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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 26th June, 2026

No. F. 22(46)/2026-Legis.—The following Act of *Majlis-e-Shoora* (Parliament) received the assent of the President on the 26th June, 2026 is hereby published for general information:-

ACT NO. XLIII OF 2026

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2026, and to amend certain laws

WHEREAS, it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2026, and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows:—

Price: Rs. 380.00

[11143(2026)/Ex. Gaz.]

1. Short title and commencement.—(1) This Act shall be called the Finance Act, 2026.

(2) It shall, unless otherwise provided, come into force on the first day of July, 2026.

2. Amendments of the West Pakistan Motor Vehicles Taxation Act, 1958 (WP Act XXXII of 1958).—In the West Pakistan Motor Vehicles Taxation Act, 1958 (WP Act XXXII of 1958) as in force in the Islamabad Capital Territory, in the Schedule, for Tables 2, 3, 4 and 5, the following shall be substituted, namely:—

"Table 2
Motor Vehicles

S.No	Category	Tax Rates for ICT Rs.
(1)	(2)	(3)
1	Engine capacity upto 1000 CC	**20,000** Life Time
2	Engine capacity from 1001 to 1300 cc	0.25 % of Invoice Value Per Annum
3	Engine capacity from 1301 to 1500 cc	0.25 % of Invoice Value Per Annum
4	Engine capacity from 1501 to 2000 cc	0.25 % of Invoice Value Per Annum
5	Engine capacity from 2001 to 2500 cc	0.35 % of invoice Value Per Annum
6	Engine capacity from 2501 and above	0.35 % of invoice Value Per Annum

Table 3
Motor Cabs

S.No	Category	Tax Rates for ICT Per Annum Rs.
(1)	(2)	(3)
1	Engine capacity up to 1000 CC	600
2	Exceeding 1000cc but not more than 1300cc	1,000
3	Exceeding 1300cc but not more than 1500cc	1,700
4	Exceeding 1500cc but not more than 2000cc	2,500
5	Exceeding 2000cc but not more than 2500cc	3,400
6	Exceeding 2500cc	4,200

Table 4

Public Service Vehicle

S.No	Category	Tax Rates for ICT Per seat per annum Rs.
(1)	(2)	(3)
1	Vehicle (8 seater)	350
2	Vehicle (13 seater)	400
3	Vehicle (15 seater)	500
4	Vehicle (16 seater)	600
5	Vehicle (42 seater)	700
6	Vehicle (52 seater)	850

Table 5

Commercial Vehicle/Loading Vehicles

S.No	Category	Tax Rates for ICT per annum Rs.
(1)	(2)	(3)
1	Vehicles not exceeding 1250 KG in laden weight	500
2	Vehicles with maximum laden capacity exceeding 1250 KG but not exceeding 2030 KG	1,000
3	Vehicles with maximum laden capacity exceeding 2030 KG but not exceeding 4060 KG	1,000
4	Vehicles with maximum laden capacity exceeding 4060 KG but not exceeding 6090 KG	6,600
5	Vehicles with maximum laden capacity exceeding 6090 KG but not exceeding 8120 KG	6,600
6	Vehicles with maximum laden capacity exceeding 8120 KG	12,000
7	Vehicles with maximum laden capacity exceeding 8120 Kg, but not exceeding 12000 Kg	12,000
8	Vehicles with long trailers or other vehicles with maximum laden capacity exceeding 12000 Kg, but not exceeding 16000 Kg	18,000
9	Vehicles with long trailers or other vehicles with maximum laden capacity exceeding 16000 Kg	24,000
10	Tractor (With trolley)	2,600
11	Tractor (Without trolley)	2,600.”.

3. Amendments of the Customs Act, 1969 (IV of 1969).—In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely: —

(1) in section 2, after clause (ssss), a new clause shall be added, namely:–

"(**ssssa**) "**State warehouse**" means any place authorized by the Collector of Customs to store the detained, seized or confiscated goods, as the case may be";

(2) in section 19, in sub-section (5), in the second proviso, for the figure "2026", the figure "2027" shall be substituted;

(3) in section 32,—

(a) in sub-section (3), in the first proviso, the words "in a case" shall be omitted; and

(b) in sub-section (3A), in the proviso, the words "in a case" shall be omitted;

(4) in section 80, in sub-section (4), —

(a) after the word "examined", a comma shall be inserted and thereafter the word "scanned" shall be inserted; and

(b) in the proviso, after the word "examined", the words "or scanned" shall be inserted;

(5) in section 82, —

(a) in sub-section (1),—

(i) for the words "Federal Government", the word "Board with the approval of the Minister-in-Charge" shall be substituted; and

(ii) in the first proviso, after the word "waive", the words "or reduce" shall be inserted and for the full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

"Provided further that the Board may notify the rules to regulate the implementation of the above provisions, including the process of appeal against imposed penalties and the Customs stations, goods or class of goods, where the provisions of sub-section (1) shall not be applicable."; and

(b) in sub-section (2), after the fifth proviso, the following new proviso shall be added, namely:–

"Provided also that the Board in a competitive manner as provided in the Public Procurement Rules, 2004, may authorize any person to auction any auctionable goods, in the manner as notified by the Board.";

(6) in section 156, in sub-section (1), in the Table.—

(a) against S. No. 7A, in the third column, for the words "five hundred thousand", the words "five million" shall be substituted;

(b) after S. No. 62, the following S. No. shall be added, namely:—

"62A	If any person is found to be involved or abetting in the removal, substitution, damage or otherwise tampering with any goods, whether or not confiscated, at any such place as authorized by the Collector as a State Warehouse.	such person shall be liable to a penalty not exceeding two times the value of the goods involved; and upon conviction by a Special Judge, shall further be liable to imprisonment for a period not exceeding five years, or fine or both."; and	General

(c) against S. No. 83, in the second column, for the existing entry, the following shall be substituted, namely: —

"If an officer of any authority who is duty bound under section 170 to deposit the impugned goods with customs, neglects so to do.";

(7) in section 157, after sub-section (2), the following explanation shall be added, namely:—

***"Explanation*:—**The word "removal" includes, and shall be deemed to have always included, every act of carrying, transporting, depositing, harbouring, keeping, concealing, retailing, or any other act involving movement of smuggled goods.";

(8) for section 170, the following shall be substituted, namely:—

"**170. Procedure in respect of goods seized or detained by other authorities.-** Notwithstanding anything contained in any other law for the time being in force, when any goods liable to confiscation under this Act are detained or seized by any other authority on any violation, irrespective of any pending proceedings under the laws of that authority, the customs authorities upon confirmation that such goods are liable to confiscation shall intimate that authority in writing and that authority shall be bound to deposit the impugned goods with customs for further processing under this Act.";

(9) in section 179, after sub-section (5), the following sub-section shall be added, namely:—

"(6) Notwithstanding anything contained in this Act, or any other law for the time being in force, the Board may notify a procedure for faceless adjudication whereby adjudication proceedings shall be conducted without any face-to-face interaction between the adjudicating officer and the respondent. The virtual mode shall be in such manner as may be prescribed by the Board from time to time.";

(10) in section 185A, after sub-section (5), the following sub-section (6) shall be added, namely:—

"(6) Where a Special Judge during trial of an offence punishable under this Act, is satisfied that there is any reasonable grounds for believing that the accused has committed an illegal transfer of funds into or out of Pakistan, he may order the freezing of the assets of the accused, whether in his possession or in the possession of any other person on his behalf;";

"Provided that, in the case of a person other than the accused, no order shall be passed by the Special Judge without affording such person an opportunity of being heard, except where immediate action is necessary to prevent the dissipation of assets.";

(11) after section 196J, the following section shall be added, namely;—

"196JJ. Independent case scrutiny committee.- (1) Any Civil petition, reference, civil petition for leave to appeal or review petition before the High Court, the Federal Constitutional Court or the Supreme Court of Pakistan shall only be filed by the Collector or Director of Customs, or any officer of Customs not below the rank of Deputy Collector or Deputy Director authorized by the Collector or Director of Customs, in writing, subject to approval by an independent case scrutiny committee, as constituted by the Board under sub-section (3).

(2) The Board may constitute one or more such committees and assign them jurisdiction which shall exercise the powers and functions in a manner, and from the date, as may be notified by the Board.

(3) The independent case scrutiny committee shall comprise of the following Members, namely: —

(a) a retired judge of the superior judiciary who shall also act as Chairman of the Committee;

(b) an advocate having not less than fifteen years of experience in customs and commercial litigation before the High Court or Supreme Court of Pakistan; and

(c) a serving or retired officer not below the rank of Director or Collector of Customs:

Provided that the committee may co-opt a chartered accountant as a non-voting member, whenever required; and

(4) The members shall receive such remuneration as may be prescribed by rules.

(5) Recommendations of the committee shall be binding upon the concerned Collector or Director of Customs.

(6) No suit, prosecution or other legal proceedings shall lie against the members of the committee in relation to the decisions made under this section.

(7) Notwithstanding anything contained in this Act or the Limitation Act, 1908, for purposes of determining whether a matter

referred to in sub-section (1) has been filed within time, the period from the date from which time begins to run to the date on which the committee gives its approval, which period shall in each case be certified by the chairman, shall stand excluded:

Provided that in cases where time has already begun to run when this section comes into force the period as aforesaid shall commence from the date on which the Finance Act 2026 comes into force.

(12) in section 215, in clause (c), for the full stop at the end, the expression " ;or " shall be substituted and thereafter the following new clause shall be added, namely:—

"(d) in the manner prescribed for service of a summons under the Code of Civil Procedure, 1908 (Act V of 1908).";

(13) The amendment set out in the First Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969): and

(14) The Fifth Schedule to the Customs Act, 1969 (IV of 1969), shall be substituted in the manner provided for in the Second Schedule to this Act.

4. Amendments of the Sales Tax Act, 1990 (VII of 1990).—In the Sales Tax Act, 1990 (VII of 1990), the following further amendments shall be made, namely:—

(1) in section 2,–

(a) after clause (1A), the following new clauses shall be inserted, namely:–

(1AA) **"advance receipt invoice"** means an invoice in the format as may be notified by the Board from time to time;

(1AAA) **"algorithmic settlement mechanism"** means algorithmic settlement mechanism provided under section 47AA of this Act;

(b) after the omitted clause (9AA), the following new clause shall be inserted, namely:–

"(9AB) **"electronic invoicing system"** means such electronic system or mechanism as may be prescribed or approved by the Board for issuance and recording of sales tax invoices in electronic form;";

(c) after clause (17), the following new clause shall be inserted, namely:—

"(17A) **"National faceless centre"** means National faceless centre as defined in section 32C of the Act;";

(d) after clause (22), the following new clause shall be inserted, namely:–

"(22)(1A) **"production monitoring system"** means any system or technology, used for the purposes of monitoring production and sale of goods, whether in real-time or otherwise, including such systems or technologies as may be prescribed by the Board from time to time;";

(e) in clause (43A),–

(i) in sub-clause (d), after the expression, "wholesaler-cum-retailer", the expression "having turnover more than two hundred million rupees" shall be inserted;

(ii) sub-clauses (f) and (g) shall be omitted;

(iii) after omitted sub-clause (ga), the following new sub-clause shall be inserted, namely:—

"(gb) a retailer having turnover exceeding two hundred million rupees either by way of declaration or from worked back value of turnover from tax deduction under section 236G or 236H of Income Tax Ordinance, 2001 (XLIV of 2001) during the immediately preceding twelve consecutive months; and"; and

(iv) in sub-clause (h), for full stop at the end, a colon shall be substituted, and thereafter the following proviso shall be added, namely:–

"Provided that the Board may also exclude any person or class of persons through a notification in the official gazette; and"

(f) in clause (46), in sub-clause (j), in the first proviso, at the end, for the colon, the full stop shall be substituted, and thereafter the following expression shall be added, namely:—

"For this purpose of valuation, the Board may use the valuation of such goods as notified by Pakistan Bureau of Statistics immediately before the start of the tax period. The Board may also, where it deems fit, outsource the functions of valuation of goods to a third party in the mode and manner as may be prescribed:";

(2) in section 6, in sub-section (2), after the first proviso, for full stop at the end, a colon shall be substituted, and thereafter the following new proviso shall be added, namely:—

"Provided further that in the case of steel melters, steel re-rollers and composite units, the tax shall be collected on the basis of per unit electricity consumption including use of electricity produced by a captive power plant or through any other alternative source of energy at the rate or rates as prescribed by the Board, through notification in the official Gazette. The tax so collected shall be an adjustable input tax, to be claimed in the return of the month in which such payment is made:

Provided also that the Board may prescribe a lower per unit rate or rates of electricity consumption on the basis of input tax paid on imports or other invoices issued through electronic invoicing system, digitally issued invoices for compliant and digitally integrated steel melters, re-rollers and composite units to minimize creation of refunds:

Provided also that the per unit sales tax shall be determined by the Board on the basis of minimum notified price under clause (46) of section 2 of this Act and the industrial benchmarks of consumption of electricity against per ton production of steel products."

(3) in section 8B, in sub-section (1), in the second proviso, for full stop at the end, a colon shall be substituted, and thereafter the following new proviso shall be added, namely:—

"Provided also that the Board may by notification in the official Gazette, reduce or enhance the limit provided in this sub-section for any registered person on the basis of compliance or non-compliance with the production monitoring, digital invoicing,

e-bility, POS, or any other electronic system prescribed by the Board for digital integration of data.";

(4) in section 9, for full stop at the end, a colon shall be substituted, and thereafter the following proviso shall be added, namely:—

"Provided that the issuance of debit and credit notes shall be governed by the mechanism including electronic adjustments, as may be prescribed by the Board.";

(5) after section 11G, the following new section shall be inserted, namely:—

"11H. Faceless audit and assessment.–(1) Notwithstanding anything to the contrary contained in any other provision of this Act, any audit under sections 25 and 72B, any order made under section 11E, and rectification under section 57 with respect to the cases referred to in sub-section (2), may be made in a faceless manner as may be prescribed by the Board from time to time.

(2) The faceless assessment under sub-section (1) shall be made in respect of such persons or class of persons, or incomes or class of incomes, or cases or class of cases, as may be specified by the Board.

(3) The provisions of section 25 shall apply to the audit conducted in a faceless manner under this section:

Provided that where opportunity of being heard is to be provided to the taxpayer during the course of this audit or a statement under oath is required to be obtained from a taxpayer or any other person under section 37 of this Act, the same shall be done through E-hearing:

Provided further that the identity of the officer, including facial and voice identity, conducting such E-hearing shall be kept confidential.";

(6) in section 21, in sub-section (2), after the word "invoices", the expression ", has committed non-compliance of sub-sections (5) and (6) of section 23 or section 40C" shall be inserted;

(7) in section 23, in sub-section (1),—

(i) for the words "supply shall issue a serially numbered tax invoice" the expression "as well as exempt supply shall issue

a tax invoice including an advance receipt invoice, bearing a verifiable and unique FBR invoice number" shall be substituted; and

(ii) in clause (b), after the Explanation, for the existing provisos, the following shall be substituted, namely: –

"Provided that the Board may notify any person or class of persons who may be allowed to issue an advance receipt invoice within the notified system:

Provided further that the condition of a verifiable and unique FBR invoice number shall be applicable from the time as notified by the Board.";

(8) in section 25,—

(i) after sub-section (8), the following new sub-sections shall be inserted, namely:—

"(8A) If, at any stage of the proceedings before him, the Commissioner having regard to,—

(a) the nature and complexity of the accounts; or

(b) volume of the accounts; or

(c) doubts about the correctness of the accounts; or

(d) multiplicity of transactions in the accounts; or

(e) specialized nature of business activity of the registered person, and in the interest of the revenue, is of the opinion that it is necessary so to do, he may, after giving the registered person a reasonable opportunity of being heard, and with the previous approval of the Chief Commissioner, direct the registered person to get either any or all of the following:—

(i) accounts re-audited by an accountant, and to furnish a report of such audit duly signed and verified by such accountant including answers to the specific queries as the Commissioner may require; or

(ii) inventory re-valued by a cost accountant, and to furnish a report of such inventory valuation duly signed and verified by such cost accountant including answers to the specific queries as the Officer of Inland Revenue may require;

Explanation:—The accountant or the cost accountant, as referred to in this sub-section, shall be nominated by the Commissioner for the purposes of the said sub-section from amongst the panel of such accountants or cost accountants nominated by the Board; and

(8B) After completion of the audit, the officer of Inland Revenue shall, after obtaining the registered person's explanation on all the issues raised in the audit, issue an audit report containing audit observations and findings.";

(ii) in sub-section (9), for the words "completion of the audit", the words "issuing the audit report" shall be substituted; and

(iii) in sub-section (11),–

(a) for the words "wishes to deposit", the word "deposits" shall be substituted; and

(b) in the second proviso, for the words "full amount", the words "fifty percent" shall be substituted;

(9) after section 30A, the following new section shall be inserted, namely:—

"30AA. Faceless jurisdiction.—(1) Notwithstanding anything contained in this Act, the Inland Revenue tax authorities appointed in the National faceless center shall perform all or such functions, and exercise all or such powers under this Act as may be assigned to them in respect of such persons, or classes of persons, for such tax periods of a person through algorithms developed by the Board.

(2) The jurisdiction so assigned may be exclusive or concurrent.

(3) The Board may transfer jurisdictions in respect of persons or classes of persons, for a specific tax period, for which the jurisdiction has already been assigned under this section, from the National faceless center to the officer of Inland Revenue having jurisdiction under section 30 of this Act, on the recommendation of the Chief Commissioner or on its own accord.

(4) The Chief Commissioner appointed in the National faceless center may request the Board to direct the officer of Inland Revenue having jurisdiction under section 30 or any other Authority under this Act, as it may deem fit, to conduct physical verification including nature and size of the business, assets, investments, expenditures, and any other information or verification required by the Chief Commissioner for conducting any proceedings assigned to the National faceless centre:

Provided that the Board may exercise its power of allocation of verification through an algorithm-based system.

(5) Notwithstanding anything contained in any law for the time being in force, the identity of the authority exercising jurisdiction in the National faceless centre shall be kept confidential from the registered person, the authorized representative of the registered person, and any unauthorized person.

(6) No notice, order, or other communication by an authority appointed at the National faceless centre shall be called in question or set aside merely on the ground that such authority did not have jurisdiction over the taxpayer under section 30 of this Act, or lack of notified delegation of power under section 32 of this Act, or because of the fact that identity of the authority has been kept confidential from the taxpayer as per sub-section (5).";

(10) after section 30DDDA, the following new section shall be inserted, namely:–

"30DDDB. **Directorate General (Field Compliance) Inland Revenue.-** (1) The Directorate General (Field Compliance) Inland Revenue shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.

(2) The Board may, by notification in the official Gazette,—

(a) specify the functions and jurisdiction of the Directorate General and its officers; and

(b) confer the powers of authorities specified in section 30 upon the Directorate General and its officers."

(11) after section 32B, the following new section shall be inserted, namely:—

"32C. National faceless centre.– (1) Notwithstanding anything to the contrary contained in any of the provisions of this Act, the Board may, for the purposes of proceedings under this Act in a faceless manner, establish a National faceless center (hereinafter referred to as "the Centre") and specify its jurisdiction, powers, and functions.

(2) The centre shall comprise a Director General and as many officers of the Inland Revenue along with support staff, as the Board may deem fit for the purposes of this section.

(3) The Board may design algorithms for assigning any function or jurisdiction under this section to any of the authorities mentioned in sub-section (2).

(4) The centre shall comprise as many wings and units as may be prescribed by the Board.

(5) The functions of audit, assessment, and quality control in a specific case for a specific tax period shall be performed by separate officers.

(6) All communications, among the units, or with the registered person, or an authorized representative of the registered persons, or with any other person with respect to the information or documents or evidence or any other details, as may be necessary, shall be through electronic means.";

(12) in section 33, in the Table, in column (1),—

(a) against S. No. 1, in column (2),—

(i) for the word "ten", the word "fifty" shall be substituted; and

(ii) in the proviso, for the word " hundred", the word "thousand" shall be substituted;

(b) against S. No. 2, in column (2), for the expression "five thousand rupees or three per cent", the expression "twenty-five thousand rupees or five per cent" shall be substituted;

(c) against S. No. 3, in column (2),—

(i) for the word "ten", the word "fifty" shall be substituted; and

(ii) for the word "five", the word "ten" shall be substituted;

(d) against S. No. 5, in column (2),—

(i) for the expression "ten thousand rupees or five per cent of the amount of the tax involved, whichever is higher", the expression "fifty thousand rupees or five per cent of the amount of the tax involved, whichever is higher" shall be substituted; and

(ii) in the first proviso, for the word " hundred", the word "thousand" shall be substituted;

(e) against S. No. 7, in column (2), for the word "ten", the word "fifty" shall be substituted;

(f) against S. No. 8, in column (2), for the word "ten", the word "fifty" shall be substituted;

(g) against S. No. 25, in column (1) and entries related thereto in column (2), the following shall be substituted, namely:–

25.	Any person, who is required to integrate his business for monitoring, tracking, reporting or recording of sales, production and similar business transactions with the Board or its computerized system, fails to get himself registered under this Act, and if registered, fails to integrate in the manner as required under law within the stipulated time as notified by the Board.	Such person shall be liable to pay a penalty up to one million rupees, if he continues to commit the offence after one month of the imposition of first penalty, he shall be liable to second penalty of up to five million rupees. Notwithstanding, his business premises shall be liable to be sealed with or without imposition of penalty by an officer of Inland Revenue in the manner as may be prescribed.

(h) after S. No. 28, the following new S. Nos. and entries relating thereto in columns (1), (2) and (3) shall be added, namely:—

29. Where any registered person issues a tax invoice for a transaction which is simulated or fictitious, or for which no actual supply of goods or services has taken place, as established after notice and adjudication.	(i) Such person shall pay a penalty equal to the face value of the simulated or fictitious invoice or invoices. (ii) The Board shall, after issuance of a show cause notice and an opportunity of being heard, place the name and registration number of such person on a publicly accessible simulated invoice issuers register maintained on the Board's computerized system. (iii) Any input tax credit claimed by a counterparty on the basis of invoices issued by a person on the simulated invoice issuers register shall be reversed automatically and treated as inadmissible with effect from the date of listing. (iv) Listing on the register shall be removed upon full payment of the penalty and default surcharge, and upon satisfactory demonstration of compliance.	2(37)
30. Where the Board's computerized system identifies that input tax credit claimed by a registered person in respect of any tax period cannot be matched to corresponding output tax	Such person shall pay a penalty of twenty per cent of the unmatched input tax amount, in addition to reversal of the inadmissible credit and payment of default surcharge under section 34.	7, 8A

declared by the supplier for the same or proximate tax period, and such mismatch is confirmed after issuance of notice and provision of opportunity of being heard.		
31. Where a registered person has claimed input tax credit on the basis of invoices issued by a person who is subsequently placed on the simulated invoice issuers register under S. No. 29, and such registered person fails to reverse the inadmissible input tax credit within sixty days of the listing of the invoice issuer on the register.	Such person shall pay a penalty of twenty per cent of the unreversed input tax credit, in addition to the reversal of such credit and default surcharge under section 34.	7, 8A, 33 (S.No. 29)

(13) in section 40C,—

(a) for sub-sections (2) and (3), the following shall be substituted, namely:—

"(2) From such date as may be prescribed by the Board, no taxable goods shall be removed or sold by the manufacturer or any other person unless such goods are affixed with tax stamps, band role stickers or labels are monitored through a Production Monitoring System, video analytics or any other prescribed monitoring mechanism, etc. in any such form, style and manner as may be prescribed by the Board in this behalf.

(3) Such tax stamps, banderols, stickers, labels, barcodes, production monitoring equipment etc., shall be acquired by the registered person referred to in sub-section (2) from a licensee appointed by the Board."; and

(b) after the omitted sub-section (5), the following new sub-section shall be added, namely:—

"(6) Any taxable goods in respect of which monitoring, tracking or identification has been prescribed under this Act or rules made thereunder, which are manufactured, produced, removed, transported, supplied or otherwise dealt with or without affixing the prescribed tax stamps, banderoles, stickers, labels, barcodes or without compliance with the prescribed monitoring system, shall be liable to seizure and confiscation in the prescribed manner, along with the conveyance used for the movement, carriage or transportation of such goods.";

(14) after section 40E, the following new section shall be inserted, namely:—

"40F. **Sale of confiscated goods by auction.–** (1) Where any goods liable to confiscation under any provision of this Act have been confiscated, these goods, without prejudice to other action specified against such goods, shall be sold by public auction.

(2) The goods may be sold under sub-section (1) through electronic means, as prescribed by the Board.

(3) For the purpose of sub-sections (1) and (2) of this section, the Board shall be bound by Public Procurement Regulatory Authority Rules, 2004.

(4) The sale proceeds shall be applied to the following purposes in their respective order, namely:—

(a) first to pay the expenses of the sale;

(b) then to pay the sales tax, other taxes and dues including penalty and surcharge payable to the Federal Government in respect of such goods; and

(c) the balance in respect of confiscated goods excluding those liable for outright confiscation, if any, shall be paid to the owner of the goods, provided he applies for it within six months of the sale of the goods, failing which the balance amount shall be deposited into the government treasury:

Provided that, in case wherein goods declaration has been filed, the share of importer in sale proceeds shall not exceed the declared value of the goods.";

(15) after section 45B, the following new section shall be inserted, namely:—

"45C. Faceless appeals.—(1) Notwithstanding anything contained in this Act, any appeal filed under section 45B of this Act may be processed through the National faceless center as may be prescribed by the Board.

(2) The provisions of section 45B of this Act shall apply to faceless appeals accordingly.".

(16) after section 47A, the following new sections shall be inserted, namely: –

"47AA. Algorithmic settlement mechanism.—(1) Notwithstanding anything contained in this Act, the Board may establish a digitally operated algorithmic settlement mechanism (hereinafter referred to as "the mechanism") for settlement of tax proceedings at any stage before any order under sections 11D or 11E of the Act.

(2) In case the mechanism calculates and presents to the registered person a settlement offer as per the criteria provided under sub-section (3), the registered person may avail the offer as provided in sub-section (4).

(3) The system generated settlement offer shall be calculated on the basis including but not limited to:

(a) the stage of proceedings at which settlement is offered;

(b) the registered person's compliance history, as maintained in FBR's data;

(c) the nature and character of the discrepancy; and

(d) any other basis the Board may consider relevant.

(4) A registered person who opts to avail this mechanism shall, within ten days from the date of the settlement offer to accept the settlement offer on IRIS and deposit the settlement offer amount.

(5) The issues confronted to the registered person, if any, through a notice or an audit report under this Act shall stand abated if the registered person deposits the settlement amount as provided in sub-section (4).

(6) Payment of tax consequent upon acceptance of offer under sub-section (4) of this section shall not preclude proceedings in respect of any other issue or discrepancy not covered by the settlement offer, nor shall it affect proceedings for any other tax period.

"47AAA. Independent case scrutiny committee.— (1) A reference under section 47 before the High Court, or an appeal or review before the Federal Constitutional Court or the Supreme Court of Pakistan, as the case may be, shall only be filed by the Commissioner Inland Revenue after the same has been approved by an independent case scrutiny committee as constituted by the Board.

(2) The Board may constitute one or more such committees and assign~~ed~~ them cases or classes of cases decided by the Appellate Tribunal Inland Revenue or the High Court as the case may be.

(3) The Committee shall comprise of the following Members as nominated by the Board –

(a) a retired judge of the Supreme Court of Pakistan, the Federal Constitutional Court, or any of the High Courts of Pakistan who shall also act as Chairman of the Committee;

(b) an Advocate having not less than fifteen years of experience in tax and commercial litigation before the High Court or Supreme Court of Pakistan, to be nominated from a panel notified by the Board from time to time; and

(c) a senior serving or retired officer of the FBR (BS 20 or above):

Provided that the committee may co-opt a chartered accountant as a non-voting member, whenever required.

(4) The powers, functions and procedure of the Committee along with remuneration of its Members shall be governed as prescribed.

(5) Recommendations of the committee shall be binding upon the Commissioner Inland Revenue having jurisdiction over the case.

(6) Notwithstanding anything contained in any other law for the time being in force, no suit, prosecution, or other legal proceedings shall lie against the Members of the Committee and the Commissioner Inland Revenue having jurisdiction over the case, in relation to the decisions made under this section.

(7) The Committee constituted under this sub-section shall exercise its powers and functions with effect from the date of its constitution as notified by the Board.

(8) Notwithstanding anything contained in this Act or The Limitation Act, 1908, for purposes of determining whether a matter referred to in sub-section (1) has been filed within time, the period from the date from which time begins to run to the date on which the committee gives it approval, which period shall in each case be certified by the chairman, shall stand excluded:

Provided that in cases where time has already begun to run when this section comes into force the period as aforesaid shall commence from the date on which the Finance Act, 2026 comes into force.".

(17) in the Third Schedule, in the Table, in column (1), after Serial No. 55, the following new Serial Nos. and entries relating thereto in columns (2) and (3) shall be added, namely:—

"56.	Vegetable and animal fats and oils, sold in retail packing.	Respective headings
57.	Sugar confectionery, sold in retail packing.	Respective headings
58.	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared, sold in retail packing.	19.02

59.	Sauces, ketchup and other preparations therefore, mixed condiments and mixed seasonings, mustard flour and meal and prepared mustard, sold in retail packing.	Respective headings
60.	Fermented beverages, sold in retail packing.	Respective headings
61.	Petroleum jelly, paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured, sold in retail packing.	27.12
62.	Plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls, sold in retail packing.	39.19, 39.20,39.21
63.	Tableware, kitchenware, plastic furniture, storage items, hygienic or toilet articles, and allied other household articles of plastics, sold in retail packing.	Chapter 39
64.	Trunks, suit- cases, vanity- cases, executive- cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping- bags, wallets, purses, map-cases, cigarette- cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper, put up for retail sale.	42.02
65.	Footwear (all types) except where the manufacturer exclusively sells its products through digitally integrated and POS compliant retail outlets.	Respective headings
66.	Bathroom accessories and bath items, sanitaryware including taps, showerheads, fittings, mixers, valves	Respective headings

	and other washroom accessories and fixtures, sold in retail packing.	
67.	Crockery Items, sold in retail packing.	Respective headings
68.	Car and automobile accessories, sold in retail packing.	Respective headings
69.	Milk, fat-filled milk, preparations suitable for infants, and other products of milk, sold in retail packing.	Respective headings
70.	Preparations for use on the hair, sold in retail packing.	33.05
71.	Pre- shave, shaving or after- shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties, sold in retail packing.	33.07
72.	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface- coloured, surface-decorated or printed, in rolls or sheets, put up for retail sale.	4803.0000, 48.18
73.	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, other fruit and vegetable preparations, sold in retail packing.	20.07, 20.08
74.	Household utensils, including Stainless steel, aluminum, melamine and other utensils and tableware put up for retail sale.	Respective headings
75.	Ceramic products, including wash basins, commodes, tiles and allied ceramic sanitary products, put up for retail sale.	69.10”;

Note: Where the Federal Government has notified that the sales tax shall be charged, levied and paid at a rate higher than eighteen percent, the same rate shall continue to be charged, levied and paid after their inclusion under the Third Schedule.

(18) in the Sixth Schedule,

(a) in Table-1, in column (1),–

(i) after omitted serial number 27, and corresponding entries relating thereto in column (2) and (3), the following entry as Serial No 27A, shall be inserted, namely:–

"27A	Wheat and rice bran	Respective headings"

(ii) for Serial No. 32 and entries relating thereto in columns (2) and (3), the following shall be substituted, namely:–

"32	Newsprint, books, and magazines but excluding brochures, leaflets and directories.	49.01, 4902.1000, and 4902.9000"

(iii) in serial number 157, in corresponding column (2), for the expression "2026", the expression "2027" shall be substituted;

(iv) for serial number 181, and corresponding entries relating thereto in columns (2) and (3), the following shall be substituted, namely:–

"181.	Import or lease of aircrafts and parts thereof by Pakistan International Airlines Corporation Limited (PIACL) Provided that the customs authorities shall ensure that the quantities of things imported are limited to the requirements of materials and articles to be used in operations and maintenance of the aircraft operated by the airline: Provided further that the ground handling equipment, service and operation vehicles, catering equipment and fuel trucks, not manufactured locally, and imported shall be used within airport premises as aforesaid.	8802.1200 8802.3000 8802.4000 *8801.0000,* *8802.2000,* *8804.0000* *8805.2900* *8807.3000* *9104.0010* *8544.2000* *7007.1900 and* *9931*."

(iva) after serial number 181, the following new Serial No. 181A and entries relating thereto in columns (2) and (3) shall be inserted, namely:–

"181A.	Import or lease of aircrafts and parts thereof by any airline company registered in Pakistan. This will be effective from the first day of July, 2027.	Respective Heading

(v) after the newly inserted Serial No 181A, the following new Serial Nos. and entries relating thereto in columns (2) and (3) shall be added, namely: –

"182	Contraceptives	3926.9020 and 4014.1000
183	Female Sanitary Pads / Tampons	9619.0030
184	Import of: – Tankers, – Dredgers, – Floating or submersible drilling, or production platforms, – Others floating structures and vessels. – Other vessels for the transportation of goods excluding Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds Provided that the quantity of imported goods under this entry shall be approved by the Ministry of Maritime Affairs	 8901.2000 8905.1000 8905.2000 8905.9000 8901.9000
185.	Import of bulletproof vehicles by the: (i) Federal Government for logistic arrangements for Shanghai Cooperation Organization (SCO) Summit subject to the prior approval from the Ministry of Foreign Affairs and the Ministry of Interior and Narcotics Control. (ii) By the Federal Government or Provincial Government for threat of terrorism against a public functionary as determined by the Ministry of Interior and Narcotics Control, subject to the approval by the Federal Government.	Respective heading."

(b) in Table-3, in Annexure, in column (1), after Serial No 22, the following new Serial Nos. and entries relating thereto in columns (2), (3) and (4) shall be added, namely:—

"23	Import of following machinery/ equipment for upgradation of existing refineries: 1. Reactors, 2. Shell and Tube Exchangers, 3. Vessels (Strippers/ Separators/ K.O. Drums), 4. Trim Coolers, 5. Air Coolers Condensers), 6. Fired Heaters, 7. Centrifugal Pumps, 8. Reciprocating Pumps, 9.Centrifugal Compressors, 10.Reciprocating Compressors, 11. Steam Reformer Furnaces, 12 Filters, Provided that all such imports shall be essentially made for expansion of balancing, modernization, and rehabilitation of existing refineries and the quantity imported by each refinery shall be approved by the Ministry of Petroleum and Natural Resources.	8419.8990, 8419.5000, 8419.8990, 8418.6990, 8419.8990, 8417. 8000 8413.7090 8413.5000 8414.8090 8414.8090 8417.8000, 8421.3990	The goods shall be imported directly by the refinery after approval by the division concerned.
24	Import of machinery, equipment, raw materials, components and other capital goods, by Karachi Shipyard and Engineering Works Limited	Respective headings as approved by the concerned Division.	The Division dealing with the subject matter shall certify in the prescribed manner and format as per Annex-B that the imported goods are *bona fide*

			requirements. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.”;

(19) in the Eighth Schedule, in Table: —

(a) against serial No. 71, in column (2), for the words “30th June, 2026”, the words “30th June, 2027” shall be substituted; and

(b) for serial No. 80 in column (1), and corresponding entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

“80.	EV transport buses of 25 seats or more and electric trucks in CBU condition	8702.4090 8704.6030	1%”

(20) **in the Ninth Schedule, after Table-**II, under the heading “LIABILITY, PROCEDURE AND CONDITIONS” after omitted sub-clause (v), the following new sub-clause (vi) shall be added, namely:—

“(vi) An individual liable to pay tax on imported mobile phone device through Device Identification, Registration and Blocking System of Pakistan Telecommunication Authority, may be allowed to pay tax in instalments as may be prescribed, subject to the condition that all the instalments shall be paid before the end of the financial year in which the import is made.”; and

(21) in the Eleventh Schedule, in the Table, in column (1),—

(a) against serial No. 4, in column (2), after the word "companies", a comma shall be added, and thereafter the words "association of persons and individuals" shall be added; and

(b) after S. No. 13, the following new S. No. and entries relating thereto in columns (2), (3) and (4) shall be added, namely:–

"14.	Registered persons engaged in toll manufacturing	Person other than registered person	four times of the tax charged on conversion charges.";

(22) in the Twelfth Schedule, after the Table, under the heading, "Procedure and Conditions",—

(a) in clause (2), in sub-clause (i), a colon shall be added at the end, and thereafter the following proviso shall be added, namely:—

"Provided that the manufacturer shall, apart from any other liability that he may incur under the Act, be liable to pay 3% value addition tax of imports on an ad valorem basis, along with default surcharge, in case the imported goods are supplied in the same state whether in the same packing, repacked, or in bulk; and

(b) after sub-section (5), the following sub-section (6) shall be added, namely:—

"(6) The rate of minimum value addition tax shall be 1% in the case of import of coal, subject to the conditions that such imported coal is exclusively and directly supplied to Independent Power Producers.".

