

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

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Islamabad, the 5<sup>th</sup> 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 6<sup>th</sup> 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:-

- <sup>2&6</sup>(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. This condition shall, however, not be applicable in respect of S. Nos. 1, 2, 6, 15, 20, 28, 29 and 31 of the Table; and for such machinery, equipment and other capital goods imported as plant for setting up of a new industrial units <sup>8</sup>[provided the imports are made against 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];
- <sup>6</sup>(ia). [Omitted]
- (ii) except for S. No. 1, 8, 16, 18, <sup>7</sup>[23,28,35 and 37] 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.

<sup>2</sup>**TABLE**

S. No	Description	PCT heading	Custom Duty	Conditions		
(1)	(2)	(3)	(4)	(5)		
1.	Agricultural Machinery		0%	Nil		
	<b>A) Land Leveling Machinery And Equipment</b>					
	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 <sup>3</sup> .	<sup>3</sup> [8429.1100 8429.1900 8429.3000]				
	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	0%	Nil		
	<b>(B) Tillage, Seeding And Planting Machinery And Equipment</b>					
	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 dibblers.	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				
	<b>(C) Fertilizer and Plant Protection Equipment.</b>				0%	Nil
	1) Spray pumps (gear and diaphragm type).	8413.8110 8413.8190				
	2) All types of mist blowers.	<sup>3</sup> [8414.8090]				

3) All types of sprayers (self propelled, manual, power driven, ULV, tractor/trolley mountable) and electronic knapsack sprayers excluding manual knapsack sprayers.	8424.8100	0%	Nil
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 <sup>6</sup> [8432.8090]		
6) Dust application machinery and equipment	8432.8090		
<b>(D) High Efficiency Irrigation and Drainage Equipment.</b>			
1) Submersible pumps (up to 75 lbs and head 150 meters) and field drainage pumps.	8413.7010		
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.	<sup>3&amp;4</sup> [8424.8100] <sup>6</sup> [8424.2010]		
3) Tile drain laying equipment.	8426.4900		
4) Dredger/ excavator/ dragline equipment/ back hoe trenchers;	<sup>9</sup> [Omitted] 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 <sup>9</sup> [Omitted] <sup>4</sup> [9032.8990]		
<sup>3</sup> [Omitted]			
<b>(E) Harvesting and Threshing Machinery.</b>			
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.	<sup>3</sup> [8716.8090]		
<b>(F) Post-harvest Handling and Processing Machinery.</b>			
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	0%	Nil
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		
<b>(G) Dairy, Livestock and Poultry, Machinery.</b>			
1) Milk chillers irrespective of the fact whether manufactured locally or not.	8418.6910 8418.6990		
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.	8421.1100		
7) Homogenizer.	8434.2000		
8) Milk processing plant, milk spray drying plant, Milk UHT plant.	8419.8100 <sup>9</sup> [8419.3900]		
<sup>3</sup> [omitted]			
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) Evaporative Air Cooler/Cooling System.	8479.6000		
15) Evaporative Cooling Pad.	8479.9010		
16) Grain storage silos for poultry.	9406.0030		
17) Insulated sand witch panels	<sup>3&amp;9</sup> [Respective heading]	5%	Nil
18) <sup>9</sup> [Dairy, Livestock and poultry sheds].	<sup>3</sup> [9406.0020]	0%	Nil
<b>(H) Green House Farming and Other Green House Equipment.</b>			
1) Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns).	3921.9010 3921.9090		
<sup>3</sup> [omitted]			
3) Tunnel farming equipment.	8430.3100 8430.3900		
4) Green houses (prefabricated).	9406.0010		
(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

1) Packing or wrapping machinery (including heat shrink wrapping machinery).	8422.4000		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 of within a period of five years of its import except with the prior approval of the FBR.
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.	<sup>3</sup> [8428.3300]		
5) Evaporators for juice concentrate.	<sup>3</sup> [8419.8990]		
6) Machinery used for dehydration and freezing.	8419.3100 8418.6990		
7) Heat exchange unit.	8419.5000		
8) Machinery used for filtering and refining of pulps/juices.	<sup>3</sup> [8421.2200]		
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.	8435.1010		
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.	<sup>3</sup> [8445.1990] 8479.8990		
15) Solar heating equipment.	8541.4000		
16) Complete Rice Par Boiling Plant	8419.8990 & other Respective Headings.	0%	Nil
<b>(J) Horticulture and Floriculture</b>		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)	<sup>9</sup> [Respective headings]		
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.	8418.6920		
7) Knives & cutting blades	8208.4000		
8) Other refrigerating or freezing chests, cabinets	8418.5000		
9) Other machinery	8438.8090		
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		
	13) Other agricultural, horticultural, forestry or be-keeping machinery.	<sup>3</sup> [8436.8000]		
	<sup>9</sup> [(K) Fish or shrimp farming and seafood processing machinery and equipment.		0%	1. The Ministry of Livestock & Dairy Development 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)/One Customs 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 of within a period of five years of its import except with the prior approval of the FBR..]
	(1) Compressor	8414.8090		
	(2) Generator	8502.1130 8502.1190 8502.1200		
	(3) Condenser	8418.9990		
	(4) Ammonia Gas pipes	7411.2900		
	(5) Flat freezer	8418.3000		
	(6) Boast freezer	8418.4000		
	(7) Fiber glass tubs	7019.9090		
	(8) Insulated plants	8418.6990		
	(9) IQF plants	8438.5000		
	(10) Flak ice plants	8414.6990		
	(11) Fish filleting machine	8438.5000		
2.	<b>Machinery and equipment for development of grain handling and storage facilities.</b>	Respective Headings	0%	Nil
3.	<b>Cool chain machinery and equipment.</b>	Respective Headings	0%	Nil
4.	<b>Following items imported by Call Centers, Business Processing</b>		5%	Nil

