Customs Act, 1969. In already computerized Collectorates or Customs stations where the PACCS is not operational, the Project Director or any other person authorized by the Collector in this behalf shall enter the requisite information in the PACCS 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; and
- (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.

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;

- (b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, dairy and poultry industry; or
- (c) service sectors listed at S. No. 16 of the table below, and includes the items mentioned in clause (a) above.

TABLE

S.No.	Description	PCT Heading	Customs Duty	Conditions
(1)	(2)	(3)	(4)	(5)
	<u>Agricultural machinery</u>			
1.	A) Land leveling machinery and equipment		0%	Nil
	1) Bulldozers and angle dozers	8429.1100 8429.1900		
	2) Graders and levelers	8429.2000		
	3) Scrappers	8429.3000		
	4) Bulldozer and angle dozer blades.	8431.4200		
	5) Bulldozers, pulled soil scrappers, capacity 20-25m ³ .	8432.8000		
	6) Laser land-levelers, hydraulically driven land levelers, land planers, stone collectors (capacity 1.5-2.5m) and wind rowers (capacity 1.5-2.5 m).	8432.8090		
	7) Survey equipment.	9015.2000 9015.8000		
	(B) Tillage, seeding and planting machinery and equipment		0%	Nil
	1) Ploughs	8432.1010 8432.1090		
	2) Harrows, scarifiers, cultivators including inter-row cultivators, weeders, tillers, hoes, rotary hoes and rotary tiller weeders (above 90 HP).	8432.2100 8432.2910 8432.2990		

3)	Seeders, planters, pneumatic planters, transplanters, vegetable seedling transplanters, paddy seeding raising equipment, cane ratoners, cane planters and mechanical hand diblers.	8432.3010 8432.3090		
4)	Rotavators.	8432.8010		
5)	Para plow-sub-soiler (with vibratory mechanism) and bed shapers.	8432.8090		
6)	Discs for agricultural ploughs	8432.9000		
(C)	Fertilizer and plant protection equipment.		0%	Nil
1)	Spray pumps (gear and diaphragm type).	8413.8110 8413.8190		
2)	All types of mist blowers.	8414.8000		
3)	All types of sprayers (self propelled, manual, power driven, ULV, tractor/trolley mountable) and electronic knapsack sprayers excluding manual knapsack sprayers.	8424.8100		
4)	Spray nozzles assembly, spray nozzles and nozzles tips.	8424.9010		
5)	Herbicides applicators (including band applicators), fire band weed applicators, granular applicators, slurry spreaders, manure spreader/composite shredder.	8432.4000		
6)	Dust application machinery and equipment	8432.8090		
(D)	High efficiency irrigation and drainage equipment.		0%	Nil
1)	Submersible pumps (up to 75 lbs and head 150 meters) and field drainage pumps.	8413.7000		
2)	Sprinklers including high and low pressure (center pivotal) system, conventional sprinkler equipment, water reel traveling sprinkler, drip or trickle irrigation equipment, mint irrigation sprinkler system.	8424.8100		
3)	Tile drain laying equipment.	8426.4900		

4) Dredger/ excavator/ dragline equipment/ back hoe trenchers;	8429.5100 8429.5900		
5) Tractor mounted rotary ditcher or chain trencher (excluding tractor).	8430.6900		
6) Direct power rotary drilling rigs.	8430.4900		
7) Canal concrete lining machine.	8430.5000		
8) Air release valves, pressure gauges, water meters, back flow preventers, and automatic controllers.	8481.1000 8481.3000 9026.2000 9026.2000 9032.8900		
9) Water and soil moisture measuring devices.	9027.8000		
(E) Harvesting and threshing machinery.		0%	Nil
1) Fodder rake.	8201.3000		
2) Pruner/shears.	8201.6000		
3) Forage choppers.	8433.2000		
4) Haymaking and bailing machinery.	8433.3000		
5) Straw or fodder balers.	8433.4000		
6) Combine harvesters – threshers.	8433.5100		
7) Root or tuber harvesting machines.	8433.5300		
8) Sugarcane, potato, onion, garlic, fruit, groundnut etc., harvester/ digger;	8433.5300 8433.5900		
9) Cotton picker, stock pullers cum shredder, rotary slusher.	8433.5900		
10) Fodder/forage wagon.	8716.8000		
(F) Post-harvest handling and processing machinery.		0%	Nil
1) Fodder and feed cube making machinery.	8433.4000		
2) Machinery for cleaning, sorting or grading eggs, fruits or other agriculture produce including Stationery/moveable seed processing units	8433.6000		
3) Plants and essence extractors for flowers/horticulture.	8436.8000		
4) Machine for cleaning, sorting or grading seed, grain or dried leguminous vegetables.	8437.1000		
(G) Dairy, livestock and poultry, machinery.		0%	Nil

