

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

\*\*\*

Islamabad, the 9<sup>th</sup> June, 2007.

**NOTIFICATION  
(CUSTOMS)**

**S.R.O. 490(I)/2007.-** 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, the Federal Government is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O. 575(I)/2006, dated the 5<sup>th</sup> June, 2006, namely:-

In the aforesaid Notification,-

(a) for condition (i), the following shall be substituted, namely:-

“(i). the imported goods as are not listed in the locally manufactured items, 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, 28, 29 and 31 of the Table;”;

(b) after condition (i), the following new condition shall be inserted, namely:-

“(ia). The condition (i) above, shall not be applicable to the sectors mentioned at S.Nos.7, 8, 17 and 34 of the Table w.e.f 6<sup>th</sup> June, 2006, subject to the following conditions, namely:-

(a) The project requirement of these sectors shall be approved by the BOI in the prescribed format and manner as per Annex-B;

(b) only those companies shall be eligible to avail the aforesaid exception whose names are notified by the CBR on the recommendations of BOI;

(c) the exemption 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; and

(d) the goods shall not be sold or otherwise disposed of without prior approval of the CBR 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;

(c) in condition (ii), for the figures and words “22, 27 and 34”, the figures, commas and words “23, 28, 35 and 37” shall be substituted;” and

(d) for the Table, the following shall be substituted, namely:-

**“TABLE**

<b>S. No</b>	<b>Description</b>	<b>PCT heading</b>	<b>Custom Duty</b>	<b>Conditions</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
<b>1.</b>	<b>Agricultural Machinery</b>		0%	Nil
	<b>A) Land Leveling And Machinery 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> .	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>(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 diblers.	8432.3010 8432.3090	0%	Nil
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>			
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		
<b>(D) High Efficiency Irrigation and Drainage Equipment.</b>		0%	Nil
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.	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				
<b>(E) Harvesting and Threshing Machinery.</b>				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				
<b>(F) Post-harvest Handling and Processing Machinery.</b>		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		
<b>(G) Dairy, Livestock and Poultry, Machinery.</b>		0%	Nil
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		
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) 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	9404.0090		
18) Pre-fabricated buildings.	9406.0090	5%	Nil
<b>(H) Green House Farming and Other Green House Equipment.</b>		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).	9406.0010		
<b>(I) Machinery, Equipment and Other Capital Goods for Miscellaneous Agro-Based Industries Like Milk Processing, Fruit, Vegetable or Flowers Grading, Picking or Processing etc.</b>		0%	1. In respect of goods of Sr.No. 1(l), the Ministry of Food, Agriculture, and Livestock shall certify in the prescribed manner and format as per Annex-B that

1) Packing or wrapping machinery (including heat shrink wrapping machinery).	8422.4000		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 CBR.
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 8428.3990		
5) Evaporators for juice concentrate.	8419.8900		
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.	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.	8435.1010		
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.	8445.1900 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)	9406.0040		
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 8436.2000		
	13) Other agricultural, horticultural, forestry or bee-keeping machinery.			
<b>2.</b>	<b>Machinery and equipment for development of grain handling and storage facilities.</b>	Respective Headings	0%	Nil
<b>3.</b>	<b>Cool chain machinery and equipment.</b>	Respective Headings	0%	Nil
<b>4.</b>	<b>Following items imported by Call Centers, Business Processing Outsourcing facilities duly approved by Telecommunication Authority.</b>		5%	Nil
	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		
<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, modernization, replacement or expansion of desalination plants, coal firing system, gas processing plants and oil and gas field prospecting.</b>	Respective Headings	5%	Nil
<b>7.</b>	<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%	Nil
	<b>A. Medical Equipment.</b>			
	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).	3822.0000	5%	Nil

	11) Breathing Bags.	9020.0020	5%	Nil
	12) Automatic blood cell counter.	9018.9090	0%	Nil
	13). Automatic Cell Separator for preparation of platelets.	9018.9090	0%	Nil
	<b>B. Cardiology/Cardiac Surgery Equipment</b>			
	1) Cannulas.	9018.3940	5%	Nil
	2) Manifolds.	8481.8090	5%	Nil
	3) Intra venous cannula i.v. catheter.	9018.3940	5%	Nil
	<b>C. Disposable Medical Devices</b>			Nil
	1) Self disabling safety sterile syringes.	9018.3110	5%	Nil
	2) Insulin syringes.	9018.3110	5%	Nil
	3) Burettes.	7017.9000	5%	Nil
	<b>E. Other Related Equipments</b>			
	1) Fire extinguisher.	8424.1000	5%	Nil
	2) Fixtures & fittings for hospitals	Respective Headings	5%	Nil
<b>8.</b>	<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%	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 misuse 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.
	<b>ii. Machinery and equipment for hotels</b>	Respective Headings.	5%	Nil

	(below 3 stars).			
9.	<p>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.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.</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 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.</p>
10.	<p>1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e single or double cabin pickups, accessories,</p>	Respective Headings	5%	-do-