5. Amendments of the Income Tax Ordinance, 2001 (XLIX of 2001). —In the Income Tax Ordinance, 2001 (XLIX of 2001), the following further amendments shall be made, namely:–

(1) in section 2, —

(a) after clause (1A), the following new clause shall be inserted, namely: —

"(1AA) "algorithmic settlement mechanism" means algorithmic settlement mechanism provided under section 134B of this Ordinance;";

(b) in clause (5), for the words "and amended assessment", the expression ", amended assessment and faceless assessment" shall be substituted;

(c) after clause (6), the following new clause shall be inserted, namely:—

"(6A) "authorised shipping agent" means a person in Pakistan who is authorised, by a non-resident ship owner, charterer or operator to act on its behalf in respect of a vessel, and who in relation to such vessel or voyage —

(a) is responsible for the receipt, collection, control or accounting of total freight and any related amounts, and undertakes or is responsible for documentation, manifest filing, or reporting of cargo or total freight, including having, directly or indirectly, the control, custody or disposal of any freight or related receipts attributable to such vessel or voyage; and

(b) furnishes the return under section 143 of this Ordinance, in respect of such vessel or voyage and such person shall, for the purposes of this Ordinance,—

(i) be treated as the representative of the non-resident under section 172;

(ii) be jointly and severally liable for payment of tax and all obligations, proceedings, assessments and recovery in respect of such vessel or voyage; and

(iii) be treated as such, and the provisions of sub-section (3) of section 172 shall apply accordingly;";

(d) after clause (19D), the following new clause shall be inserted, namely:—

"(19DA) "electronically readable format" means any digital format in which data is structured so that it can be automatically read, extracted, validated and processed by computer systems without human intervention, including but not limited to spreadsheet formats (such as CSV or XLSX), XML, XBRL, JSON, and other structured or semi-structured data formats but excluding formats primarily designed for human readability, such as PDF, scanned images or photographs;";

(e) clause (22A), shall be omitted;

(f) in clause (30A), for the expression "Board through approved fiscal electronic device and software", the expression "Board's computerized system through a licensed integrator" shall be substituted;

(g) after clause (30C), the following new clause shall be inserted, namely:—

"(30D) "Licensed integrator" shall have the same meaning as defined under clause (15A) of section 2 of the Sales Tax Act, 1990 (VII of 1990);";

(h) after clause (35A) the following new clause shall be inserted, namely:—

"(35)(1A) "National faceless center" means National faceless center as defined in section 227D of this Ordinance;";

(i) after clause (42A), the following new clause shall be inserted, namely:—

"(42AA) "PRAL" means Pakistan Revenue Automation Private Limited, a State Owned Enterprise which has been assigned functions related to software development and maintenance of the Board's IT infrastructure;"; and

(j) clause (60) shall be omitted;

(2) in section (4AB), —

(a) in the heading, for expression "(4AB)", the expression "4AB" shall be substituted; and

(b) in the proviso, for the words "a surcharge shall be payable at the rate of nine percent of the income tax imposed under Division I of Part I of the First Schedule where the income exceeds rupees ten million in a tax year", the expression "no surcharge shall be payable." shall be substituted;

(3) in section 6A, after sub-section (2), the following new sub-section shall be added, namely:—

"(3) Notwithstanding the provisions of section 8, the tax imposed under this section on a person, whose turnover in a tax year exceeds two hundred million rupees, shall be adjustable:

Provided that a person having turnover up to two hundred million rupees may opt out of the final tax regime at the time of filing of return for the tax year 2027 and onwards."

(4) section 7E shall be omitted;

(5) after section 7F, the following new section shall be inserted, namely:—

"**7G. Tax on certain payments by life insurance business.**—(1) For tax year, 2026 and onwards, a tax shall be imposed, at the rate specified in Division IC of Part III of the First Schedule on every individual who receives any payout, benefit, surrender value, maturity proceeds or similar payment (hereinafter referred to as payout) from a life insurance business on account of insurance policy, family takaful certificate, plan or any similar arrangement.

(2) For the purposes of sub-section (1), the amount liable to tax shall be the gross amount of payout reduced by aggregate amount of premiums or contributions paid by the policy holder or participant.

(3) The provisions of sub-section (1) shall not apply where the payout or benefit is made:—

(a) on account of death of the insured or participant;
(b) on account of disability of the insured or participant; or

(c) after completion of four years from the date of issuance of the policy, certificate or plan.

(4) Tax deducted under this section shall be treated as final tax on the income arising from such payout or benefit.";

(6) in section 8, —

(a) in the heading, for the expression "7E", the expression "7G" shall be substituted; and

(b) in sub-section (1), for the expression "7E", wherever occurring, the expression "7G" shall be substituted;

(7) in section 21, for clause (r), the following shall be substituted, namely: —

"(r) three percent of the expenditure claimed by any person, who fails to install electronic resource or to act as an integrated enterprise as required by law, subject to the method, manner, and procedure as may be prescribed;";

(8) after section 53, the following new section shall be inserted, namely:—

"**53A. Rationalization of rates of withholding taxes in the nature of minimum tax**.— (1) The Federal Government may reduce the rate of any of the withholding taxes in the nature of minimum tax as given in First Schedule of this Ordinance, other than minimum tax chargeable under section 113 of this Ordinance, by one percent on the basis of economic viability in cases of persons or class of persons, subject to such restrictions and limitations as the Federal Government may specify.

(2) The Federal Government shall place before the National Assembly all amendments made in rates of withholding taxes in the First Schedule, in a financial year under this section.

(3) In this section, the term 'economic viability' includes an anticipated net loss of business income due to tax burden either directly or indirectly due to non-availability of resources to maintain or increase efficiency of the business as certified by a chartered accountant firm listed as

Category A, as per rating issued by the State Bank of Pakistan.

(9) for section 64D, the following shall be substituted, namely:—

"**64D. Tax credit for integration.—**(1) Any person required, under this Ordinance, the Sales Tax Act, 1990 or the Federal Excise Act, 2005, to integrate with the computerized system of the Board for real-time production monitoring, or for the recording or reporting of sales or receipts, shall be entitled to a tax credit in respect of expenditure incurred exclusively on the purchase, acquisition, installation or implementation of such equipment, hardware, software or other electronic components as are directly and exclusively utilized for the purposes of such integration:

Provided that the Board may prescribe limitations, conditions and restrictions for availing the tax credit under this section.

(2) The amount of tax credit allowed under sub-section (1) for a tax year in which electronic resource is installed, integrated and configured with the Board's computerized system shall be ten percent of the amount actually invested in the electronic resource.

(3) Such tax credit shall not be allowable against operation and maintenance expenses related to such electronic resource.

(4) This tax credit shall be available only against normal tax payable under Division I or Division II of Part I of the First Schedule.";

(10) in section 76, after sub-section (8), a new sub-section (8A) shall be added:

"(8A) Where an immovable property is acquired by an individual through inheritance, the cost of such property in the hands of that individual shall be the fair market value as defined under this Ordinance, of the property as provided under sub-section (5) of section 68 of this Ordinance, on transfer of such property to the beneficiary.";

(11) In section 79, in sub-section (1), in clause (b), the following explanation shall be inserted, namely: —

"Explanation: For the removal of doubt it is clarified that transmission of immovable property, to a beneficiary on the death of a person shall also include the transmission of assets by reason of family settlement amongst the family members consequent upon death of the person.";

(12) in section 80, in sub-section (2), in clause (a), after the word "person", the expression ", limited liability partnership" shall be inserted;

(13) in section 92, —

(a) in sub-section (1), the explanation shall be omitted; and

(b) after the omitted sub-section (4), the following new sub-section shall be inserted, namely:—

"(4A) Where the income of a limited liability partnership is exempt from tax, any amount received by a member as share from profits earned by such limited liability partnership shall be included in the income of that member.";

(14) in section 99B, for the expression "and payment of tax, filing of return", the expression", rate and payment of tax including fixed tax, filing of return, audit" shall be substituted;

(15) in section 100B,–

(a) in sub-section (2),—

(i) in clause (b), the expression ", a non-banking finance company," shall be omitted and after the semicolon at the end, the word "and" shall be added; and

(ii) clauses (c) and (d) shall be omitted;

(b) after sub-section (2), amended as aforesaid, the following new sub-section shall be added, namely:—

"(3) NCCPL, in case of banking company, insurance company and mutual funds, shall compute and determine the capital gain as per the mechanism prescribed under section 37A; however, these entities shall continue to deposit tax on the amount of capital gain as per the applicable provisions of this Ordinance.";

(16) in section 114, —

(a) for sub-section (2A), the following shall be substituted, namely: —

"(2A) A return of income shall be filed electronically on IRIS as may be prescribed by the Board for the purpose of sub-section (1) and sub-section (1A) of this section and the Board may, by notification in the official Gazette, make rules for such filing and determine the process of verification, digital signatures and other matters relating to electronic filing of returns, statements or documents, etc.:

Provided that in case of companies for tax year 2026 and onwards the financial statements accompanying the return shall only be filed in electronically readable file format.";

(b) in sub-section (6), after the word "therein", the expression, "or avails a settlement offered by an algorithmic settlement mechanism" shall be inserted; and

(c) after sub-section (6A), the following new sub-section shall be inserted, namely:—

"(6B) Notwithstanding anything contained in sub-sections (6) and (6A) of this section, if a taxpayer avails a settlement offered by the algorithmic settlement mechanism, he may file a revised return, and the —

(a) approval of the Commissioner shall not be required to file the revised return;

(b) taxpayer shall pay the amount of tax determined by the mechanism and no separate penalty or default surcharge shall be payable; and

(c) return so filed shall be accompanied by such documents as required under sub-section (6) and shall be treated as a revised return under this section.";

(17) after section 122D, the following new section shall be inserted, namely:–

"122E. Faceless audit and assessment.—(1) Notwithstanding anything to the contrary contained in any other

provision of this Ordinance, any audit under sections 177 or 214C, any order made under section 111, any assessment under this Part and rectification under section 221, with respect to the cases referred to in sub-section (2), may be made in a faceless manner as may be prescribed by the Board.

(2) The faceless assessment under sub-section (1) shall be made in respect of such persons or class of persons, or incomes or class of incomes, or cases or class of cases, as may be specified by the Board.

(3) The provisions of section 177 shall apply to the audit conducted in a faceless manner under this section:

Provided that where opportunity of being heard is to be provided to the taxpayer during the course of this audit or a statement under oath is required to be obtained from a taxpayer or any other person under section 176 of this Ordinance, the same shall be done through E-hearing under section 227E of this Ordinance:

Provided further that the identity of the officer, including facial and voice identity, conducting such E-hearing shall be kept confidential.";

(18) after section 129, the following new section shall be inserted, namely,—

"129A. Faceless appeals.—(1) Notwithstanding anything contained in this Ordinance, any appeal filed under section 127 may be processed through the National faceless center as may be prescribed by the Board.

(2) The provisions of sections 127, 128 and 129 of this Ordinance shall apply to faceless appeals accordingly.";

(19) after section 133, the following new section shall be inserted, namely:—

"**133A. Independent case scrutiny committee.—**(1) A reference under section 133 of this Ordinance before the High Court or an appeal or review before the Federal Constitutional Court or the Supreme Court of Pakistan shall only be filed by the Commissioner Inland Revenue after the same has been approved by an independent case scrutiny committee as constituted by the Board.

(2) The Board may constitute one or more such committees and assign them cases or classes of cases decided by the Appellate Tribunal Inland Revenue or the High Court, as the case may be.

(3) The Committee shall comprise of the following Members as nominated by the Board –

(a) a retired judge of the Supreme Court of Pakistan, the Federal Constitutional Court, or any of the High Courts of Pakistan who shall also act as Chairman of the Committee;

(b) an Advocate having not less than fifteen years of experience in tax and commercial litigation before the High Court or Supreme Court of Pakistan, to be nominated from a panel notified by the Board from time to time; and

(c) a senior serving or retired officer of the FBR (BS 20 or above):

Provided that the committee may co-opt a chartered accountant as a non-voting member, whenever required.

(4) The powers, functions and procedure of the committee along with remuneration of its Members shall be governed as may be prescribed by the Board.

(5) Recommendations of the committee shall be binding upon the Commissioner Inland Revenue having jurisdiction over the case.

(6) Notwithstanding anything contained in any other law for the time being in force, no suit, prosecution or other legal proceedings shall lie against the Members of the committee and the Commissioner Inland Revenue having jurisdiction over the case, in relation to the decisions made under this section.

(7) The Committee constituted under this sub-section shall exercise its powers and functions with effect from the date of its constitution as notified by the Board.”;

(8) Notwithstanding anything contained in this Ordinance or the Limitation Act, 1908 (IX of 1908), for purposes of determining whether a matter referred to in sub-section (1) has been filed within time, the period from the date from which time begins to run to the date on which the committee gives it approval, which period shall in each case be certified by the chairman, shall stand excluded:

Provided that in cases where time has already begun to run when this section comes into force the period as aforesaid shall commence from the date on which the Finance Act, 2026 comes into force.

(20) in section 134A, —

(a) after sub-section (10), the following new sub-section shall be inserted, namely:—

"(10A) Notwithstanding the dissolution of the committee, the committee may, by an order in writing, rectify any mistake apparent from the record on its own motion or any mistake brought to its notice by the taxpayer or the Commissioner, within thirty days of the receipt of the decision of the committee by the taxpayer or the Commissioner, as the case may be."; and

(b) in sub-section (11), in the proviso for the full stop at the end, a colon shall be substituted, and thereafter the following new proviso shall be added, namely: –

"Provided further that where, at any stage of the proceedings, any member of the committee becomes unavailable or is unable to perform his functions for any reason whatsoever, the Chairman of the Board shall, within fifteen days of the occurrence of such vacancy, appoint another person in accordance with the provisions of sub-section (3) of this section to fill such vacancy, and the committee so reconstituted shall continue to function subject to the same terms, conditions and limitations as were applicable to the original committee:

Provided also that upon such reconstitution, the committee shall be allowed a further period of sixty days to conclude the proceedings and perform its functions under this section:

Provided also that the total period available to the committee, including the period already consumed prior to such reconstitution, shall in no case be less than ninety days from the date of its original constitution.";

(21) after section 134A, as amended above, the following new section shall be inserted, namely:—

"**134B. Algorithmic settlement mechanism.**—(1) Notwithstanding anything contained in this Ordinance, the Board may establish digitally operated algorithmic settlement mechanism (hereinafter referred to as "the mechanism") for settlement of tax proceedings at any stage before any assessment or amendment of assessment order under sections 121, 122 or 122E of this Ordinance through revision of return under sub-section (6) of section 114 in certain cases.

(2) In case the mechanism calculates and presents to the taxpayer a settlement offer for voluntary revision of return as per the criteria provided under sub-section (3), the taxpayer may avail the offer as provided in sub-section (4).

(3) The system generated settlement offer shall be calculated on the basis including but not limited to—

(a) the stage of proceedings at which settlement is offered;

(b) the taxpayer's compliance history, as maintained in FBR's data;

(c) the nature and character of the discrepancy, including whether it involves a valuation or legal interpretation dispute, unexplained income or assets, or concealment; and

(d) any other basis the Board may consider relevant to ensure revenue adequacy and equitable treatment of taxpayers.

(4) A taxpayer who opts to avail this mechanism shall, within ten days from the date of settlement offer to—

(a) accept the settlement offer on IRIS;

(b) deposit the settlement offer amount along with revised return; and

(c) revise the relevant return of income to incorporate the settled amount.

(5) The issues confronted to the taxpayer through notice of selection of audit, a notice under section 111, an audit report under sub-section (6) of section 177, a notice under sub-section (9) of section 122, as the case may be, shall stand abated, if the taxpayer revises the return by accepting the offer as provided in sub-section (4).

(6) Revision of return consequent upon acceptance of offer under sub-section (4) of this section shall not preclude proceedings in respect of any other issue or discrepancy not covered by the settlement offer, nor shall it affect proceedings for any other tax year.";

(22) in section 143,–

(a) in sub-section (1), after the word "ship", occurring for the second time, the expression ", or the authorised shipping agent as defined in clause (6A) of section 2," shall be inserted;

(b) after sub-section (1), amended as aforesaid, the following new sub-sections shall be inserted, namely:—

"(1A) Notwithstanding anything contained in this Ordinance, only one return shall be furnished for each vessel or voyage and such return shall cover the total freight and all related amounts attributable to the ship.

(1B) The master of ship or the authorised shipping agent responsible for manifest filing and freight handling in respect of a vessel shall furnish the return under this section and no other person shall furnish such return for that vessel or voyage.";

(c) in sub-section (2), –

(i) after the word "ship", occurring for the first time, the expression "or authorised shipping agent" shall be inserted; and

(ii) after the word "master", the words "or authorised shipping agent" shall be inserted;

(d) in sub-section (3), for the words "shall be", the words "or authorized shipping agent shall be jointly and severally" shall be substituted;

(e) in sub-section (4), after the word "ship" occurring for the second time, the words "or authorised shipping agent" shall be inserted and after the word "charterer", occurring for the second time, the expression "or authorised shipping agent" shall be inserted;

(f) in sub-section (5), after the word "Commissioner", occurring at the end, the words "and electronic confirmation of filing of return and payment of tax under this section has been received in the prescribed manner" shall be inserted; and

(g) in sub-section (6), after the word "ship", occurring for the second time, the words "or authorised shipping agent" shall be inserted;

(23) in section 147, sub-section (6C) shall be omitted;

(24) after section 151A, the following new section shall be inserted, namely:—

"151B. Certain payments by life insurance companies and takaful operators. — (1) Every life insurance company, including a family takaful operator or a window takaful operator, making any payout, benefit, surrender value, maturity proceeds or similar payment to an individual under a life insurance policy, family takaful certificate, plan or arrangement shall, at the time of making such payment, deduct tax at the rate specified in Division IC of Part III of the First Schedule.

(2) For the purposes of sub-section (1), the amount liable to tax deduction shall be the gross amount of payout or benefit reduced by the aggregate amount of premiums or contributions paid by the policyholder or participant.

(3) The provisions of sub-section (1) shall not apply where the payout or benefit—

(a) is made on account of death of the insured or participant;

(b) is made on account of disability of the insured or participant; or

(c) is made after completion of four years from the date of issuance of the policy, certificate or plan.

(4) Tax deducted under this section shall be treated as final tax on the income arising from such payout or benefit.";

(25) in section 152, for sub-section (1DA), the following shall be substituted, namely:—

"(1DA) Every banking company maintaining a Foreign Currency Value Account (FCVA), Foreign Currency Business Value Account (FCBVA), Non-Resident Rupee Value Account (NRVA), or Non-Resident Rupee Business Value Account (NRBVA) shall deduct tax from capital gain arising on the disposal of debt instruments and Government securities and certificates (including Shariah compliant variant) invested through aforesaid accounts at the rate specified in Division II of Part III of the First Schedule.";

(26) after section 154A, the following new section shall be inserted, namely: –

"**154B. Withholding tax on revenues received from social media platforms.—**(1) Every banking and non-banking financial institution shall, at the time of credit or receipt of any amount in an account of a person, deduct tax at the rate specified in Division IIIAB of Part III of the First Schedule, where such amount represents revenues received from social media platforms.

(2) For the purposes of this section—

(a) "digital content creator" or "social media influencer" means any individual or entity deriving income from creation, publication, or monetization of content on digital platforms including but not limited to YouTube, Facebook, Instagram, Tik Tok or such other similar platforms; and

(b) "payment" includes any inward remittance, transfer, or credit received through banking channels, including through intermediaries such as online payment service providers or digital financial platforms.

(3) The tax deducted under this section shall be –

(a) minimum in the case of a resident person; and

(b) final tax in the case of a non-resident person not having a permanent establishment in Pakistan.

(4) The Board may, by notification in the official Gazette, prescribe rules for implementation, including identification and reporting mechanisms.";

(27) in section 159, after sub-section (1B), the following new sub-section shall be inserted, namely: —

"(1C) Where a person has distributed ninety percent or more of its accounting income amongst the unit or certificate holders or shareholders, as the case may be, in accordance with the provisions of clauses (99) and (99C) of Part I of the Second Schedule for the year immediately preceding the last tax year, the person shall be eligible for issuance of exemption certificate under sub-section (1) and the certificate shall be issued for the subsequent whole tax year:

Provided that in the case of a person who has started business for the first time, the certificate under sub-section (1) shall be issued on the basis of an undertaking furnished to the Commissioner that the person shall distribute ninety percent of his accounting income to the unit or shareholders for the tax year.

(1D) Where a person has been issued approval under the provision of sub-clause (c) of clause (36) of section 2 of this Ordinance for a tax year, the person shall be eligible for issuance of exemption certificate under sub-section (1), and the certificate shall be issued for the said whole tax year."

(28) after section 165A, amended as aforesaid, the following new section shall be inserted, namely:—

"165AB. Reporting of financial transaction data by banking companies and financial institutions.—(1) Notwithstanding anything contained in the Banking Companies Ordinance, 1962 (LVII of 1962), the State Bank of Pakistan Act, 1956 (XXXIII of 1956), the Protection of Economic Reforms Act, 1992 (XII of 1992), or any other law for the time being in force, every banking company and Electronic Money Institutions (EMIs) shall electronically upload the information, as mentioned in sub-

section (2), to the Central Data Hub, for algorithmic cross-matching of tax and bank information.

(2) Information in respect of an account holders having deposits or withdrawals exceeding one hundred million Rupees during a reporting period in any or all of the bank accounts maintained by the account holder, specifying particulars of deposits or withdrawals, including opening and closing balances, peak credits, and total credits during the reporting period.

(3) This information as shared above shall be digitally processed and shall not be visible to any of the Income Tax Authorities during this cross-matching process.

(4) In case of gross mismatch in the information in respect of an account holder, the digital system of the Board shall feed the information so required into the Compliance Risk Management (CRM) system of the Board, and further proceedings shall be conducted by the National faceless centre as provided in this Ordinance.

(5) The Board shall ensure that such information, shared by the banks, remains strictly confidential and in no case is disclosed or misused in a manner to disregard the confidentiality measures provided in the statutes and rules governing commercial banking, save as provided in this section.

(6) In this section—

(a) "reporting period" means, in respect of a Financial Year, a period of six months, starting from:

(i) 1st day of July and ending on 31st day of December; and

(ii) 1st day of January and ending on 30th day of June,;

(b) "specified date" means the—

(i) 31st day of January in case of reporting period ending on 31st day of December; and

(ii) 31st day of July in case of reporting period ending on 30th day of June;

(c) "accounts" means bank accounts maintained by a person including current deposits, call deposits, saving deposits, fix deposits, term deposits, or any other such deposits by whatever name called;

(d) "peak credits" means the highest credit balance in all the bank accounts of the account holder on any given date during the reporting period;

(e) "Central Data Hub" means a virtual repository of data and information maintained by the Board through PRAL; and

(f) "compliance risk management (CRM)" means a computer programme for identification and communication of compliance risks, including understatement of sales, overstatement of expenses, non-reporting or under-reporting of incomes, assets, and transactions.";

(29) in section 169, in sub-section (1), in clause (b), after the expression "154A", the expression ", clause (b) of sub-section (3) of section 154B," shall be inserted;

(30) in section 174, for sub-section (5), the following shall be substituted, namely: –

"(5) The Board may require any person or class of persons to install and use an electronic resource of such type and description as may be prescribed, or to act as an integrated enterprise through a notification in the official Gazette for the purpose of receiving, storing, matching and accessing information regarding any transaction that has a bearing on the tax liability of such person.";

(31) in section 175AA, in sub-section (1), in paragraph (b), for the full stop occurring at the end, the expression "; and" shall be substituted and thereafter the following new paragraph (c) shall be added, namely: –

"(c) the State Bank of Pakistan may establish, operate and maintain a secure centralized virtual repository of banking data, comprising such information, records, and financial transactions of persons maintained by Scheduled banks on the basis of unique identifiers, as may be prescribed by the Board and collect and provide data and results as per clauses (a) and (b) of this sub-section.";

(32) in section 177, after sub-section (6A), the following new sub-sections shall be added, namely,—

"(6B) If, at any stage of the proceedings before him, if the Commissioner is of the opinion that, having regard to,—

(a) the nature and complexity of the accounts; or

(b) volume of the accounts; or

(c) doubts about the correctness of the accounts; or

(d) multiplicity of transactions in the accounts; or

(e) specialised nature of business activity of the taxpayer; is of the opinion that it is necessary so to do, he may, after giving the taxpayer a reasonable opportunity of being heard, and with the previous approval of the Chief Commissioner, direct the taxpayer to get either or all of the following to get the —

(i) accounts re-audited by an accountant, and to furnish a report of such audit duly signed and verified by such accountant including answers to the specific queries as the Commissioner may require;

(ii) inventory re-valued by a cost accountant, and to furnish a report of such inventory valuation duly signed and verified by such cost accountant including answers to the specific queries as the Commissioner may require; and

(iii) actuarial values in the accounts determined by an actuary and to furnish a report of such valuation duly signed and verified by such actuary including answers to the specific queries as the Commissioner may require;

Explanation: The accountant, the cost accountant, or actuary as referred to in sub-section (6B) shall be nominated by the Commissioner for the purposes of this sub-section from amongst the panel of such accountants, valuers, or actuaries nominated by the Board:

Provided that after the first nomination, if the registered person objects to the nomination of a particular accountant or cost accountant within fifteen days of such nomination, the Commissioner, if agreed with objections, may change the said accountant or cost accountant with another accountant or cost accountant.

(33) in section 182, in sub-section (1), in the Table,—

(a) against S. No. 1, in column (3), for the Explanation, the following shall be substituted, namely:–

"**Explanation.—**For the purposes of this entry, it is declared that the expression "tax payable" means the higher of,—

(i) tax chargeable on the taxable income on the basis of assessment made or treated to have been made under sections 120, 121, 122, 122D, or 122E; or

(ii) the tax payable for the immediately preceding tax year for which a return of income was duly filed.

(c) after S. No. 2, the following new S. Nos. and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: —

"2A	Where any person, having been required by the Board under sub-section (5) of section 174 to install and use an electronic resource of the type and description prescribed for the purpose of storing and accessing information regarding any transaction that has a bearing on the tax liability of such person, fails to install such electronic resource within the time specified, or having installed it, fails to use, maintain, or operate it in the prescribed manner, or tampers with, disables, or circumvents such electronic resource.	1% of the turnover or one million rupees for the first default whichever is higher and two million rupees for every subsequent quarterly default**.**	174(5)
2B	Where any agency, authority, institution, or organisation that is an integrated organisation within the meaning of section 175A, or has been notified as such by	A penalty of five hundred thousand rupees for the first default and one million rupees for every subsequent	175A;

	the Board, fails without reasonable cause to — (a) integrate its IT platform such data interface as notified by the Board within the time specified; or (b) share data of the categories and in the manner required under section 175A or the rules made thereunder; or (c) provide complete, accurate, and timely data as required; or (d) designate a focal person as required; or (e) remedy a deficiency or non-compliance within thirty days of a written notice by the Board identifying the deficiency.	default shall be imposed on the principal officer as defined in clause (44A) of section 2 of this Act or the chief executive officer of the company or member in case of an association of persons and individual in case of sole proprietorship	

(c) against S. No. 8,—

(i) in sub-entry (a), in column (3), for the expression "twenty-five", the words "one hundred" shall be substituted;

(ii) in sub-entry (b), in column (3), for the word "fifty", the words "two hundred" shall be substituted; and

(iii) in sub-entry (c), in column (3), for the word "one", the word "three" shall be substituted;

(d) against S. No. 10, in column (3), for the word "twenty-five", the words "five hundred" shall be substituted and for the expression "50%", the expression "100%" shall be substituted;

(e) against S. No. 35, in column (2), —

(i) for the word " company", the expression " person, including a company" shall be substituted; and

(ii) after paragraph (c), the following Explanation shall be inserted, namely: —

"**Explanation.**— For the purposes of this entry, audited financial statements furnished in the form of image files, scanned documents, or password-protected files that are illegible or otherwise inaccessible to the concerned Inland Revenue authority shall be deemed to have been furnished as blank or incomplete documents."; and

(f) after S. No. 35, amended as aforesaid, the following new S. No. and entries relating thereto in columns (2), (3) and (4) shall be added, namely: —

"36	Where a person claims a credit in respect of tax withheld at source under any provision of this Ordinance in excess of the amount verifiably deducted and deposited by the withholding agent, as confirmed through the Board's computerized system or otherwise.	Such person shall pay a penalty equal to the amount of excess credit claimed	168";

(34) in section 182A,—

(i) in sub-section (1), in clause (a), in the proviso,—

(a) in paragraph (i), for the word "twenty", the words "one hundred" shall be substituted;

(b) in paragraph (ii), for the word "ten", the word "fifty" shall be substituted; and

(c) in paragraph (iii), for the word "one", the words "twenty-five" shall be substituted;

(ii) after omitted sub-section (2), the following new sub-section (3) shall be added, namely:—

"(3) The conditions of payment of surcharge mentioned in sub-section (1), shall not apply to an individual who furnishes an undertaking before the Commissioner by declaring that he shall not purchase,

acquire, or otherwise obtain ownership or beneficial interest in any property for a period of six months commencing from the date of furnishing such undertaking in such form as may be prescribed."

(35) section 209A shall be omitted;

(36) after section 209A, omitted as aforesaid, the following new sections shall be inserted, namely:—

"209B. Faceless jurisdiction of income-tax authorities.– (1) Notwithstanding anything contained in this Ordinance, the Inland Revenue tax authorities appointed in National faceless center shall perform all or such functions, and exercise all or such powers under this Ordinance as may be assigned to them in respect of such persons, or classes of persons, for such tax years of a person through algorithms developed by the Board.

(2) The jurisdiction so assigned under this Ordinance may be exclusive or concurrent. In case of concurrent jurisdiction, the powers and functions not assigned to the National faceless centre shall remain with the Commissioner having jurisdiction under section 209 of this Ordinance.

(3) The Board may transfer jurisdiction in respect of persons or classes of persons, for a specific tax year, for which the jurisdiction has already been assigned under this section, from the National faceless center to the Commissioner having jurisdiction under section 209 of this Ordinance, on recommendation of the Chief Commissioner or on its own accord.

(4) The Chief Commissioner appointed in the National faceless center may request the Board to direct the Commissioner having jurisdiction under section 209 or any other Income Tax Authority, as it may deem fit to conduct physical verification including nature and size of the business, assets, investments, expenditures, and any other information or verification required by the Chief Commissioner for conducting any proceedings assigned to the National faceless centre:

Provided that the Board may exercise its power of allocation of verification through an algorithm-based system.

(5) Notwithstanding anything contained in any law for the time being in force, the identity of the authority exercising jurisdiction in the National faceless centre shall be kept confidential from the taxpayer, the authorized representative of the taxpayer, and any unauthorized person.

(6) No notice, order, demand, or assessment passed by an authority appointed at the National faceless centre shall be called in question or set aside merely on the ground that such authority did not have jurisdiction over the taxpayer under section 209 of this Ordinance, or lack of notified delegation of power under section 210 of this Ordinance, or because of the fact that identity of the authority has been kept confidential from the taxpayer as per sub-section (5).";

(37) in section 216, in sub-section (3),—

(a) for clause (ba), the following shall be substituted, namely: –

"(ba) to an auditor, audit mentors and sectoral experts appointed on contractual basis or engaged through a third party including a payroll firm in the Federal Board of Revenue, after a non-disclosure agreement is made with such auditor as may be prescribed, to assist any authority mentioned in clauses (b) to (g) of sub-section (1) of section 207;"; and

(b) in clause (ke), for the words "and international", the expression ", international research institutions and international" shall be substituted;

(38) in section 222, in sub-section (2), after the word "auditors", occurring for the first time, the expression ", audit mentors and sectoral experts" shall be inserted;

(39) for section 227D, the following shall be substituted, namely:—

"**227D. National faceless centre.—**(1) Notwithstanding anything to the contrary contained in any of the provisions of this Ordinance, the Board may, for the purposes of proceedings under this Ordinance in faceless manner, establish a National faceless center (hereinafter referred to as "the centre") and specify its jurisdiction, powers and functions.

(2) The centre shall comprise a Director General and as many Chief Commissioners, Commissioners, Additional Commissioners, Deputy Commissioners, Assistant Commissioners, and any of the Income Tax Authorities mentioned in section 207 along with support staff, as the Board may deem fit for the purposes of this section.

(3) The Board may design algorithms for assigning any function or jurisdiction under this section to any of the authorities mentioned in sub-section (2).

(4) The Centre shall comprise as many wings and units as may be prescribed by the Board.

(5) The functions of audit, assessment, and quality control in a specific case for a specific tax year shall be performed by separate officers.

(6) All communications, among the units, or with the taxpayer, or an authorized representative of the taxpayer, or with any other person with respect to the information or documents or evidence or any other details, as may be necessary, shall be through electronic means.";

(40) after section 228, the following new section shall be inserted, namely:—

"228A. Directorate General (Field Compliance), Inland Revenue.—(1) The Directorate General (Field Compliance) Inland Revenue shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board, may by notification in the official Gazette, appoint.

(2) The Board may, by notification in the official Gazette, —

(a) specify the functions and jurisdiction of the Directorate General and its officers; and

(b) confer the powers of authorities specified in section 207 upon the Directorate General and its officers.";

(41) in section 231B, in sub-section (6), —

(i) in clause (b), after the semi colon, occurring at the end, the word "and" shall be added, and

(ii) clause (c) shall be omitted;

(42) section 236CA shall be omitted;

(43) after section 237B, the following new section shall be inserted, namely:—

"**237C. Uniform.—** The Board may by notification in the official Gazette, prescribe rules for wearing of uniform by officers and staff of Inland Revenue Service of Pakistan.";

(44) in the First Schedule,—

(a) in Part I,—

(i) in Division I, in clause (2), for the Table, the following shall be substituted, namely: —

"TABLE

S. No.	**Taxable Income**	**Rate of Tax**
(1)	**(2)**	**(3)**
1.	Where taxable income does not exceed Rs. 600,000/-	0%
2.	Where taxable income exceeds Rs. 600,000/- but does not exceed Rs. 1,200,000	1% of the amount exceeding Rs. 600,000/-
3.	Where taxable income exceeds Rs. 1,200,000/- but does not exceed Rs. 2,200,000	Rs. 6,000 + 11% of the amount exceeding Rs. 1,200,000/-
4.	Where taxable income exceeds Rs. 2,200,000/- but does not exceed Rs. 3,200,000	Rs. 116,000 + 20% of the amount exceeding Rs. 2,200,000/-
5.	Where taxable income exceeds Rs. 3,200,000/- but does not exceed Rs. 4,100,000	316,000 + 25% of the amount exceeding Rs. 3,200,000/-
6.	Where taxable income exceeds Rs. 4,100,000/- but does not exceed Rs. 5,600,000	Rs. 541,000 + 29% of the amount exceeding Rs. 4,100,000/-
7.	Where taxable income exceeds Rs. 5,600,000/- but does not exceed Rs. 7,000,000	Rs. 976,000 + 32% of the amount exceeding Rs. 5,600,000/-
8.	Where taxable income exceeds Rs. 7,000,000/-	Rs. 1,424,000 + 35% of the amount exceeding Rs. 7,000,000/-:";

(ii) in Division IIB, for the Table, the following shall be substituted, namely: —

"TABLE

S. No.	Income under section 4C and person	Rate of Tax
1.	Income of a banking company exceeding Rs. 150 million	10% of the income
2.	Income of a person, which is computed as per Part I of the Fifth Schedule, exceeding Rs. 150 million, so far as it does not exceed the limit specified in rule 4 of that Part	10% of the income
3.	Income of a person, engaged in deriving income from sale of any kind of fertilizer, exceeding Rs. 150 million.	10% of the income
4.	Income of a person other than those mentioned in S. No. 1, 2 and 3, exceeding Rs. 500 million	8% of the income

(iii) in Division IVA, for the word "delivered", the word "ordered" shall be substituted;

(iv) in Division VII, in the third Proviso, after the word "shall", the words "charge and" shall be inserted;

(v) Division VIIIC shall be omitted; and

(vi) in Division IX, in the Table, in column (1), against S. No. 3 in column (2), entry (a) shall be omitted;

(aa) in Part II, after the Table, in second proviso, in the Table in column (1), against Serial No. 3, in column (3), for the figure "930", the figure "100" shall be substituted,

(b) in Part III, —

(i) after omitted Division IB, the following new Division shall be inserted, namely:—

"Division IC
Certain payments by life insurance companies and takaful operators

S. No.	Description	Rate of Tax
(1)	(2)	(3)
1	Where payout or benefit is made within one year from the date of issuance of the life insurance policy, family takaful certificate or plan	15%
2	Where payout or benefit is made after one year but before completion of four years from the date of issuance of the life insurance policy, family takaful certificate or plan.	10%";

(ii) in Division III, —

(A) in paragraph (2), —

(1) in sub-paragraph (i),-

(a) for the expression "6%", the expression "7%" shall be substituted; and

(b) for the words "asset management companies", the words "non-banking finance company as defined in clause (35B) of section 2 of this Ordinance" shall be substituted;

(2) for sub-paragraph (ii), the following new sub-paragraph shall be substituted; namely: —

"(ii) 15% in the case of independent professional services such as doctors,

lawyers, architects, accountants, software engineers or developers, working independently;"; and

(3) after sub-paragraph (ii), substituted as aforesaid, the following new sub-paragraphs shall be added, namely: —

"(iii) 1.5% of the gross amount payable to electronic and print media in case of advertising services;

(iv) 12% of the gross amount payable to companies for rendering or providing terminal and port operating services; and

(v) 14% of the gross amount in the case of services other than those covered in sub-paragraphs (i), (ii), (iii) and (iv).";

(iii) in Division IIIAA, for the expression "15%", the expression "20%" shall be substituted;

(iv) after Division IIIAA, the following new Division shall be inserted, namely:—

"**Division IIIAB**
Withholding Tax on Revenues Received from Social Media Platforms

The rate of tax to be deducted under section 154B shall be 5%.