1) Milk chillers irrespective of the fact whether manufactured locally or not.	4[Respective headings]		
2) Milking machines.	8434.1000		
3) Dairy machinery	8434.2000		
4) Milk evaporator.	8419.3900		
5) Tubular heat exchanger (for pasteurization).	8419.5000		
6) Cream separators.	8421.110		
7) Homogenizer.	8434.2000		
8) Milk processing plant, milk spray drying plant, Milk UHT plant.	8419.8100		
9) Milko scans.	9027.3000		
10) Machinery for preparing animal feeding stuffs.	8436.1000		
11) Slurry digester.	8436.8000		
12) Veterinary equipment	9018.9090		
13) Incubators, brooders and other poultry equipments.	8436.2100 8436.2900		
14) Pre-fabricated buildings.	9406.0000	5%	Nil
(H) Green house farming and other Green House equipment.		0%	Nil
1) Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns).	3921.9010 3921.9090		
2) Nets for green houses (mesh size 6" or above).	5608.1900 5608.9000		
3) Tunnel farming equipment.	8430.3100 8430.3900		
4) Green houses (prefabricated).	9406.0000		
(I) Machinery, equipment and other capital goods for miscellaneous Agro-based industries like milk processing, fruit, vegetable or flowers grading, picking or processing etc.		0%	1. In respect of goods of Sr.No. 1(I), the Ministry of Food, Agriculture, and Livestock shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide requirement. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System (PACCS) against a specific user ID and password obtained under section 155D of the Customs Act, 1969. 2. The goods shall not be sold or otherwise disposed off within a period of five years of
1) Packing or wrapping machinery (including heat shrink wrapping machinery).	8422.4000		
2) Scales for continuous weighing of goods on conveyors.	8423.2000		
3) Machinery for the preparation of meat or poultry.	8438.5000		
4) Conveyor belt of a kind used in slaughter house.	8428.3900		

5) Evaporators for juice concentrate.	8419.8900			its import except with the prior approval of the CBR.
6) Machinery used for dehydration and freezing.	8419.3100 8418.6900			
7) Heat exchange unit.	8419.5000			
8) Machinery used for filtering and refining of pulps/juices.	8421.2900			
9) Machinery for filling, closing, sealing or labeling bottles, canes etc.	8422.3000			
10) Presses, crushers and similar machinery used in the manufacture of fruit juices.	8435.1000			
11) Shear machinery.	8433.2000			
12) Machinery used in the milling industry.	8437.8000			
13) Machinery for the preparation of roots, nuts or vegetables.	8438.6000			
14) Pressing and ginning machinery for cotton ginning industry.	8445.1900 8479.8990			
15) Solar heating equipment.	8541.4000			
16) Complete Rice Par Boiling Plant	8419.8900 & other Respective Headings.	0%		Nil
(J) <u>Horticulture and Floriculture</u>		0%		Nil
1) Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8441.3000			
2) Evaporative air coolers	8479.6000			
3) PU panels (Insulation)	9406.0000			
4) Battery Operated Fork Lifters (upto 3 tons)	8427.1000			
5) Gen set 10-25 KVA	8502.1120 8502.1130			
6) Refrigerating machines with engine fitted on common base for refrigerated containers.	8418.6120			
7) Knives & cutting blades	8208.4000			
8) Other refrigerating or freezing chests, cabinets	8418.5000			
9) Other machinery	8438.8000			
10) Tubes, pipes and hollow profiles of iron and steel	7304.3100 7304.3900			

11) Hand tools	Respective Headings		
12) Agricultural horticultural machinery & parts thereof	8432.0000 8436.2000		
13) Other agricultural, horticultural, forestry or bee-keeping machinery.			
2. Machinery and equipment for development of grain handling and storage facilities.	Respective Headings	0%	Nil
3. Cool chain machinery and equipment.	Respective Headings	0%	Nil
4. Following items imported by Call Centers, Business Processing Outsourcing facilities duly approved by Telecommunication Authority.		5%	Nil
1) UPS, inverters/converters.	8504.4010 8504.4090		
2) Fax machines	8517.2100		
3) Photo copiers	9009.1100, 9009.1200,		
4) IP Phones	8517.1900		
5) Telephone sets/head sets.	8517.1100		
6) Dialers	8517.9000		
7) Generator.	8502.1200		
8) Cat 5/Cat 6/Power cables	8544.4990		
9) PAPX Switch	8517.3000		
10) Multimedia projectors	8528.3010		
11) Video conferencing equipment.	8525.3090		
12) CCTV	8525.3010		
13) Plasma TV	8528.2190		
14) PUD's	8537.1000		
15) Dedicated telephone exchange system for call centers.	8517.3000		
5. Following items imported by the local assemblers of vehicles and companies having CNG licenses:			Only approved models or brands as mentioned in chapter VII of the Customs General Order No 12 of 2002 dated 15th June 2002 shall be entitled to this exemption. The importer shall also furnish quality certificate of the original manufacturer duly witnessed by the designated third party inspectors mentioned in chapter VII of the above stated Customs General Order regarding safety standards as laid down in Pakistan CNG Rules, 1992.
1) Compressors	8414.8030.	5%	-do-
2) Mass Flow CNG dispensers	8413.1100	5%	-do-