	<b>Outsourcing facilities duly approved by Telecommunication Authority.</b>			
	1) UPS, inverters/converters.	8504.4010 8504.4090		
	2) Fax machines	8443.3260		
	3) Photo copiers	8443.3910		
	4) IP Phones	8517.1890		
	5) Telephone sets/head sets.	8517.1100		
	6) Dialers	8517.7000		
	7) Generator.	8502.1200		
	8) Cat 5/Cat 6/Power cables	8544.4990		
	9) PAPX Switch	8517.6290		
	10) Multimedia projectors	8528.6110		
	11) Video conferencing equipment.	8525.8090		
	12) CCTV	8525.8010		
	13) Plasma TV	8528.7212		
	14) PUD's	8525.8090		
	15) Dedicated telephone exchange system for call centers.	8517.6290		
	<sup>6</sup> [16. Parts, voice cards.	8517.7000		
	17. Other (digital call recorders)	8519.8990		
	18. VAST terminals	8525.6040]		
<b>5.</b>	<b>Following items imported by the local assemblers of vehicles and companies having CNG licenses:</b>			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-
<b>6.</b>	<b>Machinery and equipment for initial installation, balancing,</b>	Respective Headings	5%	Nil

	<b>modernization, replacement or expansion of desalination plants, coal firing system, gas processing plants and oil and gas field prospecting.</b>			
7.	<b>Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes:-</b>		5%	<p><sup>6</sup>[Locally manufactured goods of description as specified in column (2) and pre-fabricated buildings can also be imported upon fulfillment of the following conditions, namely:- (a) 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 (PACCS) against a specific user ID and password obtained under Section 155D of the Customs Act, 1969 (IV of 1969); (b) the exception shall be available on one time basis for setting up of new projects and expansion of existing ones, and shall not be available on the spare parts. (c) only those importers shall be eligible to avail the aforesaid exception whose cases are recommended and forwarded by BOI to FBR; (d) the goods shall not be sold or otherwise disposed of without prior approval of the FBR</p>

				and the payment of customs-duties and taxes at statutory rates be leviable at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969)]
	<b>A. Medical Equipment.</b>			
	1) Dentist chairs	9402.1010	5%	-do-
	2) Medical surgical dental or veterinary furniture	<sup>3</sup> [9402.9090]	5%	-do-
	3) Operating Table.	9402.9010	5%	-do-
	4) Operating Lights.	<sup>9</sup> [9018.9090]	5%	-do-
	5) Emergency Operating Lights.	9405.4090	5%	-do-
	6) Hospital Beds with mechanical fittings	9402.9020	5%	-do-
	7) Gymnasium equipment.	9506.9100	5%	-do-
	8) Cooling Cabinet.	8418.5000	5%	-do-
	9) Refrigerated Liquid Bath.	3824.9099	5%	-do-
	10) Contrast Media Injections (for use in Angiography & MRI etc).	3822.0000	5%	-do-
	11) Breathing Bags.	9020.0020	5%	-do-
	12) Automatic blood cell counter.	9018.9090	0%	-do-
	13). Automatic Cell Separator for preparation of platelets.	9018.9090	0%	-do-
	<b>B. Cardiology/Cardiac Surgery Equipment</b>			
	1) Cannulas.	9018.3940	5%	-do-
	2) Manifolds.	8481.8090	5%	-do-
	3) Intra venous cannula i.v. catheter.	9018.3940	5%	-do-
	<b>C. Disposable Medical Devices</b>			
	1) Self disabling safety sterile syringes.	9018.3110	5%	-do-
	2) Insulin syringes.	9018.3110	5%	-do-
	3) Burettes.	7017.9000	5%	-do-
	<b>E. Other Related Equipments</b>			
	1) Fire extinguisher.	8424.1000	5%	-do-
	2) Fixtures & fittings for hospitals	Respective Headings	5%	-do-
8.	<b>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.</b>	Respective Headings	5%	<sup>6</sup> [(i) The Ministry of Tourism shall approve the project. The authorized officer of the Ministry shall determine the item wise requirement of every project irrespective of the category of the project