(v) in Division IV, —

(A) in paragraph (1), for the expression "1%", the expression "1.25%" shall be substituted; and

(B) in paragraph (3), for the expression "1%", the expression "1.25%" shall be substituted; and

(vi) in Division IVA, in the Table, in column (1), in S. No. (1), in the entry in column (3), for the figure "2026", the figure "2029" shall be substituted; and

(c) in Part IV, —

(i) for Division X, the following shall be substituted, namely:—

"**Division X**
Advance tax on sale or transfer of immovable property

The rate of tax to be collected under section 236C shall be 2.75% of the gross amount of the consideration received.";

(ii) for Division XVIII, the following shall be substituted, namely:—

"Division XVIII
Advance tax on purchase of immovable property

The rate of tax to be collected under section 236K shall be 1.25% of the fair market value of the immovable property.";

(iii) in Division XXVII, for the expression "5%", the expression "0.5%" shall be substituted; and

(iv) Division XA shall be omitted;

(45) in the Second Schedule,—

(a) in Part I,—

(i) in clause (57), in sub-clause (4), in the Table, in column (1),—

(A) against Sr. No. (xiii), in column (2), for the expression "National Endowment Scholarship for Talent (NEST)", the words "Pakistan Education Endowment Fund" shall be substituted; and

(B) after Sr. No. (lii), the following new Sr. Nos. and entries relating thereto in column (2), shall be added, namely: —

"liii	Pakistan Red Crescent Society
liv	Shaheen Foundation PAF
lv	Dawat-e-Hadiya
lvi	Pakistan Navy Benevolent Association
lvii	Sindh Institute of Urology and Transplantation
lviii	Employees' Social Security Institutions of Provincial Governments
lix	Workers' Welfare Fund Organizations of Provincial Governments
lX	Make-A-Wish Foundation
lxi	Quaid-i-Azam Mazar Management Board

(ii) in clause (78), for the words "Foreign Currency Account Scheme", the expression "any foreign currency account scheme(s)" shall be substituted;

(iii) in clause (79), for the expression "non-resident individual holding a Pakistan Origin Card (POC) or National ID Card for Overseas Pakistanis (NICOP) or Computerized National ID Card (CNIC)", the expression "a person maintaining a Non-Resident Pakistani Rupee Value Account "NRVA" or Non-Resident Business Value Account "NRBVA" under the scheme introduced by the State Bank of Pakistan" shall be substituted; and

(iv) after clause (99B), the following clause (99C) shall be inserted, namely:—

"(99C) Any income derived by a Private Equity and Venture Capital Fund registered under Private Funds Regulations, 2015, if not less than ninety percent of its accounting income of that year, as reduced by

accumulated losses and unrealized capital gains, is distributed by the Private Equity and Venture Capital Fund to its unit or certificate holders or shareholders:

Provided that this exemption shall not be available if the Private Equity and Venture Capital Fund is established to acquire a public listed company, whose status has not been changed to the private limited company on the acquisition.";

(b) in Part II, —

(i) in clause (5AA), for the word "individual", the word "person" shall be substituted and for the expression "or a foreign currency account", the expression "Foreign Currency Value Account (FCVA), Foreign Currency Business Value Account (FCBVA), Non-Resident Rupee Value Account (NRVA), or Non-Resident Rupee Business Value Account (NRBVA)" shall be substituted;

(ii) for clause (24D), the following shall be substituted, namely:—

"(24D) The rate of minimum tax under sub-section (1) of section 113, shall be 0.5% in the case of distributors, dealers, sub-dealers, wholesalers of goods specified in the following Table, subject to the conditions that beneficiaries of reduced rate are appearing on the active taxpayers' lists issued under the provisions of the Sales Tax Act, 1990 and the Income Tax Ordinance, 2001 (XLIX of 2001):

Table

S. No.	**Goods**
(1)	(2)
1.	Pharmaceutical
2.	Fertilizer
3.	Cigarette
4.	Sugar

5.	locally manufactured mobile phones
6.	Fresh and frozen food in canned or packaged form
7.	Electronics
8.	Beverages and dairy products
9.	Pasta, cereals, biscuits, nuts, snacks and similar packaged food items
10.	Condiments and baking items in bottled or packaged form
11.	Skincare and cosmetics, haircare, oral care, baby care
12.	Cleaning agents like laundry detergents, dishwashing soaps and floor cleaners
13.	Toilet paper, paper towels, facial tissues, napkins, and similar products
14.	Trash bags, aluminum foil, air freshener and insect sprays";

(c) in Part IV, —

(i) in clause (12A), for the word "to", occurring for the second time, the word "by" shall be substituted;

(ii) in clause (47B), after the expression "151,", the expression "151A," shall be inserted;

(iii) clause (46A) shall be omitted;

(iv) clause (57) shall be omitted;

(v) after clause (104A), the following new clause shall be inserted, namely:—

"(104B) The provisions of section 4C shall not apply to a person if the export proceeds realized for the tax year represent more than eighty percent of his total turnover for the tax year.";

(vi) in clause (111AB), for the expression "non-resident individual holding Pakistan Origin Card (POC) or National ID Card for Overseas Pakistanis (NICOP) or Computerized National ID Card (CNIC) maintaining a Foreign Currency Value Account (FCVA) or Non-resident Pakistani Rupee Value Account (NRVA)", the expression "Foreign Currency Value Account (FCVA), Foreign Currency Business Value Account (FCBVA), Non-Resident Rupee Value Account (NRVA), or Non-Resident Rupee Business Value Account (NRBVA)" shall be substituted;

(vi) for clause (114A), the following shall be substituted, namely:—

"(114A) The provisions of clause (ae) of sub-section (1) of section 114 and section 181 shall not apply to a person maintaining a Foreign Currency Value Account (FCVA), Foreign Currency Business Value Account (FCBVA), Non-Resident Rupee Value Account (NRVA), or Non-Resident Rupee Business Value Account (NRBVA) with authorized banks in Pakistan under the foreign exchange regulations issued by the State Bank of Pakistan:

Provided that this clause shall not apply if the person referred in this clause has Pakistan-source taxable income other than the following, namely:—

(a) profit on debt on FCVA, FCBVA, NRVA, or NRBVA ;

(b) profit on debt earned on Government of Pakistan (GOP) securities either conventional or Shariah Compliant where investment has been made from proceeds of FCVA, FCBVA, NRVA, or NRBVA;

(c) capital gain on disposal of immovable property acquired from proceeds of FCVA or NRVA;

(d) capital gain on disposal of securities traded on Pakistan Stock Exchange and units of mutual

funds that are acquired from proceeds of FCVA, FCBVA, NRVA, or NRBVA; or

(e) dividend income from securities traded on Pakistan Stock Exchange and mutual funds that are acquired from proceeds of FCVA, FCBVA, NRVA, or NRBVA."; and

(vii) in clause (115), for the word "one", the word "two" shall be substituted;

(46) in the Eighth Schedule, rule 5 shall be omitted; and

(47) in the Tenth Schedule,—

(a) rule 1A shall be omitted; and

(b) in rule 10;—

(i) after clause (a), the following clause (aa) shall be inserted, namely:—

"(aa) tax deducted under section 151B from payment made to a non-resident person;" and

(ii) clause (y) shall be omitted;

(48) in the Twelfth Schedule, in Part II, in column (1), after PCT code 1518.0000, the following new PCT code and entry relating thereto in column (2) shall be inserted, namely:—

"1520.0000	Glycerol, crude; glycerol waters and glycerol lyes."

6. Amendments of the Federal Excise Act, 2005 (VII of 2005).- In the Federal Excise Act, 2005 (VII of 2005), the following further amendments shall be made, namely:—

(1) in section 2,–

(a) after clause (2), the following new clause shall be inserted, namely:—

"(2A) **"algorithmic settlement mechanism"** means algorithmic settlement mechanism provided under section 47AA of the Sales Tax Act, 1990 (VII of 1990);";

(b) after clause (9a), the following new clause shall be inserted, namely:–

"(9b) **"electronic invoicing system"** means such electronic system or mechanism as may be prescribed or approved by the Board for issuance and recording of sales tax invoices in electronic form;";

(c) after clause (16), the following new clause shall be inserted, namely:—

"(16A1) **"National faceless centre"** means the National faceless centre as defined in section 32C of the Sales Tax Act, 1990 (VII of 1990); and

(d) after clause (19a), the following new clause shall be inserted, namely:—

"(19b) **"production monitoring system"** means any system or technology, used for the purposes of monitoring production and sale of goods, whether in real-time or otherwise, including such systems or technologies as may be prescribed by the Board from time to time;";

(2) in section 3, after sub-section (3A), the following new sub-section shall be inserted, namely:—

"(3B) Notwithstanding anything contained in this section, there shall be levied and collected a Special Excise Duty in addition to duty imposed under sub-section (1), on such goods as listed in Table-IA of the First Schedule to this Act at the rates specified therein:

Provided that the Board may prescribe time, mechanism, procedure, mode and manner of collection for such duty.";

(3) after section 7, the following new section shall be inserted, namely:—

"(7A) **National faceless centre and application of the provisions of the Sales Tax Act, 1990.—**(1) Notwithstanding anything contained in this Act, the audit and assessment proceedings under the Act may be conducted in the faceless manner by the National faceless centre.

(2) The provisions of the Sales Tax Act, 1990 (VII of 1990) relating to the establishment, assignment of jurisdiction, conduct of audit, assessment and appeals shall apply *mutatis mutandis.*

(3) Notwithstanding anything contained in this Act, the Board may establish a digitally operated algorithmic settlement mechanism for settlement of proceedings at any stage before any order under this Act is passed and the provisions relating to the algorithmic settlement mechanism of the Sales Tax Act, 1990 (VII of 1990) shall apply *mutatis mutandis*.";

(4) in section 18, for sub-section (1), the following shall be substituted, namely:–

"(1) A person registered under this Act shall issue for each transaction an invoice including an advance receipt invoice, bearing a verifiable and unique FBR invoice number at the time of clearance or sale of goods including goods chargeable to duty at the rate of zero per cent or providing or rendering services containing the following particulars in Urdu or English language, namely:—

(i) name, address and registration number of the seller;

(ii) name, address and registration number of the buyer;

(iii) date of issue of the invoice;

(iv) description and quantity of goods or as the case may be, description of services;

(v) value exclusive of excise duty;

(vi) amount of excise duty; and

(vii) value inclusive of excise duty:

Provided that the Board may notify any person or class of persons who may be allowed to issue an advance receipt invoice under the notified system:

Provided further that the condition of verifiable and unique FBR invoice number shall be applicable from a time as notified by the Board.";

(5) in section 19,–

(a) in clause (a), in sub-section (2), for the words "Federal Excise officer", the words "Officer of Inland Revenue" shall be substituted; and

(b) for sub-section (4), the following shall be substituted, namely:—

"(4) Any person who deliberately and, without the approval of the Commissioner, directly or otherwise destroys, damages, erases or otherwise manipulates data stored in or used in connection with a computer, equipment or system used for the electronic monitoring of production, manufacture, sales, clearance, stocks etc. as required under this Act and the rules made thereunder, including any production monitoring system, video analytics system or otherwise uses a computer, the purpose or effect of which is to reduce, avoid or evade any liability to duty of excise which would otherwise have been imposed under this Act, or to defeat any provisions of this Act and rules made there under shall be guilty of an offence and shall be liable to fine which may extend to seventy five thousand rupees or ten times of the duty involved whichever is higher and punishment with imprisonment which may extend to five years or both.";

(6) in section 26, for sub-section (1), the following shall be substituted, namely:—

"(1) The counterfeited cigarettes or beverages which have been manufactured or produced unlawfully and other dutiable goods on which duty of excise has not been paid in the manner as required under this Act and the rules made thereunder or such goods without affixing or affixing counterfeit tax stamps, bar codes, banderols, stickers, labels or bar codes, as required under section 45A of this Act, or goods which are required to be monitored through a production monitoring system under this Act and the rules made thereunder but are manufactured, produced, transported, removed or otherwise dealt with without such monitoring in the prescribed manner, shall be liable to

seizure along with the conveyance, which has been used for the movement, carriage or transportation of such goods.";

(7) in section 27, for sub-section (1), the following shall be substituted, namely:–

"(1) The cigarettes or beverages seized for the reasons of counterfeiting or such goods without affixing or affixing counterfeited tax stamps, banderoles, stickers, labels or barcodes, as required under section 45A of this Act, or goods which are required to be monitored through a production monitoring system under this Act and the rules made thereunder but are manufactured, produced, transported, removed or otherwise dealt with without such monitoring in the prescribed manner, shall be liable to outright confiscation and shall be destroyed in the manner prescribed in sub-section (10) of section 19.";

(8) in section 33, in sub-section (1), for the words "Federal Excise officer", the words "officer of Inland Revenue" shall be substituted;

(9) after section 34A the following new section shall be inserted, namely:—

"34AA. Independent case scrutiny committee.— (1) A reference under section 34A of the Act before the High Court, or an appeal or review before the Federal Constitutional Court or the Supreme Court of Pakistan shall only be filed by the Commissioner Inland Revenue after the same has been approved by an independent case scrutiny committee as constituted by the Board.

(2) The Board may constitute one or more such committees and assign~~ed~~ them cases or classes of cases decided by the Appellate Tribunal Inland Revenue or the High Court, as the case may be.

(3) The Committee shall comprise of the following Members as nominated by the Board –

(a) a retired judge of the Supreme Court of Pakistan, the Federal Constitutional Court, or any of High Court who shall also act as Chairman of the Committee;

(b) an Advocate having not less than fifteen years of experience in duty and commercial litigation before the High Court or Supreme Court of Pakistan, to be nominated from a panel notified by the Board from time to time; and

(c) a senior serving or retired officer of the FBR (BS 20 or above):

Provided that the committee may co-opt a chartered accountant as a non-voting member whenever required.

(4) The powers, functions, scope and procedure of the Committee along with remuneration of its Members shall be governed as may be prescribed.

(5) Recommendations of the committee shall be binding upon the Commissioner Inland Revenue having jurisdiction over the case.

(6) Notwithstanding anything contained in any other law for the time being in force, no suit, prosecution, or other legal proceedings shall lie against the Members of the committee and the Commissioner Inland Revenue having jurisdiction over the case, in relation to the decisions made under this section.

(7) The committee constituted under this sub-section shall exercise its powers and functions with effect from the date of its constitution as notified by the Board";

(8) Notwithstanding anything contained in this Act or the Limitation Act, 1908 (IX of 1908), purposes of determining whether a matter referred to in sub-section (1) has been filed within time, the period from the date from which time begins to run to the date on which the committee gives it approval, which period shall in each case be certified by the chairman, shall stand excluded:

Provided that in cases where time has already begun to run when this section comes into force the period as aforesaid shall commence from the date on which the Finance Act, 2026 comes into force.

(10) in section 43A, for the words "federal excise", the words "of Inland Revenue" shall be substituted;

(11) in section 44, in sub-section (3), for the words "Federal Excise Officer", the words "Officer of Inland Revenue" shall be substituted;

(12) for section 45A, the following shall be substituted, namely:–

45A **Monitoring or tracking by electronic or other means.—**(1) Subject to such conditions, restriction and procedures as it may deem fit to impose or specify, the Board may, by notification in the official Gazette, specify any registered person or class of registered persons or any goods or services or class of goods or services in respect of which monitoring or tracking of production, sales, clearance, stocks or any other related activity may be implemented through electronic or other means as may be prescribed.

(2) From such date as may be prescribed by the Board, no excisable goods shall be removed or sold by the manufacturer or any other person without affixing tax stamp, band role stickers, labels, bar code production monitoring system, video analytics, etc., in any such form, style and manner as may be prescribed by the Board in this behalf.

(3) Such tax stamps, banderols, stickers, labels, barcodes, production monitoring equipment etc., shall be acquired by the registered person referred to in sub-section (2) from a licensee appointed by the Board.";

(13) in section 46,—

(a) for sub-sections (1), (2) and (2A), the following shall be substituted, namely:—

"(1) The officer of Inland Revenue authorized by the Board or the Commissioner may, after giving advance notice in writing, conduct audit of the records and documents of any person registered under this Act.

(2) In case the Commissioner has information or sufficient evidence showing that such registered person is involved in fraud or evasion of duty, he may

authorize an officer of Inland Revenue not below the rank of Assistant Commissioner, to conduct an audit at any time in a year.

(2A) After completion of the audit under this section or any other provisions of this Act, the officer of Inland Revenue shall, after obtaining the registered person's explanation on all the issues raised in the audit, issue an audit report containing audit observations and findings.

(2B) For the purpose of sub-section (2), the Commissioner may conduct audit proceedings electronically through video links, or any other facility as prescribed by the Board.";

(2C) After issuing the audit report under this section or any other provision of law, the officer of Inland Revenue may, if required pass an order under sub-section (2) of section 14, after providing an opportunity of being heard to the registered person under sub section (1) of section 14, imposing the amount of duty as per law, charging default surcharge, imposing penalty and recovery of any amount erroneously refunded.";

(b) in sub-section (3), for the proviso, the following shall be substituted, namely:—

"Provided that if a registered person deposits the amount of duty not paid, short paid or amount of duty evaded along with default surcharge during or after the audit but before the, issuance of show cause notice under sub-section (1) of section 14, he may deposit such amount along with twenty five percent of the amount of penalty prescribed under this Act or the rules made there under:

Provided further that if a registered person deposits the amount of duty not paid, short paid or amount of duty evaded along with default surcharge, after issuance of show cause notice under sub-section (1) of section 14, he may deposit such amount along with fifty percent of the amount of penalty prescribed under this Act or the rules made there under and in such case, further proceedings in the case shall abate.";

(c) after sub-section (3) amended as aforesaid, the following new sub-section shall be inserted, namely:—

"(3A) If, at any stage of the proceedings before him, if the Commissioner is of the opinion that, having regard to,—

(a) the nature and complexity of the accounts; or

(b) volume of the accounts; or

(c) doubts about the correctness of the accounts; or

(d) multiplicity of transactions in the accounts; or

(e) specialized nature of business activity of the registered person, and interests of the revenue, is of the opinion that it is necessary so to do, he may, after giving the registered person a reasonable opportunity of being heard, and with the previous approval of the Chief Commissioner, direct the registered person to get either any or all of the following to get the—

(i) accounts re-audited by an accountant, and to furnish a report of such audit duly signed and verified by such accountant including answers to the specific queries as the Commissioner may require; and

(ii) inventory re-valued by a cost accountant, and to furnish a report of such inventory valuation duly signed and verified by such cost accountant including answers to the specific queries as the Officer of Inland Revenue may require;

Explanation.—The accountant or the cost accountant, as referred to in this sub-section, shall be nominated by the Commissioner for the purposes of the said sub-section from amongst the panel of such accountants or cost accountants nominated by the Board.";

Provided that after the first nomination, if the registered person objects to the nomination of a particular accountant or cost accountant within fifteen days of such nomination, the Commissioner, if agreed with objections, may change the said accountant or cost accountant with another accountant or cost accountant.

(14) in the First Schedule,—

(1) in Table-I, in column (1),—

(a) in S. No. 7a, in column (4), for the words "forty-four", the word "ten" shall be substituted;

(b) in S. No. 8a, in column (4), for existing entries, the following shall be substituted, namely:—

"Rupees sixteen thousand five hundred per kg"

(c) in S. No. 55 and 55B, in column (2), for the expression "2026", the expression "2027" shall be substituted;

(d) after S. No. 55, the following new S. No. and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely:—

"55A	Electric cars and electric SUVs, imported in CBU condition having value as determined under section 25 of the Customs Act, 1969 (V of 1969):— (a) Not exceeding USD seventy-five thousand; (b) exceeding USD seventy-five thousand and upto USD one hundred and ten thousand (c) exceeding USD one hundred and ten thousand:	Respective Heading	0% 30% ad.val 40% ad.val".,

(e) in S. No. 59, in column (2), for the words "excluding mineral and aerated waters", the expression "excluding mineral waters, aerated waters, hydration drinks or electrolyte beverages specifically formulated to support hydration, electrolytes replenishment containing artificial sweetener or sugar or both not exceeding 5g/100 ml" shall be substituted;

(f) for Serial No. 63, and entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

"63	Lubricating oil and base lubricating oils	2710.1951 2710.1952 2710.1953 2710.1993	Five percent ad valorem.";

(g) after S. No. 64 and entries relating thereto in columns (2), (3) and (4), the following new S. No. and entries relating thereto shall be added, namely:—

"65	(i) Petroleum top Naphtha	2710.1942	(i) Rs. 80 per liter
	(ii) White Spirit/ Mineral Turpentine Oil (MTT)	2710.1240	(ii) Rs. 80 per liter
	(iii) Solvent Oil	2710.1250	(iii)Rs. 80 per liter:

Provided that the duty under this serial No. shall not be charged on import or supply of white spirit and solvent oil purchased only for in-house consumption, if the importer and recipient of supplies both are holding a license (Form-L) issued by the Department of Explosives, Government of Pakistan, and subject to the following conditions, namely:—

(i) the goods manufactured, using the said spirit and oil, are exempt under the Sales Tax Act, 1990 (VII of 1990); or

(ii) the goods manufactured, using the said spirit and oil, are taxable under the Sales Tax Act, 1990 (VII of 1990) and both the supplier and the manufacturer are integrated with the Board's

computerized system for issuance of digital invoices:

Provided that such import and supplies are made in accordance with the quota approved by the Board, or by the Directorate General of Input Output Coefficient Organization in cases referred by the Board:

Provided further that the Board may make rules to regulate adjustment of input tax and duties on import and supply.”; and

(h) in Table-I, for Restriction-2, the following shall be substituted, namely:–

“(2) Restriction-2–Brand variants at different price points.—No manufacturer or importer of cigarette can introduce or sell a new variant of the existing brand at a price lower than the lowest actual price of the existing brand. For the purposes of this restriction, current minimum price of existing brand means the lowest price of an existing brand on the day of announcement of Budget of the current financial year.

Explanation.—For the purpose of this restriction, brand variant means any cigarette brand with identical name, trademark, design, pattern or any unique distinguishing mark associated with an existing brand.”;

(2) after Table-I amended as aforesaid, the following new Table shall be inserted, namely:–

“Table- IA

S. No.	Description of goods	Heading/sub-heading Number	Rate of duty
(1)	(2)	(3)	(4)
1.	Imported motor cars, SUVs and other motor vehicles, excluding auto rickshaws, principally designed for the transport of persons (other than those of headings 87.02), electric vehicles (4	87.03 8704.2190 8704.3190	

	wheelers) including station wagons, double cabin (4x4) pickup vehicles and racing cars: (a) of cylinder capacity 2000cc and above but not exceeding 3000cc (b) of cylinder capacity exceeding 3000cc		86%ad val 92% ad val.”;

(3) in Table-II, in column (1), against S. No. 3, in column (2), for sub-clause (ii) of clause (b) and entries relating thereto in column (4), the following shall be substituted, namely:—

“(ii) Club, business and first class air tickets issued on or after the 1st day of July, 2026: (a) IATA Traffic Conference Area 1 (North, Central, South America and Environs) (b) IATA Traffic Conference Area 2 (I) Middle East and Africa (II) Europe (c) IATA Traffic Conference Area 3 (Far East, Australia, New Zealand and Pacific Islands)		(a) Fifty thousand rupees (b)(I) Twenty-five thousand rupees (b)(II) Forty thousand rupees (c) Forty thousand rupees”;

(15) in the Second Schedule, after the omitted S. No. 4, in column (1) and entries relating thereto in columns (2) and (3), the following new S. No. shall be inserted, namely:–

“5.	Imported and locally produced:	
	(i) Petroleum top Naphtha	2710.1942
	(ii) White Spirit/Mineral Turpentine Oil (MTT)	2710.1240
	(iii) Solvent Oil	2710.1250”; and

(16) in the Third Schedule, in Table-I, after S. No. 27, in column (1) and entries relating thereto in columns (2) and (3), the following new S. No. shall be inserted, namely:–

"28.	Import of bulletproof vehicles by the: i) Federal Government for logistic arrangements for Shanghai Cooperation Organization (SCO) summit subject to the prior approval from the Ministry of Foreign Affairs and the Ministry of Interior and Narcotics Control ii) By the Federal Government or Provincial Government for threat of terrorism against a public functionary as determined by the Ministry of Interior and Narcotics Control, subject to approval by the Federal Government".	Respective heading.

7. Amendment of the Finance Act, 2018 (XXX of 2018).- In the Finance Act, 2018 (XXX of 2018), in section 10, in sub-section (1), in the Table, in column (1), in Serial No. 3, in column (3), for the figure "600", the figure "200" shall be substituted.

8. Amendments of the Finance Act, 2022 (XIII of 2022).- In the Finance Act, 2022 (XIII of 2022), in section 8, —

(1) in sub-section (2), —

(a) in clause (ab), the word "and" at the end shall be omitted;

(b) in clause (ac), after the semicolon occurring at the end, the word "and" shall be added; and

(c) clause (b) shall be omitted;

(2) in sub-section (3), —

(a) in clause (b), in the proviso, after the semicolon occurring at the end, the word "and" shall be added; and

(b) clause (c) shall be omitted;

(3) in sub-section (4), in clause (g), for the expression "(ab), (ac) and (b)", the expression "(ab) and (ac)" shall be substituted;

(4) in sub-section (13), clause (c) shall be omitted; and

(5) in the First Schedule, in the Table, in column (1), S. No. (4) and entries relating thereto in columns (2) and (3) shall be omitted.

THE FIRST SCHEDULE

[See section 3(13)]

In the Customs Act, 1969 (IV of 1969), in the First Schedule, for the corresponding entries against "PCT Code", "Description" and "CD%", specified in columns (1), (2), (3), and (4) appearing in Chapter 1 to 99, the following corresponding entries relating to "PCT Code", "Description" and "CD%" shall be substituted, namely:-

		"- Seed	
1201.1010		- - - For Sowing	0
1201.1020		- - - For oil Extraction	0
1201.1090		- - - Other	0
		- Low uric acid rape or colza seeds	
1205.1010		- - - For Sowing	5
1205.1020		- - - For oil Extraction	5
1205.1090		- - - Other	5
		- Other	
1205.9010		- - - For Sowing	0
1205.9020		- - - For oil Extraction	0
1205.9090		- - - Other	0
1702.1110		- - - Lactose	5
2207.2000		- Ethyl alcohol and other spirits, denatured, of any strength	30
2401.1000		- Tobacco, not stemmed /striped	5
2401.2000		- Tobacco, partly or wholly stemmed/ stripped	5
2401.3000		- Tobacco refuse	5
2710.1915		- - - - Deodorized Kerosene Oil	10
2710.1999		- - - - Other	15
2815.1100		- - Solid	15
2836.3000		- Sodium hydrogencarbonate (Sodium bicarbonate)	15
2915.1100		- - Formic acid	10
3002.4900		- - Other	5
3208.9030		- - - Photoluminescent paint	10
3209.9020		- - - Photoluminescent paint	10
3212.1000		- Stamping foils	0
3214.9010		- - - Silicone sealant	10
3402.3900		- - Other	15

		- Municipal Waste	
3825.1010		- - - Solid Recovered Fuel (SRF)	20
3825.1090		- - - Other	20
3915.1000		- Of polymers of ethylene	15
3915.2000		- Of polymers of styrene	15
3915.3000		- Of polymers of vinyl chloride	15
3915.9000		- Of other plastics	15
3916.2000		- Of polymers of vinyl chloride	15
3916.9000		- Of other plastics	15
3917.2390		- - - Other	15
3917.2900		- - Of other plastics	15
3917.3100		- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	15
3917.3990		- - - Other	15
3917.4000		- Fittings	15
3918.1000		- Of polymers of vinyl chloride	15
3920.3000		- Of polymers of styrene	15
3920.4300		- - Containing by weight not less than 6 % of plasticisers	15
3920.4910		- - - Polyvinyl Chloride (PVC) Rigid film	15
3920.5900		- - Other	15
3920.6100		- - Of polycarbonates	15
3920.6390		- - - Other	15
3920.6900		- - Of other polyesters	10
3920.7900		- - Of other cellulose derivatives	15
3920.9400		- - Of phenolic resins	15
3920.9900		- - Of other plastics	15
3921.9090		- - - Other	10
3923.3010		- - - Bottles	15
3923.5000		- Stoppers, lids, caps and other closures	15
3925.2000		- Doors, windows and their frames and thresholds for doors	15
3925.3000		- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15
3925.9000		- Other	15
3926.9099		- - - - Other	15
4008.1110		- - - Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub - heading 8704.3130, 8704.2190 and 8704.3190 except weather strip moulding (inner or outer) for glass	25

4008.1910		- - - Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub - heading 8704.3130, 8704.2190 and 8704.3190 except weather strip moulding (inner or outer) for glass	25
4008.2110		- - - Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub - heading 8704.3130, 8704.2190 and 8704.3190 except weather strip moulding (inner or outer) for glass	25
4008.2910		- - - Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub - heading 8704.3130, 8704.2190 and 8704.3190 except weather strip moulding (inner or outer) for glass	25
4009.1110		- - - Following components for vehicles of chapter 87:- (1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040 (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - headings 8701.9220 and 8701.9320 (3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of heading 87.02 4)Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219 (5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	25
4009.1120		- - - Following components for vehicles of chapter 87:- (1) Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil reservoir hose for vehicles of heading 87.03 and vehicles of sub – heading 8704.2190, 8704.3130 and 8704.3190 (2) Hose side demister for vehicles of heading 87.03	25
4009.1130		- - - Other for motor cars and vehicles	25

4009.2110		- - - Following components for vehicles of chapter 87:- 1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040 (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - headings 8701.9220 and 8701.9320 (3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles heading 87.02 (4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219 (5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	25
4009.2120		- - - Following components for vehicles of chapter 87: (1) Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil reservoir hose for vehicles of heading 87.03 and vehicles of sub – heading 8704.2190, 8704.3130 and 8704.3190 (2) Hose side demister for vehicles of heading 87.03	25
4009.2130		- - - Other motor cars and vehicles	25
4009.3110		- - - Following components for vehicles of chapter 87:- (1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040 (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - headings 8701.9220 and 8701.9320 (3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of heading 87.02. (4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219 (5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	25
4009.3120		- - - Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil reservoir hose for vehicles of heading 87.03 and vehicles of sub – heading 8704.2190, 8704.3130 and 8704.3190	25

4009.3130		- - - For other motor cars and vehicles	25
4009.4110		- - - Following components for vehicles of chapter 87:- (1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040 (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - headings 8701.9220 and 8701.9320 (3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of headings 87.02 (4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219 (5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	25
4009.4120		- - - Following components for vehicles of chapter 87 :- (1) Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil reservoir hose for vehicles of heading 87.03 and vehicles of sub – heading 8704.2190, 8704.3130 and 8704.3190 (2) Hose side demister for vehicles of heading 87.03	25
4009.4130		- - - For other motor cars and vehicles	25
4010.3110		- - - For vehicles of chapter 87	25
4010.3210		- - - For vehicles of chapter 87	25
4010.3310		- - - For vehicles of chapter 87	25
4010.3410		- - - For vehicles of chapter 87	25
4010.3510		- - - Timing belts for vehicles of chapter 87	25
4010.3610		- - - Timing belts for vehicles of chapter 87	25
4010.3910		- - - Timing belts for vehicles of chapter 87	25
4012.9010		- - - Flaps for use with tyres / tubes for vehicles of sub -heading 8701.2020, 8701.2040, 8701.2090, and 8704.2219	25
4012.9020		- - - Rim flaps, mud flaps / guards and rubber mouldings (except packing rubber and rubber for on / off switch) for vehicles of heading 87.11	25
4016.9320		- - - Washers and other seals of rubber	10
4016.9920		- - - Following component for vehicles of chapter 87:- (1) Cushion / pad sub - assembly for cabin mounting rear member, for vehicles of sub - heading 8704.2219;	25

		(2) Cushion for radiator mounting, for vehicles of sub - heading 8704.2299 (3) Mud flaps / mud guards for vehicles of heading 87.02 and sub - headings 8701.2020, 8701.2090, 8704.2040, 8704.2219, 8704.2299 and 8704.2390 (4) Rubber boots, grommets and dampers, for agricultural tractors of sub - headings 8701.9220 and 8701.9320	
4016.9930		- - - Following component for vehicles of chapter 87:- (1) Articles for mounting silencers, exhaust pipes and mufflers for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130 and 8704.3190; (2) Floor mats, grommets for transfer box lever, exhaust pipe mountings, covers for pedals, bump stop and front cover for center tunnel, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225 (3) Rubber cover for kick starter lever, foundation rubber for engine mounting, rubber bushings, rubber plugs, rubber insulators, packing rubber for wind screen, rubber mountings for silencer pipes bushes, boots, and mud flappers, meant for industrial assembly / manufacture of vehicles of sub - headings 8703.2115, 8704.3150 and 8703.8030 (4) Rubber cushions for bonnet for vehicles of heading 8704.2190 and 8704.3190 (5) Rubber cushions for bonnet, rubber drain plug, hole covers and pads / cushions for absorbing shock / noise in struts / suspensions, for vehicles of heading 87.03 (6) Rubber for bottom channel for holding window glass for motor cars of heading 87.03 and vehicles of sub -headings 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130 (7) Runs for glasses for motor cars of heading 87.03 and vehicles of sub - headings 8703.2193, 8704.2190 and 8704.3190 (8) Trim door opening and door moulding for door opening for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	25
4016.9940		- - - For other motor cars and vehicles	25

4016.9950		- - - Bush Rubber for Rear Shocks for vehicle of heading 87.11	25
4810.1310		- - - Art paper	15
4810.1320		- - - Writing paper, coated or impregnated	15
4810.1390		- - - Other	15
4810.1400		- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	15
4810.1910		- - - Writing paper	15
4810.1990		- - - Other	15
4810.2200		- - Light-weight coated paper	15
4810.2900		- - Other	15
4810.3100		- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m2 or less	15
4810.3200		- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m2	15
4810.3900		- - Other	15
4811.5910		- - - Thermal paper	15
5503.2020		- - - Recycled/ regenerated polyester staple fiber	5
		- Worn clothing and other worn articles	
6309.1010		- - - Worn clothing	5
6309.1020		- - - Worn shoes	5
6309.1090		- - - Other	5
6805.3000		- On a base of other materials	15
6813.2010		- - - For vehicles of heading 87.11	25
6813.2020		- - - Other for motor cars and vehicles	25
6813.8110		- - - For vehicles of heading 87.11	25
6813.8120		- - - Other for motor cars and vehicles	25
6902.2010		- - - Capable of resisting temperature upto 1600 oC	15
7007.1111		- - - - (1) Wind Screen, Rear and window glasses for vehicles of sub -heading 8704.2190 and 8704.3190. (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of heading 87.03	25

7007.1119		- - - - Other	25
7007.2111		- - - - (1) Wind Screen, Rear and window glasses for vehicles of sub -heading 8704.2190 and 8704.3190. (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of heading 87.03	25
7007.2119		- - - - Other	25
7009.1010		- - - Rear view mirrors for vehicles of heading 87.03, and vehicles of sub-headings 8704.3130, 8704.3150, 8704.2190, 8704.3190, and vehicles of heading 87.11	25
7009.1090		- - - Other	25
7014.0010		- - - Glass for head lamps for vehicles of heading 87.11	25
7014.0020		- - - Other for motor cars and vehicles	25
7204.1020		- - - Waste and scrap of auto parts	25
7204.4920		- - - Waste and scrap of auto parts	25
7307.9110		- - - Flanges for air intake pipes for agricultural tractors (upto 60 kW) of sub - headings 8701.9220 and 8701.9320	25
7307.9120		- - - Other for motor cars and vehicles	25
7309.0000		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	0
7312.1020		- - - Rope	15
7315.1110		- - - For vehicles of chapter 87	25
7315.1120		- - - Chain for bicycles of heading 87.12	25
7315.1910		- - - Adjuster for chain for vehicles of heading 87.11	25
7315.1920		- - - Other for motor cars and vehicles	25
7318.1520		- - - U Bolts for leaf springs for vehicles of chapter 87	25
7318.1620		- - -Wheel nuts for vehicles of chapter 87	25
7318.2210		- - - Thrust washers for vehicles of chapter 87	25
7318.2220		- - - Washer kick starter knuckle for vehicle of heading 87.11	25
7320.1010		- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.2190, 8704.3130 and 8704.3190	25

7320.1020		- - - For vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2090, 8704.2219, 8704.2299 and 8704.2390	25
7320.1030		- - - Following components for vehicle of heading 87.11:- (A) For front shocks: (1) Spring front fork (2) Spring rebound front fork (3) Ring oil seal stopper (4) Pipe comp front fork (B) For rear shocks: (1) Spring rear cushion (2) Seat spring rear cushion (3) Spring rebound rear cushion (C) For engine: (1) Spring kick starter double coil (2) Spring kick starter ratchet (3) Spring shift drum stopper (4) Spring clutch (5) Spring clutch damper (D) Other: (1) Spring oil through (2) Spring side cover lock (3) Seat valve spring outer	25
7320.1090		- - - Other	25
7320.9020		- - - Control spring for hydraulic lift for agricultural tractors of sub - headings 8701.9220 and 8701.9320	25
7326.9020		- - - Tool box for agricultural tractors of sub - headings 8701.9220 and 8701.9320	25
7607.1100		- - Rolled but not further worked	10
7607.1990		- - - Other	10
7610.9000		- Other	15
8206.0010		- - - For vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	25
8206.0020		- - - For vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040,8701.2090	25

		8701.9220,8701.9320, 8704.2219, 8704.2299 and 8704.2390	
8206.0030		- - - Other for motor cars and vehicles	25
8301.2010		- - - Door locks for vehicles of sub - heading 8704.3190; Locks, meant for vehicles of heading 87.11	25
8301.2090		- - - Other	25
8302.1010		- - - Of a kind used in vehicles for doors, luggage compartment, luggage compartment lid, seats, bonnet, rear deck for vehicles of 87.03 and vehicles of sub-heading 8704.2190, 8704.3130 and 8704.3190 (except sliding door hinges)	25
8302.1020		- - - Of a kind used in doors of vehicles of heading 8704.2299	25
8302.1030		- - - Other for motor cars and vehicles	25
8302.3010		- - - (1) Latch assembly for hood/doors (manual type) of a kind used in vehicles for doors, luggage compartment lid and bonnet, for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 (except back door latches), 8704.2190, 8704.3130 and 8704.3190 (2) Grip bars/ assistants, grab rails and parts thereof for vehicles of heading 87.03 and vehicles of sub-headings 8704.3130 (except foamed type) 8704.2190 and 8704.3190 (3) Strikers for latches for vehicles of heading 87.03 and vehicles of sub-heading 8704.2190 and 8704.3190 (4) Window opening mechanism, rack and pinion type for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130 and 8704.3190 (5) Tail board fittings for vehicles of heading 87.11	25
8302.3020		- - - Window opening mechanism, rack and pinion type for vehicles of sub-heading 8704.2219	25
8302.3090		- - - Other	25
8310.0010		- - - Number plate assembly and parts thereof for agricultural tractors of sub - headings 8701.9220 and 8701.9320	25
8310.0020		- - - Number plates assembly and parts thereof for vehicles of heading 87.11	25
8310.0030		- - - Number plates assembly and parts thereof for other motor cars and vehicles	25