	3) Storage cylinders	7311.0000	0%	-do-	
	4) CNG vehicle Cylinders.	7311.0000	0%	-do-	
	5) CNG vehicle conversion kits.	8409.9191 8409.9991	0%	-do-	
6.	Machinery and equipment for initial installation, balancing, modernization, replacement or expansion of desalination plants, coal firing system, gas processing plants and oil and gas field prospecting.	Respective Headings	5%		Nil
7.	Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported for establishing hospitals and medical or diagnostic institutes:-		5%		Nil

A. MEDICAL EQUIPMENT.

1)	Dentist chairs	9402.1010	5%		Nil
2)	Medical surgical dental or veterinary furniture	9402.9010	5%		Nil
3)	Operating Table.	9402.9010	5%		Nil
4)	Operating Lights.	9405.4090	5%		Nil
5)	Emergency Operating Lights.	9405.4090	5%		Nil
6)	Hospital Beds with mechanical fittings	9402.9020	5%		Nil
7)	Gymnasium equipment.	9506.9100	5%		Nil
8)	Cooling Cabinet.	8418.5000	5%		Nil
9)	Refrigerated Liquid Bath.	3824.9099	5%		Nil
10)	Contrast Media Injections (for use in Angiography & MRI etc).	3824.9099	5%		Nil
11)	Breathing Bags.	9020.0020	5%		Nil
² [12)	Automatic blood cell counter.	9018.9090	0%		Nil
13).	Automatic Cell Separator for preparation of platelets.	9018.9090	0%		Nil]

B. CARDIOLOGY/CARDIAC SURGERY EQUIPMENT

1)	Cannulas.	9018.3940	5%		Nil
2)	Manifolds.	8481.8090	5%		Nil
3)	Intra venous cannula i.v. catheter.	9018.3940	5%		Nil

C. DISPOSABLE MEDICAL DEVICES

1)	Self disabling safety sterile syringes.	9018.3110	5%		Nil
2)	Insulin syringes.	9018.3110	5%		Nil
3)	Burettes.	7017.9000	5%		Nil

D. DIAGNOSTIC

KITS/EQUIPMENT

1) HIV Klits	3822.0000	5%	Nil
2) 4C Es Trionyx	3822.0000	5%	Nil
3) 5C Cell control Lnormal	3822.0000	5%	Nil
4) Bovine precision multisera.	3822.0000	5%	Nil
5) Pregnancy test.	3822.0000	5%	Nil
6) DNA SSP DRB GenricC	3822.0000	5%	Nil
7) Retic C Control tri pak.	3822.0000	5%	Nil
8) Immulite vitamin B12 kit	3822.0000	5%	Nil
9) Immulite ferritin kit	3822.0000	5%	Nil
10) HEV combi elevys	3822.0000	5%	Nil
11) ID-DA Cell	3822.0000	5%	Nil
12) Urisys	3822.0000	5%	Nil
13) Albumin bcg.	3822.0000	5%	Nil
14) Cratinin sysi.	3822.0000	5%	Nil
15) Cobas amplikcor a Ring.	3822.0000	5%	Nil
16) Cobas amplicor detektiion cups.	3822.0000	5%	Nil
17) ISE Standard low	3822.0000	5%	Nil
18) Alp ifcc sys.	3822.0000	5%	Nil
19) Bilirubin sys kit	3822.0000	5%	Nil
20) Hdl C plus sys.	3822.0000	5%	Nil
21) Ck mb sys	3822.0000	5%	Nil
22) Ck nac sys.	3822.0000	5%	Nil
23) Glucose sys kit	3822.0000	5%	Nil
24) Ammonia Modular	3822.0000	5%	Nil
25) Lac Unisys	3822.0000	5%	Nil
26) Ldh sys kit	3822.0000	5%	Nil
27) Urea uv syskit.	3822.0000	5%	Nil
28) Ua plus sys.	3822.0000	5%	Nil
29) Tina quant a hba ic uni sys.	3822.0000	5%	Nil
30) Crp n control	3822.0000	5%	Nil
31) Aslo tin quant a modular	3822.0000	5%	Nil
32) Cfas proteins u	3822.0000	5%	Nil
33) Cfas lipids	3822.0000	5%	Nil
34) Preciath Hdl/ldl chol	3822.0000	5%	Nil
35) Precinorm protein kit	3822.0000	5%	Nil
36) Precipath U	3822.0000	5%	Nil
37) Controlset RFII	3822.0000	5%	Nil
38) Cfas pac	3822.0000	5%	Nil
39) Palb ceru control.	3822.0000	5%	Nil
40) HCV cobas	3822.0000	5%	Nil
41) UIBC 717 System	3822.0000	5%	Nil
42) U/CSF Unysitergent 33 kit	3822.0000	5%	Nil
43) Phosphorus Inorg sys kit	3822.0000	5%	Nil
44) Kit ampl ic det	3822.0000	5%	Nil
45) Ige rp elecysys	3822.0000	5%	Nil
46) Lc hsv ½ detect	3822.0000	5%	Nil
47) Oligo abs	3822.0000	5%	Nil
48) Quicklyte NA/K/CL	3822.0000	5%	Nil
49) Axym Hcy	3822.0000	5%	Nil
50) Standard oligo	3822.0000	5%	Nil
51) Hla B27	3822.0000	5%	Nil
52) Omniscan id liss coombs.	3822.0000	5%	Nil
53) Typhidot	3822.0000	5%	Nil
54) Lineprobe HCV amp	3822.0000	5%	Nil
55) Medi sense strips.	3822.0000	5%	Nil
56) One touch strips for sugar	3822.0000	5%	Nil