			<p>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 (IV of 1969);</p> <p>(ii) Locally manufactured goods of description as specified in column (2) and pre-fabricated buildings can also be imported upon fulfillment of the following conditions, namely:-</p> <p>(a)the exception shall be available on one time basis for setting up of new projects and expansion of existing ones, and shall not be available on the spare parts;</p> <p>(b)only those importers shall be eligible to avail the aforesaid exception whose cases are recommended and forwarded by Ministry of Tourism to FBR; and</p> <p>(c)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 the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969); and</p> <p>(iii)in order to avoid misuse of items or equipment imported by hotel industry at concessional duty rates, Ministry of</p>
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				Tourism shall also ensure that these items or equipment are imported in relation to approved room capacity and are installed in the same hotel project and not elsewhere.]
	<b>ii. Machinery and equipment for hotels (below 3 stars).</b>	Respective Headings.	5%	<sup>6</sup> [-do-]
<b>9.</b>	<p><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></p> <p><b>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.</b></p>	Respective Headings	0%	<p>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 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 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.</p> <p>3. 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. These shall however be allowed to be transferred to other entitled mining companies with prior approval of the Board.</p>

10.	<p><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 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.</b></p> <p><b>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.</b></p>	Respective Headings	5%	-do-
11.	<p><b>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.</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>	Respective Headings	5%	<p><sup>6</sup>[(i)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 projects bona fide requirement; and</p> <p>(c)the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of customs-duties and taxes leviable at the time of import;</p> <p>(ii)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</p>

				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.]
12.	<p><b>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.</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>	Respective Headings	5%	-do-
13.	<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>	Respective Headings	0%	-do-
	<p><b>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.</b></p>			
14.	<p><sup>3</sup>[1. Machinery and equipment meant for power transmission and grid stations including under construction projects.</p> <p>Explanation.- For the purpose of this serial number, “machinery and equipment” shall mean,-</p> <p>(a) machinery and equipment operated by power of any</p>	Respective Headings	5%	-do-

	<p>description, such as is 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 clause (a) and (b) above, identifiable for use in or with machinery imported for the project and equipment including spares for purposes of the project.]</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>			
15.	<b>Complete plants for relocated industries.</b>	Respective Headings	5%	Nil
16.	<p><b>Machinery, equipment and other capital goods for Service Sectors mentioned below:-</b></p> <p>(i) Wholesale, distribution and retail trade,</p> <p>(ii) transportation,</p> <p>(iii) storage,</p> <p>(iv) communication,</p> <p>(v) infrastructure projects including development of industrial zones,</p> <p>(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;</p> <p>(vii) technical testing facilities,</p> <p>(viii) Audio-visual services,</p> <p>(ix) Rental services relating to transport equipment and machinery;</p>	Respective Headings	5%	<p>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.</p> <p>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</p>

	(x) Environmental services; and (xi) Foreign Direct Investment (FDI) in any other activity of service sector.			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 wholesale/retail chain stores:-	Respective Headings	5%	<sup>6</sup> [Locally manufactured goods of description as specified in column (2) and pre-fabricated buildings can also be imported upon fulfillment of the following conditions, namely:- (a) The project requirement shall be approved by the 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 (PACCS) against a specific user ID and password obtained under Section 155D of the Customs Act, 1969 (IV of 1969); (b) the exception shall be available on one time basis for setting up of new projects and expansion of existing ones, and shall not be available on the spare parts; (c) only those importers shall be eligible to avail the

				aforesaid exception whose cases are recommended and forwarded by BOI to FBR; 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 at statutory rates be leviable at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act,1969 (IV of 1969)]
	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, 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, sun shading.			
	30) Sky domes			
	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.			
<b>18.</b>	<b>Following machinery, equipment and other education and research related items imported by technical, training institutes, research institutes, schools, colleges and universities:-</b>  1) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.	7017.1010	0%	Nil
	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	<sup>3</sup> [23.9000]		
	12) Other weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000	8423.9000		
	13) Networking equipments like routers, LAN bridges, hubs excluding switches and repeaters.	8517.6970		
	14) Other furnaces and ovens	8514.3000		
	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	<sup>3</sup> [32.8990]		
	22) Parts and accessories of automatic regulating or controlling instruments and apparatus	9032.9000		
	23) Spares, accessories, and reagents for scientific equipments.	Respective Headings		
<b>19.</b>	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	Respective Headings	0%	Nil

