

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE AND REVENUE
(REVENUE DIVISION)

Islamabad, the 13th June, 2009.

NOTIFICATION
(CUSTOMS)

S.R.O. **490** (I)/2009.- In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), the Federal Government is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O. 656(I)/2006, dated the 22nd June, 2006, namely:-

In the aforesaid Notification,-

- (a) for the letters "PACCS", wherever occurring, the letters and the words "PaCCS or One Customs System" shall be substituted;
- (b) for the words, brackets and letters "Customs Computerized System (PACCS)", wherever occurring, the words, brackets and letters "Customs Computerized System (PaCCS) or One Customs System" shall be substituted;
- (c) in the conditions,-
 - (i) in condition (v), after the word "basis" the words "latest by 15th August, each year, failing which the manufacturing certificate of the firm shall not be revalidated" shall be inserted;
 - (ii) in condition (x), for clause (b) the following shall be substituted, namely:-
 - "(b) the clearance Collectorate maintaining quota register of each cleared quantity shall update PaCCS or One Customs System and debiting of the quota on paper shall cease henceforth and further clearance shall stop once the quota is exhausted, unless enhanced by EDB, for each item;" ; and

(iii) in condition (xi) for the full stop, at the end, a semi colon and word “and” shall be substituted and thereafter the following new condition shall be inserted, namely:-

“(xii) in case of violation of any of the conditions of this notification, Engineering Development Board may suspend or not revalidate certificate for assembly or manufacture of vehicles and lists of importable components, pending removal of cause of suspension or finalization of audit, as the case may be;”;

(d) paragraph 2 shall be omitted;

(e). For the “Table” the following shall be substituted, namely:-

“Table

S.No.	Description of vehicles	Description of imported inputs	Rate of Duty
(1)	(2)	(3)	(4)
1.	Agriculture tractors of heading 87.01.	(i) Components for assembly/manufacture in any kit form	0%
		(ii) Tyres / Tubes	20%
2.	Road tractors for semi-trailers and trailers (prime movers) of 280 HP and above falling under PCT heading 87.01.	(i) Components for assembly/manufacture in any kit form	0%
		(ii) Tyres / Tubes	20%
3.	Other tractors falling under PCT heading 87.01.	(i) Components for assembly/manufacture in any kit form	10%
		(ii) Tyres / Tubes	20%
4.	Vehicles (Non-CNG) of heading 87.02.	(i) Components for assembly/manufacture in any kit form	5%
		(ii) Tyres / Tubes	5%
5.	Vehicles (CNG Dedicated) of heading 87.02.	(i) Components for assembly/manufacture in any kit form	0%
		(ii) Tyres / Tubes	5%
6.	Motor cars and vehicles of heading 87.03 [excluding specially	(i) Components for assembly/manufacture in any kit form	32.5%

	designed twin cabin type taxi of heading 8703.3227 and 4-Stroke Auto Rickshaw of heading 8703.2115].	(ii)	Tyres / Tubes	25%
7.	Specially designed twin cabin type taxi of heading 8703.3227.	(i)	Components for assembly/manufacture in any kit form	5%
		(ii)	Tyres / Tubes	25%
8.	4-Stroke Auto Rickshaw of heading 8703.2115	(i)	Components for assembly/manufacture in any kit form	20%
		(ii)	Tyres / Tubes	25%
9.	Vehicles of g.v.w not exceeding 5 tons falling under PCT heading 87.04.	(i)	Components for assembly/manufacture in any kit form	20%
		(ii)	Tyres / Tubes	20%
10.	Vehicles of g.v.w exceeding 5 tons falling under PCT heading 87.04.	(i)	Components for assembly/manufacture in any kit form	10%
		(ii)	Tyres / Tubes	5%
11.	Vehicles of heading 87.11.	(i)	Components for assembly/manufacture in any kit form	15%
		(ii)	Tyres / Tubes	25%
12.	Trailer of heading 87.16		The following component for assembly/manufacture of trailers:-	5%
		(i)	Axle tube with brake without Hub and Drum.	
		(ii)	Pneumatic suspension.	
		(iii)	ABS system.	
		(iv)	King Pin.	
		(v)	Fifth wheel.	
		(vi)	Axle Complete	
		(vii)	Mechanical Suspension.	
		(viii)	ASR Brake system.	
		(ix)	Pintle Hook.	
		(x)	Wheel Rim (size 8.0x20).	
13.	Assembly kits of all the above categories to the number of their exported units subject to the following conditions:-		-	0%

- (i) no duty drawback was claimed at the time of export;
- (ii) The imported kits relate to the vehicle of same engine capacity as were exported; and
- (iii) the importer makes a declaration in the bill of entry or goods declaration (GD) at the time of import that he intends to avail this facility and produces the following evidence of export; namely:-
 - (a) a copy of the bill of entry or goods declaration (GD) bearing examination report of customs;
 - (b) bill of lading; and
 - (c) foreign exchange repatriation certificate.

14. Materials for direct use, **as are not manufactured locally**, in the manufacture of vehicles listed at Sr. No. 1 to 12 above. - 0%”;

(f) in Annexure B,-

- (i) in Form-A; under heading “Detail of input goods”, in the heading of column (2), after the word “Description” the words “**as per parts list**” shall be inserted and then the following new column shall be inserted, namely:-

<p>“ Description as per 1st Schedule to the Customs Act, 1969 (2a)”</p>

; and

- (ii) in Form-B;
- (a) after the word “Description” the words “as per parts list” shall be inserted; and
- (b) after the column for “Specifications of imported inputs” the following new columns shall be inserted, namely:-

“ Description as per First Schedule to the Customs Act, 1969 (IV of 1969)	Part No.”	;and
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- (g) under the heading “Verification of Import Lists”,-

- (i) in List 1, in column (2), after the word “Part Name” the words “as per parts list” shall be inserted and after column (2) the following new column shall be inserted, namely:-

“ Description as per 1st Schedule to the Customs Act, 1969	; and
(2a) “	

- (ii) In List 2, in column (2), after the word “Part Name” the words “as per parts list” shall be inserted and after column (2) the following new column shall be inserted, namely:-

“ Description as per 1st Schedule to the Customs Act, 1969	
(2a).”	

2. This Notification shall take effect from the 14th June, 2009.

[C. No. 2(18) I.I & Tar-III/2007]


(MUNIR QURESHI)
Additional Secretary