8407.3110		- - - For vehicles of heading 87.11	25
8407.3190		- - - Other	25
8407.3210		- - - For vehicles of heading 87.11	25
8407.3290		- - - Other	25
8407.3310		- - - For vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	25
8407.3390		- - - Other	25
8407.3400		- - Of a cylinder capacity exceeding 1,000 cc	25
8407.9020		- - - Of a kind used for the propulsion of vehicles of chapter 87	25
8408.2010		- - - For agricultural tractors of sub - headings 8701.9220 and 8701.9320	25
8408.2090		- - - Other	25
8409.9110		- - - Following components for engines as well as of vehicles of heading 87.11; (1) Cylinders (2) Cylinder Blocks (3) Cylinder Liners (4) Crank case and crank case covers (5) Cylinder head covers (6) Piston (7) Sprocket Cam (8) Cylinder head upto 70 cc	25
8409.9120		- - - Following parts of engines for vehicles of Chapter 87: (1) Intake manifold for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190 (2) Cover cylinder head for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190 (3) Oil pan, for automotive engines as well as for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190 (4) Timing belt cover (Steel Sheet / Plastic) for automotive engines as well as of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	25

		(5) Exhaust manifold (Iron Casting Type) for automotive engines as well as of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190 (6) Oil strainer for automotive engines as well as of motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190 (7) Cover exhaust manifold for engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190 (8) Pipe water outlet / inlet for engines as well as of motor cars of heading 87.03 (not exceeding 1200cc)	
8409.9130		- - - Following components for vehicles of Chapter 87 (1) Rings and pistons (2) Cylinder Heads (3) Inlet or exhaust valves	25
8409.9140		- - - Other parts of engines for vehicles of Chapter 87	25
8409.9191		- - - -CNG kits for vehicles of Chapter 87	25
8409.9199		- - - -Other	25
8409.9910		- - - Following parts of engines for vehicles of chapter 87; (1) Rings & Pistons (2) Cylinders (3) Cylinder Blocks (4) Cylinder Heads (5) Cylinder Liners	25
8409.9920		- - - Following other parts of engines for vehicles of Chapter 87: (1) Inlet or exhaust valves for agricultural tractors of sub - headings 8701.9220 and 8701.9320 (2) Exhaust manifold, inlet manifold, blanking plate/ cover, scoop / lube oil reservoir, oil pan / sump with base, bracket rocker shaft, with or without support, tappet cover, timing case, Hub for idler gear and timing cover for agricultural tractors of sub - headings 8701.9220 and 8701.9320 (excluding 4x4 tractors) (3) Connecting rod cap, tappets / push rods and rocker arm for agricultural tractors (upto 60	25

		kW) of sub - headings 8701.9220 and 8701.9320 (4) Piston assembly and parts thereof and connecting rod for agricultural tractors (upto 41 kW)of sub - headings 8701.9220 and 8701.9320 (5) Rear end housing for agricultural tractors (upto 41kW) of sub - headings 8701.9220 and 8701.9320	
8409.9930		- - - Other for engine of motor cars and vehicles	25
8409.9991		- - - -CNG kits for vehicles of Chapter 87	25
8413.3010		- - - Diesel fuel injection pumps for vehicles of Chapter 87	25
8413.3020		- - - Following parts for Vehicles of sub - headings 8701.9220 and 8701.9320: (1) Oil pump assembly (2) Water pump for internal combustion piston engines	25
8413.3030		- - - Following parts of vehicles of Chapter 87; (1) Oil pump assembly for motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190 (2) Water pump for internal combustion piston engines for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	25
8413.3040		- - - Oil pump for vehicles of heading 87.11	25
8413.3050		- - - Other for the vehicles of chapter 87	25
8413.5000		- Other reciprocating positive displacement pumps	15
8413.6011		- - - - For motor cars and vehicles	25
8413.7011		- - - - Submersible pumps having 5 to 10 inches diameters	0
8413.7019		- - - - Other	0
8413.8100		- - Pumps	0
8413.9150		- - - Plunger and other pumps parts for the vehicles of chapter 87	25
8414.3020		- - - For vehicles of chapter 87	25
8414.8051		- - - - For motor cars and vehicles	25
8415.2010		- - - For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	25
8415.2090		- - - Other	25

8415.9012		- - - - For vehicles of chapter 87	25
8415.9021		- - - - For vehicles of chapter 87	25
8415.9091		- - - - For use with air conditioning machines of PCT headings 8415.2010 and 8415.2090	25
8419.8990		- - - Other	15
8419.9090		- - - Other	15
8421.2310		- - - For motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2195, 8703.2240, 8704.3130, 8704.3190, 8703.3225 and vehicles of heading 87.11 (other than foam type)	25
8421.2320		- - - For vehicles of sub - headings 8701.9220 and 8701.9320	25
8421.2390		- - - Other	25
8421.3110		- - - For vehicles of heading 87.03 (excluding wet type), vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11 (other than foam type)	25
8421.3190		- - - Other	25
8421.9990		- - - Other	15
8425.4900		- - Other	25
8428.9010		- - - Hydraulic lift assembly / lift body (other than electronically controlled) for agricultural tractors of sub - headings 8701.9220 and 8701.9320	25
8428.9020		- - - Hydraulic lift assembly / lift body (other than electronically controlled) for other vehicles	25
8448.4210		- - - Reeds	15
8479.8960		- - - Flat/Conical base silos for grain storage, incorporating mechanical and temperature control mechanisms, and other specifications, as determined by the WCO in its classification decision adopted during the 59th Session	0
8481.8010		- - - Cock for fuel tank for agricultural tractors of sub - headings 8701.9220 and 8701.9320	25
8481.8020		- - - Cock for fuel tank for vehicles of heading 87.11	25
8481.8030		- - - Other cocks for motor cars and vehicles	25
8483.1011		- - - - Following components for agricultural tractors of sub - headings 8701.9220 and 8701.9320: (1) Cam shafts (for three cylinder engines only) (2) Counter shaft (3) Crown wheel and pinion (4) Main shaft	25

		(5) Pinion constant mesh (6) Pinion counter shaft (3rd) (7) Pinion counter shaft (high) (8) Pinion differential (9) Pinion intermediate (10) Pinion main drive shaft (upto 60 kW) (11) Pinion main shaft inter (12) Pinion PTO ground speed / PTO input (13) PTO shaft assembly (14)Shaft for driven gear (15) Shaft for driving wheel (16) Shaft for hydraulic lift machinism (17) Shaft for PTO Clutch (18) Shaft for PTO drive (19)Shaft for PTO drive gear (20) Shaft for rear drive (upto 60 kW)	
8483.1012		- - - - Shaft for rocker arm, shaft worm, spindle shaft complete gear, spindle for cam guide sprocket and crank shaft for vehicles of heading 87.11	25
8483.1013		- - - - Gear shift assembly complete, shaft assembly kick starter for vehicle of heading 87.11	25
8483.1019		- - - - Other	25
8483.3010		- - - Plain shaft bearing and bushing for the vehicles of chapter 87	25
8483.4011		- - - - Following components for agricultural tractors of sub - headings 8701.9220 and 8701.9320 (1) Carrier assembly planetary gears and parts thereof (2) Carrier, rear axle assembly and parts thereof (3) Drive gears PTO (4) Fly wheel rings (5) Gear 3rd / Gear drive 3rd and reverse (6) Gear assembly and gears driven 3rd (7) Gear assembly and gears driven 4th (8) Gear constant mesh / Gear drive 4th (9) Gear drive 1st and 2nd (10) Gear drive Reverse, 1st and 2nd (11) Gear driven 2nd (12) Gear for hydraulic pump drive (for tractors upto 41 kW) (13) Gear ground speed for PTO / Driven Gear for PTO (14) Gear lubricating oil, (for tractors upto 60 kW) (15) Gear main shaft inter and high	25

		(16)Gear main shaft low / Gear driven 1st (17) Gear PTO constant mesh / Drive gear PTO (18) Gear PTO driven (for tractors upto 41kW) (19) Gears reverse cluster / gear driven reverse (20) Intermediate gear (for tractors upto 41 kW) (21) Planetary gear (for tractors upto 41kW) (22) Side gears / differential gears (23) Timing gears (for three cylinder engines only)	
8483.4012		- - - - Gears (C1, C2, C3, C4, M2, M3, M4) for vehicles of heading 87.11	25
8483.4019		- - - - Other	25
8483.4090		- - - Other	15
8483.5010		- - - (1) Flywheels (without built-in gear ring) for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; Fly wheels for vehicles of heading 87.11 (2) Pulley for crank shaft for motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; Fly wheels for vehicles of heading 87.11 (3) Pullys and pulley blocks for vehicles of heading 87.11	25
8483.5020		- - - (1) Fly wheels (without built-in gear ring) for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2040, 8701.2090, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390 (2) Fan pulley for vehicles of heading 87.02 and sub-heading 8701.2020, 8701.2040, 8701.2090, 8704.2299 and 8704.2390 (3) Pulleys for crank shaft, alternator and water pump for agricultural tractors of sub - headings 8701.9220 and 8701.9320	25
8483.5030		- - - Other for engine of motor cars and vehicles	25
8483.6010		- - - Clutches	25
8483.6091		- - - - Shaft coupling (including Universal Joints) for vehicles of heading 87.11	25
8483.6092		- - - - Other for motor cars and vehicles	25
8483.6099		- - - -Other	15

8483.9010		- - - Following components for agricultural tractors of sub - headings 8701.9220 and 8701.9320: (1) Coupler differential lock/actuating collar (2) Coupler PTO (3) Coupler rear drive (for tractors upto 60 kW) (4) Dog splitter (5) Fork for clutch / lever fork for clutch (6) Fork shifter planetary / Fork splitter (7) Parts for carrier assembly planetary gears (8) Parts for rear axle carrier assembly (9) Planetary coupler / sleeve sliding gear (10) Shifter fork	25
8483.9020		- - - For vehicles of heading 87.11	25
8483.9030		- - - Other for motor cars and vehicles	25
8483.9090		- - - Other	15
8484.1021		- - - - Gaskets and joints for agricultural tractors of sub - headings 8701.9220 and 8701.9320 (excluding 4x4 tractors)	25
8484.1022		- - - - Gaskets for water pump, inlet pipe and cylinder block plate for vehicles of heading 8703.2193	25
8484.1029		- - - - Other	25
8484.2010		- - - For use with the machines/ components of vehicles of chapter 87	25
8487.9010		- - - Oil seals for vehicles of chapter 87	25
8501.5230		- - - Geared motors	15
8501.5290		- - - Other	15
8504.2100		- - Having a power handling capacity not exceeding 650 kVA	15
8504.2300		- - Having a power handling capacity exceeding 10,000 kVA	15
8504.3300		- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	15
8504.3400		- - Having a power handling capacity exceeding 500 kVA	15
8507.1010		- - - Meant for vehicles of heading 87.03, vehicles of subheadings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	25
8507.1020		- - - Meant for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	25
8507.1090		- - - Other	25
8511.2010		- - - Magneto for vehicles of heading 87.11	25

8511.2090		- - - Other	25
8511.3010		- - - Ignition coils for vehicles of heading 87.11	25
8511.3020		- - - Other for motor cars and vehicles	25
8511.4011		- - - - For agricultural tractors of sub - headings 8701.9220 and 8701.9320	25
8511.4012		- - - - Other for motor cars and vehicles	25
8511.4090		- - - Other	25
8511.5010		- - - Alternator assembly for agricultural tractors of sub - headings 8701.9220 and 8701.9320	25
8511.5020		- - - Alternator assembly for other motor cars and vehicles	25
8511.8010		- - - Heater/glow plugs for agricultural tractors of sub - headings 8701.9220 and 8701.9320	25
8511.8020		- - - Heater/glow plugs for other motor cars and vehicles	25
8511.8030		- - - Capacitor Discharge Ignition (CDI) unit for vehicles of heading 87.11	25
8511.8040		- - - Capacitor Discharge Ignition (CDI) unit for other motor cars and vehicles	25
8511.9010		- - - Aluminium casted distributor case for motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub - heading 8704.3190	25
8511.9020		- - - Other for motor cars and vehicles	25
8512.2010		- - - Following components of motor vehicles; (1) Head light for vehicles of sub-headings 8703.2115, 8703.2260, 8703.2313, 8703.2323, 8703.3223, 8703.3225, 8704.3150 and vehicles of heading 87.11 (2) Lamp assembly, front turn signal for motor cars of heading 87.03 (not exceeding 1200cc), vehicles of subheadings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8703.8030, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11 (3) Lamp assembly for luggage compartment for vehicles of heading 87.03 (4) Lamp assembly for illuminating license plate for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130 and 8704.3190; (5) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for motor cars of heading 87.03, vehicles of subheadings 8703.2113, 8703.2115, 8703.2195, 8703.2240,	25

		8703.3225, 8703.8030, 8704.3130, 8704.3150, 8704.3190 and 87.11; (6) Lamp assembly, side body turning indicator for vehicles of heading 87.03 and vehicles of sub-headings 8704.3130, 8704.3150 and 8704.3190; (7) Turn flasher assembly for motor cars of heading 87.03 and vehicles of sub-heading 8703.2115, 8703.8030 and 8704.3150 winking devices for vehicles of heading 87.11 (8) Car ceiling lamp/room lamp for vehicles of heading 87.03 and vehicles of sub-heading 8704.2190, 8704.3130 and 8704.3190	
8512.2020		- - - Following components of motor vehicles; (1) Head light for vehicles of sub - headings 8701.9220 and 8701.9320 (2) Lamp assembly, front turn signal for vehicles of sub - headings 8701.9220, 8701.9320 and 8704.2219 (3) Lamp assembly for illuminating license plate for vehicles of sub - headings 8701.9220 and 8701.9320 (4) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390 (5) Lamp assembly, side body turning indicator for vehicles of sub- headings 8701.9220 and 8701.9320 (6) Car ceiling lamp/room lamp for vehicles of sub- heading 8704.2219	25
8512.2090		- - - Other	25
8512.3010		- - - For vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.2190, 8704.3130, 8704.3150, 8704.3190 and heading 87.11	25
8512.3020		- - - For vehicles of heading 87.02 and sub-headings 8701.9220 and 8701.9320	25
8512.3030		- - - Anti-theft alarm system for vehicles of chapter 87	25
8512.3090		- - - Other	25

8512.4010		- - - (1) Wiper arm and blade assembly for vehicles of heading 87.03 and vehicles of sub-heading 8704.2190 and 8704.3190; (2) Link assembly for wiper arm and blade for vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130 and 8704.3190	25
8512.4020		- - - Wiper arm and blade assembly for vehicles of sub-heading 8704.2219	25
8512.4090		- - - Other	25
8512.9010		- - - Parts of the products of sub-headings 8512.4010	25
8512.9020		- - - Knobs for light switches for agricultural tractors of sub - headings 8701.9220 and 8701.9320	25
8512.9030		- - - Knobs for light switches for motor cars and vehicles	25
8512.9090		- - - Other	25
8524.1100		- - Of liquid crystals	15
8527.2110		- - - For vehicles of chapter 87	25
8527.2910		- - - For vehicles of chapter 87	25
8532.2900		- - Other	15
8535.3010		- - - For a voltage upto 145 kV	15
8535.4010		- - - For a voltage upto 245 kV	15
8536.1010		- - - For motor cars and vehicles	25
8536.2090		- - - Other	15
8536.4110		- - - For motor cars and vehicles	25
8536.4910		- - - For motor cars and vehicles	25
8536.5021		- - - - (1) Ignition switches without combination steering lock for motor cars of heading 87.03 (not exceeding 800 cc) (2) Ignition switches (with or without combination lock) and handle switch assembly for vehicles of heading 87.11 (3) Switch assembly combination and ignition switch assembly for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; (4) Door switches for interior lamp for motor cars of heading 87.03 and vehicles of sub - heading 8704.2190 and 8704.3190	25
8536.5022		- - - - Neutral safety switch, push button, ignition switch, light switch, stop light switch, and horn switch for vehicles of sub - headings 8701.9220 and 8701.9320	25
8536.5029		- - - - Other	25

8536.5091		- - - - Other for motor cars and vehicles	25
8536.9090		- - - Other	15
8537.1010		- - - Fuse boxes with fuses for vehicles of heading 87.11	25
8537.1020		- - - Fuse boxes for other motor cars and vehicles	25
8537.2000		- For a voltage exceeding 1,000 V	15
8539.1000		- Sealed beam lamp units	25
8539.2110		- - - Bulbs for automotive vehicles	25
8539.2910		- - - For automotive vehicles	25
8544.3011		- - - - Wiring sets and cable sets for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	25
8544.3012		- - - - Wiring sets and cable sets for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.2040, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	25
8544.3019		- - - - Other	25
8544.4221		- - - - Wiring sets and cable sets for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	25
8544.4222		- - - - Wiring sets and cable sets for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.2040, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	25
8544.4229		- - - - Other	25
8545.9010		- - - For motor vehicles including tractors	25
8546.9000		- Other	15
8547.9000		- Other	10
8609.0000		Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	0
8701.9400		- - Exceeding 75 kW but not exceeding 130 kW	0
8701.9500		- - Exceeding 130 kW	0
8703.2111		- - - -Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.2113 and 8703.2115	30
8703.2112		- - - - Components for the assembly / manufacture of mini van type vehicles, in any kit form	30

8703.2113		- - - -Mini Vans (CBU)	30
8703.2114		- - - -Components for the assembly/ manufacture of auto rickshaws, in any kit form	30
8703.2115		- - - - Auto rickshaws (CBU)	30
8703.2119		- - - - Other	30
8703.2191		- - - - Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2193 and 8703.2195	35
8703.2192		- - - - Components for the assembly / manufacture of 4x4 vehicles, in any kit form	35
8703.2193		- - - - 4x4 vehicles (CBU)	35
8703.2194		- - - - Components for the assembly / manufacture of Mini Van, in any kit form	35
8703.2195		- - - - Mini vans (CBU)	35
8703.2199		- - - - Other	35
8703.2210		- - - Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2240	40
8703.2220		- - - Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc	40
8703.2230		- - - Components for the assembly / manufacture of mini van, in any kit form	40
8703.2240		- - - Mini vans (CBU)	40
8703.2250		- - - Components for the assembly / manufacture of sport utility vehicles in any kit form	40
8703.2260		- - - Sport utility vehicles	40
8703.2290		- - - Other	40
8703.2311		- - - - Components for the assembly / manufacture of vehicles, in any kit form	45
8703.2312		- - - Components for the assembly / manufacture of sport utility vehicles in any kit form	45
8703.2313		- - - Sport utility vehicles	45
8703.2319		- - - - Other	45
8703.2321		- - - - Components for the assembly / manufacture of vehicles, in any kit form excluding of heading 8703.2323	50
8703.2322		- - - - Components for the assembly / manufacture of sport utility vehicles 4X4, in any kit form	50
8703.2323		- - - - Sport utility vehicles (SUVs 4x4)	50
8703.2329		- - - - Other	50

8703.2410		- - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.2490		- - - Other	50
8703.3111		- - - - Components for the assembly / manufacture of vehicles, in any kit form	30
8703.3112		- - - - Other	30
8703.3121		- - - - Components for the assembly / manufacture of vehicles, in any kit form	35
8703.3129		- - - - Other	35
8703.3131		- - - - Components for the assembly / manufacture of vehicles, in any kit form	40
8703.3139		- - - - Other	40
8703.3211		- - - - Components for the assembly / manufacture of vehicles, in any kit form	45
8703.3219		- - - - Other	45
8703.3221		- - - -Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.3223, 8703.3225 and 8703.3227	50
8703.3222		- - - - Components for the assembly / manufacture of sport utility vehicles, in any kit form	50
8703.3223		- - - - Sport utility vehicles (SUVs 4x4)	50
8703.3224		- - - - Components for assembly / manufacture of all terrain vehicles (4x4), in any kit form	50
8703.3225		- - - - All terrain vehicles (4x4)	50
8703.3229		- - - - Other	50
8703.3310		- - - Components for the industrial assembly/ manufacture of vehicles, in any kit form	50
8703.3390		- - - Other	50
8703.4011		- - - - Components for the assembly / manufacture of vehicles, in any kit form	30
8703.4019		- - - - Other	30
8703.4021		- - - - Components for the assembly / manufacture of vehicles, in any kit form	35
8703.4029		- - - - Other	35
8703.4031		- - - - Components for the assembly / manufacture of vehicles, in any kit form	40
8703.4032		- - - - Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc	40
8703.4039		- - - - Other	40
8703.4041		- - - - Components for the assembly / manufacture of vehicles, in any kit form	45

8703.4049		- - - - Other	45
8703.4051		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.4059		- - - - Other	50
8703.4061		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.4069		- - - - Other	50
8703.5011		- - - - Components for the assembly / manufacture of vehicles, in any kit form	30
8703.5019		- - - - Other	30
8703.5021		- - - - Components for the assembly / manufacture of vehicles, in any kit form	35
8703.5029		- - - - Other	35
8703.5031		- - - - Components for the assembly / manufacture of vehicles, in any kit form	40
8703.5039		- - - - Other	40
8703.5041		- - - - Components for the assembly / manufacture of vehicles, in any kit form	45
8703.5049		- - - - Other	45
8703.5051		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.5059		- - - - Other	50
8703.5061		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.5069		- - - - Other	50
8703.6011		- - - - Components for the assembly / manufacture of vehicles, in any kit form	30
8703.6019		- - - - Other	30
8703.6021		- - - - Components for the assembly / manufacture of vehicles, in any kit form	35
8703.6029		- - - - Other	35
8703.6031		- - - - Components for the assembly / manufacture of vehicles, in any kit form	40
8703.6032		- - - - Vehicles of a cylinder capacity exceeding 1,000cc but not exceeding 1,300cc	40
8703.6039		- - - - Other	40
8703.6041		- - - - Components for the assembly / manufacture of vehicles, in any kit form	45
8703.6049		- - - - Other	45
8703.6051		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.6059		- - - - Other	50

8703.6061		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.6069		- - - - Other	50
8703.7011		- - - - Components for the assembly / manufacture of vehicles, in any kit form	30
8703.7019		- - - - Other	30
8703.7021		- - - - Components for the assembly / manufacture of vehicles, in any kit form	35
8703.7029		- - - - Other	35
8703.7031		- - - - Components for the assembly / manufacture of vehicles, in any kit form	40
8703.7039		- - - - Other	40
8703.7041		- - - - Components for the assembly / manufacture of vehicles, in any kit form	45
8703.7049		- - - - Other	45
8703.7051		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.7059		- - - - Other	50
8703.7061		- - - - Components for the assembly / manufacture of vehicles, in any kit form	50
8703.7069		- - - - Other	50
8703.8010		- - - Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.8030	30
8703.8020		- - - Components for the assembly / manufacture of electric auto rickshaw, in any kit form	30
8703.8030		- - - Electric auto rickshaw (CBU)	30
8703.8090		- - - Other	30
8703.9000		- Other	50
8704.2110		- - - Components for the assembly / manufacture of vehicles, in any kit form	40
8704.2190		- - - Other	40
8704.3110		- - - Components for the assembly / manufacture, in any kit form excluding those of heading 8704.3130 and 8704.3150	40
8704.3120		- - - Components for the assembly / manufacture of mini cargo van, in any kit form	40
8704.3130		- - - Mini cargo van (CBU)	40
8704.3140		- - - Components for the assembly / manufacture of 3-wheeler cargo loader, in any kit form	30
8704.3150		- - - 3-Wheeler cargo loader (CBU)	30

8704.3190		- - - Other	40
8704.6030		- - - Electric Trucks (CBU) with g.v.w. exceeding 5 tonnes	30
8704.6040		- - - Electric Trucks (CBU) with g.v.w. not exceeding 5 tonnes	30
8706.0000		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	30
8707.1000		- For vehicles of heading 87.03	30
8707.9010		- - - For vehicles of headings 8704.2190 and 8704.3190	30
8707.9090		- - - Other	30
8708.1010		- - - (1) Bumpers (sheet metal) for vehicles of sub - heading 8701.2020, 8701.2090, and 8701.2040 (2) Bumper (sheet metal type) and parts thereof for vehicles of sub - headings 8704.2219, 8704.2299 and 8704.2390	25
8708.1020		(1) Following components for vehicles of heading 87.03 (i) Front and Rear Bumper and parts thereof (ii) Member/reinforcement for bumpers (iii) Side supports / stay/ bracket for bumpers (2) Front bumper and parts thereof for vehicles of sub – headings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	25
8708.1090		- - - Other	25
8708.2110		- - - For vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130 and 8704.3190	25
8708.2120		- - - For vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	25
8708.2190		- - - Other	25
8708.2200		- - Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	25
8708.2911		- - - - (A) Following components for vehicles of sub-heading 8701.2020, 8701.2090 and 8701.2040 (1) Battery carrier assembly and parts thereof (2) Cabin tilt stay stopper assembly (3) Cross members for frame (4) Floor mat assembly set (5) Foot steps for cabin entry (6) For 4x2 vehicles: Brackets for shock absorber mounting; Brackets for mounting engine (casting and sheet metal type) ;	25

		Brackets for exhaust pipe; Brackets / support for air and vacuum tank ; Brackets for mounting pedal set ; Brackets assembly for leaf spring assembly (casting) ; Brackets for air cleaner (7) Frame assembly (8) Gussets / stiffeners for frame (9) Licence plate assembly and parts thereof (10) Long members for frame (4x2 vehicles only) (11) Mounting support for spare wheel carrier (12) Rear body trim (13) Rear member assembly for cabin mounting (14) Shroud for fan (15) Sun visor (B) Following components for agricultural tractors of sub-headings 8701.9220 and 8701.9320 (1) Battery box assembly and parts thereof (2) Body shield / guard PTO (3) Cowl radiator assembly and parts thereof (4) Fan shroud assembly and parts thereof (5) Fender assemblies and parts thereof (6) Filler neck for lubricating oil (7) Flaps for front hood (8) Foot rest (9) Foot step / foot board assemblies and parts there of (10) Grill assembly / hood cowling assembly and parts thereof (11) Guard / protector for PTO (12) Heat shields (13) Hood assembly and parts thereof (14) Instrument panels (15) Seat support assembly and parts thereof (16)Side channels (17) Side grill (18) Support for front throttle (19) Warning indicator housing	
8708.2919		- - - - Other	25
8708.2920		- - - Following components for vehicles of heading 87.02: (1)Battery carrier assembly and parts thereof (2) Cross members for frame (3) Engine hood and parts thereof (4) Floor assembly and parts thereof (5) Frame assembly (6) Gussets / stiffeners for frame (7) Licence plate assembly	25

		(8) Long members for frame (for buses exceeding seating capacity for 35 persons) (9) Outrigger and meter penal for installing instruments (sheet metal) (10) Roof assembly and parts thereof (11) Shroud for fan (12) Side body assembly and parts thereof	
8708.2931		- - - - (A) Following components for motor cars of heading 87.03 (1) Air outlet assembly (2) Anchor for spare tyre and parts thereof (3) Apron assembly for front fender and parts thereof (4) Arm rest for door trims (5) Ash trays and parts thereof (6) Battery trays, clamps, bands and parts thereof (7) Bezels for inside door handles (8) Bottom channel for holding window glass (9) Bracket rear suspension (10) Compartments for floor, rear floor sides, plates side sills for floor, side lockers for floor (11) Console box assembly and parts thereof (12) Cover assembly for spare wheel and parts thereof (hard board type) (13) Cover Fuel pipe (14) Cross member assemblies for floors and parts thereof (15) Cross member for roof (16) Cross member/ member front lower, front hood (for vehicles up to 1200cc) (17) Door assemblies complete (for vehicles not exceeding 800cc) (18) Door checker/ stopper assemblies and parts thereof (19) Door gussets (20) Door handles inside and parts thereof (21) Door handles outside and parts thereof (22) Door seals for service holes (PE Sheet type) (23) Engine compartment assembly (complete) (24) Engine under covers (dust/ mud/ splash protectors) (25) Extensions for rear floor cross members (26) Floor assemblies (complete) (27) Fresh air control assembly (for vehicles not exceeding 800cc) (28) Front floor panels (for vehicles not exceeding1200cc)	25

		(29) Front hood assembly (complete) (30) Front radiator grill (non plated) and parts thereof (31) Garnishes and trims (inner/ outer) other than chrome plated (32) Handles window regulator and parts thereof (33) Heat insulators/ baffles for floor insulation from exhaust pipe (34) Heating/demisting/ventilation/ defrosting air ducts and nozzles (35) Housing/ box fuel Inlet (36) Inner panel for windshield header/ rail roof / frame roof assembly (front/ rear) and parts thereof (37) Inner Panels for quarter window (38) Inner pillars/ reinforcements for side body (39) Instrument panel complete excluding foamed (40) Linings/ guards for fender and wheel housing (41) Link rods for activating door latches (42) Lower cross member for dash panel and parts thereof (for vehicles not exceeding 1200cc) (43) Luggage door and parts thereof (hatch back type) (for vehicles not exceeding 800cc) (44) Member assembly front side with or without apron and parts thereof (for vehicles not exceeding 800cc) (45) Member cowl and parts thereof (46) Member for engine mounting (for vehicles not exceeding 800cc) (47) Member steering support and parts thereof (48) Member tail end (for vehicles not exceeding 800cc) (49) Package tray trim/ trim partition (50) Pan rear floor and parts thereof (for vehicles not exceeding 1200cc) (51) Panel assembly for head lamp support/ mounting and parts thereof (52) Panel assembly for rear combination lamp mounting and parts thereof (53) Panel complete rear skirt and parts thereof (54) Panel dash (sheet metal) (for vehicles not exceeding 1200cc) (55) Panel dash side (for vehicles not exceeding 1200cc)	

		(56) Panel front fenders (for vehicles not exceeding 1200cc) (57) Panel grill lower (for vehicles not exceeding 800cc) (58) Panel hood assembly and parts thereof (for vehicles not exceeding 1200cc) (59) Panel/ Trim assembly for doors and parts thereof except retainers/ clips (60) Panels rear wheel housing inner) and parts thereof (for vehicles not exceeding 1200cc) (61) Panels door Inner and outer (sheet Metal) front, rear and back (for vehicles not exceeding 800cc) (62) Panels for cowl and parts thereof, (for vehicles not exceeding 1200cc) (63) Panels for partition and support to package tray trim / and parts thereof (64) Panels rear wheel housing inner and outer) and parts thereof (for vehicles not exceeding 800cc) (65) Panels side body (for vehicles not exceeding 800cc) (66) Parts of instrument panel other than those classifiable under chapter 90 (excluding foamed parts and registers/ louvers) (67) Protective moldings for doors (68) Rails for center roof and reinforcements, assemblies and parts thereof (69) Rails for roof side and reinforcements, assemblies and parts thereof (for vehicles upto 1200cc) (70) Reinforcement radiator grill (71) Reinforcements for center floor cross members (72) Reinforcements for strikers and hinges (73) Rod/stay/prop for hood support assembly and parts thereof (74) Roof head lining (except those meant for sunroof) (75) Roof panel complete (for vehicles not exceeding 800cc) (76) Shroud for fan (77) Side body assembly (complete) (78) Side member assemblies for rear floors and parts thereof (79) Side members/ reinforcement for main floor and parts thereof (80) Side sill panel assemblies for main floor, and parts thereof	

		(81) Silencer/ insulation sheets inner) for dash panel (82) Sound deadening/ insulation/ silencer sheets for floor (83) Strikers for rear seat holding (84) Sun Visor (85) Torsion bars for hinges of luggage compartment (86) Trim door opening (87) Upper front member for hood latch (for vehicles not exceeding 1200cc) (88) Upper rail/member/frame for back window assembly and parts thereof (89) Wheel housing mudguards/ mud flaps (B)Following components for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 (1) Anchor for spare tyre and parts thereof (2) Ash trays and parts thereof (3) Battery trays, clamps, bands, box and parts thereof (4) Bottom channel for holding window glass (5) Bracket/ reinforcement/ hangers for suspension (6) Brackets for seat belts (7) Case/ bazel for inside door handles (8) Chassis and parts thereof (9) Cross member assemblies for floor and parts thereof (10) Door assemblies (except front door) (11) Door seals for service holes(PE sheet type) (12) Emblems (13) Engine under cover(dust, mud, splash protectors) (14) Floor assemblies (15) Floor mats (16) Frame floor side (17) Frame for front suspension (18) Frame roof front/ plate side and parts thereof (19) Front body (20) Front floor panels and parts thereof (21) Garnish head lamp and centre (22) Garnish, side defroster cover, Control lever (23) Handles, inside pull and parts thereof, except sliding door handles (24) Handles, outside and parts thereof, except sliding door handles	

		(25) Handles, window regulator and parts thereof (26) Inner pillars/ reinforcements for side body (27) Inner/ outer panel for rear quarter (28) Instrument panel complete, excluding foamed (29) Knob door inside lock (30) Link rods for activating door latches (31) Member floor side (32) Member for engine room (33) Pan rear floor and parts thereof (34) Panel engine room (35) Panel/ trim assembly for doors and parts thereof except retainers/ clips (36) Panels for rear wheel housing (inner) and parts thereof (37) Parts of instrument panel other than those classifiable under Chapter 90(excluding foamed parts and lid glove box) (38) Pillar front outer (39) Reinforcements floor side (40) Retainer licence plate (41) Service lid, rear floor (42) Shroud for fan (43) Shut stop for center door (44) Side body assembly (45) Side member assemblies for floor and parts thereof (46) Side sills, front and centre (inner) (47) Sill rear side inner (48) Splash plate for radiator (49) Sun visor (50) Trim rail roof (51) Wheel housing mud guards/ mud flaps (C) Following components for vehicles of sub-heading 8703.2193 (1) Bar for side window (2) Battery trays, clamps, bands and parts thereof (3) Bezels for inside door handles (4) Bracket rear licence plate (5) Carrier for spare tyre and parts thereof (6) Cover assembly for spare wheel (7) Door handles inside/pull and parts thereof (8) Door handles outside and parts thereof (9) Door seals for service holes (PE Sheet type) (10) Duct ventilator/hose defroster (11) Emblems/Stickers (12) Floor mat (plastic)	

		(13) Garnish head lamp (14) Handles window regulator and parts thereof (15) Head lamp support (16) Knob for door lock (17) Mud flaps (18) Panel/ Trim assembly for doors and parts thereof except retainers/ clips (19) Rod/stay/prop hood support assembly and parts thereof (20) Service lid rear floor (21) Sound deadning/ insulation/ silencer sheets for floor (22) Stay for radiator support (23) Stay hood lock opener (24) Sun Visor (D) Following components for SUV vehicles of heading 87.03: (1) Battery tray assembly and parts thereof (2) Cross member (rear) (3) Door checkers (4) Door handle outside (5) Door handles (inner / outer) (6) Door seals (PE sheet type) (7) Dust cover assembly and parts thereof, for gear change / control lever (8) End plate (9) Filler neck assembly (10) Floor mat assemblies (11) Front grill / radiator grill (12) Gear box cover assembly for dust / mud protection (13) Gusset plates for engine compartment (14) Heat insulators (15) Heat protector for exhaust manifold (16) Hood cover / soft top (17) Hood sticks (18) Lining for roof (19) Mud covers for engine (20) Mudguard / mud flaps (21) Opener filler lid (22) Pad for Roof Headlining (23) Plastic linings for wheel housing / fender (24) Plate assembly for hand brake mounting (25) Plate holder set for mounting cable for hood opening (26) Reinforcement for bumpers (27) Reinforcements for front floor (28) Reinforcements for roof (sheet metal) (29) Reinforcements for seat belts	

		(30) Reinforcements for storage box / jack box (31) Rod/prop for hood support and parts thereof (32) Side body gussets (33) Side plates for floor (34) Side sills for floor (35) Sound deadening / silencer sheet (36) Stay for fan shroud (37) Stay for radiator (38) Step assembly rear and mounting brackets (39) Sun visor (40) Windshield header panel / Rail (E) Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8703.2115 and 8703.8030 (F) Following components for vehicles of sub - heading 8703.3225 (1) Air intake grills for fenders / side grill (2) Bonnet buffer and wind screen staples (3) Centre facia consol assembly (central part of instrument panel) and parts thereof (4) Channels for body drain (5) Check link cover (strap) for internal door hinge (6) Cubby box (Console Tunnel base) (7) Door glass holding channel (8) Door Trim (Casing) (9) Emblems (10) Escutcheon (Bazel) for window regulator (11) Escutcheon for sill for lock control (12) Floor mats (13) Gear box tunnel pad (insulation) (14) Handles for tail doors (15) Handles for window regulators (16) Header rails and parts thereof (17) Hood cover (soft top tarpauline) (18) Hood sticks and parts thereof for soft top mounting (19) Inside handles for doors (20) Lamp guards (21) Lid assembly for locker / storage and parts thereof (22) Locking angle for locker / storage lids (23) Plate assembly for hand brake mounting (24) Radiator grill assembly and parts thereof (25) Rear curtain rod and clamp (26) Rear mud flaps (27) Roll over bar assembly and parts thereof	