	<p>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.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.</p>			
11.	<p>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.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>	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 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>1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through gas, coal, hydel, and oil including under construction projects.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>	Respective Headings	5%	-do-

13.	<p>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.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>	Respective Headings	0%	-do-
	<p>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.</p>			
14.	<p>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 stations, including under construction projects.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>	Respective Headings	5%	-do-
15.	<p>Complete plants for relocated industries.</p>	Respective Headings	5%	Nil
16.	<p>Machinery, equipment and other capital goods for Service Sectors mentioned below:-</p> <ul style="list-style-type: none"> <li>(i) Wholesale, distribution and retail trade,</li> <li>(ii) transportation,</li> <li>(iii) storage,</li> <li>(iv) communication,</li> </ul>	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</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> <p>(x) Environmental services; and</p> <p>(xi) Foreign Direct Investment (FDI) in any other activity of service sector.</p>			<p>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 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.</p>
17.	Following machinery, equipment and capital goods imported for establishing wholesale/retail chain stores:-	Respective Headings	5%	Nil
	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>		0%	Nil
	1) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.	7017.1010		
	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	8423.9000		
	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	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		
<b>19.</b>	<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 Limited.</b>	Respective Headings	0%	Nil
<b>20.</b>	<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),</b>	Respective Headings	5%	Nil

	<b>petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.</b>			
<b>21.</b>	<b>Machinery, equipment and other capital goods imported by an industrial concern.</b>	Respective Headings	5%	Nil
<b>22.</b>	<b>(i.) Off-highway dump trucks of 320 hp and above.</b> <b>ii.) 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.

<b>23</b>	<b>Machinery and equipment imported by any other importer.</b>	Respective Headings	5%	Nil
<b>24.</b>	<b>Air Handling Units</b>	8415.8300	5%	Of those specifications which are not manufactured locally.
<b>25.</b>	<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-
<b>26.</b>	<b>Following machinery and equipment for marble, granite and gem stone extraction and processing industries.</b>		0%	<p>1. For the projects of Gem Stone &amp; 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> <p>2. For the projects of</p>

				<p>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 CBR 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-
	4) Compressed air tank capacity 300 galn, material carbon steel.	7311.0000	0%	-do-
	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	8202.9990	0%	-do-

	saw blades/multiple blades or all types and dimensions.			
	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-
<b>27.</b>	<b>Machinery, equipment and other project related items including capital goods, for setting up of hotels, power</b>	Respective Headings	0%	1. Ministry of Industries, Production & Special Initiatives, shall

	generation plants, water treatment plants and other infrastructure related projects located in an area of 30 km around the zero point in Gwadar.			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 CBR and payment of customs duties and taxes leviable at the time of import.
28.	<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 CBR 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	8704.2290 8704.2390	5%	
	4) Incinerators for disposal waste management.	8417.8000	5%	
	5) Motorized sweepers	8508.6090	5%	
	6) Brake down lorries	8705.9000	5%	
	7) Special purpose vehicles for the maintenance of streetlights and overhead	8705.9000	5%	

	cables.			
	8) Snow ploughs	8430.2000	5%	
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, board rail post (structure), coupler	7308.4000		(a) Messrs Lloyds of London; (b) Messrs Quality Tech, LLC; (c) Messrs ABS; (d) Messrs Bureau Veritas; and (e) Messrs SGS;

	brace, cantilever frame, decking beam/Infill beam and doorway angles.			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-
	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.	8528.1290		-do-
	13) SDI input board.	8521.1090		-do-
	14) Amplified loud speaker	8518.4000		-do-
	15) Under monitor displays (UMDs)	8528.5990		-do-
	16) LCD monitors.	8528.7211		-do-
	17) Picture tube monitors.	8528.7212		-do-
	18) Plasma screens.	8528.7212		-do-
	19) Broadcast video visualization/monitoring system	8528.7212		-do-
	20) Wave form/ Vectroscope monitors.	8528.5990		-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.	8517.1900		-do-
	25) Digital clock system.	9105.9900		-do-
	26) Consoles, racks, patch panels, cables other installation material.	8537.1000 & 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.	8517.6290		-do-
	31) Ethernet switch.	8517.6990		-do-
	32) Video automation servers	8471.9090		-do-
	33) Automation industrial PCs	8471.4190		-do-