	Limited.			
20.	<b>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, cryogenic facility for ethylene storage and handling.</b>	Respective Headings	5%	Nil
21.	<b>Machinery, equipment and other capital goods imported by an industrial concern.</b>	Respective Headings	5%	Nil
22.	(i). <b>Off-highway dump trucks of 320 hp and above.</b>  ii). <b>On Highway Dump Trucks of 320 HP and above imported w.e.f 17<sup>th</sup> January, 2007.</b>	8704.1090  8704.2299 8704.2390	5%  5%	If imported by the cement manufacturers subject to the following conditions, namely:-  (i) these shall be registered as on or off-highway dump trucks as the case may;  (ii) registration details shall be furnished to the Collector of Customs within three months of the clearance; and  (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.
	<b>(iii) Cement bulk semi-trailers, without prime movers.</b>	8716.3190	5%	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.
23	<b>Machinery and equipment imported by any other importer.</b>	<sup>9</sup> [Chapters 84 and 85 excluding the items as specified in Annex-C]	5%	Nil
24.	<b>Air Handling Units</b>	8415.8300	5%	Of those specifications which are not manufactured locally.
25.	<b>Following items imported by the manufacturing sector:-</b>			If imported by local manufacturer recognized by the Ministry of Industries, Production and Special Initiatives.
	1) Fin tubes	7304.3100 7304.9000	5%	-do-
	2) Dish heads	7326.1990 7326.9090	5%	-do-
	3) Induced draught fans.	8414.5990	5%	-do-
	4) High pressure valves	8481.8090	5%	-do-
	5) Automatic valves	8481.8090	5%	-do-
	6) Safety valves including Non return valves	8481.4000	5%	-do-
	7) Control valves for steam duty.	8481.8090	5%	-do-
	8) Core wire of base metal in coils (for machine welding)	8311.2000	5%	-do-
26.	<b>Following machinery and equipment for marble, granite and gem stone extraction and processing industries.</b>		0%	1. For the projects of Gem Stone & Jewellery Industry, CEO/COO, Pakistan Gem and Jewellery Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bonafide project requirement. The authorized person of the Company 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.

				<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 (PACCS) 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 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.</p>
	1) Polishing cream or material	3405.4000 3405.9000	0%	-do-
	2) Hand sharpening and polishing stones.	6804.3000	0%	-do-
	3) Fiber glass mesh	7019.5190	0%	-do-
	<sup>3</sup> [omitted]			
	5) 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.	8202.4000, 8202.9100	0%	-do-
	6) Gin saw blades.	8202.9910	0%	-do-
	7) Gang saw blades/diamond saw blades/multiple blades or all types and dimensions.	8202.9990	0%	-do-
	8) All interchangeable tools	8207.9000	0%	-do-
	9) Air compressor (27cft and above)	8414.8010	0%	-do-

	10) Quarry winches (100 ton capacity and above.	8425.3100	0%	-do-
	11) Quarry winches and electric motor jacks 30 ton capacity and above.	8425.3900		
	12) Quarry crane.	8426.3000	0%	-do-
	13) Fork lifter	8427.9000	0%	-d-
	14) Excavators	8429.5900	0%	-do-
	15) Ultrasonic machine tools.	8456.2090	0%	-do-
	16) Sharpening machine.	8460.3900	0%	-do-
	17) All diamond saw machines, diamond tools and segments.	8464.1000 & Respective headings	0%	-do-
	18) Grinding machines.	8464.2010	0%	-do-
	19) Polishing machines of all types and dimensions.	8464.2090 & Respective headings	0%	-do-
	20) Other machine tools for working stones	8464.9000	0%	-do-
	21) Pneumatic machines and tools.	8467.1100	0%	-do-
	22) Horizontal and Vertical pneumatic line drilling machine. Pneumatic grinding machines.	8467.1900	0%	-do-
	23) 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.	8464.9000 & Respective headings	0%	-do-
	24) Integral drilling steel for horizontal and vertical drilling, extension thread rods for pneumatic super long drills, tools and accessories for rock drills.	8466.9100	0%	-do-
27.	<b>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.</b>	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 of without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
<b>28.</b>	<b>Following goods imported by municipal authorities/local bodies/cantonment boards:-</b>		5%	The goods shall not be sold or otherwise disposed of within a period of 5 years of their import without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
	1) Ambulances	8702.1090 8702.9090 8703.2329 8703.2490 8703.3229 8703.3390 8703.9000.	5%	
	2) Fire fighting vehicles.	8705.3000	5%	
	3) Waste disposal truck	<sup>3</sup> [8704.2299] 8704.2390	5%	
	4) Incinerators for disposal waste management.	8417.8000	5%	
	5) Motorized sweepers	<sup>9</sup> [8479.1000]	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%	