	test.				
	57) Accua check strips.	3822.0000	5%		Nil
	58) Advanced-II strips	3822.0000	5%		Nil
	² [59).Kits for Haemonetics & MCS 3P.	3822.0000	0%		Nil
	60). Elisa Kit 1 G M 1 GG.	3822.0000	0%		Nil
	61) PCR kitts.	3822.0000	0%		Nil
	62)Immunoblast (western blot test).	3822.0000	0%		Nil
	63). I.C.T. (Kit).	3822.0000	0%		Nil
	64). CBC Reagent (For hamatology analyzer) Coulter machine & sysmex machine.	3822.0000	0%		Nil]
	<u>E. OTHER RELATED EQUIPMENTS</u>				
	1) Fire extinguisher.	8424.1000	5%		Nil
	2) Fixtures & fittings for hospitals	Respective Headings	5%		Nil
8.	i. Machinery, equipment and other items required for setting up, up-gradation and expansion of hotels (3 stars and above), tourism; sporting and other recreation services related projects as approved by the Ministry of Tourism.	Respective Headings	5%		The Ministry of Tourism shall approve the item wise requirement of every project on the format prescribed as Annex-B. The authorized officer of the Ministry shall furnish all relevant information Online to Pakistan Customs Computerized System (PACCS) against a specific user ID and password obtained under section 155D of the Customs Act, 1969. In order to avoid mis-use of items/equipment imported by hotel industry at concessional duty rates, Ministry of Tourism shall also ensure that these items/equipment are imported in relation to approved room capacity and are installed in the same hotel project and not elsewhere; and.
	ii. Machinery and equipment for hotels (below 3 stars).	Respective Headings.	5%		Nil
9.	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	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, licences, leases and who enter into

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

agreements with the Government of Pakistan or a Provincial Government. 2. Temporarily imported goods shall be cleared against a security in the form of a post dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this notification, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project. 3. The goods shall not be sold or otherwise disposed off without prior approval of the CBR and the payment of customs duties and taxes leviable at the time of import. These shall however be allowed to be transferred to other entitled mining companies with prior approval of the Board.

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|-----|--|---------------------|----|--|
| 10. | 1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e single or double cabin pickups, accessories, spares, chemicals and consumables meant for mine construction phase or extraction phase. Imports made for mine construction phase shall also be entitled to deferred payment of duty for a period of five years. However a surcharge @ 6% per annum shall be charged on the differed amount. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase. | Respective Headings | 5% | -do- |
| 11. | 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, | Respective Headings | 5% | 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 |

which entered into an implementation agreement with the Government of Pakistan. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.

notification, 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.

