

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

Islamabad, the 3rd January, 2018

NOTIFICATION
(CUSTOMS)

S.R.O. 06 (I)/2018.- In exercise of the powers conferred by sub-section (3) of section 18 of the Customs Act, 1969 (IV of 1969), the Board, with approval of the Federal Minister-in-charge is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O.1035 (I)/2017 dated the 16th October, 2017, namely: -

In the aforesaid Notification, -

(a) in the Table, in column (1), -

- (i) against S. No. 115, in column (4), for the figure “40”, the figure “20”, shall be substituted;
- (ii) against S. No. 278 to 284, in column (4), for the figure “20”, the figure “10”, shall be substituted;
- (iii) against S. Nos. 285 and 286, in column (4), for the figure “35”, the figure “25”, shall be substituted;
- (iv) against S. No. 299, in column (3), for the words “Of polymers of ethylene”, the words “Of polymers of ethylene except imported by registered units for inhouse use for packaging food and dairy products”, shall be substituted;
- (v) after S. No. 299, the following new serial number and the entries relating thereto in columns (1), (2), (3) and (4), shall be inserted, namely: -

“299A	3923.2100	Sacks and bags of polymers of ethylene if imported by registered units for inhouse use for packaging food and dairy products	5”;
-------	-----------	--	-----

- (vi) the S. No. 303, and the entries relating thereto in columns (2), (3) and (4) shall be omitted;

- (vii) against S. No. 383, in column (4), for the figure “25”, the figure “15”, shall be substituted;
- (viii) against S. No. 497, in column (3), for the words “Enamelled and coated for antirust purposes”, the words “Enamelled and coated for antirust purposes except imported by registered units of Air conditioner manufacturers”, shall be substituted;
- (ix) after S. No. 497, the following new serial number and the entries relating thereto in columns (1), (2), (3) and (4), shall be inserted, namely: -

“497A	8415.9011	Enamelled and coated for antirust purposes (if imported by registered units of Air conditioner manufacturers)	10”;
-------	-----------	---	------

- (x) against S. No. 499, in column (3), after the word “Other”, the words “except imported by registered units of Air conditioner manufacturers”, shall be inserted;
- (xi) after S. No. 499, as amended herein above the following new serial number and the entries relating thereto in columns (1), (2), (3) and (4), shall be inserted, namely: -

"499A	8415.9019	Other (if imported by registered units of Air conditioner manufacturers)	10";
-------	-----------	--	------

- (xii) against S. No. 501, in column (3), after the word “Other”, the words “except imported by registered units of Air conditioner manufacturers”, shall be inserted;
- (xiii) after S. No. 501, as amended herein above the following new serial number and the entries relating thereto in columns (1), (2), (3) and (4), shall be inserted, namely: -

"501A	8415.9029	Other (if imported by registered units of Air conditioner manufacturers)	10";
-------	-----------	--	------

- (xiv) against S. No. 502, in column (3), after the word “body.”, the words “except imported by registered units of Air conditioner manufacturers”, shall be inserted;

- (xv) after S. No. 502, as amended herein above the following new serial number and the entries relating thereto in columns (1), (2), (3) and (4), shall be inserted, namely: -

“502A 8415.9030 Covers for inner body (if imported 10”;
by registered units of Air
conditioner manufacturers)

- (xvi) against S. No. 504, in column (3), after the word “Other”, the words “except imported by registered units of Air conditioner manufacturers”, shall be inserted;

- (xvii) after S. No. 504, as amended herein above the following new serial number and the entries relating thereto in columns (1), (2), (3) and (4), shall be inserted, namely: -

“504A 8415.9099 Other (if imported by registered 10”;
units of Air conditioner
manufacturers)

- (xviii) against S. No. 653, in column (3), after the word “Other”, the words “except light fittings with fixed/fitted LED/SMD lights”, shall be inserted;

- (xix) after S. No. 653, as amended herein above the following new serial number and the entries relating thereto in columns (1), (2), (3) and (4), shall be inserted, namely: -

“653A 9405.1090 Light fittings with fixed/fitted 30”; and
LED/SMD lights

(b) In paragraph (2), -

- (i) in clause (l) and (m), the word “and” appearing at the end, shall be omitted; and

- (ii) after clause (m), the following new clauses shall be added, namely: -

“(n) imports, under PCT codes 1202.4200 and 1517.9000, by registered manufacturers of food and confectionary industry;

(o) imports, under PCT codes 1901.9020, 1901.9090, 1905.9000 and 2103.9000, by units certified to be vertically integrated poultry processing units engaged in production of value added chicken products;

- (p) imports of Sliver cans and Lollipop Sticks, (PCT code 3926.9099);
- (q) parts (PCT codes 3926.9099 and 4016.9990) if imported by vendors of automotive OEM sector;
- (r) imports of Rubber Apron Cots (PCT code 4016.9990);
- (s) import of vehicles (CBU) by new entrants, as enumerated vide Sr.1, Table-III of SRO 656(I)/2006, in terms of Auto Development Policy; and
- (t) parts of air-conditioners (PCT codes 8415.9012, 8415.9021 and 8415.9091), if imported by vendors of automotive OEM sector.; and

(c) after paragraph (3), the following explanation shall be inserted; namely: -

“Explanation:

The Regulatory duty imposed on home appliances such as air conditioners, deep freezers, refrigerators, washing machines, microwave oven PDP/LCD/LED TVs, electro-mechanical domestic appliances, electric instantaneous or storage water heaters is leviable on CBU units thereof by virtue of description provided. It will not be leviable upon CKD kits thereof, despite the classification under the PCT codes of CBU units due to application of GIR 2(a).”.

[C. No. 6(2)/2014-CB-Pt-II]



(Muhammad Zahid)

Additional Secretary/Member(Customs)