<sup>3</sup> [28A	Fire fighting vehicles and equipment imported by town and municipal authorities.	8705.3000 & Respective Headings	0%	The goods shall not be sold or otherwise disposed of within a period of 5 years of their import without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import]
29.	<b>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.</b>	Respective Headings	0%	If imported by domestic airlines for maintenance of their aircrafts.
30.	<b>Proprietary Formwork System for building/structures of a height of 100 ft and above and its various items/ components consisting of the following, namely:-</b>	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 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.	7308.4000		(a) Messrs Lloyds of London; (b) Messrs Quality Tech, LLC; (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).	<sup>3</sup> [7318.2290]		-do-
	9) Special hammers	8205.2000		-do-
	10) Extraction keys.	8205.5900		-do-
	11) Adjustable base jack (thread rod with nut and steel plate), adjustable fork head (threaded rod with nut and steel channel).	8425.4900		-do-
<b>31</b>	<b>Effluent treatment plants</b>	Respective headings	5%	Nil
<b>32.</b>	<b>Heat ventilation air conditioner</b>	8415.8200	0%	Subject to certification by the Ministry of Health.
<b>33.</b>	<b>Following machinery and equipment relating to broadcasting:-</b>		5%	1. If imported by broadcasting companies duly licensed by the Pakistan Electronic Media Regulatory Authority (PEMRA). 2. The Licensee prior to the import shall obtain NOC from PEMRA.

1) Video tape recorders (VTRs), S-VHS Tape Recorders.	8521.1010 8521.1010		-do-
2) Broadcast cameras	8525.8090		-do-
3) Video Switcher.	8521.1090		-do-
4) Video/Audit Routers	8517.6290 8525.6090		-do-
5) Audio Limiter/ Monitor/ Mixer equipment.	8519.8190 8519.8990		-do-
6) Broadcast digital maximiser	8525.5090		-do-
7) Analog video distribution amplifiers.	8518.4000		-do-
8) SD/AES distribution amplifiers.	8518.4000		-do-
9) SDI monitoring/equalizing amplifiers.	8518.4000		-do-
10) SD/AES Multiplexers/de-multiplexers	8518.4000		-do-
11) Audio distribution amplifiers.	8518.4000		-do-
12) Video/audit converters.	<sup>3</sup> [8529.9090]		-do-
13) SDI input board.	8521.1090		-do-
14) Amplified loud speaker	8518.4000		-do-
15) Under monitor displays (UMDs)	<sup>9</sup> [8528.5900]		-do-
16) LCD monitors.	8528.7211		-do-
17) Picture tube monitors.	<sup>3</sup> [8528.4990]		-do-
18) Plasma screens.	8528.7212		-do-
19) Broadcast video visualization/monitoring system	8528.7212		-do-
20) Wave form/ Vectroscope monitors.	<sup>9</sup> [8528.5900]		-do-
21) Video/audio frame synchronizer.	8521.1090		-do-
22) Audio delay/monitoring equipment.	8528.7212 8519.8990		-do-
23) Sync pulse generator.	8543.2000		-do-
24) Intercom system/ microphones.	<sup>3</sup> [8517.6990]		-do-
25) Digital clock system.	9105.9900		-do-
26) Consoles, racks, patch panels, cables other installation material.	<sup>3</sup> [8537.1090] & Respective Headings		-do-
27) Video format converters.	8521.1090		-do-
28) Transformers.	8504.4090		-do-
29) Video play out/ ingest/ preview servers.	8521.1090		-do-
30) Fiber optic transceivers.	<sup>3</sup> [8525.5090]		-do-
31) Ethernet switch.	8517.6990		-do-

	<sup>3</sup> [omitted]			
	<sup>3</sup> [omitted]			
	34) Newsroom management servers.	8521.1090		-do-
	35) Non-Linear/Linear video editing equipment.	8521.1090		-do-
	<sup>3</sup> [omitted].			
	<sup>3</sup> [omitted]			
	<sup>3</sup> [omitted]			
	39) Video conferencing system (picturetel/polycom /Tandberg).	8517.1890		-do-
	40) Audio conferencing system.	8517.1890		-do-
	41) Satellite video phones.	<sup>3</sup> [8517.1810]		-do-
	42) Digital Video/audio media delivery system.	8528.7212		-do-
	43) Studio lights.	9405.4090		-do-
	<sup>3</sup> [omitted]			
	45) On air video in & out graphic servers.	8521.1090		-do-
	<sup>3</sup> [omitted]			
	47) Virtual set system.	8521.1090		-do-
	48) Camera tracing heads.	<sup>3</sup> [8529.9090]		-do-
	49) Teleprompters.	<sup>9</sup> [8528.5100]		-do-
	50) C/Ku Band uplink antenna equipment.	8529.1010		-do-
	51) IF & LNBS, wave guiders, splitters.	8529.1010		-do-
	52) High powered uplink amplifiers.	<sup>3</sup> [8529.1010]		-do-
	53) Up converters.	8529.1010		-do-
	54) Uplink monitoring/control equipment.	8529.1010		-do-
	<sup>3</sup> [omitted]			
	56) MPEG 2, MPEG 4 Video Encoders.	8521.1090		-do-
	57) Video statistical multiplexing equipment.	<sup>3</sup> [8521.9090 8517.6260]		-do-
	58) Modulators.	8525.5090		-do-
	59) Satellite reception IRDs/TVROs/Decoders.	8528.7212		-do-