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|-----|---|---------------------|----|------|
| 12. | 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. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project. | Respective Headings | 5% | -do- |
| 13. | 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. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.
Explanation. -The expression “projects for power generation” means any project for generation of electricity whether small, medium or large and whether for supply to the national grid or to any other user or for in house consumption. | Respective Headings | 0% | -do- |
| 14. | 1. Machinery, equipment, apparatus, appliances, metering and testing apparatus and appliances, mechanical and electrical controls, transmission gear, and parts thereof, meant for power transmission and grid | Respective Headings | 5% | -do- |

	stations, including under construction projects.			
	2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.			
15.	Complete plants for relocated industries.	Respective Headings	5%	Nil
16.	Machinery, equipment and other capital goods for Service Sectors mentioned below:- (i) Wholesale, distribution and retail trade, (ii) transportation, (iii) storage, (iv) communication, (v) infrastructure projects including development of industrial zones, (vi) telecommunication i.e. Email/internet/electronic information services (EIS), data communication network services, trunk radio services, cellular mobile telephone services, audiotex services, voice mail services, card pay phone services, close user group for banking operations, international satellite operations for domestic data communications, paging service and any other telecommunication service which is deregulated in future; (vii) technical testing facilities, (viii) Audio-visual services, (ix) Rental services relating to transport equipment and machinery; (x) Environmental services and (XI) Foreign Direct Investment (FDI) in any other activity of service sector.	Respective Headings	5%	1. Except for telecom sector, BOI shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide project requirement. The authorized officer of the BOI shall furnish all relevant information Online to Pakistan Customs Computerized System (PACCS) against a specific user ID and password obtained under section 155D of the Customs Act, 1969. 2. The telecommunication companies having valid license or NOC and type approval from Pakistan Telecommunication Authority and PEMRA, as the case may be, shall be entitled for exemption without requiring any exemption certificate from the BOI. The Chief Executive or the person next in hierarchy duly authorized by the Chief Executive of the importing telecommunication company shall however certify in the prescribed manner and format as per Annex-A that the imported items are the bonafide requirement.
17.	Following machinery, equipment and capital goods imported for establishing chain stores:- 1) Refrigeration system, including shelves and chests. 2) Butcher equipment, preparation equipment. 3) Rotisserie equipment, preparation equipment. 4) Fishery equipment, preparation equipment. 5) Bakery equipment,	Respective Headings.	5%	Nil

- preparation equipment.
- 6) High racks, self service racks, round stands.
- 7) Trolley, wire material, customer guidance.
- 8) Fork lift trucks, pallet movers.
- 9) Advertising and decoration material.
- 10) Waste re-processing systems.
- 11) Euro pallets
- 12) Merchandise security-/video control system.
- 13) Pneumatic dispatch system
- 14) Office equipment
- 15) Equipment for workshop
- 16) Antenna system
- 17) Canteen equipment
- 18) Cashier desks and chairs.
- 19) Cleaning machinery and materials.
- 20) Wrapping machinery and equipment.
- 21) Safes
- 22) Scales
- 23) EDP equipment
- 24) Telephone system
- 25) Sectional steel, reinforcement, metal sheets.
- 26) Concrete admixtures-curing-fixtures
- 27) Insulation and waterproofing materials
- 28) Doors, shutter doors, sliding doors.
- 29) Windows, sunshading.
- 30) Skydomes
- 31) Flooring materials
- 32) Paint, coating, sealing material
- 33) Suspended ceiling system.
- 34) Plaster board wall system
- 35) WC dividing wall system
- 36) Lock system
- 37) Crash barriers, traffic signs
- 38) Insulated panels for cooling chambers
- 39) Container
- 40) Dock leveling systems
- 41) Air conditioning and heating system.
- 42) Air ventilation system.
- 43) Sprinkler system.
- 44) Fire detection system.
- 45) Fire extinguishers.
- 46) Weak current system.

	47) Intruder alarm security system.			
	48) Sewage treatment system.			
	49) Lighting arrester system.			
	50) Elevators.			
	51) Gasoline generator.			
	52) Main and secondary switchboards.			
	53) Illumination.			
18.	Following machinery, equipment and other education and research related items imported by technical, training institutes, research institutes, schools, colleges and universities:-	7017.1010	5%	Nil
	1) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.			
	2) Other dryers	8419.3900		
	3) Filtering or purifying machinery and apparatus for water	8421.2100		
	4) Other filtering or purifying machinery and apparatus for liquids	8421.2900		
	5) Personal weighing machines, including baby scales; household scales	8423.1000		
	6) Scales for continuous weighing of goods on conveyors	8423.2000		
	7) Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	8423.3000		
	8) Other weighing machinery having a maximum weighing capacity not exceeding 30 kg	8423.8100		
	9) Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg	8423.8200		
	10) Other weighing machinery	8423.8900		
	11) Weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000	8423.9010		