		(28) Shedder assembly (PE plastic sheet type) for door insulation (29) Side running board (30) Step assemblies and parts thereof (31) Sunvisors	
8708.2932		- - - - (A) Following components for motor cars of sub-heading 8703.2119 and 8703.3112: (1) Sash front door rear R/L (excl. door windows) (2) Sash rear door center (excl. door windows) (B) Following components for motor cars: (1) Knuckle steering (2) Water pump (3) Fuel filter (4) Seat recliner (5) Air cleaner assembly (6) Steering (Manual) (7) Engines (8) Transmissions (Manual)	25
8708.2939		- - - - Other	25
8708.2941		- - - - (A) Following components for vehicles of sub - heading 8704.2190 (1) Ash tray and parts thereof (2) Battery tray and parts thereof (3) Box for tuner (4) Brace for instrument panel (5) Braces for apron (6) Channel assay roof drip (7) Cross members for front floors (8) Deck assembly and parts thereof (9) Door handle outside (10) Door seals (PE sheet type) (11) Door trims (Board type only) (12) Ducts for heater / defroster / ventilation (13) Dust covers (14) Emblems for vehicles (15) Floor mat assemblies (16) Front grill (17) Garnishes (18) Handle for door window mechanism (19) Heat insulators for floor (20) Inner panel for upper back window (21) Inner side members for front floor (22) Lining for roof (23) Louvers for cowl top (24) Louvers for quarter ventilation (25) Mud covers for engine	25

		(26) Mudguard (27) Pad for Roof Headlining (28) Plastic linings for wheel housing / fender (29) Plate for rear wheel housing (30) Reinforcement for bumpers (31) Reinforcement for floor panel / member floor side (cab) (32) Reinforcement for instrument panel or member steering support (33) Rod / prop for hood support (34) Scuff Plates (35) Shroud for fan (36) Side panel for cowl top (37) Sills for floors (38) Sound deadening / Silencer sheet (39) Sun visor (40) Trims for seaming welts (41) Windshield header panel / Rail (B) Following components for vehicles of sub - heading 8704.3190 (1) Ash tray and parts thereof (2) Bars for protection rear glass (3) Cases / Bezels for inside handles (4) Channel for glass door support and rubber thereof (5) Chassis and parts thereof excluding frame rear for floor (6) Cover Frame Floor (7) Cross member assemblies and parts thereof (sheet metal) (8) Door handles (inside / Outside) (9) Door trims and parts thereof (10) Frame for front floor (11) Frame for front suspension (12) Frame roof front and parts thereof (13) Front / radiator grill and parts thereof (14) Front pillars (inner / outer) and parts thereof (15) Front show and parts thereof (16) Garnishes / Covers / Ventilators and parts thereof (17) Handle for closing deck gate (18) Handle for door window mechanism (19) Holder Jack (20) Instrument panel and parts thereof excluding foamed (21) Insulator for deck floor (sheet metal) (22) Knob for door lock (23) Licence plate, brackets and parts thereof (24) Mat for floor (plastic)	

		(25) Member assemblies for floor and parts thereof (sheet metal) (26) Members, brackets and panels for service lid (27)Mud flaps / mud guards (plastic) (28) Panel / member engine room (29) Panel Cab Back and parts thereof (30) Panel floor front ; floors assemblies and parts thereof (sheet metal) (31) Rear deck and parts thereof (32) Rear Gate and parts thereof (33) Reinforcements for suspension (34) Roof head lining (35) Roof, roof assemblies and parts thereof (36) Seat locks and parts thereof (37) Shroud for fan (38)Side sill (39) Splash panel for engine (40) Splash plate for radiator (41) Sun visor (42) Wheel housing inner and parts thereof (C) Following components for vehicles of sub-heading 8704.3130 (1) Anchor for spare tyre and parts thereof (2) Ash trays and parts thereof (3) Battery trays, clamps, bands, box and parts thereof (4) Bottom channel for holding window glass (5) Bracket/ reinforcement/ hangers for suspension (6) Brackets for seat belts (7) Case/ bazel for inside door handles (8) Chassis and parts thereof (9) Cross member assemblies for floor and parts thereof (10) Door assemblies (except front door) (11) Door seals for service holes(PE sheet type) (12) Emblems (13) Engine under cover(dust, mud, splash protectors) (14) Floor assemblies (15) Floor mats (16) Frame floor side (17) Frame for front suspension (18) Frame roof front/ plate side and parts thereof (19) Front body (20) Front floor panels and parts thereof (21) Garnish head lamp and centre	

		(22) Garnish, side defroster cover, Control lever (23) Handles, inside pull and parts thereof, except sliding door handles (24) Handles, outside and parts thereof, except sliding door handles (25) Handles, window regulator and parts thereof (26) Inner pillars/ reinforcements for side body (27) Inner/ outer panel for rear quarter (28) Instrument panel complete, excluding foamed (29) Knob door inside lock (30) Link rods for activating door latches (31) Member floor side (32) Member for engine room (33) Pan rear floor and parts thereof (34) Panel engine room (35) Panel/ trim assembly for doors and parts thereof except retainers/ clips (36) Panels for rear wheel housing (inner) and parts thereof (37) Parts of instrument panel other than those classifiable under Chapter 90(excluding foamed parts and lid glove box) (38) Pillar front outer (39) Reinforcements floor side (40) Retainer licence plate (41) Service lid, rear floor (42) Shroud for fan (43) Shut stop for center door (44) Side body assembly (45) Side member assemblies for floor and parts thereof (46) Side sills, front and centre (inner) (47) Sill rear side inner (48) Splash plate for radiator (49) Sun visor (50) Trim rail roof (51) Wheel housing mud guards/ mud flaps (D) Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8704.3150	
8708.2942		- - - - (A) Following components for vehicles of sub - heading 8704.2219 (1) Battery Carrier assembly and parts thereof (2) Cabin tilt stay stopper assembly and parts thereof (3) Cargo body / deck and parts thereof (4) Cross member for frame (5) Cushion for engine mounting	25

		(6) Door trim assembly (Board / PVC type) (7) Emblems (8) Floor mat (9) Frame assembly (10) Front brackets for cabin mounting (11) Front radiator grill (12) Gussets / stiffeners for frame (13) Licence plate assembly (14) Panel for front corner assembly (sheet metal) (15) Rear member assembly for cabin mounting and parts thereof (16) Shroud for fan (17) Splash boards for mud flap mounting (18) Splash covers for engine (19) Sun visors (B) Following components for vehicles of sub - heading 8704.2299 (1) Battery Carrier assembly and parts thereof (2) Cabin tilt stay stopper assembly and parts thereof (3) Cargo body / deck and parts thereof (4) Cross members for frame (5) Door trim assembly (Board / PVC type) (6) Dust protection seal for doors (PE sheet type) (7) Entry steps for cabin (8) Floor mat (9) Frame assembly (10) Gussets / stiffeners for frame (11) Licence plate assembly and parts thereof (12) Long members for frame (13) Rod / Prop / support for bonnet (14) Scuff plates (15) Shroud for fan (16) Splash covers for engine (17) Sun visors (18) Trim for front pillar (C) Following components for vehicles of sub - heading 8704.2390 (1) Battery Carrier assembly and parts thereof (2) Bracket assembly front for cabin mounting (3) Cabin tilt stay stopper assembly and parts thereof (4) Cross members for frame (5) Dust protection seal for doors (PE sheet type) (6) Entry steps for cabin (7) Floor mat (8) Frame assembly	

		(9) Gussets / stiffeners for frame (10) Licence plate assembly and parts thereof (11) Long members for frame (6x2 vehicles only) (12) Member assembly for mounting engine and parts thereof (13) Rear body trim (other than injection monlded) (14) Rod / prop / support for bonnet (15) Scuff plates (16) Sun visor (17) Trim for front pillar	
8708.2949		- - - - Other	25
8708.2990		- - - Other	25
8708.3010		- - - (A) Following components for vehicles of heading 87.01 (1) Axle shaft assembly for brakes and parts thereof (other than those for disc brakes) for tractors of sub-headings 8701.9220 and 8701.9320 (2) Brake assembly for tractors of sub-headings 8701.9220 and 8701.9320 (3) Brake bands for tractors of sub-headings 8701.9220 and 8701.9320 (4) Brake drums and air / vacuum tanks for vehicles of sub-heading 8701.2020, 8701.2090 and 8701.2040 (5) Brake drums and mounted brake linings for tractors of sub-headings 8701.9220 and 8701.9320 (6) Brake pedal assemblies and parts thereof for tractors of sub-headings 8701.9220 and 8701.9320 (7) Cam shafts for brake for tractors of sub-headings 8701.9220 and 8701.9320 (8) Cross shaft assembly and parts thereof for tractors of sub-headings 8701.9220 and 8701.9320 (9) Brake levers, Brake Pedals, Lever for brake band, Lever for hand brake, Lock combined brakes, Shaft for brake pedals and support for brake lever for tractors of sub-headings 8701.9220 and 8701.9320 (10) Lever assembly for parking brake / hand brake (4x2 vehicles only) for vehicles of sub - heading 8701.2020, 8701.2090 and 8701.2040	25

		(11) Rod and yoke assembly and parts thereof for tractors of sub-headings 8701.9220 and 8701.9320 (B) Following components for vehicles of heading 87.02 (1) Air tanks and vacuum tanks for brakes (2) Lever assembly for parking brake / hand brake (for vehicles of seating capacity less than 35 persons) (3) Oil/air pipes and brake drums, (4) Brake pedal assembly and parts thereof	
8708.3020		- - Following components for vehicles of heading 87.03 (1) Brake pedal box assembly and parts, top cover for brake pedal (sheet metal), hand brake lever assembly and parts and brake pipes of vehicles of sub – heading 8703.3225 (2) Brake tubes, pipes and their covers of vehicles of heading 87.03 (3) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut) and Mounted brake linings for vehicles of sub heading 8703.2115 and 8703.8030. (4) Cable parking brake and parts thereof, of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195 and 8703.2240; (5) Disc/ drum brake of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195 and 8703.2240 (6) Dust Cover for brake disc of motor cars of heading 87.03 and vehicles of sub-heading 8703.2193 (7) Lever parking brake assembly and parts thereof, of vehicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.2323 and 8703.3223 (8) Brake Pedal and housing assembly and parts thereof for motorcars of sub-headings 87.03 and 8703.2193 (9) Brake Pedal assembly and parts thereof; Parking brake cable and parts thereof for SUVs vehicles of 87.03	25
8708.3031		- - - - (A) Following components, of vehicles of sub - heading 8704.2190 (1) Brake Drum (2) Brake tubes	25

		(3) Front brake Disc (4) Parking brake cable (B) Following components, of vehicles of sub - heading 8704.3190 (1) Brakes (2) Brake tubes/ pipes (3) Brake drums (4) Lever assembly for parking brake and parts thereof (5) Mounted brake linings (6) Cable assembly for parking brakes, Pedal brake assembly and parts thereof (C) Following components, of vehicles of sub - heading 8704.3130 (1) Brake tubes, pipes and their covers (2) Cable parking brake and parts thereof (3) Disc/ drum brake (4) Lever parking brake assembly and parts thereof, (D) Following components, of vehicles of sub - heading 8704.3150 (1) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut), (2) Mounted brake linings	
8708.3032		- - - - (A) Following components, of vehicles of sub - heading 8704.2219 (1) Air tanks / vacuum tanks (2) Brake drums (3) Lever assembly for parking brake / hand brake (4) Oil and air pipes / tubes (B) Following components, of vehicles of sub - heading 8704.2299 (1) Brake drums (2) Lever assembly for parking brake / hand brake (3) Oil and air pipes / tubes (4) Brake pedal assembly and parts thereof (C) Following components, of vehicles of sub - heading 8704.2390 (1) Brake drums (2) Lever assembly for parking brake / hand brake (3) Oil and air pipes / tubes	25
8708.3039		- - - - Other	25
8708.3090		- - - Other	25
8708.4010		- - - Following components for agricultural tractors of sub-headings 8701.9220 and 8701.9320:	25

		(1) Gear boxes (2) Bottom cover plate for gear box housing (3) Cover / Cup for gear shift lever (4) Cover assembly for drive shift bearing for use in gear box (5) Cover plates for gear box (6) Cover shift tower for gear box (7) Gear box housing (8)Housing for gear shift lever (9) Knob for gear shift lever (10) Lever 3rd and 4th / Fork Third (for gear box) (11) Lever assembly transmission / gear shift lever and parts thereof (12) Lever for 1st and 2nd gate / gear (13)Lever for reverse gear (14) Lever planetary / lever assembly splitter and parts thereof (15) Plate for mounting gear shift lever (16) Plunger (17) Plunger / dog for gear box (18) Retainer for main drive shaft for use in gear box (19) Rod splitter for gear box (20) Seat for spring for use in gear box (21) Selector 3rd / Gate 3rd and 4th for gear box (22) Selector for planetary shaft / support for splitter for gear box (23) Shaft / fork for clutch release (24) Shift tower for gear box (25) Shift tower for gear box (26) Shifter rails / rods (27) Shifter rails / rods for gear box (28) Supports for splitters (29) Top cover assembly for gear box and parts thereof (30) Shaft for differential lock (31) Shaft reverse/shaft reverse cluster	
8708.4090		- - - Other	25
8708.5010		- - - (1) Built up drive axles with hub and brake drum for vehicles of heading 87.02 and sub - headings 8701.2090, 8704.2219, 8704.2299 and 8704.2390 (2) Wheel hubs for axles for vehicles of heading 87.02 and sub headings 8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299 and 8704.2390 (3) Built up drive axles for argicultural tractors of sub-headings 8701.9220 and 8701.9320	25

		(excluding 4x4 tractors); Bushing PTO sleeve spacer, Cap for differential, Cap for driven axle (for Tractors upto 60 kW), Cap for PTO / end cover for PTO, collar for differential lock, collar for PTO, coupler differential lock / actuating collar, coupler rear drive, cover PTO shaft / cover upper axle casing, cover rear axle / side final drive, cover rear axle housing, differential cam lock assembly and parts thereof, differential housing/differential casing/ axle casing, differential lock levers, end assemblies of for axles and parts thereof, end assembly for PTO lever, fork for differential locks, fork for PTO clutch, fork PTO and fork PTO clutch, hand lever for PTO clutch, housing for PTO bearings, joint differential cross/journal pinion carrier, internal lever assembly/ lever relay for PTO control and parts thereof, lever for clutch release / shaft for lever clutch, link rocker, pedal assembly for differential lock (for tractors upto 60 kW), pedal for differential control, plate for differential, PTO lever, rear Axle Housing/ casing side final drive and parts thereof, Rear cover for PTO, Rear Wheel Hub (for Tractors upto 41 kW), Retainer for PTO Bearing, Selector for PTO Control Lever, Shaft assembly for fork lever and parts thereof, Shaft Lock Fork for differential for Agricultural Tractors of sub-headings 8701.9220 and 8701.9320 (4) Built up Non driving axles with hub and brake drums for vehicles of heading 87.02 and sub - headings 8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299 and 8704.2390; Dust protection caps for wheel hubs and Wheel hubs for axles for vehicles of heading 87.02 and sub heading 8701.2020, 8701.2090, 8701.2040, 8704.2219, 8704.2299, 8704.2390 (5) Built up non driving axles, housing rear axel and propeler shaft for vehicles of sub-headings 8701.9220 and 8701.9320; Axle arm for Front Axle, Block pivot for front axle, Block thrust for axle casing, Cap for front hub/ cover hub, center beam assembly/ body front axle, Drag link assembly/ Tie rods, Hub for front wheel, Pivot pin, Spacer for steering knuckle, Spindle front axle/ Steering knuckle for Agricultural Tractors of sub-headings 8701.9220 and 8701.9320	

8708.5020		- - - (1) Built up drive axles for vehicles of sub – heading 8703.2115 and 8704.3150 (2) Drive shafts for axle, drive shaft housing and breathing pipe for vehicles of sub heading 8703.2115 and 8704.3150 (3) Built up Non driving axles for motor cars of heading 87.03 (of engine capacity upto 1200cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 (4) Cap spindle for grease , Hub front wheel and trailing / suspension rear arm and parts thereof (for vehicles not exceeding 1200cc) for motor cars of heading 87.03; (5) Cap spindle for grease for vehicles of heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130; Hub for front axle for vehicle of sub heading 8704.2190 (6) Cap spindle for grease for vehicles of sub heading 8704.3190 (7) Propeller shaft for vehicles of sub heading 8703.2193 (8) Housing rear axle and propeller shaft for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190	25
8708.5090		- - - Other	25
8708.7010		- - - Road wheels (excluding casted), rims discs, caps, ornaments and weights for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	25
8708.7020		- - - Road wheels (excluding casted), rims, discs, caps, ornaments and weights for vehicles of heading 87.02 and sub- headings 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	25
8708.7090		- - - Other	25
8708.8010		- - - (1) Suspension Shock absorbers for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8704.2190, 8704.3130, 8704.3150 and 8704.3190 (2) Parts of shock absorber for the vehicle of sub heading 8703.2115 and 8704.3150	25
8708.8020		- - - Pin for shock absorbers (4x2 vehicles only) for vehicles of sub headings 8701.2020, 8701.2090, and 8701.9060	25
8708.8090		- - - Other	25

8708.9110		- - - Radiator of a kind with aluminum core	25
8708.9120		- - - Radiator other than aluminum core for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.3225	25
8708.9130		- - - Radiator other than aluminum core, for vehicles of heading 87.02 and sub- headings 8701.2020 (4x2 vehicles only), 8701.2090, 8701.9060, 8704.2219, 8704.2299, 8704.2390 8701.9220 and 8701.9320 (2) Radiator Cap assembly and parts thereof for Agricultural Tractors of sub-headings 8701.9220 and 8701.9320	25
8708.9190		- - - Other	25
8708.9210		- - - Silencers, mufflers and exhaust pipes for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, and 8704.3190	25
8708.9220		- - - Silencers, mufflers and exhaust pipesfor vehicles of heading 87.02 and sub- headings 8701.2020 (4x2 vehicles only), 8701.2090, 8701.2040, 8701.9220, 8701.9320, 8704.2219, 8704.2299 and 8704.2390	25
8708.9290		- - - Other	25
8708.9310		- - - (1) Upper and lower plates for clutch housing (other than clutch plate) of a kind used with engines not exceeding 1200cc for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190 (2) Lower plate for clutch housing (other than clutch plate) for vehicles of sub- heading 8703.2193 (3)Arm clutch release for motor cars of heading 87.03 exceeding 1200cc	25
8708.9320		- - - Following parts for agricultural tractors of sub- headings 8701.9220 and 8701.9320: (1) Clutches (with or without driven plates) (2) Fork for clutches	25
8708.9390		- - - Other	25
8708.9410		- - - (1) Steering wheels (non air bag/ non PU foamed type) for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; steering knuckle arm left and steering drag link for vehicles of sub heading 8704.2190	25

		(2) Steering gears and links for motor cars of heading 87.03, not exceeding 800 cc (3) Covers for steering column for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190 (4) Steering column for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 (5) Bracket steering gear box for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 and 8704.3130 (6) Steering wheels, steering columns, steering boxes and Steering stem for vehicles of sub - heading 8703.2115 and 8704.3150	
8708.9420		- - - (1) Steering wheels (non foamed) and covers steering shafts for vehicles of sub - heading 8704.2219 (2) Steering wheels, stearing columns (fixed), steering boxes (manual), Cover for steering column, Cover relay steering box and steering shaft for agricultural tractors of sub-headings 8701.9220 and 8701.9320	25
8708.9490		- - - Other	25
8708.9500		- - Safety Air bags with inflator system; parts thereof	25
8708.9910		- - - Following components for vehicles of heading 87.01: (A) For vehicles of heading 8701.2020, 8701.2090 and 8701.2040 (1) Battery cover (2) Fuel tank (3) Fuel tank bands / supports / brackets / stripes (4) Out side mirror stay assembly (5)Pin for mounting leaf springs (4x2 vehicles only) (6) Retainer / holder for center hearing (4x2 vehicles only) (7) Shackles for leaf spring assembly (8) Stiffener for fly wheel housing (4x2 vehicles only) (9) Towing hooks (10) Upper pad for front leaf assembly (4x2 vehicles only) (B) Following components,of agricultural tractors of sub-headings 8701.9220 and 8701.9320 (1) Adapter plate / engine mounting bracket	25

		(2) Adaptor for techo meter drive (for tractors upto 60 kW) (3) Air cleaner housing assembly and parts thereof (4) Air intake pipes / tubes (for tractorsupto 60 kw) (5) Anchor for check chain (6)Anchor plate (7) Angle drive (8) Arm for hydraulic lift (9) Arm lift ram for hydraulic mechanism (10) Balls (Cat I and II) (11) Battery retainer assembly and parts thereof (12) Brackets excluding those for throttle control, consol panel and stop light switch (13) Cable for tractors meter / hour meter (14) Cam position assembly for hydraulic lift mechanism (15) Cap for lift cover (16) Chain assembly / adjuster lower link and parts thereof (17) Check chain assembly and parts thereof (18) Clutch pedal (19) Collar pre - cleaner / shield air cleaner (for tractorsupto 60 kW) (20) Connecting rod for hydraulic mechanism (21) Control Beam (22) Cooling fan blade (23) Cover lift pump for hydraulics (24) Cover starter motor (25) Deck for fuel tank support (26) Deck for mounting seats (27) Drip tray (28) End implement (29) Exhaust elbow (30) Fork for levelling (31) Front moulding (rubber / plastic) (32) Front tube assembly (33) Fuel cut off cable (for tractors upto 60 kW) (34) Fuel pipes (35) Fuel tank assembly and parts thereof (36) Guard / protection for alternator (37) Head for lubricating oil filter (38) High pressure hydraulic pipe (39) Hook support for top link (40) Hose breather / breather assembly (41) Hub / spacer for fan (42) Knuckle for hydraulic mechanism (43) Leveling assembly shaft and parts thereof	

		(44) Lever and cam assembly for hydraulic lift and parts thereof (45) Lever for alternator / brace stretcher (46) Lever for hand throttle (47) Lever for lift control for hydraulic lift (48)Lever for plough lifting mechanics (49) Lever for relay steering control (50) Lever for response control for hydraulic lift (51) Lever for steering control (52) Lever inner selector for hydraulic lift (53) Lever quadrant cross shaft hydraulic mechanism (54) Lift rod assembly and parts thereof (55) Link assembly control for hydraulic machinism (56) Link assembly for hydraulic lift (57) Link for pivot pedal (58) Link for PTO clutch (59) Lower link assembly (60) Packing for fuel tank (61) Pad for PTO relay (62) Pads for pedals (63) Parts of fuel sedimentary assembly (64) Pin for beam control (65) Pin for supporting hydraulic mechanism (66) Piston assembly for hydraulic mechanism and parts thereof (67) Pivot shaft for hydraulic lift (68) Plate cover for rear axle (69) Plate draft response for hydraulic lift (70) Plate engine lifting / eye engine lifting (71) Pre cleaner assembly and parts thereof (72) Protection sheet for starter motor (73) Pull rod for stopping engin (74) Quadrant assembly and parts thereof (75) Radiator elbow (76) Response cover assembly for hydraulic lift and parts thereo (77) Retainer for ball (78) Rocker cove (79) Rod / shaft for throttle pedal (80) Sector for draft control (81) Selective assembly and parts thereo (82) Shaft / pin for lower lin (83) Shaft for fuel pump activation (84) Shaft for ram extension (85) Shield for bearing set (86) Shim for fuel tank support (87) Sleeve for lift control (88) Spacer for fuel injection pump	

		(89) Spacer for transmission (90) Spacer rings for fan blades (91) Stand pipe for hydraulic lift mechanism (92) Steering arms (93) Stop reverse shaft (94) Strap for fuel tank (for tractorsupto 60 kW) (95) Suction pipe for hydraulic oil (96) Support / bracket for fuel tank (for taractors upto 60 kW) (97) Support for foot steps (98) Support for front axle (99) Support for lift pump (100) Support for throttle (101) Support for vacuum pump drive (102) Support for water pump (103) Throttle control (104)Throttle control assembly and parts thereof (for tractorsupto 60 kW) (105) Throttle pedal (106) Top link assembly and parts thereof (107) Towing hooks (108) Track rod adjustor (109) Tube assembly for rear axle and parts thereof (110) Water body / elbow water pump (111) Water inlet / water connection (112) Water outlet / pipe outlet (113) Weight for frame (114) Wrapper assembly and parts thereof	
8708.9920		- - - Following components for vehicles of heading 87.02 : (1) Accelerator / Brake / Clutch pedal assemblies and parts thereof (2) Air cleaner housing (3) Battery cover (4) Boot for gear shift (5) Brace for adjusting generator / alternator (6) Brackets for mounting air cleaner (7) Brackets for mounting engine (casting and sheet metal) (8) Brackets for mounting exhaust pipes (9) Brackets for mounting leaf springs (10) Brackets for mounting shock absorbers (11) Fuel tank (12) Fuel tank bands / supports / brackets / stripes (13) Hanger for engine lifting (14) Lever and bracket of stabilizer bar (15) Mounting support for spare wheel carrier (16) Pins for mounting leaf springs	25

		(17) Retainer / holder for center bearing (18) Shackles for leaf spring assembly (19) Towing hooks (20) U Bolts for leaf springs (21) Upper pad for front leaf spring assembly	
8708.9930		- - - For the vehicles of heading 87.03: (A) Following components for motor cars of heading 87.03 (1) Air cleaner housing assembly and parts thereof (2) Arms for fan belt adjusting (3) Bracket for generator (4) Bracket for holding jack (5)Bracket for jacking (6) Bracket for stabilizing bar (for vehicles upto 1200cc) (7) Bracket front seat inside (8) Bracket parking lever (9) Cable assembly for choke and parts thereof (10) Cable for heater / air vent control and parts thereof (for vehicles upto 800cc) (11) Cable for hood latch release and parts thereof (12) Cables for opening fuel lid and parts thereof (13) Cables for opening trunk latch and parts thereof (14) Cap assembly fuel filler maintenance hole (15) Cap assembly fuel filler (16) Engine mounting brackets (sheet metal and cast iron, non rubberised) (17)Fuel filler neck and pipe (other than plastic) (18) Fuel pipe (main) (19)Fuel pipe (return) (20) Fuel tank (other than plastic) (21) Fuel tank bands / brackets for mounting (22) Fuel tube protectors (23) Gear shift control rods/ transmission cables (manual type) (24) Heater unit (using engine heat) and parts thereof (25) Lever fuel lid latch release (26) Lever gear shift control and parts thereof (manual) (27) Lever hood latch release (28) Lever luggage door latch release (29) Lid assembly fuel filler (30) Nozzel and hose for wind shield washer (31) Pedal and housing assembly (brake, clutch, accelerator and parts thereof)	25

		(32) Protectors for fuel filler pipes (33) Protectors fuel tank (34) Reserve tank and hose assembly for radiator tank and parts threreof (35) Seat track adjuster without reclining mechanism (36) Shield fuel tank filler pipe (37) Towing hooks (38) Washer jar (B) Following components for vehicles of heading 8703.2113, 8703.2195 and 8703.2240 (1) Air suction assembly for air cleaner (2) Arm for gear select assembly and parts thereof (3) Arms for fan belt adjusting (4) Bracket for brake fluid reservoir (5) Bracket for fuse box (6) Bracket for generator (7) Bracket for holding jack (8) Bracket for mounting radiator (9) Bracket for suspension (10) Brake fluid reservoir assembly and parts thereof (11) Cable assembly for accelerator and parts thereof (12) Cable assembly for choke and parts thereof (13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket. (14) Fuel filler neck and pipe (15) Fuel tank (other than plastic) (16) Gear shift control rods/ transmission cables (17) Hanger for muffler (18) Hooks for engine lifting (19) Lever gear shift control and parts thereof (20) Nozzle and hose for wind shield washer (21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs (22) Reserve tank and hose assembly for radiator water and parts thereof (23) Spare wheel carrier and bolt assembly (24) Support set for gear shift arm (25) Towing hooks (26) Washer jar (C) Following components for vehicles of sub-heading 8703.2193	

		(1) Arms for fan belt adjusting (2) Engine mounting brackets (sheet metal and cast iron, non rubberised) (3) Fuel tank (4) Lifting hooks for engine (5) Link rods for activating door latches (6) Nozzle wind shield washer (7) Pedal and housing assembly for brake, clutch, accelerator and parts thereof (8) Plate cylinder block (9) Plates, seats, hangers, shackles (inner/ outer), stop rear bump, bumper rear spring and pad for leaves for use with leaf spring assemblies (10) Reserve tank and hose assembly for radiator water and parts thereof (11) Washer jar "(D) Following components for SUV vehicles of heading 87.03 (1) Bands / protective blankets / brackets for fuel tank. (2) Brackets for accelerator cable. (3) Brackets for mounting air cleaner assembly (4) Brackets for mounting bumper (5) Brackets for mounting engine (sheet metal) (6) Brackets for mounting fuse box / relay box (7) Brackets for mounting power steering tank, power steering pump and power steering oil reservoir (8) Brackets for mounting radiator (9) Brackets for mounting silencers / mufflers / exhaust pipes (10) Brackets for mounting suspension (sheet metal) (11) Brackets for mounting vacuum tank (12) Brackets for mudguards (13) Brackets for release mechanism for hood opening (14) Brackets for seats (15) Cable for hood latch release (16) Cable for hood lock control (17) Engine cooling system pipes (metal) (18) Fuel pipe for inlet fuel (19) Fuel tubes, main and return (20) Knobs for seat reclining knuckles (21) Mounting system for spare wheel (22) Oil cooler pipes (metal) (23) Pedal Assembly for accelerator and parts thereof	

		(24) Pedal assembly for clutch and parts thereof (25)Power adjustment screw for hand brake (26) Radiator pipes (27) Resonator for air intake system. (28) Seat Adjusting Track (29) Spare wheel carrier assembly and parts thereof (30) Towing hook (31) Wire protecting pads (foam) (E) Following components for vehicles of sub heading 8703.2115 and 8703.8030 (1) Air filter assembly and parts thereof (2) Battery carrier assembly and parts thereof (3) Brackets (4) Brake oil tank (5) Breather tube (6) Chassis and parts thereof (7) Control cables assemblies and parts thereof (8) Engine mounting bolt; Engine cover (9) Engine mounting bridge / cross member (10) Fuel pipes (11) Fuel tank assembly and parts thereof; cap fuel tank (12) Fuse box assembly and parts thereof (13) Handle grip (14) Internal cock for handle grip (15) Kick starter assembly and parts thereof (16) Knobs (17) Lever assembly gear shift (18) Sleeve for wheel (19) Spacer for wheel (20) Speedometer cable assembly and parts thereof (21) Torque rod (22) Wheel nuts (F) Following components for vehicles of sub - heading 8703.3225 (1) Accelerator cable (2) Accelerator pedal assembly and parts thereof (3) Air cleaner housing assembly and parts thereof (4) Battery tray assembly and parts thereof (5) Bracket for body floor support (6) Bracket for fuel tank pipes (7) Bracket for mounting body on chassis (8) Bracket for mounting internal light (9) Bracket for power stearing oil reservoir	

		(10) Bracket for power stearing pump mounting (11) Bracket for radiator mounting (12) Bracket for roll over bar (13) Bracket for silencer / exhaust pipe support (14) Bracket for track rod protection (15) Clutch pipe (feed) (16) Cover for fuse box (17) Cradle / support for fuel tank (18) Cyclone pipe oil drain (sheet metal) (19) Flinger / damper (20) Fuel filler cover assembly and parts thereof (21) Fuel filler neck (22) Gate plate for gear lever retention (23) Hose assembly for washer (24) Internal air duct for heater (25) Lower air duct (26) Lower seat for front spring (27) Pipe assembly for fuel and parts thereof (28) Pipe for heater return (29) Retainer for suspension spring (30) Retaining plate for pulley (31) Rings for securing shock absorbers (32) Spare wheel carrier assembly and parts thereof (33) Stay assembly with cover for roll over bar (34) Strap for fuel tank (35) Strut for air cleaner bracket (36) Top plate (plate grommet) for gear change assembly (37) Towing hook (38) Towing ring recovery and lashing assembly and parts thereof (39) Underside protection bar assembly for propeller shaft (40) Washer tank assembly and cap thereof	
8708.9940		- - - Following components for vehicles of sub - heading 87.04 (A) For vehicles of sub- heading 8704.2190: (1) Air cleaner housing (sheet metal type) (2) Air intake duck for air cleaner assembly (3) Bands / protective blankets / brackets for fuel tank. (4) Cable for hood lock control (5) Clutch Oil Tube (6)Duct snorkel (7) Filler neck assembly (8) Fuel tank (metal type) (9) Fuel tubes, main and return (metallic Type) (10) Heat insulators	25

		(11) Jar assembly washer (12) Mounting system for spare wheel (13) Neck assembly for fuel tank (14) Pedal Assembly for accelerator and parts thereof (15) Protector for fuel tank (16) Radiator pipes (17) Reserve tank for radiator (18) Resonator for air intake system. (19) Rods for activating door latches (20) Rods for radiator support (21) Seat Adjusting Track (22) Shackles / shackle plates / pins / hangers for leaf springs (23) Towing hook (24) U bolt for leaf springs (25) vacuum tank (B) Following components, for vehicles of sub - heading 8704.3190 (1) Air suction assembly for air cleaner (2) Arm for gear select assembly and parts thereof (3) Battery box / battery clamp / battery band (4) Battery cover (5) Brackets for brake fluid reservoir, washer tank and water reservoir tank (6) Brackets for fuel box (7) Brackets for mounting alternator (8) Brackets for mounting engine / excluding bracket front mount (9) Brackets for mounting radiator (10) Brackets for mounting rear deck (11) Brackets for mounting stearing gear box (12) Brackets for seat belts (13) Brackets for suspension system (14) Brackets sub - cleaner (15) Brake fluid reservoir assembly and parts thereof (16) Bush spring shackle, shackle plates, bumpers, hangers, stoppers and U bolts for leaf springs (17) Cable assemblies for accelerator and choke (18) Emblems (19) Fuel pipes (20) Fuel tank and parts thereof (21) Hooks for lifting engine (22) Lever set for gear shift control (23) Nuts for wheels	

		(24) Pedal Brake, clutch and accelerator assemblies and parts thereof (25) Plate cylinder block (26) Rod / Bracket for tension assembly (27) Rod gear shift select (28) Spare wheel carrier and bolt assembly and parts thereof (29) Stay / Brackets for bumpers (30) Support set for gear shift arm (31) Towing hook (32) Washer jar assembly for wind shield (33) Water reservoir tanks (34)Wind shield washer nozzel assembly (C) Following components for vehicles of heading 8704.3130 (1) Air suction assembly for air cleaner (2) Arm for gear select assembly and parts thereof (3) Arms for fan belt adjusting (4) Bracket for brake fluid reservoir (5) Bracket for fuse box (6) Bracket for generator (7) Bracket for holding jack (8) Bracket for mounting radiator (9) Bracket for suspension (10) Brake fluid reservoir assembly and parts thereof (11) Cable assembly for accelerator and parts thereof (12) Cable assembly for choke and parts thereof (13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket. (14) Fuel filler neck and pipe (15) Fuel tank (other than plastic) (16) Gear shift control rods/ transmission cables (17) Hanger for muffler (18) Hooks for engine lifting (19) Lever gear shift control and parts thereof (20) Nozzle and hose for wind shield washer (21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs (22) Reserve tank and hose assembly for radiator water and parts thereof (23) Spare wheel carrier and bolt assembly (24) Support set for gear shift arm (25) Towing hooks	

		(26) Washer jar (D) Following components for vehicles of sub heading 8704.3150 (1) Air filter assembly and parts thereof (2) Battery carrier assembly and parts thereof (3) Brackets (4) Brake oil tank (5) Breather tube (6) Chassis and parts thereof (7) Control cables assemblies and parts thereof (8) Engine mounting bolt; Engine cover (9) Engine mounting bridge / cross member (10) Fuel pipes (11) Fuel tank assembly and parts thereof; cap fuel tank (12) Fuse box assembly and parts thereof (13) Handle grip (14) Internal cock for handle grip (15) Kick starter assembly and parts thereof (16) Knobs (17) Lever assembly gear shift (18) Sleeve for wheel (19) Spacer for wheel (20) Speedometer cable assembly and parts thereof (21) Torque rod (22) Wheel nuts	
8708.9950		- - - - Following components, for vehicles of heading 87.04 (A) For vehicles of sub- heading 8704.2219: (1) Air cleaner housing (sheet metal) (2) Air intake pipe and its hood (3) Battery cover (4) Boot for gear shift lever. (5) Brace for adjusting generator / alternator (6) Bracket for mounting air cleaner (7) Bracket helper spring (8) Brackets for leaf springs, shock absorbers, exhaust pipes and engine mounting (casting and sheet metal) (9) Fuel tank (10) Fuel tank bands / supports / brackets / stripes (11) Hanger for engine lifting (12) Out side mirror stay assembly (13) Pins for mounting leaf springs (14) Pipe air cleaner to engine (15) Rod assembly for cabin locking mechanism	25

		(16) Shackles for leaf springs (17) Stay for cabin entry steps (18) Towing hooks (19) U Bolts for leaf springs (20) Upper pad for front leaf spring assembly (B) For vehicles of sub - heading 8704.2299 (1) Accelerator / Brake / Clutch pedal assembly and parts thereof (2) Air / vacuum tanks for brakes (3) Air cleaner housing assembly and parts thereof (sheet metal) (4) Air intake pipe and its hoods (5) Battery cover (6) Brace for adjusting generator / alternator (7) Brackets for mounting air cleaner, leaf springs, helper springs, schock absorbers and exhaust pipes. (8) Brackets for mounting engine (casting and sheet metal) (9) Fuel tank (10) Fuel tank bands / supports / brackets / strips (11) Mounting support for spare wheel carrier (12) Out side mirror stay assembly (13) Pins for mounting leaf springs (14) Retainer / holder for center bearing (15) Shackles for leaf springs assembly (16) Stiffener for fly wheel housing (17) Towing hooks (18) U. Bolts for leaf springs (19) Upper pad for front leaf spring assembly (C) For vehicles of sub - heading 8704.2390 (1) Air / vacuum tanks for brakes (2) Air cleaner housing assembly and parts thereof (sheet metal) (3) Air intake pipe and its hood (4) Battery cover (5) Brace for adjusting generator / alternator (6) Bracket for mounting air cleaner, leaf springs, shock absorbers (6x2 vehicles only), exhaust pipes and air tanks (7) Brackets for mounting engine (casting and sheet metal) (8) Fuel tank (9) Fuel tank bands / supports / brackets / stripes (10) Hanger for engine lifting (11) Mounting support for spare wheel carrier (12) Out side mirror stay assembly (13) Pins for mounting leaf springs	