	60) Video compression control & monitoring equipment.	8521.1090		-do-
	<sup>3</sup> [omitted].			
	62) Smart cards for video encryption.	<sup>3</sup> [8542.3900]		-do-
	<sup>3</sup> [omitted]			
	64) Digital setup box (STBs)	<sup>3</sup> [8528.7290]		-do-
	65) Personal video recorder (PVR); Digital Video Recorder (DVR)	8521.1010		-do-
	<sup>3</sup> [omitted]			
	67) Satellite receive dish.	8529.1090		-do-
	68) LNBS.	8529.1020		-do-
	<sup>3</sup> [omitted]			
	70) Audio video dubbing equipment.	8521.1010		-do-
	<sup>3</sup> [omitted]			
	<sup>3</sup> [omitted]			
	<sup>3</sup> [omitted]			
	<sup>3</sup> [omitted]			
	<sup>3</sup> [omitted]			
	76) Video streaming gateway.	<sup>3</sup> [8521.9090]		-do-
	<sup>3</sup> [omitted].			
	78) DVB-H Mobile handsets for TV delivery.	8525.8090		-do-
	79) DMB Mobile handsets for TV delivery.	8525.8090		-do-
	80) RG 11/RG 6 cables.	8544.1190		-do-
	81) RF connectors.	8529.9090		-do-
	82) Toolkit for satellite dish installation.	8206.0000		-do-
	83) Drill machine for satellite dish installation.	8467.2100		-do-
	6[ omitted]			
	85) Modems for setup box.	<sup>3</sup> [8537.1090]		-do-
	86) Power distribution equipment, UPS, Generators.	<sup>6</sup> [8537.1090] 8504.4010 8502.0000		-do-
	<sup>3</sup> [omitted]			
	88) GPS/electronic compass equipment.	9014.8000		-do-
	89) Broadcast chopper	8529.9090		-do-
	90) Acoustics.	8529.9090		-do-
	91) Teletext equipment.	8529.9090		-do-
	92) Studio air conditioning.	<sup>3</sup> [8415.1020]		-do-
	93) Studio furniture/fixtures.	9403.6000		-do-

94) Studio/TV Station/Uplink tation video surveillence security equipment.	<sup>3</sup> [8525.8090]		-do-
95) Wireless camera equipment.	8525.8090		-do-
96) Microwave multi point video distribution equipment.	8525.6090		-do-
97) IP satellite news gathering equipment.	<sup>3</sup> [8517.6290]		-do-
98) Still store equipment.	8521.1090		-do-
99) <sup>6</sup> [Omitted]			
100) Accessories for video switching, routing, distribution, recording, amplification, locking, equalizing, encryption, up linking, down linking, encoding/decoding, multiplexing, transmission etc.	8529.9090		-do-
101) FM transmitters	8525.5010		1. If imported by broadcasting companies duly licensed by the Pakistan Electronic Media Regulatory Authority (PEMRA).  2. The Licensee prior to the import shall obtain NOC from PEMRA.  3. NOC from PEMRA and FAB.
102) FM antenna (broad band and tuned)	8529.1090		-do-
103) FM exciter	8525.5090		-do-
104) FM power amplifiers	<sup>3</sup> [8529.1090]		-do-
105) Audio processor	8519.8990		-do-
106) Microphones	8518.1090		-do-
107) Patch bays	8519.8990		-do-
108) Telephone hybrids	8517.1290		-do-
109) Outdoor recording equipment	8521.9090		-do-
110) Outdoor live coverage equipment.	Respective heading		-do-
111) Studio transmitter link (STL)	8525.5090		1. If imported by broadcasting companies duly licensed by the Pakistan Electronic Media Regulatory Authority (PEMRA).  2. The Licensee prior to the import shall obtain NOC from PEMRA.

				3. NOC from PEMRA, PTA/FAB.
	112) Audio amplifiers	8518.4000		1. If imported by broadcasting companies duly licensed by the Pakistan Electronic Media Regulatory Authority (PEMRA).  2. The Licensee prior to the import shall obtain NOC from PEMRA.
<b>34.</b>	<sup>6</sup> [Omitted]			
<b>35.</b>	<b>Following items with dedicated use of 9[renewable source of energy like solar, wind, geothermal etc]:-</b>		0%	Subject to certification by Alternative Energy Development Board (AEDB), Islamabad.
	<b>1. Solar Home Systems.</b>			
	a). Inverters.	<sup>3</sup> [8504.4090]		
	b). Solar Panels of different sizes.	8541.5000		
	c). Charge controllers/current controllers.	<sup>3</sup> [9032.8990]		
	d). Energy saver lamps of varying voltages (operating on DC).	8539.3910		
	e). Energy saver lamps of varying voltages (operating on AC).	8539.3910		
	f). Light emitting diodes (light emitting indifferent colors).	8541.5000		
	g). Water pumps operating on solar energy.	8413.7090		
	h). Water purification plants operating on solar energy.	8421.2100		
	i) Batteries NiCd, Li-ion & Lead Acid specific utilization and integrated with solar electrification system.	8507.3000 8507.8000		
	<b>2. Solar Parabolic Trough Power Plants.</b>	8502.3900		
	a). Parabolic Trough collectors modules.	<sup>3</sup> [8503.0010]		
	b). Absorbers/Receivers tubes.	8503.0090		
	c). Steam turbine of an output exceeding 40MW.	8406.8100		
	d). Steam turbine of an output not exceeding 40MW.	8406.8200		
	e). Sun tracking control system.	<sup>6&amp;7</sup> [8543.7090]		
	f). Control panel with other accessories.	8537.1090		
	<b>3. Solar Dish Sterling Engine.</b>	8412.8090		
	a). Solar concentrating dish.	8543.7000		
	b). Sterling engine.	8543.7000		
	c). Sun tracking control system.	<sup>6&amp;7</sup> [843.7090]		
	d).Control panel with accessories.	8406.8200		