	12) Other weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000	8423.9090		
	13) Networking equipments like routers, LAN bridges, hubs excluding switches and repeaters.	8471.8010		
	14) Other furnaces and ovens	8514.3090		
	15) Electronic balances of a sensitivity of 5 cg or better, with or without weights.	9016.0010		
	16) Other balances of a sensitivity of 5 cg or better, with or without weights.	9016.0090		
	17) Thermostats of a kind used in refrigerators and air-conditioners	9032.1010		
	18) Other thermostats	9032.1090		
	19) Manostats	9032.2000		
	20) Other instruments and apparatus Hydraulic or pneumatic	9032.8100		
	21) Other instruments and apparatus	9032.8900		
	22) Parts and accessories of automatic regulating or controlling instruments and apparatus	9032.9000		
	23) Spares, accessories, and reagents for scientific equipments	Respective Headings		
19.	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%	Nil
20.	Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil, hydro- cracking and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry.	Respective Headings	5%	Nil
21.	Machinery, equipment and other capital goods imported by an industrial concern.	Respective Headings	5%	Nil

3[21 A.	(i.) Off-highway dump trucks of 320 hp and above.	8704.1090	5%	<p>If imported by the cement manufacturers subject to the following conditions, namely:-</p> <p>(i) these shall be registered as off-highway dump trucks;</p> <p>(ii) registration details shall be furnished to the Collector of Customs within three months of the clearance; and</p> <p>(iii) these shall not be sold or otherwise disposed of within next 10 years of clearance except to other cement manufacturer with prior approval from the Collector of Customs concerned.</p>
	(ii) Cement bulk semi-trailers, without prime movers.	8716.3190	5%	<p>If imported by the cement manufacturers subject to the condition that these shall not be sold or otherwise disposed of within next ten years of import except to other cement manufacturer with prior approval from the Collector of Customs concerned.]</p>
22	Machinery and equipment imported by a commercial importer.	Respective Headings	5%	Nil
23.	Air Handling Units Following items imported by the manufacturing sector:-	8415.8300	5%	<p>Of those specifications which are not manufactured locally. If imported by local manufacturer recognized by the Ministry of Industries, Production and Special Initiatives.</p>
	Fin tubes	7304.3100 7304.9000	5%	-do-
	Dish heads	7326.1990 7326.9090	5%	-do-
	Induced draught fans.	8414.5990	5%	-do-
	High pressure valves	8481.8090	5%	-do-
	Automatic valves	8481.8090	5%	-do-
	Safety valves including Non return valves	8481.4000	5%	-do-
	Control valves for steam duty.	8481.8090	5%	-do-
	Core wire of base metal in coils (for machine welding)	8311.2000	5%	-do-
	Following machinery and equipment for marble, granite and gem stone extraction and			<p>The goods shall not be sold or otherwise disposed off within a period of five years of their</p>

	processing industries.			import except with the prior approval of the CBR.
	Polishing cream	3405.4000 3405.9000	0%	-do-
	Gin saw blades.	8202.9910	0%	-do-
	Air compressor (27cft and above)	8414.8010	0%	-do-
	Quarry winches (100 ton capacity and above.	8425.3100	0%	-do-
	Quarry crane.	8426.3000	0%	-do-
	Ultrasonic machine tools.	8456.2000	0%	-do-
24.	Sharpening machine.	8460.3100 8460.3900	0%	-do-
	Sawing machines	8464.1000	0%	-do-
	Grinding machines.	8464.2010	0%	-do-
	Polishing machines.	8464.2090	0%	-do-
	Other machine tools for working stones	8464.9000	0%	-do-
	Pneumatic tools.	8467.1100 8467.1900	0%	-do-
26.	Machinery, equipment and other project related items including capital goods, for setting up of hotels, power generation plants, water treatment plants and other infrastructure related projects located in an area of 30 km around the zero point in Gwadar.	Respective Headings	0%	1. Ministry of Industries, Production & Special Initiatives, shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide project requirement. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System (PACCS) against a specific user ID and password obtained under section 155D of the Customs Act, 1969. 2. The goods shall not be sold or otherwise disposed off without prior approval of the CBR and payment of customs duties and taxes leviable at the time of import.
27.	Following goods imported by municipal authorities/local bodies/cantonment boards:-		5%	The goods shall not be sold or otherwise disposed off within a period of 5 years of their import without prior approval of the CBR and payment of customs duties and taxes leviable at the time of import.
	1) Ambulances	8702.1090 8702.9090	5%	