		(14) Pipe air cleaner to engine (15) Retainer / holder for center bearing (6x2 vehicles only) (16) Shackles for leaf spring assembly (17) Stiffener for fly wheel housing (6x2 vehicles only) (18) Towing hooks (19) Upper pad for front leaf spring assembly	
8708.9990		- - - Other	25
8709.9000		- Parts	25
8711.1010		- - - Components for the assembly / manufacture of vehicles in any kit form	30
8711.1090		- - - Other	30
8711.2010		- - - Components for the assembly / manufacture of vehicles, in any kit form	30
8711.2090		- - - Other	30
8711.3010		- - - Components for the assembly / manufacture of vehicles, in any kit form	30
8711.3020		- - - Motorcycle rickshaws in CBU	30
8711.3090		- - - Other	30
8711.4010		- - - Components for the assembly / manufacture of vehicles, in any kit form	30
8711.4090		- - - Other	30
8711.5010		- - - Components for the assembly / manufacture of vehicles, in any kit form	30
8711.5090		- - - Other	30
8711.6010		- - - Components for the assembly / manufacture of vehicles, in any kit form excluding those of headings 8711.6040 and 8711.6060	30
8711.6020		- - - Self-balancing, electrically-powered two wheeled transportation device (hoverboard, smart scooter, drift vehicles)	30
8711.6030		- - - Components for the assembly / manufacture of electric motorcycles, in any kit form	30
8711.6040		- - - Electric motorcycles (CBU)	30
8711.6050		- - - Components for the assembly / manufacture of 3-wheeler electric loader, in any kit form	30
8711.6060		- - - 3-Wheeler electric loader (CBU)	30
8711.6090		- - - Other	30
8711.9010		- - - Components for the assembly / manufacture of vehicles, in any kit form	30

8711.9090		- - - Other	30
8712.0000		Bicycles and other cycles (including delivery tricycles), not motorised.	25
8714.1010		- - - Saddles	25
8714.1020		- - - Following components for vehicles of heading 87.11:- (1) Air cleaner assembly and parts thereof (2) Axles (front, rear, collar) and parts thereof (3) Battery Box (4) Bolt for engine mounting (5) Brake cables and parts thereof (6) Brake drums (7) Brake pedal shaft (8) Brake pads (9) Brake rods, linkages and levers (10) Brake shoes/ Mounted brake lining of asbestos (11) Brakes (complete) (12) Cams for brakes (13) Chain case and parts thereof (14) Clutch cables and parts thereof (15) Complete fuel system (16) Complete wheels (17) Fenders and parts thereof (18) Foot rest and parts thereof (19) Frame / chassis and parts thereof (20) Front fork assembly (complete) (21) Fuel pipes / tubes (22) Fuel tank (whether or not painted) (23) Fuel tank cap (with or without lock) (24) Fuse boxes (25) Gear shift lever pad (26) Grips (whether or not twisting) and parts thereof (27) Handle bar and parts thereof (28)Hubs for wheels (29) Lever set kick starter (30) Levers for front brake and clutch and parts thereof (31) Motorcycle head lamp housing (32) Mudguards / flaps (plastic) (33) Nipples for wheels (34) Parts for rear shock absorber assembly other than bushes, collars, stoppers, valves, guides, rings, pistons, rebound, springs, plates and spacers (35) Parts of front fork assembly other than outer and inner tubes, guides, races, ball assembly, seals, brackets, valves, oil locks,	25

		rings, pistons, stoppers, collars, front fork springs, plugs, bridges for forks and seat rebounds (36) Rear shock absorbers assembly (37) Rim flaps (other than rubber) for wheels (38) Rims for wheels (39) Side covers and parts thereof (40) Side stands / main stands and parts thereof (41) Silencers / exhaust pipes / mufflers and parts thereof (42) Spokes for wheels (43) Sprockets for wheels (44) Swinging arm assembly and parts thereof except collar and bushing (45) Throttle cables and parts thereof (46) Torque link and parts thereof (47) Regulator rectifier (48) Clutch assembly (49) Emblems / Stickers	
8714.1030		- - - Drum gear shift for vehicles of heading 87.11	25
8714.1040		- - - Following components for vehicles of heading 87.11:- (A) For front shocks: (1) Pipe seat (2) Seat bottom (3) Pipe /inner tube (4) Case bottom/outer tube (B) For rear shocks: (1) Case damper/ pump/ rebound (2) Stopper valve (C) For Engine: (1) Cam for brakes (2) Lever cam brake front & rear	25
8714.1090		- - - Other	25
8716.2090		- - - Other	0
8716.8090		- - - Other	0
8716.9000		- Parts	0
9025.8030		- - - Temperature guages and sensors for agricultural tractors of sub-headings 8701.9220 and 8701.9320	25

9026.1010		- - - Following parts for agricultural tractors of sub-headings 8701.9220 and 8701.9320: (1) Fuel gauge (2) Oil level indicator (3) Dipstick/guage oil level for engines	25
9026.1020		- - - Dipstick/ gauge oil level for engines of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8704.3130 and 8704.3190	25
9026.1030		- - - Other for motor cars and vehicles	25
9029.1010		- - - Taximeters and pedometers	25
9029.1020		- - - Mileo meters	25
9029.1090		- - - Other	25
9029.2011		- - - - Mechanical type for motor cars of heading 8703 (not exceeding 800cc), vehicles of heading 87.11 and vehicles of sub - heading 8704.3190	25
9029.2012		- - - - RPM meter for agricultural tractors of sub-headings 8701.9220 and 8701.9320	25
9029.2013		- - - - Speed indicator and techometers for other motor cars and vehicles	25
9030.3310		- - - Battery meters for agricultural tractors of sub-headings 8701.9220 and 8701.9320	25
9030.3320		- - - Other for motor cars and vehicles	25
9032.8910		- - - Temperature control switches for vehicles of sub - heading 8703.2115 and 8704.3150	25
9032.8920		- - - Other for motor cars and vehicles	25
9104.0020		- - - For vehicles of sub-heading 8703.2323, 8703.3223 and 8704.2190	25
9104.0030		- - - Other for motor cars and vehicles	25
9106.1010		- - - Hour meters / tractor meters for agricultural tractors of sub-headings 8701.9220 and 8701.9320	25
9106.1020		- - - Other for motor cars and vehicles	25
9401.2010		- - - For vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	25
9401.2020		- - - For vehicles of heading 87.02 sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	25
9401.2090		- - - Other	25
9401.9910		- - - Seat parts made of foam, head/arm rests and seat frames for vehicles of heading 87.03	25

		and vehicles of subheadings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	
9401.9920		- - - Seat parts made of foam, head/ arm rests and seat frames for vehicles of heading 87.02 and sub-headings 8701.2020, 8701.2090, 8701.9220, 8701.9320, 8701.2040, 8704.2219, 8704.2299 and 8704.2390	25
9401.9930		- - - Other for motor cars and vehicles	25
9406.9030		- - - Silos	0
9613.8010		- - - Lighters used with motor cars of heading 8703	25
9613.8020		- - - Lighter for other motor cars and vehicles	25
9620.0000		Monopods, bipods, tripods and similar articles	15
9923		(i) Currency Notes, unused stamps, (ii) Security threads and invisible fibers for manufacture of currency notes, subject to NoC from the State Bank of Pakistan and Pakistan Security Printing Corporation	0
9942		(i) Following goods imported by Federal Government, Provincial Government or such states and territories as are or may be included in Pakistan, under technical cooperation (grant) for security purposes subject to NOC from Ministry of Interior and subject to the condition that the goods shall not be sold or otherwise disposed-of without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import: - 1. Bulletproof Bus (PCT codes 8702.2090, 8702.3090, 8702.4090, 8702.9030, 8702.9040, 8702.9050, 8702.9090) 2. Bulletproof Hiace Van (PCT 8702.1090) 3. Bulletproof Coaster (PCT 8702.2090, 8702.3090, 8702.4090) 4. Bulletproof Double Cabin (PCT code 8704.2190)	0"

		5. Bulletproof SUV (8703.2260, 8703.2313, 8703.2323, 8703.2490, 8703.3223, 8703.3390) 6. Jammers (8543.7090) 7. Bulletproof Jacket (6210.4000) 8. Bulletproof Helmet (6506.1000); (ii) Bullet Proof Vehicles imported by the Federal Government for Shanghai Cooperation Organization (SCO) Summit logistics arrangements, on recommendation of the Ministry of Foreign Affairs and NoC from the Ministry of Interior & Narcotics Control; and (iii) Bullet-proof vehicles for use by any Federal or Provincial government department to address threat arising due to any terrorism against a public functionary, as determined by the Ministry of Interior and Narcotics, subject to the approval of the Federal government.	

The Second Schedule

[(See section 3(14)]

In the Customs Act, 1969 (IV of 1969), FOR THE Fifth Schedule, the following shall be substituted, namely:-

"THE FIFTH SCHEDULE

[see section 18(1A)]

Part-I

Import of Plant, Machinery, Equipment and Apparatus, including Capital Goods for various industries/sectors

Note: - For the purposes of this Part, the following conditions shall apply, besides the conditions as specified in column (5) of the Table below: -

(i) the imported goods as are not listed in the locally manufactured items, notified through a Customs General Order issued by the Federal Board of Revenue (FBR) from time to time or, as the case may be, certified as such by the Engineering Development Board:

Provided that the condition of "local manufacturing" shall not be applicable on import of machinery, equipment and other capital goods imported as plant for setting up of a new power unit of 25 MW and above duly certified by Ministry of Water and Power in respect of those power projects which are on IPP mode meant for supply of electricity to national grid;

Provided further that condition of local manufacturing shall not be applicable for a period of three years, commencing on 1st July, 2018 and ending on 30th June, 2021, against Sr.No.12 of Table under Part-I of Fifth Schedule to the Customs Act, 1969, on import of machinery, equipment and other capital goods imported for new private transmission lines projects under the valid contract (s) or letter (s) of credit and the total C&F value of such imports for the project is US $ 50 million or above duly certified by the Ministry of Energy (Power Division);

Provided further that condition of local manufacturing shall not be applicable against Sr. No.38 of the Table, on import of plant, machinery and

equipment if imported by registered pharmaceutical manufacturers for their own use subject to NOC from Ministry of Health.

Provided further that condition of local manufacturing shall not be applicable against Sr. No.15A and 29 of the Table.

(ii) except for S. Nos. 1(H), 14, 20,21 and 22 of the Table, the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company's *bona fide* requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969 IV of 1969). In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;

(iii) in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings;

(iv) For "Respective Headings" entries in column (3) of the Table against which more than one rate of customs duty has been mentioned in column (4), the rate of 0%, 3% or 11% shall be applicable only for such goods which are chargeable to 0%, 3% or 11% duty respectively under the First Schedule to the Customs Act, 1969. In all such type of entries, a maximum concessionary rate (i.e. 5%, 10% or 15%) has also been mentioned in column (4) of each entry which shall be applicable on the goods which are subject to any of the all remaining higher duty slab rates under the First Schedule to the Customs Act, 1969.

Explanation I.– In entries where customs duty rates 0%, 3% and 5% have been mentioned in column (4), the rate 0% or 3% shall be applicable only for such goods which are chargeable to 0% or 3% duty respectively under First Schedule to the Customs Act, 1969. Whereas for all higher slabs (11%, 16%, 20% and above) concessionary rate of 5% shall be applicable.

Explanation II. – In entries where customs duty rates 3%, 5% have been mentioned in column (4), the rate 3% shall be applicable only for such goods which are chargeable to 3% duty under First Schedule to the Customs Act, 1969. Whereas for all higher slabs (11%, 16%, 20% and above) concessionary rate of 5% shall be applicable.

Explanation III. – In entries where customs duty rates 0%, 3%, 10% have been mentioned in column (4), the rate 0% or 3% shall be applicable only for such goods which are chargeable to 0% or 3% duty respectively under First Schedule to the Customs Act, 1969. Whereas for all higher slabs (11%, 16%, 20% and above) concessionary rate of 10% shall be applicable.

Explanation IV. – In entries where customs duty rates 0%, 3%, 11%, 15% have been mentioned in column (4), the rate 0%, 3% or 11% shall be applicable only for such goods which are chargeable to 0%, 3% or 11% duty respectively under First Schedule to the Customs Act, 1969. Whereas for all higher slabs (16%, 20% and above) concessionary rate of 15% shall be applicable.; and

(v) Goods imported temporarily for projects under serial numbers 9, 10, 11 and 12, if not re-exported on the conclusion of the project, may be allowed retention or transfer after conclusion of the project, from one company or project to another entitled company or project, with prior approval of the Board, against payment of 0.25% surcharge on C&F value of the goods for each year of retention, besides payment of duties and taxes, chargeable, if any.

Explanation. - Capital Goods mean any plant, machinery, equipment, spares and accessories, classified in Chapters 84, 85 or any other chapter of the Pakistan Customs Tariff, required for-

(a) the manufacture or production of any goods, and includes refractory bricks and materials required for setting up a furnace, catalysts, machine tools, packaging machinery and equipment, refrigeration equipment, power generating sets and equipment, instruments for testing, research and development, quality control, pollution control and the like; and

(b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, cool chain, dairy, poultry industry, IT sector, storage, communication and infrastructure development of SEZs by Zone Developer.

TABLE

S. No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1	**Agricultural Machinery**			
	A) Tillage and seed bed preparation equipment.			Nil

	(1). Tractor mounted trencher	8701.9220 8701.9320	0%	
	(2). Laser land leveler comprising laser transmitter, laser receiver, control box, rigid mast pack, with or without scrapper	Respective headings	0%	
	B) Omitted.			
	C) Irrigation, Drainage and Agro-Chemical Application Equipment			Nil
	(1). Submersible pumps (up to 75 lbs and head 150 meters) and field drainage pumps.	8413.7011 8413.7019	0%	
	(2). Air release valves, pressure gauges, water meters, back flow preventers and automatic controllers.	8481.1000 8481.3000	0%	
	(3). Tube well filters or strainers.	8421.2100	0%	
	(D) Harvesting, Threshing and Storage Equipment.			Nil
	(1). Fodder rake.	8201.3000	0%	
	(2). Fodder/forage wagon.	8716.8090	0%	
	E) Fertilizer and Plant Protection Equipment.			Nil
	(1). Spray pumps (diaphragm type).	8413.8100	0%	
	(2). All types of mist blowers.	8414.5990	0%	
	F) Dairy, Livestock and poultry, machinery			Nil
	(1). Milk chillers.	8418.6910 8418.6990	2%	
	(2). Tubular heat exchanger (for pasteurization).	8419.5000	2%	
	(3). Milk processing plant, milk spray drying plant, Milk UHT plant.	8419.8100	2%	
	(4). Grain storage silos for poultry.	Respective headings	2%	
	(5). Insulated sand witch panels	Respective headings	2%	

	(6). Dairy, livestock and poultry sheds.	9406.1020 9406.9020	2%	
	(7). Milk filters.	8421.2900	2%	
	(8). Omitted			
	(9). Any other machinery and equipment for manufacturing of dairy products	Ch. 84 & 85	3%	If imported by manufacturers which are members of Pakistan Dairy Association.
	(10) Fans for use in dairy sheds	8414.5990	3%	If imported by members of Corporate Dairy Farmers Association.
	(G) Post-harvest Handling and Processing and Miscellaneous Machinery.			
	(1). Pre-fabricated CO_2 Controlled Stores.	9406.1090 9406.9090	0%	In respect of goods mentioned in Column (2) read with PCT mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are *bona fide* requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D

				of the Customs Act, 1969.
	H) Green House Farming and Other Green House Equipment.			1. In respect of goods of mentioned in Column (2) read with PCTs mentioned in Column (3), the Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are *bona fide* requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System 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 FBR.
	(1). Geo-synthetic liners (PP/PE Geo synthetic films of more than 500 microns).	3921.9090	0%	
	(2). Greenhouses (prefabricated).	9406.1010 9406.9010	0%	
	(3). Tunnel farming equipment consisting of the following:- (a) Plastic covering and mulch film	3920.1000 3926.9099	0%	
	(I) Machinery, Equipment and Other Capital Goods for Miscellaneous Agro-Based Industries like Milk Processing, Fruit, Vegetable or Flowers			In respect of goods of mentioned in Column (2) read with PCTs mentioned in Column (3), the

	Grading, Picking or Processing etc.			Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona fide requirement for use in the Agriculture sector. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.
	(1). Evaporators for juice concentrate.	8419.8990	0%	
	(2). Machinery used for dehydration and freezing.	8418.6990	0%	
	(3). Heat exchange unit.	8419.5000	0%	
	(4). Machinery used for filtering and refining of pulps/juices.	8421.2200	0%	
	(5). Complete Rice Par Boiling Plant.	8419.8990 & Respective Headings	0%	
	(J) Horticulture and Floriculture			
	(1). Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8441.3000	0%	
	(2). PU panels (Insulation).	Respective headings	0%	
	(3). Generator sets 10 to 25 KVA.	8502.1120 8502.1130	0%	
	(4). Refrigerating machines with engine fitted on common base for refrigerated containers.	8418.6920	0%	
	(5). Other refrigerating or freezing chests, cabinets.	8418.5000	0%	

	(6). Tubes, pipes and hollow profiles of iron and steel.	7304.3100 7304.3900	0%	
	(7). Hand tools.	Respective Headings	0%	
	(K) Machinery, equipment, capital goods, and materials for setting up, modernization, replacement or expansion for hatcheries, farms, feed mills and seafood processing units of fish and shrimp sector.	Respective Headings	0%,3%, 5%	1. Imports by fish/ shrimp hatcheries, farms, feed mills and seafood processing units, registered under the Sales Tax Act, 1990 and Fisheries Development Board or concerned Ministry; and 2.Ministry of National Food Security and Research shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona fide requirement. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under Section 155D of the Customs Act, 1969.
2	**Machinery and equipment for development of grain handling and storage facilities including silos.**	Respective Headings	0%	
3	**Cool chain machinery, equipment** including Capital goods.	Respective Headings	0%	If imported by Cool Chain Industry including such

				sectors engaged in establishing or providing cool chain activities or part thereof.
4	**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.**	Respective Headings	0%,3%, 5%	Condition (iv) of the preamble.
5	**Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes: -**			1. The project requirement shall be approved by the Board of Investment (BOI). The Authorized Officer of BOI shall certify the item wise requirement of the project in the prescribed format and manner as per Annex-B and shall furnish all relevant information Online to Pakistan Customs Computerized System against a specific user ID and password obtained under Section 155D of the Customs Act, 1969 (IV of 1969); 2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs-duties and taxes at statutory
	A. Medical Equipment.			
	(1) Medical surgical dental or veterinary furniture.	9402.9090	5%	
	(2) Operating Table.	9402.9010	5%	
	(3) Emergency Operating Lights.	9405.4990	5%	
	(4) Hospital Beds with mechanical fittings.	9402.9020	5%	
	(5) Gymnasium equipment.	Respective Headings	0%,3%,5%	
	(6) Cooling Cabinet.	9506.9100	5%	
	(7) Refrigerated Liquid Bath.	8418.5000	5%	
	(8) Omitted			
	B. Cardiology/Cardiac Surgery Equipment			
	(1) Cannulas.	9018.3940	5%	
	(2) Manifolds.	8481.8090	5%	
	(3) Intra venous cannula i.v. catheter.	9018.3940	5%	
	C. Disposable Medical Devices			
	(1) Self-disabling safety sterile syringes.	9018.3110	5%	

	(2) Insulin syringes.	9018.3110	5%	rates be leviable at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969). 3. For sub-entry at serial A (6) and sub-entry at serial D (2) Condition (iv) of the preamble.
	D. Other Related Equipment			
	(1) Fire extinguisher.	8424.1000	5%	
	(2) Fixtures & fittings for hospitals	Respective Headings	0%,3%,5%	
6.	**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.** **2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.**	Respective Headings	0%	1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government. 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

				Schedule, 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. 3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties& taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties& taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to

				payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.
7	**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 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 deferred amount.** **2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.**	Respective Headings	0%,3%,5%	1.This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government. 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 Schedule, 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. 3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the

				Chief Collector of Customs. 4. Condition (iv) of the preamble.
8	**Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pickups imported for Thar Coal Field.**	Respective Headings	0%	1.This concession shall be available to those Mining Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.
				2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at

				the time of import. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.
8(a)	1. Imports or exports made by or for the qualified investment in respect of the project as specified at Serial No.1 of the First Schedule to the Foreign Investment (Promotion and Protection) Act, 2022.	Respective Headings	0%	The concession shall be available subject to conditions, limitations and restrictions as prescribed in Serial 1 & 2 of Part-F of the Second Schedule to the Foreign Investment (Promotion and Protection) Act, 2022.
	2. Household goods of employees of Reko Diq Mining Company (Private) Limited. **Explanation**: - for the purpose of this Serial, the concession of Customs Duty includes all duties and levies leviable under the Customs Act, 1969.	Respective Headings	0%	Only such employees can claim the benefit who are either citizen of a country other than Pakistan or who for the Tax Year immediately prior to the import of goods were non-resident in Pakistan for the purpose of Income Tax Ordinance, 2001.

9	**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.** **2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.**	Respective Headings	0%,3%,5%	1. This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:- (a)the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and

				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 Schedule, 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. 3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be

				subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs. 4. Condition (iv) of the preamble.
10	**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.** **2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.**	Respective Headings	0%,3%,5%	-do-

11.	**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.** **2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.** **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.**	Respective Headings	0%	1.This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely: - (a)the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and 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 Schedule, 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. 3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties &taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. The re-export of these

				goods may also be allowed subject to prior approval of the Chief Collector of Customs.
12	**1. Machinery and equipment meant for power transmission and grid stations including under construction projects.** **Explanation.-** For the purpose of this concession "machinery and equipment" shall mean:- (a) machinery and equipment operated by power of any description, such as used in the generation of power; (b) apparatus, appliances, metering and testing apparatus, mechanical and electrical control, transmission gear and transmission tower, power transmission and distribution cables and conductors, insulators, damper spacer and hardware and parts thereof adapted to be used in conjunction with the machinery and equipment as specified in clause (a) above; and c) Components parts of machinery and equipment, as specified in clauses (a) and (b) above, identifiable for use in or with machinery imported for the project and equipment including spares	Respective Headings	0%,3%, 5%	1.This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:- (a)the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and 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 Schedule, along with an undertaking

	for the purposes of the project. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of the project.			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. 3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The construction machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if

				applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs. 4. Condition (iv) of the preamble.
13	**Following machinery, equipment and other education and research related items imported by technical institutes, training institutes, research institutes, schools, colleges and universities:-**			Nil
	(1) Filtering or purifying machinery and apparatus for water.	8421.2100	0%	
	(2) Other filtering or purifying machinery and apparatus for liquids.	8421.2900	0%	
	(3) Other thermostats.	9032.1090	0%	
	(4) Spares, accessories and reagents for scientific equipment.	Respective Headings	0%	
14	**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.**	Respective Headings	0%	
15	**Machinery, equipment and other capital goods meant for initial installation, balancing,**	Respective Headings	0%, 3%, 10%	Condition (iv) of the preamble.

	modernization, replacement or expansion of oil refining (mineral oil and other value-added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.			
15A	Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of petroleum oil refining.	Respective Headings	0%	1. In respect of goods mentioned in Column (2), the Ministry of Energy (Petroleum Division) shall certify that the refinery project is an approved project under the relevant Petroleum Refining Policy; and the Oil and Gas Regulatory Authority (OGRA) shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona fide requirement for use in petroleum oil refining and are being imported in accordance with the conditions of

				the relevant Petroleum Refining Policy. The authorized officer of OGRA, acting on behalf of the authority, shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. 2. i. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Ten years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case of disposal of goods without prior approval, FBR shall also initiate legal action as

				required under the law. ii. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Ten years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import and at the current exchange rate. iii. These goods shall, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if applicable. iv. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs.
16	**Machinery and equipment imported by an industrial concern.**	Respective Headings	0%,3%, 11%, 15%	Condition (iv) of the preamble.

17	**Following machinery and equipment for marble, granite and gem stone extraction and processing industries.**			1. For the projects of Gem Stone & Jewelry Industry, CEO/COO, Pakistan Gem and Jewelry Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are *bona fide* project requirement. The authorized person of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. 2. For the projects of Marble & 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
	(1) Polishing cream or material.	3405.9000	5%	
	(2) Fiber glass mesh	7019.6990	5%	
	(3) 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	5% 5%	
	(4) Gin saw blades.	8202.9910	5%	
	(5) Gang saw blades/ diamond saw blades/ multiple blades or all types and dimensions.	8202.9990	5%	
	(6) Air compressor (27cft and above).	8414.8010	5%	
	(7) 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,	Respective headings	0%,3%,5%	

	cross cutter and bridge cutters.			Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. 3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR. In case such goods are sold or otherwise disposed of after Five years of their importation, the same shall be subject to payment of duties & taxes as prescribed by the FBR. In case these goods are sold or otherwise disposed of without prior approval of the FBR or before the period of Five years from the date of their importation, the same shall be subject to payment of statutory rates of duties & taxes as were applicable at the time of import. The machinery may, however, be allowed to be transferred to other entitled projects of the sector, with prior approval of the FBR, subject to payment of duties and taxes, if

				applicable. The re-export of these goods may also be allowed subject to prior approval of the Chief Collector of Customs. 4. Condition (iv) of the preamble.
18	**1. Machinery, equipment and other project related items including capital goods, for setting up of power generation plants, water treatment plants and other infrastructure related projects located in an area of 30 km around the zero point in Gwadar.** **2. Machinery, equipment and other project related items for setting up of hotels located in an area of 30 km around the zero point in Gwadar.**	Respective Headings	0%	1. Ministry of Industries, Production & Special Initiatives, shall certify in the prescribed manner and format as per Annex-B that the imported goods are *bona fide* project requirement. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System 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 FBR and payment of customs duties and taxes leviable at the time of import. 3. Condition (iv) of the preamble.
		Respective Headings	0%,3%,5%	

19	**Effluent treatment plants.**	Respective headings	0%,3%,5%	Condition (iv) of the preamble.
20	Following items for use with solar energy: -		0%	Nil
	(1) Off–grid/On-grid solar power system (with or without provision for USB/charging port) comprising of :			
	i. Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system).	8507.2090 8507.3000 8507.6000		
	ii. Essential connecting wires (with or without switches).	8544.4990		
	iii. Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT).	8504.4090		
	iv. Bulb holder	8536.6100		
	(2) Water purification plants operating on solar energy.	8421.2100		
21	**Following systems and items for dedicated use with renewable source of energy like solar, wind, geothermal etc.**			Nil
	1. Parts for Solar Parabolic Power Plants.			
	(i). Absorbers/Receivers tubes.	8503.0090	0%	
	(ii). Control panel with other accessories.	8537.1090	0%	
	1(a) Parts for Solar Dish Stirling Engine.			
	(i). Control panel with accessories.	8537.1090 8537.2000	0%	
	(ii). Stirling Engine Generator	8501.6100	0%	

	2. (a) Solar Air Conditioning Plant	8415.1099	0%	
	(b) Parts for Solar Air Conditioning Plant			
	(i). Absorption chillers.	8418.6990	0%	
	(ii). Cooling towers.	8419.8910	0%	
	(iii). Pumps.	8413.3090	0%	
	(iv). Air handling units.	8415.8290	0%	
	(v). Fan coils units.	8415.9099	0%	
	3.(a) Solar Desalination System	8421.2100	0%	
	(b) Parts for Solar Desalination System			
	(i). Solar water pumps.	8413.3090	0%	
	(ii). Deep Cycle Solar Storage batteries.	8507.2000	0%	
	(iii). Inverters (off grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT)	8504.4090	0%	
	4. (a) Solar Water Heaters with accessories.	8419.1990	0%	
	(b) Parts for Solar Water Heaters			
	(i). Insulated tank	7309.0000 7310.0000	0% 0%	
	(ii). Vacuum tubes (Glass)	7020.0090	0%	
	(iii). Mounting stand	Respective headings	0%	
	(iv). Copper and Aluminum tubes	Respective heading	0%	
	(c) Accessories:			
	(i). Electronic controller	Respective headings	0%	
	(ii). Assistant/ Feeding tank			
	(iii). Circulation Pump			
	(iv). Electric Heater/ Immersion Rod (one piece with one solar water heater)			

	(v). Solenoid valve (one piece with one solar water heater)			
	(vi). Selective coating for absorber plates			
	5. (a) Parts for PV Modules			If imported by the local assemblers / manufacturers of PV Modules registered under the Sales Tax Act, 1990 subject to quota determination by the Input Output Co-efficient Organization (IOCO)
	(i). Tempered Glass.	7007.1900	0%	
	(ii). Aluminum frames.	7610.9000	0%	
	(iii). O-Ring.	4016.9990	0%	
	(iv). Adhesive labels.	3919.9090	0%	
	(v). Junction box & Cover.	8538.9090	0%	
	(vi). Sheet mixture of Paper and plastic	3920.9900	0%	
	(vii). Ribbon for PV Modules (made of silver, copper and lead).	Respective headings	0%	
	viii). EVA (Ethyl Vinyl Acetate) Sheet (Chemical).	3920.9900	0%	
	(b). Raw materials for the manufacture of PV Modules		0%	If imported by the local assemblers or manufacturers registered under the Sales Tax Act, 1990, of PV Modules subject to quota determination by the Input Output Co-efficient Organization (IOCO).”;
	(i). Silicone Adhesive/ Sealant.	3214.9010		
	(ii). MC4 Connectors.	8536.9090		
	(iii). Back sheet film.	3920.9900		
	(iv). Packing boxes/ modules.	4819.1000 4819.5000		
	(v). Corner block.	7616.9990		
	(vi). Polyethylene Compound	3901.9000		
	(vii). Omitted			
	(viii).Plates, sheets and strip of cellular rubber (vulcanized).	4008.1190		
	(ix). Omitted			
	(c) Parts of Solar Inverters		0%	If imported by the local assemblers and manufacturers registered under the Sales Tax Act, 1990, of PV Modules subject to quota determination
	(i). Control board	8504.4090		
	(ii). Power board	8504.4090		
	(iii). Omitted			
	(iv). Omitted			
	(v). Omitted			
	(vi). LCD Display	8531.2000 8524.1100		

	(vii).Display board	8531.2000		by the Input Output Co-efficient Organization (IOCO).”;
	(viii). AC input & output terminal	8536.9090		
	(ix). Battery input terminals	8507.9000		
	(x). PV terminals	8536.9090		
	(xi).Casings (Plastic or Steel)	8504.9090		
	(xii). Circuit Board (CB) for inverters	8534.0000		
	(xiii). Omitted			
	(d) Parts of Lithium Batteries		0%	If imported by the local assemblers or manufacturers of Lithium Batteries registered under the Sales Tax Act, 1990, subject to quota determination by the Input Output Co-efficient Organization (IOCO).
	(i). Cells	8507.9000		
	(ii). Omitted			
	(iii). BMS (level 1) Electronic Card	8507.9000		
	(iv). Casing	8507.9000		
	(v). Harness Set (Cells Monitoring Wires with tags)	8544.4290		
	(vi).Output Terminal with screws	8536.9090		
	(vii).Power Cables (Battery Internal)	8544.4290		
	(viii). DC Fan	8414.5990		
	(ix). DC Breaker	[Omitted] [Omitted] 8536.2090		
	(x).Packing Screws	7318.1590		
	(xi).Terminal Covers	3926.9099		
	(xii). Acrylic Sheet (Short Circuit Safety Sheet)	3920.5900 3921.9090		
	(xiii).Other Accessories (Temp Sensors, connectors, assembly items, Handles).	8536.9090, [Omitted] 8507.9000		
	6. Following machinery and equipment imported by manufacturing units of Solar Cells, Solar Panels, Solar Inverters & Solar Batteries:-		0%	1. Engineering Development Board (EDB) shall certify in the prescribed manner and format as per Annex-B that the imported goods are bona fide project requirement. The
	(a)Solar Cell Manufacturing Equipment.			

	(i) Aluminum and silver paste.	Respective headings		authorized officer of the EDB shall furnish all relevant information online to Pakistan Customs Computerized System 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 FBR and payment of customs duties and taxes leviable as prescribed by FBR. 3. Condition (iv) of the preamble.
	(b) Solar PV Modules Panels manufacturing machinery and equipment.			
	(i). Omitted			
	(ii). Omitted			
	(iii). Omitted			
	(iv). Omitted			
	(v). Omitted			
	(vi). Omitted			
	(vii). Omitted			
	(viii). Omitted			
	(ix). Omitted			
	(x). Omitted			
	(xi). Omitted			
	(xii). Omitted			
	(xiii). Omitted			
	(xiv). Omitted			
	(xv). Omitted			
	(xvi). Omitted			
	(xvii) Omitted			
	(xviii)Omitted			
	(xix) Omitted			
	(xx). Omitted			
	(xxi). Omitted			
	(xxii). Omitted			
	(xxiii).Structures & parts of structures.	7308.9090		
	(xxiv). Omitted			
	(xxv).Air or gas compressors, hoods.	8414.8020		
	(xxvi). Omitted			
	(xxvii). Omitted			
	(xxviii). Omitted			
	(xxix). Omitted			
	(xxx). Electric heating resistors.	8516.8090		
	(xxxi)Electric app for switching/protect electric circuits, not exceeding 1,000 volts.	8536.9090		
	(c) Solar Inverters manufacturing			

	machinery and equipment.			
	(i). Omitted			
	(ii). Omitted			
	(iii). Omitted			
	(iv). Omitted			
	(v). Omitted			
	(vi). Solder Pot	8419.8990		
	(vii).Solder Cleaning Equipment	8419.8990		
	(viii). Omitted			
	(ix). Omitted			
	(d) Lithium ion batteries manufacturing machinery and equipment.			
	(i). Omitted			
	(ii). Omitted			
	(iii). Storage tanks	7310.1000		
	(iv). Glue port	8419.8990		
	(v). Transfer tanks	7310.1000		
	(vi). Omitted			
	(vii). Omitted			
	(viii). Booster pumps	8413.7090		
	(ix). Magnetic filters	8421.3990		
	(x). Omitted			
	(xi). Omitted			
	(xii). Omitted			
	(xiii). Omitted			
	(xiv). Omitted			
	(xv). Omitted			
	(xvi). Omitted			
	(xvii).Omitted			
	(xviii).Omitted			
	(xix). Omitted			
	(xx). Omitted			
	(xxi). Omitted			
	(xxii). Omitted			
	(xxiii). Omitted			
	(xxiv). Omitted			
	(xxv). Omitted			
	(xxvi). Omitted			
	7. Solar chargers for charging electronic devices.	8504.4020	5%	
	8. Wind Turbines.			

	(i). Turbine with Generator/ Alternator.	Respective headings	0%	
	(ii). Nacelle with rotor with or without tail.			
	(iii). Blades.			
	(iv). Pole/ Tower.			
	(v). Inverter for use with Wind Turbine.			
	(vi). Deep Cycle Cell/ Battery (for use with wind turbine).	8507.2000	0%	
	9. Wind water pump	8413.8100	5%	
	10. Geothermal energy equipment.			
	(i). Geothermal Heat Pumps.	8418.6100	0%	
	(ii). Geothermal Reversible Chillers.	8418.6990	0%	
	(iii). Air handlers for indoor quality control equipment.	8418.6990	0%	
	(iv). Hydronic heat pumps.	8418.6100	0%	
	(v). Slim Jim heat exchangers.	8418.6100	0%	
	(vi). HDPE fusion tools.	8419.5000	0%	
	(vii). Geothermal energy Installation tools and Equipment.	8419.8990	0%	
	(viii). Thermostats and IntelliZone.	9032.1090	0%	
	11. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR.	Respective headings	0%	
22	**Following items for promotion of renewable energy technologies or for conservation of energy:-**			Nil
	(i). SMD/LED/LVD lights with or without ballast, fittings and fixtures.	9405.1190 9405.1990 8539.3290 8539.5210 8539.5220	0%	

	(ii).	SMD/LED/LVD lights, with or without ballast, PV module, fitting and fixtures	9405.4990 8539.3290 8539.5210 8539.5220	0%	
	(iii).	Tubular Day lighting Device.	9405.5010	0%	
	(iv).	Solar torches.	8513.1040	0%	
	(v).	Lanterns and related instruments.	8513.1090	0%	
	(vi).	LVD induction lamps.	8539.3290	0%	
	(vii).	LED Bulb/Tube lights.	8539.5210 8539.5220	0%	
	(viii).	PV module, with or without, the related components including invertors (off-grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT), charge controllers and solar batteries.	[Omitted] 8504.4090 8507.0000	0%	
	(ix).	Water pumps operating on solar energy along with solar pump controllers	8413.7011 8413.7019 8413.7090 8504.4090	0% 0% 0%	
	(x).	Energy saver lamps of varying voltages	8539.3110 8539.3210	0% 0%	
	(xi).	Energy Saving Tube Lights.	8539.3120 8539.3220	0% 0%	
	(xii).	Invertors (off-grid/on grid/hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT).	8504.4090	0%	

23	**Parts, Components and inputs for manufacturing LED lights, Bulbs and their Parts:-**			If imported by LED Light, Bulbs and their Parts manufacturers registered under the Sales Tax Act, 1990 subject to annual quota determination by the Input Output Coefficient Organization (IOCO).
	(i). Housing/Shell, shell cover and base cap for all kinds of LED Lights and Bulbs	Respective headings	0%	
	(ii). Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials	3810.9090	0%	
	(iii). Poly Butylene Terephthalate	3907.7000	0%	
	(iv). (iv) Bare Metal Clad Printed Circuit Board (MCPCB)	8534.0000	11%	
	(v). (v) Stuffed Metal Clad Printed Circuit Board (MCPCB)	8539.9090	0%	
	(vi). Constant Current Power Supply for of LED Lights and Bulbs (1-300W)	8504.4090	0%	
	(vii). Lenses for LED lights and Bulbs	9001.9000	0%	
	(viii). Aluminum Electrolytic capacitor	8532.2200	0%	
	(ix). SMT Electrical Transformer	8504.3100	0%	
	(x). Tantalum capacitors (DIP/SMD)	8532.2100	0%	
	(xi). Other inductors, small transformer, coil (DIP/SMD)	8504.4090 8504.5000	0%	
24	**Plant, machinery and equipment used in production of bio-diesel.**	Respective headings	0%	The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B that the imported goods are

				bona fide project requirement. 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 FBR and payment of customs duties and taxes leviable at the time of import.
25	**Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan and Malakand Division.**	Respective headings	0%	The plant, machinery and equipment released under the said serial number shall not be used in any other area which is not eligible for the said concession. In case of violation, duty and taxes shall be recovered beside initiation of penal action under the Customs Act, 1969.
26	**Plant machinery and equipment imported during the period commencing on 1st July, 2014 and ending on 30th June, 2024 for setting up of industries in erstwhile FATA Areas.**	Respective headings	0%	The plant machinery and equipment under the said serial number shall be released on certification from Provincial Home Secretary that the goods are bonafide requirement of the unit as per Annex B. The goods shall not be sold or otherwise disposed of without prior approval of the Board.

