

APPLICABLE DUTY/TAX STRUCTURE ON IMPORT OF MOBILE HANDSETS

PCT (Pakistan Customs Tariff Code for Classification): 8517.1219

PCT	Duty & Taxes
8517.1219	<u>Customs/ Regulatory Duty</u> (i) Rs.250/set upto C&F Value of US \$ 60; (ii) @10% Adval of C&F value above US \$ 60 & upto US \$ 130; (iii)@20% Adval of C&F value above US \$ 130.
	<u>Sales Tax</u> (S.No.2of the Ninth Schedule to the Sales Tax Act, 1990) (i) Low priced : Rs.650/set (ii) Medium priced : Rs.650/set (iii)Smart or Satellite : Rs.1500/set.
	<u>Advance Sales Tax</u> @ 3%
	<u>Advance Income Tax</u> (i) @ 6% for filer (ii)@ 9% for non-filer
	<u>Mobile Handset Levy (Finance Act, 2018)</u> (i) Where value including duty/taxes is Rs.10,000 to 40,000 : Rs.1,000/set. (ii) Where value including duty/taxes is Rs.40,000 to Rs.80,000 : Rs.3,000/set (iii)Where value including duty/taxes is exceeds Rs.80,000 : Rs.5,000/set