		8703.2329		
		8703.2490		
		8703.3229		
		8703.3390		
		8703.9000.		
	2) Fire fighting vehicles.	8705.3000	5%	
	3) Waste disposal truck	8704.2290	5%	
		8704.2390		
	4) Incinerators for disposal waste management.	8417.8000	5%	
	5) Motorized sweepers	8479.8990	5%	
	6) Brake down lorries	8705.9000	5%	
	7) Special purpose vehicles for the maintenance of streetlights and overhead cables.	8705.9000	5%	
	8) Snow ploughs	8430.2000	5%	
28.	Aircraft spares, parts, tyres, navigational equipment, accessories for maintenance and operations of aircrafts, chemicals, lubricants and paints, air tickets, aircraft carpet, aircraft fabric, skydrol (brake fluid), laminated sheet, aluminum alloy sheets, aluminum alloy extrusions, aircrafts seats, tools, test equipment, life jackets, spares of TGS vehicle, meals trolley, ball hand seal, standard units, exterior washing liquid, air head set electronics, air head set pneumatic and sealants.	Respective Headings	0%	If imported by domestic airlines for maintenance of their aircrafts.
	Proprietary Formwork System for building/structures of a height of 100 ft and above and its various items/ components consisting of the following, namely:-	7308.4000	5%	(i) If not manufactured locally and imported by the construction companies registered with the Pakistan Engineering Council;
	1) Plastic tube.	3917.2390		(ii) the system is to be procured from a well renowned international manufacturer;
	2) Plastic tie slot filters/plugs, plastic cone.	3926.9099		(iii) a certificate from one of the following International Pre-shipment Inspection Companies/Survey Firms to the extent that all the components/parts are to be used in the Proprietary Formwork System for construction of structures/buildings of more than 100 feet height, is produced, namely:-
	3) Standard steel ply panels, Special sized steel ply panels, wedges, tube	7308.4000		(a) Messrs Lloyds of London; (b) Messrs Quality Tech, LLC;

	clamps (B-Type & G Type), push/pull props, brackets (structure), steel soldiers (structure), drop head, standard, prop tic, buard rail post (structure), coupler brace, cantilever frame, decking beam/Infill beam and doorway angles.			(c) Messrs ABS; (d) Messrs Bureau Veritas; and (e) Messrs SGS; and (iv) The Pakistan Engineering Council shall certify that the imported Proprietary Formworks System conform to the requirement of the Company's project.".
	4) Lifting Unit (Structure)	7308.9090		-do-
	5) Bolts, tie bolts, anchor bolt assembly (fastener), anchor screw (fastener).	7318.1590		-do-
	6) Nuts	7318.1690		-do-
	7) Steel pins, tie wing nut (fastener).	7318.1900		-do-
	8) Steel washers, water plate (fastener).	7318.2200		-do-
	9) Special hammers	8205.2000		-do-
29.	10) Extraction keys.	8205.5900		
	Adjustable base jack (thread rod with nut and steel plate), adjustable fork head (threaded rod with nut and steel channel).	8425.4900		
30.	Effluent treatment plants	Respective headings	5%	Nil
31.	Heat ventilation air conditioner	8415.8200	0%	Subject to certification by the Ministry of Health.
32.	Following machinery and equipment relating to broadcasting:-		5%	If imported by broadcasting companies duly licensed by the Ministry of Information and Broadcasting.
	1) Video tape recorders (VTRs), S-VHS Tape Recorders.	8521.1010 8521.1010		
	2) Broadcast cameras	8525.3090		
	3) Video Switcher.	8521.1090		
	4) Video/Audit Routers	8525.2090		
	5) Audio Limiter/ Monitor/ Mixer equipment.	8520.9090		
	6) Broadcast digital maximiser	8528.1290		
	7) Aalog video distribution amplifiers.	8518.4000		
	8) SD/AES distribution amplifiers.	8518.4000		

9) SDI monitoring/equalizing amplifiers.	8518.4000
10) SD/AES Multiplexers/demultiplexers	8518.4000
11) Audio distribution amplifiers.	8518.4000
12) Video/audit converters.	8528.1290
13) SDI input board.	8521.1090
14) Amplified loud speaker	8518.4000
15) Under monitor displays (UMDs)	8528.2190
16) LCD monitors.	8471.6079
17) Picture tube monitors.	8471.6079
18) Plasma screens.	8471.6090
19) Broadcast video visualization/monitoring system	8528.2190
20) Wave form/ vectroscope monitors.	8528.2190
21) Video/audio frame synchronizer.	8521.1090
22) Audio delay/monitoring equipment.	8528.2190
23) Sync pulse generator.	8528.1290
24) Intercom system/ microphones.	8517.1900
25) Digital clock system.	9105.9900
26) Consoles, racks, patch panels, cables other installation material.	8537.1000
27) Video format converters.	8521.1090
28) Transformers.	8504.4090
29) Video play out/ ingest/ preview servers.	8521.1090
30) Fiber optic transceivers.	8517.8090
31) Ethernet switch.	8471.8050
32) Video automation servers	8521.1090
33) Automation industrial PCs	8471.4190
34) Newsroom management servers.	8521.1090
35) Non-Linear/Linear video editing equipment.	8521.1090
36) Video storage network servers.	8521.1090
37) Video archival servers.	8521.1090
38) LTO robotic tape library	8471.7050
39) Video conferencing system (picturitel/polycom /Tandberg).	8517.1900