27	**Following motor vehicles for the transport of goods and special purpose motor vehicles imported by the Construction Companies:-**			This concession shall be available to motor vehicles for the transport of goods and special purpose motor vehicles imported by Construction Companies registered with Security and Exchange Commission of Pakistan (SECP) and Pakistan Engineering Council.
	1. Dumpers designed for off highway use.	8704.1090	10%	
	2. Super swinger truck conveyors.	8705.9000	10%	
	3. Mobile canal lining equipment.	8705.9000	10%	
	4. Transit mixers.	8705.4000	10%	
	5. Concrete Placing trucks.	8705.9000	10%	
	6. Crane lorries.	8705.1000	10%	
28	**Plant, machinery and production line equipment used for the manufacturing of mobile phones.**	Respective headings	0%	This exemption is available to local manufacturers of mobile phones duly certified by Pakistan Telecommunication Authority.
29	**Charging station for electric vehicle**	8504.4030	0%	Nil
30	**Pre-fabricated room/structures for setting up of new hotels /motels in Hill Stations, Gilgit-Baltistan, AJK, and Coastal Areas of Baluchistan (excluding Hub)**	9406.1090 9406.9090	8%	(i) The concerned ministry or department shall approve the project. The Authorized Officer of the ministry or department shall certify in the prescribed format and manner as per Annex-B that the imported goods are bona fide project requirement and shall furnish all

				relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. (ii)IOCO shall verify and determine the requirement of such Pre-fabricated structures in the form of finished rooms for setting up new hotels/motels in the specified areas.
31.	**Omitted.**			
32.	**Cinematographic, film production and post-film production equipment imported during the period commencing on the 1st July, 2022 and ending on the 30th June, 2027.**			i. The Ministry of Information and Broadcasting shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bona-fide requirement. The Authorized Officer of Ministry shall furnish all relevant information online to
	(1) Omitted		0%	
	(2) 3D Glasses	9004.9000	0%	
	(3) Digital Loud Speakers	8518.2200	0%	
	(4) Digital Processor	8519.8190	0%	
	(5) Sub-woofer and Surround Speakers	8518.2990	0%	
	(6) Amplifiers	8518.5000	0%	
	(7) Audio rack and termination board	7326.9090 8537.1090	0%	

	(8) Music Distribution System	8519.8990	0%	Pakistan Customs Computerized System against specific user ID and password obtained under section 155D of the Customs Act, 1969. ii. 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 FBR. (ii) IOCO shall verify and determine quota requirement of such equipment
	(9) Seats	9401.7100	0%	
	(10) Recliners	9401.7900	0%	
	(11) Wall Panels and metal profiles	7308.9090	0%	
	(12) Step Lights	9405.4990	0%	
	(13) Illuminated Signs	9405.6100 9405.6900	0%	
	(14) Dry Walls	6809.1100	0%	
	(15) Ready Gips	3214.9090	0%	
33.	**New Fire-fighting vehicles manufactured as such by OEMs**	8705.3000	10%	The goods shall not be sold or otherwise disposed-off within a period of five years of its import without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.

34	**Plant and machinery excluding consumer durable goods and office equipment as imported by greenfield industries, intending to manufacture taxable goods, during their construction and installation period.**	Chapters 84 and 85	0%	This exemption shall be available subject to fulfillment of following conditions, namely: - (a) the importer is registered under the Sales Tax Act on or after the first day of July, 2019; (b) the industry is not established by splitting up or reconstruction or reconstitution of an undertaking already in existence or by transfer of machinery or plant from another industrial undertaking in Pakistan. (c)exemption certificate issued by the Commissioner Inland Revenue having jurisdiction; and (d) the goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs duties and taxes leviable at the time of import.
35	**1. Plant, machinery and equipment, materials, specialized vehicles or vessels, accessories, spares, chemicals and consumables, as are not**	Respective headings	5%	1. In respect of goods mentioned in Column (2), the Ministry of Energy (Petroleum Division) shall certify in the

	manufactured locally, imported by developers, contractors and service companies involved in infrastructure development of Large Diameter Pipelines (i.e. 24" and above) projects namely, North South Gas Pipeline Project (NSGP), Turkmenistan, Afghanistan, Pakistan and India Pipeline Project (TAPI), Iran Pakistan Gas Pipeline Project (IP), RLNG-III Pipeline (RLNG-III), or any other project declared as "Large Diameter Gas Pipeline Project" by the Ministry of Energy (Petroleum Division).			prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for use in the project. The Authorized Officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. 2. The concession available to contractors and service companies of the project will be subject to the following conditions, namely: - (a) the contractor and the service provider shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the chief executive or head of the

	2. Plant, machinery and equipment, materials, specialized vehicles or vessels, accessories, spares, chemicals and consumables, as are manufactured locally, imported by developers, contractors and service companies of the above projects.	Respective headings	10%	contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and
	3. HR Coils, Line Pipe, Pylons/Piles, whether or not manufactured locally, imported by developers and contractors of above projects.	Respective Headings	0%	3. Items imported at concessionary rates which become surplus, scrap, junk, obsolete or otherwise shall be disposed of in the following manner, namely: - (a) in the event an item other than specialized vehicles, is sold to another company involved in infrastructure development of Large Diameter Pipelines, no import duties shall be levied or charged. Otherwise, it shall be sold through a public tender and duties shall be recovered at the rate of ten per cent ad valorem of the sale proceeds;

				(b) for specialized vehicles there would be a minimum retention period of five years after which the vehicles may be disposed of in the manner provided in (a) above except that the full rate of import duties, net of any import duties already paid, shall be charged subject to an adjustment of depreciation at the rate of two per cent per month up to a maximum of twenty four months; (c) specialized vehicles can be surrendered at any time to the Government of Pakistan, without payment of any import duties, under intimation to the FBR; and (d) these items, if rendered as scrap, with change in their physical status, composition or condition and PCT classification, shall be chargeable to

				duties & taxes accordingly, at standard rates; 4. In the event a dispute arises whether any item is entitled to exemption under this schedule, the item will be immediately released by the Customs Department against a corporate guarantee valid for a period of nine months, extendable by the concerned Collector of Customs on time to time basis. A certificate from the relevant Regulatory Authority that the item is covered under this serial number shall be given due consideration by the Customs Department towards finally resolving the dispute. Disputes regarding the local manufacturing only shall be resolved through the Engineering Development Board.
	4. Machinery, equipment, vessels, dumpers, specialized vehicles, accessories, spares and all other items essentially required for the above	Respective headings	0%	1. The concession available to contractors and service companies of the project will be subject to the

	projects imported by developers, contractors and service companies on an import-cum-export basis for a period of five years.			following conditions, namely: - (a) the contractor and the service provider shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the chief executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the project's bona fide requirements; and 2. Ministry of Energy (Petroleum Division) shall certify in the prescribed manner and format as per Annex-B to the effect that the imported goods are bonafide requirement for the project. 3. Temporarily imported goods shall be cleared against a corporate guarantee valid for a

				period of five years equal to the value of import duties and taxes exempted, extendable by the Collector of Customs on time to time basis, if the importer has a definite contract. The concerned Collector shall allow extension for a further period, as deemed appropriate, on payment of one percent surcharge for each year on C&F value of the goods for which extension has been sought. Should the goods etc., not be exported on the expiry of the project or transferred with the approval of the Collector of Customs to another Large Diameter Pipeline Project, or the period of stay has been extended by the Collector of Customs, then the developer, contractor or service company, as the case may be, shall be liable to pay

				duties and taxes as chargeable at the time of import.
36	**Machinery, equipment and other project related items for setting up of Submarine Cable Landing stations**			If imported by Internet Service providers registered under the Sales Tax Act 1990, duly certified by the Ministry of Information Technology and Telecommunication and Pakistan Telecommunication Authority (PTA), and subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(i) Tubes Pipes and hollow profiles of cast iron	7303.0000	0%	
	(ii) Articles of non-malleable cast iron	7325.1000	0%	
	(iii) Static Converters	8504.4090	0%	
	(iv) Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	8517.6290	0%	
	(v) Optical fiber Cables	8544.7000	0%	
37	**Other Electric Conductors exceeding 32000V**	8544.6090	11%	If imported by manufacturers of transformers, registered under the Sales Tax Act 1990.
38	**Plant, Machinery and equipment**	Respective headings	5%	if imported by registered pharmaceutical manufacturers for their own use subject to NOC from Ministry of Health
39	**Following items for Tourism Projects**			
	Pre-fabricated room/structures for setting up of new hotels/motels in Hill Stations	9406.1090 9406.9090	50% of the prevailing rate of customs duty	Subject to certification by the concerned Secretary of Provincial Tourism
	Prefabricated Structure (Complete Units)	6810.9100		
	Camping and Glamping site equipment and accessories	Respective headings		

		Vessels for Adventure sports and commercial use, including rowing boats, canoes, sailboats etc.	8903.1100 8903.1200 8903.1900 8903.2100 8903.2200 8903.2300		Department or equivalent Authorized Officer of the Federal Government as bona fide requirement of the approved projects.
		Water-skis, surf-boards, sailboards and other water-sport equipment:	9506.2100 9506.2900		
		Ice skates and roller skates, including skating boots with skates attached	9506.7000		
		Ski-boots, cross country ski footwear and snowboard boots	6402.1200 6403.1200 6403.1900 6403.2000 6403.4000		
		Snow-skis and other snow-ski equipment	9506.1100 9506.1200 9506.1900 9506.9990		
		Diving equipment	9506.6999		
		Zamboni Ice Resurfacing Machines	Respective heading		
		Ice Curling rock	7013.4900		
		Zip line equipment and accessories	9503.0090		
		White PE dasher boards for ice rinks	3920.1000		
		Gloves, mittens and mitts specially designed for use in sports, belts and bandoliers	4203.2100 4203.2930 4203.3000		
		Mountaineering, Rock climbing equipment, accessories and rock wall building material and accessories	Respective headings		
		Omitted			
		Omitted			
		Omitted			
		Omitted			
		Other Laundry equipment & accessories	[Omitted] 8716.8090 [Omitted] [Omitted] 8716.8090 [Omitted]		

			[Omitted]		
			[Omitted]		
			[Omitted]		
			9403.2000		
		Steam Double Effect Absorption Chillers	8418.6990		
		Air Handling Units (AHUs)	8415.8390		
		Cooling Towers	8419.8910		
		Steam Boilers Gas train starter train pressure control piping with pressure gauge with complete Accessories	8419.8100		
		Other HVAC Equipment & Accessories	8502.1310		
			8419.8910		
			7013.9900		
			8402.9020		
			7322.1100		
			8415.8190		
			3925.9000		
			8415.8390		
			8414.3090		
		Sewerage Treatment Plant	8421.2100		
		Elevators	8428.1010		
		Escalators	8428.4000		
		Generating sets	8502.1310		
		Transformer	8504.3400		
		Distribution Board	8504.4090		
		Chandeliers	9405.1110 9405.1910		
		Other Electrical Equipment	8481.1000		
			8504.4090		
			8544.1190		
		Dish washing Machine	8422.1900		
		Ice Cube Machine + Bin	8418.6990		
		Double Door Upright Freezer	8418.5000		
		Food Processor	8509.8000		
		Coffee Machine	8419.8100		
		Ovens & Burners	8419.8100		
			8418.5000		
			8418.6990		
			4419.0000		
			7020.0090		
			8509.4020		
			8509.8000		
			8516.5090		
			8716.8090		

		Other Kitchen Equipment & Accessories	9403.2000		
			8419.8100		
			8418.6990		
			8418.5000		
			4419.0000		
			8509.8000		
			8422.1900		
			8419.8100		
			8414.6000		
			9403.2000		
		Housekeeping equipment Commercial Dry Vacuum Cleaning Equipment	8508.1190		
		Fire Alarm and Suppression System	8531.2000		
		Fire Sprinkler System	8481.1000		
		Fire Extinguishers	8424.1000		

Annex-A

Header Information											
NTN/FTN of Importer			**Regulatory authority no.**					**Name of Regulatory authority**			
(1)						(2)		(3)			
Details of Input goods (to be filled by the chief executive of the importing company)								Goods imported (Collectorate of import)			
HS Code	**Description**	**Specs**	**Custom Duty rate (applicable)**	**Sales Tax rate (applicable)**	**WHT**	**Quantity**	**UOM**	**Quantity imported**	**Collectorate**	**GD. No.**	**GD date & Mach.No.**
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

CERTIFICATE BY THE CHIEF EXECUTIVE, OR THE PERSON NEXT IN HIERARCHY DULY AUTHORIZED BY THE CHIEF EXECUTIVE:

It is certified that the description and quantity mentioned above commensurate with the project requirement and that the same are not manufactured locally. It is further certified that the above items shall not be used for any other purpose.

Signature _____
Name _____
C.N.I.C. No. _____

NOTE: - *In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969(IV of 1969).*

Explanation. -

Chief Executive means. -

1. owner of the firm, in case of sole proprietorship; or
2. partner of firm having major share, in case of partnership firm; or
3. Chief Executive Officer or the Managing Director in case of limited company or multinational organization; or
4. Principal Officer in case of a foreign company.

Annex-B

Header Information											
NTN/FTN of Importer			**Approval No.**								
(1)								(2)			
Details of Input goods (to be filled by the authorized officer of the Regulatory Authority)								Goods imported (Collectorate of import)			
HS Code	**Description**	**Specs**	**Custom Duty rate (applicable)**	**Sales Tax rate (applicable)**	**WHT**	**Quantity**	**UOM**	**Quantity imported**	**Collectorate**	**GD. No.**	**GD date &Mach No.**
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

CERTIFICATE BY THE AUTHORIZED OFFICER OF THE REGULATORY AUTHORITY: It is hereby certified that the imported goods are genuine and *bonafide* requirement of the project and the same are not manufactured locally.

Signature& Seal of the Authorized Officer _____

Designation _____

NOTE:- *In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969(IV of 1969).*

Part-II

Import of Active Pharmaceutical Ingredients, Excipients/Chemicals, Drugs, Packing Material/ Raw Materials for Packing and Diagnostic Kits and Equipment, Components and other Goods

The Imports under this part shall be subject to following conditions, namely. -

(i). The active pharmaceutical ingredients, Excipients /chemicals, packing material and raw material for packing shall be imported only for in-house use in the manufacture of specified pharmaceutical substances, as approved by the Drug Regulatory Agency of Pakistan.

(ii). The requirement for active pharmaceutical ingredients and Excipients/chemicals, drugs as specified in Table A, B & C, shall be determined by the Drug Regulatory Agency of Pakistan;

(iii). The requirement for packing materials/raw materials for packing, as specified in Table-D, shall be determined by Input Output Coefficient Organization;

(iv). The designated/authorized representative person of Drug Regulatory Agency of Pakistan shall furnish all relevant information, as set out in this part, online to the Customs computerized system, accessed through the unique user identifier obtained under section 155 d of the Customs Act 1969, along with the password thereof.

(v). For "Respective Headings" entries in column (3) of the Table against which two rates of customs duty 3% and 5% have been mentioned in Column (4), the rate of 3% shall be applicable only for such goods which are chargeable to 3% duty under the First Schedule to the Customs Act 1969.

Table A
Active Pharmaceutical Ingredients (API)

Sr. No	Description	PCT code	Customs duty (%)
1	Acyclovir Usp	2933.5990	0
2	Albendazole - Human Grade	2933.9990	0
3	Alfacalcidole	3004.9099	0
4	Alogliptin Benzoate	2942.0000	0
5	Alprazolam	2933.9100	0
6	Amikacin Sulpate	2941.9090	0
7	Amiloride HCL	2933.9990	0
8	Amlodipine	2933.3990	0
9	Amoxicillin sodium sterile BP	2941.1000	0

10	Amoxicillin Sodium With Clavulanate Potassium (Sterile)	3003.2000	0
11	Amphotericin B Lyophilized	2941.9090	0
12	Ampicillin sodium sterile USP/BP (Pharmaceutical grade)	2941.1000	0
13	Amprolium HCl	2933.5990	0
14	Apixaban and its salts	2933.7990	0
15	ARIPIPRAZOLE	2933.7990	0
16	Artemether	2932.9990	0
17	Atorvastatin	2933.9990	0
18	Atorvastatin Calcium	2933.9990	0
19	Atracurium Besylate	2933.4990	0
20	Atropine Sulphate	2941.9090	0
21	Azilsartan Kamedoxomil	2934.9990	0
22	Bacitracin and its derivatives	2941.9060	0
23	Benazepril Related Compound	2933.7990	0
24	Benzyl pencillin sodium/potassium	2941.1000	0
25	Betahistine Di Hcl	2933.3990	0
26	Betaine Glucuronate	2923.9010	0
27	Betamethasone	2937.2200	0
28	Biapenem	2941.9090	0
29	Bisacodyl	2933.3990	0
30	Bosentan Monohydrate	2935.9090	0
31	BromocriptineMs(G) Msa/Ds 01	2939.6900	0
32	BUPIVACAINE HYDROCHLORIDE	2933.9990	0
33	Calcium Lactobionate Oral	2918.1600	0
34	Calcium Lactobionate Special Grade	2940.0000	0
35	Canagliflozin Hemihydrate	2934.9990	0
36	Candesartan Cilextle	2933.9990	0
37	Captopril	2933.9990	0
38	Carbamazepine	2933.9990	0
39	Carbenicillin and its salts	2941.1000	0
40	Carbinoxamine Maleate	2933.3990	0
41	Carfecillin	2941.1000	0
42	Cariprazine Hydrochloride	2933.5990	0
43	CARVEDILOL	2933.9990	0
44	Cefazolin Sodium Sterile	2941.9090	0
45	Cefepime Hydrochloride/L-Arginine Sterile USP	2941.9090	0
46	Cefoperazone And Sulbactam Sodium	2941.9090	0
47	Cefotaxime / Cefotaxime sodium	2941.9090	0
48	Cefpirome	2941.9090	0
49	Cefpodoxime Proxetil	2941.9090	0
50	Cefquinome Sulfate	2941.9090	0

51	Ceftazidime Pentahydrate	2941.9090	0
52	Ceftiofur HCL Sterile	2941.9090	0
53	Cefuroxime Axetil	2941.9090	0
54	Cefuroxime Sodium Sterile	2941.9090	0
55	Celecoxib	2935.9090	0
56	Cetirizin Dihydrocholoride Ep	2933.5990	0
57	Cetirizine Dihydrochloride	2933.5990	0
58	Chloromycetin Palmitate	2941.4000	0
59	Chlorpheniramine Maleate	2933.3990	0
60	Chlortetracycline Hydrochloride	2941.3000	0
61	Chlorthalidone Micronized Powder	2935.9090	0
62	Clamipramine Hcl Ep	2933.9990	0
63	Clavulanate Potassium With Microcrystalline Cellulose (Avicel)	3003.9090	0
64	Clavulanate Potassium With Silicon Di-Oxide (Syloid)	3003.9090	0
65	Clemastine Hydrogen Fumarate	2933.9990	0
66	Clindamycin Phosphate	2941.9060	0
67	Clonazepam	2933.9100	0
68	Clopamide Base/Ds 01	2935.9090	0
69	Clopidogrel Bisulphate	2934.9990	0
70	Clotrimazole	2933.2900	0
71	Co-DergocrineMs (Gram) A 01	2939.6900	0
72	Colistin Sulphate	2941.9090	0
73	Dabigatran Etexilate Mesylate	2933.3990	0
74	Dapagliflozin	2934.9990	0
75	Darifenacin Hydrobromide	2934.9990	0
76	Deferiprone	2933.3990	0
77	Desmoder H/Hexamethylen Di-Iso	2929.1000	0
78	Dexibuprofen	2916.3990	0
79	Dextro Methophen HBR	2933.9990	0
80	Dextro-MethorphHbr	2933.4990	0
81	Diclofenac Diethylamine	2922.4990	0
82	Diclofenac Potassium BP	2922.4990	0
83	Diiodohydroxyquinoline	2934.9990	0
84	Diphenhydramine	2922.1990	0
85	Dl-Carnitine HCl	2923.9090	0
86	Domperidone	2933.3990	0
87	Doripenem	2941.9090	0
88	Dorzolamide HCl	2935.9090	0
89	Doxycycline Hyclate	2941.3000	0
90	Doxylamine Succinate	2933.3990	0
91	Drotavarine Hcl	2933.4990	0

92	Drotaverine HCL Tab and Injectable Grade	2934.9990	0
93	Ebastine	2933.3990	0
94	Edoxaban Monohydrate	2934.9990	0
95	Elvitegavir	2934.9990	0
96	Emtricitabine	2934.9990	0
97	Enalapril Maleate Usp 23	2933.9990	0
98	Enoxacin Sesquihfrtae	2933.5990	0
99	Enrofloxacin Base	2933.5990	0
100	Enrofloxacin HCl	2941.9090	0
101	Entecavir (Monohydrate) and Its Salts	2933.3990	0
102	Ertapenem Sodium	2941.9090	0
103	Erythrocin J	2941.5000	0
104	Erythromycin Thiocynate	2941.5000	0
105	Erythropoietin IP	2934.9990	0
106	Eslicarbazepine Acetate	2933.4990	0
107	Eslicarbazipine Acetate	2933.3990	0
108	Ethambutol HCl	2941.9090	0
109	Etoricoxib	2933.9990	0
110	Euflavine Bp (Acriflavine)	2933.9990	0
111	EZETIMIBE	2934.9990	0
112	Famotidine	2934.1090	0
113	Favipiravir	2933.9990	0
114	Febuxostat	2934.1090	0
115	Fenpiverinium Bromide	2933.9990	0
116	Ferric Carboxy Maltos Complex	3824.9999	0
117	Ferric Hydroxide Polymaltose Complex Inj.Grade	2821.1020	0
118	Ferric Pyrophosphate Nf	2835.3900	0
119	FERROUS FUMARATE	2917.1900	0
120	Ferrous Sulphate	2833.2910	0
121	Fexofenadine	2933.3990	0
122	Filgrastim	2934.9990	0
123	Florfenicol	2941.4000	0
124	Flucloxacillin sodium	2941.1000	0
125	Fluconazole	2933.9990	0
126	Flumequine Base	2933.9990	0
127	Flunixin Megulamine	2933.3990	0
128	Fluoxetine Hcl	2922.1990	0
129	Flurbiprofen	2916.3990	0
130	Fosfomycin Calcium	2941.9090	0
131	Fosfomycin Calcium	2941.9090	0
132	Fosfomycin Trometamol	2941.9090	0
133	Fractionated Coconut Oil	2915.9000	0

134	Furaltadone HCl	2934.9990	0
135	Furosemide (Imp)	2935.9090	0
136	Fusidic Acid	2941.9090	0
137	Gabapentin	2922.4990	0
138	Gemifloxacin Mesylate	2933.9990	0
139	Gentamicine Sulphate	2941.9090	0
140	Gentamyein	2941.9090	0
141	Glibenclamide	2935.9090	0
142	Gliclazide	2935.9090	0
143	Glimepiride	2935.9090	0
144	Glipizide	2935.9090	0
145	Haloperidol	2934.1090	0
146	Hydrochlorothiazide	2935.9090	0
147	Hydrocortisone Usp Micro	2937.2100	0
148	Hydroxychloroquine Sulphate	2933.4990	0
149	Ibandronate Sodium Monohydrate	2922.4990	0
150	Iloperidone	2934.9990	0
151	Imipenem Cilastatin Sodium (Sterile Mixture Sod Bicarbonate)	2941.9090	0
152	Imipenem With Cilastatin Sodium Sterile	3824.9999	0
153	Imipramine Hydrochlor/Ds 01	2933.9990	0
154	Iron III Hydroxide Polymaltose Complex	2821.1020	0
155	Iron III Isomaltoside, Inj. Grade	3824.9999	0
156	Iron Sucrose	3824.9999	0
157	Isoniazid	2933.3990	0
158	Ivabradine HCl	2933.7990	0
159	Ivermectin	2941.9090	0
160	Ketoprofen	2918.3000	0
161	Ketorolac Tromethamine	2933.9990	0
162	Lactulose	2940.0000	0
163	Lamivudine	2933.3990	0
164	Ledipasvir	2934.9990	0
165	Ledipasvir And Copovidone Solid Dispersion	2934.9990	0
166	Leflunomide	2934.9990	0
167	Letrozole	2933.9990	0
168	Levamisole Hydrochloride	2934.9990	0
169	levetiracetam	2933.7990	0
170	Levocetirizine Dihydrochloride	2933.5990	0
171	Levosulpiride	2935.9090	0
172	Linaclotide and its derivatives	2933.9990	0
173	Linagliptin	2933.5990	0
174	Lincomycin Hcl	2941.9090	0

175	Linezolid	2934.9990	0
176	LINZOLID	2934.9990	0
177	Lisinopril and its derivatives	2933.9990	0
178	Loratadine	2933.3990	0
179	Lorazepam	2933.9100	0
180	Lorcaserin Hydrochloride Hemihydrate	2934.9990	0
181	L-Ornithine	2922.4990	0
182	Lornoxicam	2934.9990	0
183	Losartan Potassium	3824.9999	0
184	Lumefantrine	2922.1990	0
185	Mefloquine HCl	2933.4990	0
186	Meropenem Sodium Carbonate, Inj. Grade	2941.9090	0
187	Meropenem Trihydrate (Sterile)	2941.9090	0
188	Mesalazine	2922.4990	0
189	Metopine	2933.3990	0
190	Metronidazole Benzoate	2933.9990	0
191	Midazolam	2933.9100	0
192	Midazolam HCl	2933.9100	0
193	Minocycline Hydrochloride	2941.3000	0
194	Minoxidil	2933.5990	0
195	Mirabegron	2934.1090	0
196	Montelukast Sodium	2933.4990	0
197	Mupirocin	2941.9060	0
198	Neomycin Sulphate	2941.9060	0
199	Neomycin Sulphate	2941.9090	0
200	Neomycin SulphBp 700 U/Mg Mic	2941.9060	0
201	NICORANDIL	2933.9990	0
202	Nitazoxanide	2934.1090	0
203	Norfloxacin	2933.5940	0
204	Novobiocin Sodium	2941.9090	0
205	Nystatin (Mycostatin Micropul)	2941.9060	0
206	NystatinUsp Powder	2941.9060	0
207	OFLOXACIN	2934.9990	0
208	Olanzapine	2934.9990	0
209	Olaquindox	2933.9990	0
210	Olmesartan Medoxomil	2933.3990	0
211	Omarigliptin	2933.5990	0
212	Ossein Mineral Complex	2106.9090	0
213	Oxalitin	3004.9099	0
214	Oxfendozale	2933.9990	0
215	Oxytetracycline Dihydrate Injectable Grade	2941.3000	0
216	Oxytetracycline HCl	2941.3000	0

217	Palanosetron Hydrochloride	2933.7990	0
218	Paroxetine HCL Hemihydrate	2934.9990	0
219	Peg Filgrastim	2934.9990	0
220	Pencillin V.Potassium	2941.1000	0
221	Pencillinbenzathin	2941.1000	0
222	Perindopril Arginine	3824.9999	0
223	Pheneramine Maleate	2933.9990	0
224	Pindolol Base/Ds Pur	2933.9990	0
225	Pioglitazone HCL	2934.1090	0
226	Piperacillin Sodium	2941.1000	0
227	Piperacillin Sodium & Tazobactam Sodium (Sterile)	3003.2000	0
228	Piperaquine Phosphate	2933.5990	0
229	Piperazine Anhydrous (Pharmaceutical grade).	2935.9090	0
230	Piroxicam Betacyclodextrine	2934.9990	0
231	Pitavastatin Calcium	2934.9990	0
232	Polymyxin B Sulphate USP Micro	2941.9060	0
233	Polymyxin B SulphBp 8000 U/Mg	2941.9060	0
234	Potassium Chloride	2827.3900	0
235	Potassium Clavulanate (Avicel Mix)1:1 and (Syloid MIX) 1:1	3824.9999	0
236	Potassium Clavulanate with Microcrystalline Cellulose 1:1	3824.9999	0
237	Prasugrel HCl	2934.9990	0
238	Pregabalin	2922.4990	0
239	Procaine pencillinG.fortified, sodium/potassium	2941.1000	0
240	Procyclidine Hcl	2933.9990	0
241	Psyllium Husk Powder	1211.9000	0
242	PYRIDOSTIGMINE BROMIDE	2933.3990	0
243	Pyrimethamine	2933.5990	0
244	Quetiapine Fumarate	2934.9990	0
245	Ramipril	2933.9990	0
246	Ranolazine	2933.5990	0
247	Rebamipide	2933.7990	0
248	Remdesivir	2934.9990	0
249	Ribavirin	2934.9990	0
250	Rifampicin	2941.9090	0
251	Rifaximin	2941.9090	0
252	Risedronate Sodium	2933.3990	0
253	Risperidone	2934.9990	0
254	Rivaroxaban	2934.9990	0
255	Roflumilast	2933.3990	0
256	Rosuvastatin Calcium	2935.9090	0

257	Saccharomyces Boulardii (LYNSIDE)	3824.9999	0
258	Sacubitril + Valsartan	2933.9990	0
259	Saxagliptin HCl	2933.9990	0
260	Silodosin	2933.9990	0
261	Simvastatin	2932.2090	0
262	Omitted		
263	Solifenacin Succinate	2933.4990	0
264	Sparfloxacin	2933.5990	0
265	Sulfadoxine	2935.9090	0
266	Sulfathiazole	2935.9090	0
267	Sulphadoxine	2935.9090	0
268	Sulphanilamide	2935.9050	0
269	Sulphaquinoxaline Sodium	2935.9090	0
270	Sultamicilliatosylate	2941.1000	0
271	Sultamicillin (Pharmaceutical grade)	2941.1000	0
272	Telmisartan	2933.9990	0
273	TemazepamUsp 28/Ep 4th Ed	2933.9100	0
274	Teneligliptin	3004.9099	0
275	Tenofovir Alafenamide Fumarate	2933.5990	0
276	Tenofovir Alafenamide Hemifumarate	2933.5990	0
277	Tenofovir Disoproxil Fumarate	2933.5990	0
278	Thiocolchicoside	2935.9090	0
279	Ticagrelor	2933.5990	0
280	TICAGRELOR and Its Salts	2934.9990	0
281	Ticarcilin disodium	2941.1000	0
282	TIGECYCLINE	2942.0000	0
283	Tilmicosin Base	2941.9090	0
284	Timolol Maleate	2934.9990	0
285	Tiotropium Bromide Monohydrate (Pre-mix)	2939.8090	0
286	Tirofiban HCL	2935.9090	0
287	Tizanidine HCl	2934.9990	0
288	Tobramycin	2941.9090	0
289	Trandolapril	2933.9990	0
290	Tranexamic Acid	2922.4990	0
291	Trelagliptin Succinate	2934.9990	0
292	Triacetine	2915.3990	0
293	Triclabendazole	2933.9990	0
294	Trimetazidine Hcl	2933.5990	0
295	Omitted		
296	Triprolidine Hcl B.P (94%)	2933.3990	0
297	Valsartan	2933.9990	0
298	Vancomycin Hcl	2941.9060	0

299	Vancomycin HCL	2941.9090	0
300	Velpatasvir Co-Povidone	2934.9990	0
301	Vigabatrin	2922.4990	0
302	Vonoprazone Fumarate	2933.9990	0
303	Vorapaxar	2934.9990	0
304	VORICONAZOLE	2934.9990	0
305	Vortioxetine Hydrobromide	2933.5990	0
306	Zinc Bacitracin 10%	2941.9090	0
307	Zinc Sulphate Monohydrate	2833.2940	0
308	Zoledronic Acid Monohydrate	2933.9990	0
309	Zolpidem Hemitartrate	2933.9990	0
310	Aspirin	2918.2210	0
311	Pantoprazole Sodium (Injec Grade)	2933.3990	0
312	Omitted		
313	Omitted		
314	Cloxacillin sodium sterile USP/BP	2941.1000	0
315	Bacampicillin HCL	2941.1000	0
316	Cloxacillin and its salts excluding sodium (compacted/ powder form for oral use)	2941.1000	0
317	Clarithromycin Powder	2941.5000	0
318	Roxithromycin	2941.5000	0
319	Azithromycin	2941.9090	0
320	Ceftriaxonesodium	2941.9090	0
321	D-Cycloserine	2941.9090	0
322	Acrinol Pad	3005.9010	0
323	Benzalkonium Chloride Pad (BKC)	3005.9090	0
324	Sodium Casinate	3501.9000	0
325	Sulfobutylate	3505.2010	
326	Activated Glucuronate	3824.9999	0
327	ChondrotinSulphate	3913.9090	0
328	Polyethylene Film	3920.9900	0
329	Acetone	2914.1100	0
330	Anti-Foam	3824.9999	0
331	Acetic Anhydride	2915.2400	0
332	(+)-(1S,2S)-2-Methylamino-1-Phenylpropan-1-OL Base	2939.4900	0
333	4-(N-Acetyl) Amino-N1-(5-Methyl-3-Isoxazolyl) Benzenesulfonamide	2935.9090	0
334	Add (1RS,2RS)-2-(dimethylamino) methyl)-1-(3-methoxyphenyl) cyclohexanol	2942.0000	0
335	5-(2,4,5-trimethoxyphenyl) methyl) pyrimidine-2, 4-diamine (TMP Technical)	2933.5920	0
336	Para-Amino-Phenol	2922.2900	0

337	Add 2-(4-Isobutylphenyl) Propionic Acid Crude	2916.3990	0
338	Racemic-2-{4(4-chlorophenyl)phenyl methyl}-1 piperazin Ethanol (Crude)	2933.5990	0
339	1-[1-[[[(1 R)-1-(3-(1 E)-2(-7-chloro-2 quinoliyl)phenyl]-3-[2(1-hydro xylmethylethyl)phenyl)propyl]thiomethyl cyclopropane acetic acid (montelukast acid pure)	2933.4990	0
340	1-cyclopropyl- 6-fluro-4 oxo-7 piperazine-i-ylquinoline - 3 carboxylic acid - hydrochloric acid (crude)	2933.5990	0
341	1-Cyclopropyl- 6-fluoro-1,4dihydro-8-methoxy-7((4as,7as)-octahydro-6H-pyrrolo(3,4- b)pyridine 6-yl)-4-oxo-3-quinolinecarboxylic acid	2933.4920	0
342	9,10-Difloro-2,3-dihydro-3 methyl-7-oxo-7Hpyrido[1,2,3-de]-1,4-benzoxazine-6 carboxylic acid crude	2934.9990	0
343	(S)-(-)-9 floro-2,3 Dihydro-3-Methyl-10-14Methyl-1-piperazinyl)-7-oxo-7H- pyrido (1,2,3 de)1,4-Benzoxzine-6-Carboxylic acid hemihydrates Crude	2933.4990	0
344	Sitagliptin Free Base	2933.5990	0
345	2-(2-chlorophenyl)-2-(methylamino cyclohexanone (Ketamine Base)	2922.3900	0
346	Glacial Acetic Acid	2915.1100	0
347	Activated carbon	3802.1000	0
348	Sodium Hydro-Sulfite	2831.1010	0
349	Methanol	2905.1100	0
350	Potassium Hydroxide	2815.2000	0
351	Dimethylformamide	2924.1990	0
352	n-heptane	2901.1090	0
353	Ethylene diamine tetra acetic acid	2921.2100	0
354	Iso Propyl Alcohol	2905.1220	0
355	Acid Hypophosphorous:	Respective heading	0
356	Acid PipmidcTrydae	Respective heading	0
357	Acid Citric Anhydrous	Respective heading	0
358	Propylparaben (Aseptoform-P)	Respective heading	0
359	MethylparabenAseptoform-M)	Respective heading	0
360	Sodium Benzoate	Respective heading	0
361	Sodium Sulfate	Respective heading	0

362	Cupric Chloride	Respective heading	0
363	Mama Copolymer	Respective heading	0
364	Sodium Valproate	Respective heading	0
365	Sodium Cyclamate	Respective heading	0
366	Magnesium Hydroxide Paste	Respective heading	0
367	Bacitracin Usp Powder Microniz	Respective heading	0
368	Pyritinol Base Fine Powder	Respective heading	0
369	Pyritinol Di-Hcl Mono Hydrate	Respective heading	0
370	Sodium Picosulphate	Respective heading	0
371	Pindolol Base	Respective heading	0
372	Nimesulide	Respective heading	0
373	Doxycycline Hydrochloride Bp	Respective heading	0
374	Simvastatin Ep	Respective heading	0
375	Cefaclor Monohydrate	Respective heading	0
376	Clobetasol Propionate	Respective heading	0
377	Betamethasone Base	Respective heading	0
378	Betamethasone 17-Valerate	Respective heading	0
379	Bacitracin Zinc Bp (69 Mcg/Mg)	Respective heading	0
380	Hydrcortisone Acetate Micronised	Respective heading	0
381	Glimepiride Granules 0.606% (W/W (1 Mg)	Respective heading	0
382	Asciminib	2934.9990	0
383	Abiraterone Acetate	2937.2900	0
384	Azacitidine	2933.5990	0
385	Bortezomib	2934.9990	0
386	Cabozantinib HCl	2934.9990	0
387	Capecitabine USP	2934.9990	0