	34) Newsroom management servers.	8521.1090		-do-
	35) Non-Linear/Linear video editing equipment.	8521.1090		-do-
	36) Video storage network servers.	8471.9090		-do-
	37) Video archival servers.	8471.9090		-do-
	38) LTO robotic tape library	8471.7050		-do-
	39) Video conferencing system (picturetel/polycom /Tandberg).	8517.1890		-do-
	40) Audio conferencing system.	8517.1890		-do-
	41) Satellite video phones.	8525.2090		-do-
	42) Digital Video/audio media delivery system.	8528.7212		-do-
	43) Studio lights.	9405.4090		-do-
	44) Video graphic servers.	8471.9090		-do-
	45) On air video in & out graphic servers.	8521.1090		-do-
	46) Content asset management servers.	8471.9090		-do-
	47) Virtual set system.	8521.1090		-do-
	48) Camera tracing heads.	8528.8090		-do-
	49) Teleprompters.	8528.5190		-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.	8525.5090		-do-
	53) Up converters.	8529.1010		-do-
	54) Uplink monitoring/control equipment.	8529.1010		-do-
	55) Spectrum analyzer.	9027.8000		-do-
	56) MPEG 2, MPEG 4 Video Encoders.	8521.1090		-do-
	57) Video statistical multiplexing equipment.	8525.5090		-do-
	58) Modulators.	8525.5090		-do-
	59) Satellite reception IRDs/TVROs/Decoders.	8528.7212		-do-
	60) Video compression control & monitoring equipment.	8521.1090		-do-
	61) Video encryption/conditional	8471.9090		-do-

	access servers.			
	62) Smart cards for video encryption.	8529.5990		-do-
	63) Subscription management servers.	8471.9090		-do-
	64) Digital setup box (STBs)	8528.1220		-do-
	65) Personal video recorder (PVR); Digital Video Recorder (DVR)	8521.1010		-do-
	66) Call center equipment.	8471.9090		-do-
	67) Satellite receive dish.	8529.1090		-do-
	68) LNBs.	8529.1020		-do-
	69) Advertisement insertion servers.	8471.9090		-do-
	70) Audio video dubbing equipment.	8521.1010		-do-
	71) Character generator.	8471.9090		-do-
	72) Logo generator.	8471.9090		-do-
	73) Channel branding equipment	8471.9090		-do-
	74) Sub titling equipment.	8471.9090		-do-
	75) Video animation equipment.	8471.9090		-do-
	76) Video streaming gateway.	8525.5090		-do-
	77) SMS/MMS to TV servers.	8471.9090		-do-
	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-
	84) Payment gateway servers.	8471,9090		-do-
	85) Modems for setup box.	8527.9910		-do-
	86) Power distribution equipment, UPS, Generators.	8537.1000 8504.4010 8502.0000		-do-
	87) Interactive TV Servers.	8471.9090		-do-
	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.	8415.1000		-do-
	93) Studio furniture/fixtures.	9403.6000		-do-
	94) Studio/TV Station/Uplink station video surveillance security equipment.	8525.5090		-do-
	95) Wireless camera equipment.	8525.8090		-do-
	96) Microwave multi point video distribution equipment.	8525.6090		-do-
	97) IP satellite news gathering equipment.	8528.7290		-do-
	98) Still store equipment.	8521.1090		-do-
	99) Low resolution servers.	8471.9090		-do-
	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	8535.5090		-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>	<b>Pre-fabricated buildings and sheds.</b>	9406.0020 9406.0090	5%	If imported by the sectors specified at S.Nos.7, 8 and 17.
<b>35.</b>	<b>Following items with dedicated use of solar energy:-</b>		0%	Subject to certification by Alternative Energy Development Board (AEDB), Islamabad.
	<b>1. Solar Home Systems.</b>			
	a). Inverters.	8504.9090		
	b). Solar Panels of different sizes.	8541.5000		
	c). Charge controllers/current controllers.	9032.8900		
	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		
	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.	8503.0080		
	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.	8543.7000		
	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.	8537.2000		
	d).Control panel with accessories.	8406.8200		
	<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.	8504.9090		
	<b>6. Solar Thermal Power Plants with accessories.</b>	8501.2050		
	<b>7. Solar Water Heaters with accessories.</b>	8419.1900		
	a) Vacuum tubes (Glass).	7070.0090		
	b) Selective coating for absorber plates.			
	c) Copper, aluminum and stainless steel sheets.			
	d) Copper and aluminum tubes.			
	<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	8541.1000		
	f) Adhesive labels.	3919.9090		
	g) Junction box + Cover	8530.9000		
	h) Tedler (sheet mixture of paper & plastic)	3920.9900		
	i) Ribbon for PV Modules (made of silver & Lead)			
	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.	3212.9010 3212.9090		
	<b>10. Wind Turbines.</b>	8412.8090		
	a). Rotor	8412.9090		
	b). Hub	8412.9090		
	c) Generator	8501.6490		
<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 CBR 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).	8543.8900		
	<b>Training equipment</b>	9023.0000		

	All training equipment including simulators and their spare parts.			
	<b>Calibration equipment.</b> All equipment being utilized for the purpose of calibration radar & radio navigational aids.	9031.8090		
<b>37</b>	<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 CBR 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		

2. This notification shall take effect from the 10<sup>th</sup> June, 2007.

[C.No. 1/1/Tar.II/2007]

**(MUSARRAT JABEEN)**  
**ADDITIONAL SECRETARY**