	<sup>6</sup> [e] <b>Generator</b>	8501.6100]		
	<b>4. Solar Air Conditioning System</b>	8415.1090		
	a). Absorption chillers.	8418.6990		
	b). Cooling towers.	8419.8910		
	c). Pumps.	8413.3090		
	d). Air handling units.	8415.8200		
	e). Fan coils units.	8415.9099		
	f). Charging & Testing equipment.	9031.8000		
	<b>5. Solar Desalination System</b>	8421.2100		
	a) Solar photo voltaic panels	8541.4000		
	b) Solar water pumps	8413.3090		
	c) Storage batteries.	8507.2090		
	d) Charge controllers.	9032.8990		
	e) Inverters.	<sup>3</sup> [8504.4090]		
	<b>6. Solar Thermal Power Plants with accessories.</b>	<sup>3</sup> [8502.3900]		
	<b>7. Solar Water Heaters with accessories.</b>	8419.1900		
	a) Vacuum tubes (Glass).	<sup>3</sup> [7020.0090]		
	b) Selective coating for absorber plates.	<sup>3</sup> [Respective heading]		
	c) Copper, aluminum and stainless steel sheets.	<sup>3</sup> [Respective heading]		
	d) Copper and aluminum tubes.	<sup>3</sup> [Respective heading]		
	<b>8. PA Models</b>	8541.4000		
	a). Solar cells.	8541.4000		
	b) . Tempered Glass.	7007.2900		
	c) Aluminum frames.	7610.9000		
	d) O-Ring.	4016.9990		
	e) Flux	<sup>3</sup> [3810.1000]		
	f) Adhesive labels.	3919.9090		
	g) Junction box + Cover	<sup>3</sup> [8538.9090]		
	<sup>6</sup> [h] Sheet mixture of Paper and plastic	3920.9900]		
	i) Ribbon for PV Modules (made of silver & Lead)	<sup>3</sup> [Respective headings]		
	j) Bypass diodes.	8541.1000		
	k) EVA (Ethyl Vinyl Acetate) Sheet (Chemical).	3920.9900		
	<b>9. Solar Cell Manufacturing Equipment.</b>			
	a) Crystal (Grower) Puller (if machine).	8479.8990		
	b). Diffusion furnace.	8514.3000		
	c) Oven.	8514.3000		
	d). Wafering machine	8479.8990		
	e). Cutting and shaping machines for silicon ingot.	8461.9000		
	f). Solar grade polysilicon material.	3824.9099		
	g). Phosphene Gas.	2848.0000		
	h). Aluminum and silver paste.	<sup>3</sup> [Respective headings]		
	<b>10. Wind Turbines.</b>	8412.8090		
	a). Rotor	8412.9090		
	b). Hub	8412.9090		
	c) Generator	8501.6490		
	<sup>6</sup> [Deep cycle battery	8507.8000]		

	<sup>9</sup> [11. Geothermal energy equipments.			
	1. Geothermal Heat Pumps	8418.6100 8418.6990		
	2. Geothermal Reversible Chillers	8418.6990		
	3. Air handlers for indoor quality control equipments	8415.8300		
	4. Hydronic heat pumps	8418.6100		
	5. Slim Jim heat exchangers	8419.5000		
	6. HDPE fusion tools	8515.8000		
	7. Geothermal energy Installation tools and Equipment	8419.8990		
	8. Dehumidification equipment	8479.6000		
	9. Thermostats and IntelliZone	9032.1090]		
<b>36</b>	<b>Following items imported by Civil Aviation Authority (CAA) for air traffic services and training:-</b>		5%	The goods shall not be sold or otherwise disposed of within a period of 5 years of their import without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
	<b>Navigation equipment.</b> VOR, NDB, ILS Satellite based instrument landing system and/or any other satellite based navigation equipment used for the provision of air traffic services.	8526.9100		
	<b>Surveillance Equipment</b> Radars and satellite based surveillance equipment like ADS (C) & ADS (B) and/or any other surveillance equipment used for the provision of air traffic services.	8526.1000		
	<b>Rescue and Fire Fighting Equipment.</b> All fire fighting vehicles, operational vehicles used on air side.	8705.3000		
	Rescue & fire equipment including spare parts.	8424.1000		
	<b>Display System</b> FIDS (Flight Information Display System).	<sup>3</sup> [8543.7000]		
	<b>Training equipment</b> All training equipment including simulators and their spare parts.	9023.0000		
	<b>Calibration equipment.</b> All equipment being utilized for the purpose of calibration radar & radio navigational aids.	<sup>3</sup> [9031.8000]		
	<sup>3</sup> [ <b>Communication &amp; Broadcast Equipment.</b>	Respective headings.]		
	UHF, VHF and HF radios, ATIS and related equipment, spare parts including all satellite based			