40) Audio conferencing system.	8517.1900
41) Satellite video phones.	8525.2090
42) Digital Video/audio media delivery system.	8528.1290
43) Studio lights.	9405.4090
44) Video graphic servers.	8521.1090
45) On air video in & out graphic servers.	8521.1090
46) Content asset management servers.	8521.1090
47) Virtual set system.	8521.1090
48) Camera tracing heads.	8525.3090
49) Teleprompters.	8528.2190
50) C/Ku Band uplink antenna equipment.	8529.1010
51) IF & LNBS, wave guiders, splitters.	8529.1010
52) High powered uplink amplifiers.	8528.1290
53) Up converters.	8529.1010
54) Uplink monitoring/control equipment.	8529.1010
55) Spectrum analyzer.	¹ [9027.8000]
56) MPEG 2, MPEG 4 Video Encoders.	8521.1090
57) Video statistical multiplexing equipment.	8518.4000
58) Modulators.	8518.4000
59) Satellite reception IRDs/TVROs/Decoders.	8525.2090
60) Video compression control & monitoring equipment.	8521.1090
61) Video encryption/conditional access servers.	8518.4000
62) Smart cards for video encryption.	¹ [8542.1000]
63) Subscription management servers.	8471.9090
64) Digital setup box (STBs)	8528.1220
65) Personal video recorder (PVR); Digital Video Recorder (DVR)	8521.1010
66) Call center equipment.	8471.9090
67) Satellite receive dish.	8528.1220

68) LNBS.	8529.1020
69) Advertisement insertion servers.	8471.9090
70) Audio video dubbing equipment.	8521.1010
71) Character generator.	8471.9090
72) Logo generator.	8471.9090
73) Channel branding equipment	8471.9090
74) Sub titling equipment.	8471.9090
75) Video animation equipment.	8471.9090
76) Video streaming gateway.	8528.1290
77) SMS/MMS to TV servers.	8471.9090
78) DVB-H Mobile handsets for TV delivery.	8525.2010
79) DMB Mobile handsets for TV delivery.	8525.2010
80) RG 11/RG 6 cables.	8544.1190
81) RF connectors.	¹ [8529.9090]
82) Toolkit for satellite dish installation.	8206.0000
83) Drill machine for satellite dish installation.	8467.2100
84) Payment gateway servers.	¹ [8529.9090]
85) Modems for setup box.	¹ [8525.2030]
86) Power distribution equipment, UPS, Generators.	8504.4010
87) Interactive TV Servers.	8471.9090
88) GPS/electronic compass equipment.	9014.8000
89) Broadcast chopper	¹ [8529.9090]
90) Acoustics.	¹ [8529.9090]
91) Teletext equipment.	¹ [8529.9090]
92) Studio air conditioning.	8415.1000
93) Studio furniture/fixtures.	9403.6000
94) Studio/TV Station/Uplink station video surveillance security equipment.	8525.3090
95) Wireless camera equipment.	8525.3090
96) Microwave multi point video distribution equipment.	8528.1290
97) IP satellite news gathering equipment.	8525.2090
98) Still store equipment.	8521.1090
99) Low resolution servers.	8521.1090

- 100) Accessories for video ¹[8529.9090]
switching, routing,
distribution, recording,
amplification, locking,
equalizing, encryption, up
linking, down linking,
encoding/decoding,
multiplexing, transmission
etc.

Annex-A

Header Information											
NTN/FTN of Importer				Regulatory authority no.				Name of Regulatory authority			
(1)				(2)				(3)			
Details of Input goods (to be filled by the chief executive of the importing company)								Goods imported (Collectorate of import)			
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	CRN/ Mach No.	Date of CRN/ Mach. No.
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

CERTIFICATE. It is certified that the description and quantity mentioned above are 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 of Chief Executive, or
the person next in hierarchy duly
authorized by the Chief Executive
Name _____
N.I.C. No. _____

NOTE:- In case of clearance through Pakistan Customs Computerized System (PACCS), 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.

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	CRN/ Mach . No.	Date of CRN/ Mach No.
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

CERTIFICATE. Before certifying the above-authorized officer of the Regulatory Authority shall ensure that the goods are genuine and bonafide requirement of the project and that the same are not manufactured locally.

Signature _____
Designation _____

NOTE:- In case of clearance through Pakistan Customs Computerized System (PACCS), 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.

2. This notification shall take effect from the 6th June, 2006.

[C.No. 1/2/Tar.II/2006]

(SHAHID AHMAD)
ADDITIONAL SECRETARY

As amended:

1. S.R.O.633(I)/2006 - dated 20.06.2006
2. S.R.O.1076(I)/2006 - dated 28.10.2006
3. S.R.O.41(I)/2007 - dated 17.01.2007
4. S.R.O.__(I)/2006 - dated 02.10.2006