

**GOVERNMENT OF PAKISTAN**  
**MINISTRY OF FINANCE & ECONOMIC AFFAIRS**  
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Islamabad, the 24<sup>th</sup> December, 1997

NOTIFICATION  
(Customs)

S.R.O.1318(I)/97.- In exercise of the powers conferred by section of the Customs Act, 1969 (IV of 1969) and sub-section (1) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to exempt from the whole of customs duty specified in the first Schedule of the Customs Act, 1969 and the whole of sales tax on all such equipment and apparatus specified in the table below, as is imported by a charitable non-profit making institution solely for the purpose of advancing the declared objectives of such institution or by a hospital run by the Federal or any Provincial Government subject to the following conditions, namely:-

- (i) The receiving or importing institution furnishes an undertaking in writing to the Collector of Customs concerned to the effect that such gifts, equipment or apparatus will not be sold, and will not be utilized or disposed of otherwise than for the purpose for which they were imported, and binds itself to pay prescribed duty and sales tax in the event of a breach of that undertaking:
- (ii) The importing institution operating a hospital of fifty beds or more, and a hospital which reaches the aforesaid level of fifty beds within six months of the date of the filing of bill of entry, shall, on furnishing proof thereof to the satisfaction of the Collector of Customs concerned, be eligible for exemption.
- (iii) Where any equipment or apparatus being imported is also manufactured locally, the exemption of customs duty shall be admissible to the extent as is in excess of 15% of the duty leviable thereon under the First Schedule to the Customs Act, 1969.

Explanation.-

“Charitable institution” means an institution approved for the purpose of clause (d) of sub-section (1) of section 47 of the Income Tax Ordinance, 1979 (XXXI of 1979).

TARLE

PTC heading

Description of equipment or apparatus

|            |                                                                                            |
|------------|--------------------------------------------------------------------------------------------|
| 2844.40000 | Radioactive elements, if imported for heart/cancer diseases                                |
| 9011.8000  | Micromanipulator Microscope                                                                |
| 9018.1100  | Electrocardiographs                                                                        |
| 9018.1200  | Ultrasonic scanning apparatus                                                              |
| 9018.1300  | Magnetic Resonance Imaging Apparatus                                                       |
| 9018.1400  | Scintigraphic apparatus                                                                    |
| 9018.1900  | E.I.T. Machine                                                                             |
| 9018.1900  | Echocardiography                                                                           |
| 9018.1900  | Electrocenecephlograph (E.E.G)                                                             |
| 9018.1900  | Radio-isotope Scanners                                                                     |
| 9016.4100  | Dental drill engines, whether or not combined on a single base with other dental equipment |
| 9018.5000  | Other ophthalmic instruments and appliances                                                |
| 9018.9010  | Prosthesis for arthroplasty                                                                |
| 9018.9020  | Angioplasty balloon with accessories                                                       |
| 9018.9030  | arterectomy instruments and cardiac catheters alongwith guidewires                         |
| 9018.9060  | Stent for angioplasty                                                                      |
| 9018.8090  | Dialysis equipment                                                                         |
| 9018.9090  | Others                                                                                     |
| 9018.90900 | Lithotripsy machine                                                                        |
| 9018.9090  | Endoscopy equipment                                                                        |
| 9018.9090  | Dosimetry equipment                                                                        |
| 9018.2010  | Oxygenator with accessories                                                                |

|           |                                                                              |
|-----------|------------------------------------------------------------------------------|
| 9021.1100 | Artificial Joints                                                            |
| 9021.5000 | Pacemakers                                                                   |
| 9021.9010 | Heart Valves                                                                 |
| 9022.1200 | Computed tomography apparatus                                                |
| 9022.1300 | Other, for dental uses                                                       |
| 9022.1400 | Other, for medical, surgical uses                                            |
| 9022.1400 | Mammography and Xerography machine                                           |
| 9022.1400 | Flourosocopy equipment                                                       |
| 9022.2100 | Gamma Camera                                                                 |
| 9022.8000 | Spectrometers, Spectrophotometers and spectrographs using optical radiations |
| 9402.9010 | Operation tables                                                             |
| 9405.5000 | Operation theater lights                                                     |

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[C.No.11(4)/97/Cuc.Exm).

(Naseer Ahmad)  
Additional Secretary