	communication equipment like remote radio stations and data link i.e VDL and CPDLC and/or any other communication equipment used for the provision of air traffic services.”.			
37	<b>Following machinery and equipment imported by surgical industry.</b>		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 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.</p> <p>2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.]</p>
	Hand sharpening and polishing stones numerically controlled and others, honing and lapping machines.	8460.0000		
<sup>3</sup> [38.	Following machinery and equipment imported by cutlery industry:-		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 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</p>

				ID and password obtained under section 155D of the Customs Act, 1969. 2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.]
	1) Surface grinding machine with cup and grinding wheel	6804.2200		
	2) Rolling machine for table cutlery	8455.2100		
	3) Forging hammer	8462.1010 8462.1090		
	4) Friction press	8462.1010 8462.1090		
	5) Grinding machines.	8464.2010		
	6) Polishing machines	8464.2090		
	7) Ultrasonic degreasing plant	8479.8990		
	8) Tempering machine complete unit	Respective headings		
	9) Vibrating bowl.	8479.8990		
<sup>5</sup> [39.	Plant, machinery, equipment and specific items used in production of bio-diesel.	Respective headings	<b>0%</b>	The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide 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.

**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.

<sup>9</sup>**Annex-C**  
[See Sr. No. 23]

**CHAPTER 84**

1. Respective headings of parts including auto parts.

2. 8407 (excluding 8407.1000, 8407.2100, 8407.2900, 8407.9010, 8407.9090), 8408 (excluding 8408.1000, 8408.9000), 8413.2000, 8414.2000, 8414.3000, 8414.5100, 8414.6000, 8415.0000, 8418.0000 (excluding 8418.6910, 8418.6920, 8418.6990), 8419.1000, 8422.1100, 8423.1000, 8433.1000, 8443.3100, 8443.3200, 8443.3900, 8450.0000, 8452.1000, 8452.4000, 8469.0000, 8470.0000, 8471.0000, 8472.0000 (excluding 8472.9010), 8473.0000, 8476.0000, 8481.0000, 8482.0000, 8483.0000, 8484.0000, 8487.0000 (excluding 8487.1000 and 8487.9090).

## CHAPTER 85

1. Respective headings of parts including auto parts.
2. 8501.1000, 8504.1000, 8504.4010, 8504.4020, 8506.0000, 8507.0000, 8508.0000 (excluding 8508.6010), 8509.0000, 8510.0000, 8511.0000, 8512.0000, 8513.0000, 8516.0000, 8517.0000 (excluding 8517.6230, 8517.6240, 8517.6250, 8517.6260, 8517.6910), 8518.0000, 8519.0000, 8521.0000, 8522.0000, 8523.0000, 8525.0000, 8527.0000, 8528.0000, 8529.0000, 8531.0000, 8534.0000, 8536.0000, 8537.0000 (excluding 8537.2000), 8538.0000, 8539.0000, 8540.0000, 8541.0000, 8542.0000, 8543.7010, 8544.0000, 8546.0000, 8547.0000, 8548.0000.]
2. This notification shall take effect from the 6<sup>th</sup> June, 2006.

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

(SHAHID AHMAD)  
ADDITIONAL SECRETARY

**As amended:**

- |    |                    |   |       |                                       |
|----|--------------------|---|-------|---------------------------------------|
| 1. | S.R.O.130(I)/2007  | - | dated | 16.02.2007                            |
| 2. | S.R.O.490(I)/2007  | - | dated | 09.06.2007(w.e.f 10.6.2007)           |
| 3. | S.R.O.654(I)/2007  | - | dated | 29.06.2007.                           |
| 4. | S.R.O.953(I)/2007  | - | dated | 18.09.2007                            |
| 5. | S.R.O.474(I)/2008  | - | dated | 21.05.2008                            |
| 6. | S.R.O.554(I)/2008  | - | dated | 12.06.2008(w.e.f.12.06.2008)          |
| 7. | S.R.O.654(I)/2008  | - | dated | 23.06.2008 (w.e.f.12.6.2008)          |
| 8. | S.R.O.1226(I)/2008 | - | dated | 27.11.2008                            |
| 9. | S.R.O.484(I)/2009  | - | dated | 13.06.2009(Budget) (w.e.f.14.06.2009) |