

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS, STATISTICS AND
REVENUE

Islamabad, the 17th June, 2000

NOTIFICATION
(CUSTOMS)

S.R.O. **360** (I)/2000. - 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, and in supersession of its Notification No. S.R.O. 1318(I)/97, dated the 27th December, 1997, the Federal Government is pleased to exempt from the whole of the customs-duties specified in the First Schedule to the Customs Act, 1969 and whole of the sales tax on all such equipment, apparatus, reagents, disposables and spares, not manufactured locally, as are imported by charitable non-profit making institution or hospital, solely for the purpose of advancing the declared objective of such institution or by a hospital run by the Federal Government or a Provincial Government, subject to the following conditions, namely:-

- (i) The importing institution or hospital furnishes an undertaking in writing to the Collector of Customs concerned to the effect that such equipment, apparatus, reagents, disposables and spares will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been imported and binds itself to pay the leviable duty and sales tax in the event of breach of the undertaking;
- (ii) The importing institution operating a hospital of fifty beds or more, on furnishing proof thereof to the satisfaction of the Collector of Customs concerned, shall be eligible for exemption.

Explanation. - For the purposes of this Notification the expression, -

- (1) “Charitable institutions” means an institution approved for the purpose of clause (d) of sub-section (1) of section 47 of the Income Tax Ordinance, 1979 (XXX1 of 1979);
- (2) “Not manufactured locally” shall mean the goods, which are not included in the list of locally manufactured goods, specified in the General Order, issued by the Central Board of Revenue.

(C.No. 17(14) 98Cus.Exemp)

(MIR FUAD)
ADDITIONAL SECRETARY