388	Cisplatin	2843.9000	0
389	Carboplatin	2843.9000	0
390	Cyclophophamide	2934.9990	0
391	Cytarabine	2934.9990	0
392	Daunorubicin	2941.9090	0
393	Doxorubicin	2941.9090	0
394	Epirubicin	2941.9090	0
395	Idarubicin	2941.9090	0
396	Imatinib Mesylate (Beta form)	2933.5990	0
397	Lenalidomide Hemihydrate	2933.9990	0
398	Lenalidomide Anhydrous	2933.9990	0
399	Lenvatinib	2933.9990	0
400	Mycophenolate Mofetil	2934.9990	0
401	Mycophenolate Sodium	2941.9090	0
402	Nilotinib Monohydrochloride Monohydrate	2933.5990	0
403	Olaparib	2933.5990	0
404	Osimeritinib	2933.9990	0
405	Palbociclib	2933.5990	0
406	Pazopanib Hydrochloride	2935.9090	0
407	Pemetrexed Disodium	2933.5990	0
408	6-Amino Peniciltanic Acid (6-APA)	2934.9990	0
409	D(-) Alpha Phenylglycine (DAPG)	2922.4990	0
410	3-(2-Chlorophenyl)-5-Methyl Isoxazol-4-Carbonyl Chloride (CMIC Chloride)	2934.9990	0
411	3-(2-Chloro-6-Fluorophenyl)-5-Methyl Isoxazole-4-Carbonyl Chloride (FCMIC Chloride)	2934.9990	0
412	7-Amino Desacetoxy Cephalosporanic Acid (7-ADCA)	2934.9990	0
413	D(-) Dihydro Phenylglycine Dane's Salt (DHPG-DS) / D-(-)Dihydrophenylglycine (Dane Sodium Salt)	2922.4990	0
414	Dihydro Phenylglycine Methy Ester Hydrochloride	Respective heading	0
415	D- Phenyl glycine Methyl Ester HCl (D-PGME.HCl)/ ALPHA PHENYL GLYCINE METHYL ESTER	2922.4990	0
416	7-Amino 3-Chloro Cephalosporanic Acid (7-ACCA)	2934.9990	0
417	7-Amino 3-Vinyl Cephalosporanic Acid (7-AVCA)/ 7-Amino-3-Vinyl-3-Cephem-4-Carboxylic Acid (7-AVCA)	2934.9990	0
418	(7-phenyl-acetamido-3-chloromethyl Cephalosporanic Acid p-methoxybenzyl ester (GCLE)	2934.9990	0

419	Cefotaxime Free Acid	2941.9090	0
420	Ceftriaxone Sodium Crude	2941.9090	0
421	7-Chloro-6-Fluoro- 1cyclopropyl-1,4-Oxoquinoline-3-Carb-Oxyilic Acid Fluoroquinocolonic Acid (Ciprofloxacin Q-Acid)	2933.4990	0
422	Acetyl Sulfamethoxazole Intermediate	2935.9090	0
423	Erythromycin (MICA ESTER)	Respective heading	0
424	Erythromycin Thiocyanate Oxime	2941.5000	0
425	Ethyl Quinolonic Acid	2933.4990	0
426	1-Cyclopropyl-6,7-Difluoro-1,4-Dthydro-8-Methoxy-4-Oxo-3-Quinoline Carboxylic Acid/Ethyl Ester (Moxifloxacin Q. Acid/ Ester)	2933.3990	0
427	2,8-Diazabicyclo [4,3,0] nonane (Moxifloxacin Side Chain)	2933.9990	0
428	(2S)-l-(Chloroacetyl)-2-pyrrolidinecarbonitrile	2934.9990	0
429	9,10-Difluoro-2,3-Dihydro-3-Methyl-7-Oxo-(3s)-7h-Pyrido(l,2,3-De)-l,4-Benzoxazine-6-Carboxylic Acid (Levofloxacin Q Acid)	2934.9990	0
430	N-Methyl Piperazine	2933.5990	0
431	Ethyl Quinolonic Acid	2933.4990	0
432	D,D, Aza Erythromycin	2934.9990	0
433	Erythromycin, 6-0-Methyl-2,4-Bis-0-(Trimethylsilyl),9-[0-(l-Ethoxy-1 -Methylethyl) Oxime]	2941.5000	0
434	2-Cyanopyrazine	Respective heading	0
435	Simvastatin Ammonium Salt	Respective heading	0
436	Amlodipine Crude or Amlodipine Base	2933.3990	0
437	2-[1-[[(l R)-l-[E)-2-(7-Chloroquinolin-2-yl)ethenyl]phenyl]-3-[2-(2-hydroxypropan-2-yl)phenyl]propyl]sulfanylmethyl]cyclopropyl]acetic acid /Montelukast Acid	2933.4990	0
438	(S)-Isopropyl 2((S)-2-(((2R,3R,4R,5R)-5-(2,4-dioxo-3,4-dihydropyrimidin-1(2H)-yl-4- fluoro-3-benzoyl-4-ethyltetrahydrofuran-2-yl)(methoxy)(phenoxy)-phosphorylamino)propanoate	2934.9990	0
439	2'R)-2'-Deoxy-2'-fluoro-2'-methyluridine	2934.9990	0
440	N-[(S)-(2,3,4,5,6-Pentafluorophenoxy)phenoxyphosphinyl]-L-alanine 1- Methylethyl ester	2934.9990	0
441	1 -ethyl-(3-dimethylaminepropyl) carbodiimide HCl (EDCI)	2925.2990	0
442	(6s)-6-[5-[7-[2-(1R,3S,4S)-2-	2933.3990	0

	Azabicyclo[2,2,1]hept-33yl-1H-benzimedazol-6-yl]-9,9-difloro-9H-imidazol-2-yl]-5-azaspiro] 2,4]heptane hydrochloride (1:4)		
443	Ledipasvir Acetone Solvate	2933.3990	0
444	(2S,4S)-2-[5-[1,11-Dihydro-2-[(2S,5S)-1-[(2S)-2-[(methoxycarbonyl)amino]-3-methyl-l-oxobutyl]-5-methyl-2-pyrrolidinyl][2]benzopyrano[4',3':6,7]naphtha[1,2-d] imidazole-9-yl]-1H-imidazol-2-yl]-4-(methoxymethyl)-l-pyrrolidinecarboxylic acid 1,1-dimethylethyl ester	2934.9990	0
445	(2S)-1-(Ch1oroacetyl)-2-pyrrolidinecarbonitrile	2934.9990	0
446	Remdesivir Intermediate N-I / Crude Acetonide/ 2-Ethylbutyl (R) -((3aR,4R,6aR)-6- (4-Aminopyrrolo[2,l -f][l,2,4]triazin-7-yl)-6-cyano-2,2-dimethyltetrahydrofuro[3,4-d][1,3]dioxo-4-yl) methoxy) (phenoxy)phosphoryl)-L-alaninate	2934.9990	0
447	3,6-Dichloropyrazine-2-carbonitrile	2933.9990	0
448	4,7-dichloro Quinoline	2933.4990	0
449	Valsartan methyl ester	2933.9990	0
450	Cefuroxime Acid	2941.9090	0
451	Dihydrophenyl Glycine Methyl Ester Hydrochloride (D-HPGME HCl)	2922.4990	0
452	2-(4-Isobutylphenyl) propanoic acid crude	2916.3990	0
453	(1S)-l,5-Anhydro-1-C-[4-chloro-3-[[4-[[(3S)-tetrahydro-3 furanyl]oxy]phenyl] methyl] Phenyl]-D- glucitol tetraacetate (Empagliflozin N-I)	2932.9990	0
454	Cyprohepatadine Hydrochloride	2933.3990	0
455	Theophylline-7-Acetic acid	2939.5900	0
456	DL-Carnitinenitrile Chloride	2926.9090	0
457	1,3,7-TRIMETHYIPURINE-2,6-Dione (Base Crude)	2939.2090	0
458	3-[4-(2-Chloro Acetyl)-3-Hydiozino-3-methyl-2-amino]-6-chloro benzophenone	2942.0000	0
459	8-Chloro-1-methyl-6-phenyl-4H-[1,2,4]triazolo[4,3-a][1,4]benzodiazepine	2942.0000	0
460	2 -N-Methyl-5-cholorobenzophenone	2942.0000	0
461	2-N-Methyl Choloroacetamido-5-choloro Benzophenone	2942.0000	0
462	1 methyl piperazine	2935.9090	0
463	Para-Amino-Phenol	2922.2900	0
464	2-(4-Isobutylphenyl) Propionic Acid Crude	2916.3990	0
465	Racemic-2-{4(4-chlorophenyl) phenyl methyl}-l-piperazin Ethanol (Crude)	2933.5990	0
466	1-[1-[[[(1R)-l-[3-(1E)-2(-7-chloro-2-quinoliyl)phenyl]-3-[2(1-hydroxyl-1-methylethyl)phenyl)propyl] thiomethyl} cyclopropane acetic acid	2933.5990	0

467	I-cyclopropyl- 6-fluro-4 oxo-7 piperazine-i-yl-quinoline - 3 carboxylic acid -hydrochloric acid (crude)	Respective heading	0
468	9,10-Difloro-2,3-dihydro-3 methyl-7-oxo-7H-pyrido[1,2,3-de]-1,4-benzoxazine-6 carboxylic acid crude	2934.9990	0
469	(S)-(-)-9 floro-2,3Dihydro-3-Methyl-10-(4-Methyl-I-piperazinyl)-7-oxo-7H-pyrido(I,2,3de)-I,4-Benzoxzine-6-Carboxylic acid hemihydrates Crude	2934.4990	0
470	1-Cyclopropyl-6-fluoro-I,4dihydro-8-methoxy-7-((4as,7as)-octahydro-6H-pyrrolo(3,4-b)pvridine-6-yl)-4-oxo-3-quinolinecarboxylic acid	2933.4920	0
471	Sitagliptin Free Base	2933.5990	0
472	2-(2-chlorophenyl)-2-(methylamino) cyclohexanone (Ketamine Base)	2922.3900	0
473	Acetylsalicylic Acid Crude	2918.2290	0
474	(±)-4-[- -hydroxy-4-[-4-(hydroxydiphenylmethyl)-1- piperidinyl]-butyl]-a,a-dimethylbenzeneacetic acid (Intermediate as Fexofenadine Base	Respective heading	0
475	5-[(3,4,5-trimethoxyphenyl) methyl] pyrimidine-2,4-diamine (TMP technical)	Respective heading	0
476	Sodium Fusidate	2941.9090	0

Table B
(Excipients/Chemicals)

S No	Description	PCT Code	Customs Duty (%)
(1)	(2)	(3)	(4)
1	Worked grains of other cereals. (Pharmaceutical grade)	1104.2900	5%
2	Sterillisable maize (corn) starch (Pharmaceutical grade)	1108.1200	5%
3	Gum Benjamin BP (Pharmaceutical grade)	1301.2000	5%
4	(i). Balsam, Tolu BP/USP. (ii). Gum acacia powder BP (iii). Gumbenzoin, Styrax, ragacanth,Xanthan (Pharmaceutical grades)	1301.9090	5%
5	Other vegetable saps and extracts (Pharmaceutical grade)	1302.1900	10%
6	Other mucilages and thickeners (Pharmaceutical grade)	1302.3900	5%

7	(i). Rhubarb leaves or roots. (ii). Valerine roots (Pharmaceutical grade)	1404.9090	5%
8	Refined palm kernel or babassu oil (Pharmaceutical grade)	1513.2900	5%
9	Other fixed vegetable fats and oils (Pharmaceutical grade)	1515.1900	5%
10	Castor oil (Pharmaceutical grade)	1515.3000	5%
11	Vegetable fats and oils (Pharmaceutical grade)	1516.2010 1516.2020	5%
12	Sugar (pharmaceutical grade) if imported by manufacturer of pharmaceutical Products on the quantity to be determined by Ministry of Health	1701.9910	5%
13	(i). Dextrate(Pharmaceutical grade). (ii). Dextrose (injectable grade and pharmaceutical grade)	1702.3000	5%
14	Malt extract (Pharmaceutical grade)	1901.9010	5%
15	Ethyl alcohol	2207.1000	5%
16	(i). Sodium chloride (NaCl). (ii). Sodium chloride (injectable grade) (Pharmaceutical grades)	2501.0090	5%
17	Oils and other products of the distillation of high temperature coal tar (Pharmaceutical grade)	2707.9990	5%
18	Liquid paraffin (Pharmaceutical grade).	2710.1995	5%
19	Plastibase (Pharmaceutical grade)	2710.9900	5%
20	Microcrystalline petroleum wax, ozokerite, lignite wax, peat wax and other mineral waxes (Pharmaceutical grade)	2712.9090	5%
21	Iodine (Pharmaceutical grade)	2801.2000	5%
22	Boric acid (Pharmaceutical grade)	2810.0020	5%

23	Phosphorous pentachloride (Pharmaceutical grade)	2812.9000	5%
24	(i). Sodium hydroxide (ii). Sodium hydroxide solid or aqueous solution (Pharmaceutical grade)	2815.1100	5%
25	Disodium sulphate (Pharmaceutical grade)	2833.1100	5%
26	Sodium sulphate anhydrous (Pharmaceutical grade)	2833.1900	5%
27	Sodium hydrogen carbonate (sodium bicarbonate) (Pharmaceutical grade)	2836.3000	5%
28	Dglucitol (Sorbitol) (Pharmaceutical grade).	2905.4400	5%
29	Acetone (Pharmaceutical grade)	2914.1100	5%
30	Formic acid (Pharmaceutical grade)	2915.1100	5%
31	Acetic acid	2915.2100	5%
32	Acetic anhydride (Pharmaceutical grade)	2915.2400	5%
33	Ethyl acetate (Pharmaceutical grade)	2915.3100	5%
34	Stearic acid (Pharmaceutical grade)	2915.7010	5%
35	(i). Butyl phthalate ii). Dibutylphthalate (Pharmaceutical grade)	2917.3410	5%
36	Hydroxy benzoic acid (Pharmaceutical grade)	2918.2900	5%
37	Propyl Paraben Sodium Salt	2918.2900	5%
38	{[(4-ethyl-2,3-dioxo-1-piperazinyl)Carbonyl amino}-4 hydroxy-benzene acetic acid (HO-EPCP) (Pharma grade)	2933.5990	5%
39	N-Methyl morpholine (Pharmaceutical grade)	2933.9100	5%
40	Methanone	2933.9100	5%
41	1-H-tetrazole-1-acetic acid[TAA](Pharmaceutical grade)	2933.9990	5%
42	(i). 2-Methyl-5-mercepto 1,3,4-hiazole[MMTD];	2934.1090	5%
	ii). (Z)-2)2-aminothiazole-4-yl)-2-Tert-Butoxycarbonyl) methoxyimnno Acetic acid (ATMA);		5%

	ii). (Z)-2-(2-aminothaizole -4-yl)2-2(tert-Butoxycarbonyl)- isopropoxyimino Acetic Acid[ATIBAA or ATBA;		5%
	v). Sin-methoxyiminoFuranyl Acetic acid Ammonium Salt(SIMA);		5%
	v). 7-{[2-Furany(sin-methoxyimino)acetyl]amino}-3-hydroxymethyl ceph-3-em-4-carboxyclic acid(Pharma grade);		5%
43	Mica Ester	2934.1090	5%
44	(+)-(IS,2S)-2-methylamino-1-phenylpropan-l-ol base	2939.4900	5%
45	Chlorophyll (Pharmaceutical grade)	3203.0090	5%
46	Edible ink (Pharmaceutical grade)	3215.1990	5%
47	Non-ionic surface-active agents	3402.4200	5%
48	Other surface-active agents (Pharma grade)	3402.4990	5%
49	(i). Alkyl aryl sulfonate. (ii). Ampnocerin "K" or "KS" (Pharma grade)	3402.9000	5%
50	Casein	3501.1000	5%
51	(i)Modified starches (Pharmaceutical grade). (ii)Rich starch	3505.1090	5%
52	Pencillin G. Amidase enzyme	3507.9000	5%
53	Activated carbon (Pharmaceutical grade).	3802.1000	5%
54	Other activated natural mineral products (Pharmaceutical grade).	3802.9000	5%
55	Stearic acid (Pharmaceutical grade)	3823.1100	5%
56	Industrial fatty alcohols (Pharmaceutical grade)	3823.7000	5%
57	Polyglycerylricinoleates (Pharmaceutical grade)	3907.9900	5%
58	Cellulose nitrates non-plasticised	3912.2010	5%

Table C
(Drugs)

S No	Description	PCT Code	Customs duty (%)
(1)	(2)	(3)	(4)

1	Dextrose (injectable grade and pharma grade)	1702.3000	10%
2	Sodium chloride (injectable grade) (Pharmaceutical grade).	2501.0090	5%
3	Oseltamivir	2922.4990	0%
4	Zanamivir	2924.2990	0%
5	All types of vaccines, Interferon and medicines for Hepatitis.	Respective headings	0%
6	All vaccines and antisera	Respective headings	0%
7	Antihemophilic factor ix (Human)	3002.4190	0%
8	Blood fraction & immunological products (biological products) including rabies immunological (150 IU per ml) (Human)	3002.4190	0%
9	Factor viii & plasma derived fibrin sealant. (Human)	3002.4190	0%
10	Hepatits B immunoglobuline (Human)	3002.4190	0%
11	Human albumin (Human)	3002.4190	0%
12	Intravenous immunoglobuline (Human)	3002.4190	0%
13	Intramuscular immunoglobuline (Human)	3002.4190	0%
14	Tatanusimmunoglobuline (250 IU/ml) (Human)	3002.4190	0%
15	Injection Anti-Dimmunoglobulin (human) 300mcg/vial	3002.9010	0%
16	Medicinal eye Drops	3004.9050	10%
17	Ointments, medicinal	3004.9060	10%
18	Alfacalcidole Injection	3004.9099	0%
19	All medicines of cancer. An illustrative list is given below, namely:-	3004.9099	0%
	(i). Aminoglutethimide		
	(ii). Anastrazole		
	(iii). Asparaginase		
	(iv). Azathioprine		
	(v). BCG strain 2-8x108 CFU per vial		
	(vi). Belomycin		
	(vii). Bevacizumab		
	(viii). Bicalutamide		
	(ix). Bortezomib		
	(x). Busulfan		

	(xi). Capecitabine		
	(xii). Carboplatin		
	(xiii). Cetuximab		
	(xiv). Chlorambucil		
	(xv). Chlormethine		
	(xvi). Cisplatin		
	(xvii). Cladribine		
	(xviii). Cyclophosphamide		
	(xix). Cyproterone acetate		
	(xx). Cytarabine		
	(xxi). Dacarbazine		
	(xxii). Dactinomycin		
	(xxiii). Danunorubicin		
	(xxiv). DocetaxelTrihydrate		
	(xxv). Diethylstilbestrol-DiphosphateSodium		
	(xxvi). Disodium Clodronatetetrahydrate		
	(xxvii). Disodium Pamidronate		
	(xxviii). Doxorubicin		
	(xxix). Epirubicin		
	(xxx). Erlotinib		
	(xxxi). Etoposide		
	(xxxii). Filgrastim		
	(xxxiii). Fludarabine		
	(xxxiv). 5-Fluorouracil		
	(xxxv). Flutamide		
	(xxxvi). Folinic Acid, calcium salt		
	(xxxvii). Gemcitabine		
	(xxxviii). Goserelin		
	(xxxix). Granisetron		
	(xl). Hydroxyurea		
	(xli). Ibandronic acid		
	(xlii). Ifosfamide		
	(xliii). Imatinibmisilate		
	(xliv). Irinotecan		
	(xlv). Lenograstim		
	(xlvi). Letrozole		
	(xlvii). Leuprorelin		
	(xlviii). Lomustine		

	(xlix). Medroxyprogesterone		
	(l). Megestrol		
	(li). Melphalan		
	(lii). Mercaptopurine		
	(liii). Methotrexate		
	(liv). Mitomycine		
	(lv). Mitoxantrone		
	(lvi). Octreotide		
	(lvii). Ondensetron		
	(lviii). Oxaliplatin		
	(lix). Paclitaxel		
	(lx). Pemetrexed		
	(lxi). Procarbazine		
	(lxii). Rituximab		
	(lxiii). Sorafenib (as tosylate)		
	(lxiv). Tamoxifen		
	(lxv). 6-Thioguanine		
	(lxvi). Topotecan		
	(lxvii). Trastuzumab		
	(lxviii). Tretinoin		
	(lxix). Triptorelin Acetate		
	(lxx). Tropisetron		
	(lxxi). Vinblastine		
	(lxxii). Vincristine		
	(lxxiii). Vinorelbine		
	(lxxiv). Zoledronic Acid		
	(lxxv). Tasigna(Nilotinib)		
	(lxxvi). Temozolomide		
20	All medicines of Cardiac. An illustrative list is given below, namely:-	3004.9099	0%
	(i). Abeiximab		
	(ii). Adenosine		
	(iii). Contrast Media for angiography MRI (Iopamidol and Iohexol Inj. and etc.)		
	(iv). Dopamine/Dobutamiune		
	(v). Glyceryltrinitrate infusion or tablets		
	(vi). Isosorbid Injection 8(Mono/dinityrate)]		
	(vii). Heparin		
	(viii). Lopromide (Ultravist)		
	(ix). Nitroglycerine spray		

	(x). Nitroglycerin tablets		
	(xi). Streptokinase		
	(xii). Sodium AmidotrizoateMeglumine Amidotrizoate (Urograffin)		
	(xiii). Reteplase (Thrombolytic treatment of suspected myocardial infarction)		
	(xiv). Urokinase		
21	All medicines for HIV/AIDS. An illustrative list is given below, namely:-	3004.9099	0%
	(i). Atazanavir		
	(ii). Darunavir		
	(iii). Diadanosine		
	(iv). Efavirenz		
	(v). Indinavir		
	(vi). Lamivuldine		
	(vii). Lopinavir		
	(viii). Navirapine		
	(ix). Nelfinavir		
	(x). Ritonavir		
	(xi). Saquinavir		
	(xii). Stavudine		
	(xiii). Zaduvidine		
	(xiv). Zalcitabine		
22	All medicines for thalassaemia. An illustrative list is given below, namely:- (i). Deferasirox (ii). Defriprone (iii). DesferrioxamineMesylate	3004.9099	0%
23.	Drug used for kidney dialysis and kidney transplant, Hemodialysis solution/ concentrate and Peritoneal dialysis solution/concentrate, List of drugs is given below, namely:- (i). Azathioprin (ii). Basilliximab (iii). Cyclosporine (iv). Daclizumab (v). Everolimus (vi). Muromonab-CB3 (vii). Mycophenolic acid (viii). Mycophenolic acid and its salts	3004.9099	0%

	(ix). Grafalon		
24	Beclomethasone Aerosol/Vials	3004.9099	0%
25	Cyclosporine Injection	3004.9099	0%
26	Cyclosporine Microemulsion Cap/Solution and etc	3004.9099	0%
27	Erythropoietin Injection, EpoetinbetaErythopotin alpha	3004.9099	0%
28	Ipratropium Bromide Aerosol/Vials	3004.9099	0%
29	Salbutamol Aerosol/Vials	3004.9099	0%
30	Sodium Fusidate Injection	3004.9099	0%
31	Vancomycin Chromatographically Purified Injection	3004.9099	0%
32	Analgesic Medicated Plaster	3005.9090	0%
33	Cystagon, Cysta drops and Trientine Capsules (for personal use only)	3004.9099	0%
34	Meglumine antimonite	3004.9099	0%
35	Imiglucerase	3004.9099	0%
36	Alghlucosidase Alfa	3004.9099	0%
37	Laronidase	3004.9099	0%
38	Agalsidase	3004.9099	0%
39	Poractant Alfa	3004.3900	0%
40	Caffeine Citrate	3004.3900	0%
41	Bovine Lipid Extract Surfactant	3004.3900	0%

Table D
(Packing Materials/Raw Materials for Packing/Bandages)

S. No	Description	PCT Code	Customs duty (%)
(1)	(2)	(3)	(4)
1	Blood Bags CPDA-1: With blood transfusion set pack in Aluminum foil with set.	Respective Heading	0%
2	Surgical tape in jumbo rolls	3005.1010	5%
3	Cetylpyridinium chloride pad	3005.9090	5%
4	Polyacrylate (Acrylic Copolymers)	3906.9090	5%
5	PVC non-toxic tubing (Pharmaceutical grade)	3917.2390	5%
6	PVC lay flat tube material grade (Pharmaceutical grade)	3917.3100	5%

7	Pre-printed polypropylene tubes with tamper proof closures (with or without dessicant) indicating particulars of registered drug and manufacturer (Pharmaceutical grade)	3917.3910	3%
8	Other self-adhesive plates, sheets, film, foils, strip and other flat shapes of plastic (Pharmaceutical grade)	3919.1090	5%
9	Rigid PVC Film (Pharmaceutical grade)	3920.4910	10%
10	PVC/PVDC (Pharmaceutical grade)	3920.4990	5%
11	(i). Plastic eye baths. (ii). Printed viskerings (Pharmaceutical grade)	3923.1000	5%
12	Printed poly bags for infusion sets (Pharma grade)	3923.2100	5%
13	Non-toxic plastic bags for I.V. solutions and other infusions (Pharmaceutical grade)	3923.2900	5%
14	Plastic nebulizer or dropper bottles (Pharma grade).	3923.3090	5%
15	Stopper for I.V. Solutions (Pharmaceutical grade).	3923.5000	5%
16	Piston caps	3926.9099	5%
17	(i) 13 mm Rubber stoppers for injections. (ii) 20 mm and 32 mm Rubber stopper for injections (Pharmaceutical grade)	4016.9990	5%
18	Collagen strip (catgut) (Pharmaceutical grade)	4206.0000	5%
19	Medical bleached craft paper with heat seal coating (Pharmaceutical grade)	4810.3900	5%
20	(i) Self-adhesive paper and paper board. (ii) Cold seal coated paper (Pharmaceutical grade)	4811.4100	5%
21	Paper and paper board coated, impregnated or covered with plastic (Pharmaceutical grade)	4811.5990	5%
22	Paper Core for Surgical Tape (Pharmaceutical Grade)	4822.9000	5%

23	(i) Other packing containers, including record sleeves (ii) Glassine sleeve (Pharmaceutical grade)	4819.5000	5%
24	Laminated heat sealable paper	4811.4900	5%
25	Kraft paper (wax coated)	4811.6010	5%
26	Non-woven paper	4811.9000	5%
27	Non-woven fabric	5603.9200 5603.9300	5%
28	Coated Fabric	5903.9000	5%
29	Empty glass infusion bottle with and without graduation USP II (Pharmaceutical grade)	7010.9000	5%
30	(i) Neutral glass cartridges with rubber dices and plungers and aluminium seals. (ii) Neutral glass vials 1-2 ml U.S.P-1. (iii) Moulded glass vials U.S.P. Type III (for antibiotics Inj-powder). (iv) Glass bottle USP type I. (v) Neutral, clear glass, USP type I (pre-sterilized) close mouth. (vi) Mouldedglass vials (Pharmaceutical grade)	7010.9000	5%
31	(i) Aluminum foil, "printed" coated with mylar polyester or surlyn monomer resin on one side and vinyl coating on the other side indicating particulars of drugs and manufacturers (Pharmaceutical grade). (ii) Aluminum foil printed, indicating particulars of drugs and manufacturers in rolls for wrapping. (iii) Printed Aluminium Foil for Sachet/I.V. Infusion Bag] (iv) Printed Alu+Alu-Cold forming Aluminium Foil bearing the particulars of drugs and manufacturers Pharmaceutical grade].	7607.1990 7607.2000	5%

	(v) Aluminium Foil coated with nucryl resin Top and bottom (vi) Printed Aluminium Bag for I.V. Solutions/Infusion		
32	(i). Anodized aluminum bottle. (ii). Rubber plug tear off seal. (iii). Closing lid (aluminium A1, High density polyethylene/polypropylene) (Pharmaceutical Grade)	7612.9090	5%
33	(i) Stoppers for I.V. solutions. (ii) Tear off aluminium seals for injectables. (iii) Flip off seals for injectable vials. (iv) Rubber plug with Tear off seal. (v) Closing lid (Aluminium A1. High density polyethylene/polypropylene) (Pharmaceutical grade)	8309.9090	5%
34	Eyeless sutures needles (Pharmaceutical grade)	9018.3200	5%
35	Non-toxic plastic bags for I.V. solutions of dextrose and other infusions (Pharmaceutical grade)	9018.3910	5%

Table E
(Diagnostic Kits/Equipment)
[Omitted]

Part-III

Raw Materials/Inputs for Poultry and Textile Sector; Other Goods

The imports under this part shall be subject to following conditions, besides the conditions specified in the Table given below namely: -

(i) the designated/authorized person of the following Ministries, or as the case may be, companies shall furnish all relevant information as detailed in the table below on line to the Customs Computerized System, accessed through the unique users identifier obtained under section 155D of the Customs Act, 1969, along with the password thereof, namely: -

(a) Ministry of Industries, Production and Special Initiatives, in case of imported goods specified against serial numbers 24of Table;

(b) M/s Lotte Chemical Pakistan Ltd, in case of imported goods specified against serial number 35 of Table;

(c) Ministry of National Food Security and Research, in case of goods, specified against serial number 24 and 29 of Table;

(ii) Omitted.

(iii) in already computerized Collectorates and Custom-stations where the Customs Computerized System is not yet operational, the Director Reforms and Automation or any other authorized officer shall feed the requisite information about clearance/release of goods under this notification in the Customs Computerized System on daily basis, and the data obtained from the Custom-stations, which have not yet been computerized, on weekly basis.

Table

Sr. No.	Description	PCT Code	Customs duty (%)	Condition
(1)	(2)	(3)	(4)	(5)
1	Omitted			
1A	Live stock	Respective heading	0%	if imported for research purpose by registered units under the Sales Tax Act, 1990, certified by Ministry of National Food Security and Research.";
2	Hatching (Fertilized) egg for grandparent and parent stock of *Gallus domesticus* (chicken)	0407.1100	3%	Nil
3	Omitted			
4	Omitted.			
5	Omitted			
6	Omitted.			
7	Omitted			
8	Omitted			
9	Omitted			
10	Omitted			
11	Omitted.			
12	Omitted.			
13	Omitted.			

14	Omitted.			
15	Omitted			
16	Food preparations	1901.9020 1901.9090	16%	-do-
17	Bread crumbs	1905.9000	16%	-do-
18	Sauces and preparation therefor, mixed condiments and mixed seasonings	2103.9000	16%	-do-
19	Sodium Iron (Na Fe EDTA), and other premixes of Vitamins, Minerals and Micro- nutrients (food grade)	Respective headings	0%	Nil
20	Omitted			
21	Omitted			
22	Omitted			
23	Omitted			
24	Omitted			
25	Omitted			
26	Omitted			
27	Fish and Shrimp Feed	2309.9000	0%	Nil
28	Omitted			
29	Omitted			
30	Omitted			
30A	Medicaments	3004.9099	3%	If imported by poultry sector
31	Omitted			
32	Omitted			
33	Omitted			
34	Omitted			
35	(i) Omitted (ii) Omitted (iii) Omitted (iv) Omitted			
36	Omitted			
37	Omitted			
38	Omitted.			
39	Omitted			

40	Omitted			
41	Omitted			
42	Chilli Extract	3302.1090	3%	If imported by units certified by Ministry of National Food Security and Research to be vertically integrated poultry processing units engaged in production of value added chicken products.
43	Fatty Alcohol Ethoxylate	3402.4200	5%	If imported by manufacturers of Sodium Lauryl Ether Sulphate, registered under the Sales Tax Act, 1990.
44	(i). Adhesives based on polymers or rubbers (ii). Hot melt adhesives	3506.9190	11%	If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally.
45	Omitted			
46	Omitted			
47	Omitted			
48	Omitted			
49	Other	3808.9990	0%	Nil
50	Omitted			
51	Pet Resin Bottle Grade	3907.6120 3907.6920	8.5%	Nil
52	(i) Polyester Resin (ii) Omitted	3907.9900	10%	If imported by the manufacturers of Powder Coatings, registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.
53	Omitted			
54	Omitted			
55	Omitted			
56	Pre-laminated Tape	3919.1090 [Omitted]	16%	If imported by the manufacturers of Diapers registered under the Sales Tax Act, 1990 subject to annual quota determination by the

				IOCO and certification by the Engineering Development Board that the imported goods are not manufactured locally.
57	Frontal Tape	3919.9090 [Omitted]	16%	-do-
58	[Omitted]			
59	Omitted			
60	Omitted.			
61	Omitted.			
62	Uncoated Film of Poly (ethylene terephthalate)	3920.6200	11%	If imported by the manufacturers of Metalized Yarn registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO.
63	Omitted.			
64	Omitted.			
65	Omitted.			
66	Omitted.			
67	Omitted.			
68	Omitted.			
69	Blister Paper	4802.6990	10%	If imported by the manufacturers of I.V. Canola registered under the Sales Tax Act, 1990 and subject to annual quota determination by the IOCO.
70	Omitted			
71	Omitted.			
72	Omitted.			
73	Omitted.			
74	Omitted.			
75	Omitted.			
76	Omitted.			
77	Omitted.			
78	Omitted.			
79	Omitted.			
80	Omitted.			
81	Omitted.			
82	Omitted.			
83	Omitted.			

84	Omitted.			
85	Omitted.			
86	Omitted.			
87	Omitted.			
88	Omitted.			
89	Omitted.			
90	Omitted.			
91	Omitted.			
92	Omitted.			
93	Carbon steel strips of thickness 0.09 to 0.1 mm and width 22.2 to 22.4 mm	7226.9200	5%	If imported by manufacturers of shaving blades/razors, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
94	Omitted.			
95	Aluminium Wire not alloyed	7605.1900	11%	If imported by the manufacturers of Metalized Yarn registered under the Sales Tax Act, 1990 subject to annual quota determination by the IOCO.
96	(i) [Omitted] (ii) [Omitted]			
97	CKD kits for compression-ignition internal combustion piston engines (diesel engines of 3 HP to 36 HP)	8408.9000	3%	This concession is only available to those parts of CKD kits as are not manufactured locally if imported by local manufacturers / assemblers of these engines.
98	Omitted.			
99	Smartphones	8517.1390	0%	Nil
99A	Smartphones in CKD / SKD condition	8517.1310	0%	i. If imported by local assemblers/ manufacturers duly certified by Pakistan Telecommunication Authority (PTA) subject to quota determination by the Input

				Output Co-efficient Organization (IOCO). ii. Imports shall be subject to production of type approval certificate from PTA. iii. Local assemblers/ manufacturers shall furnish consignment wise NOC from PTA.
100	Cellular Mobile Phone	8517.1419	0%	Nil
101	Cellular mobile phones in CKD/SKD condition	8517.1411	0%	i. If imported by local assemblers/ manufacturers duly certified by Pakistan Telecommunication Authority (PTA) subject to quota determination by the Input Output Co-efficient Organization (IOCO). ii. Imports shall be subject to production of type approval certificate from PTA. iii. Local assemblers/ manufacturers shall furnish consignment wise NOC from PTA.
102	Refrigerated out door cabinet designed for insertion of electric and electronic apparatus	8418.6940	0	Nil
103	Omitted.			
104	(i). Omitted		0%	If imported by SIM and Smart Card manufacturers registered under Sales Tax Act, 1990, as per quota determined by IOCO
	(ii). Magnetic sheets	8519.8190		
	(iii). Omitted			

	(iv). Polyvinyl Chloride (PVC) Rigid Film	3920.4910		as per procedure prescribed in SRO 565(I) /2006.
	(v). Biaxially Oriented Polypropylene (BOPP) film, laminated	3920.2040		
105	Omitted.			
106	Defence stores, excluding those of the National Logistic Cell	93.00 & Respective headings	0%	If imported by the Federal Government for the use of Defence Services whether the goods have been imported against foreign exchange allocation or otherwise.
107	(i) Paper having specification 60 to 90 gsm of 20x30, 23x30, 23x36, 23x33 and 30x40 inches in sheets; and (ii)Art card or board (200 to 300 gsm) and art paper having specification 60 to 130 gsm of 20x30 inches, 23x30 inches, 23x36, 30x40 inches and 700x1000 mm in sheets	4802.6990 4810.1990	0%	(1) If imported by a Federal or Provincial Government Institution or a Nashir-e-Quran approved by respective Provincial Quran Board for printing of Holy Quran; (2) In case of Nashir-e-Quran the quantity of paper to be imported would be determined by IOCO; and (3) The Nashir-e-Quran may also get printing done from another printer (vendor), duly registered under Sales Tax Act,1990 and with relevant Provincial Quran Board, having suitable in-house facility, subject to approval of the IOCO. Imports made by Nashir-e-Quran availing the facility of printing through vendors will be cleared against submission of bank guarantee or pay order. In such case, - (i) the vendor shall have a firm contract with the Nashir-e-Quran; (ii) the Nashir-e-Quran may provide the

				imported paper, to the vendor; (iii) the vendor shall not be entitled to import the paper, under this scheme for printing of Quran to be supplied to the Nashir-e-Quran; (iv) the vendor, after completing the printing, shall supply the printed Quran to that Nashir-e-Quran only with whom he held the firm contract; and (v) the vendor shall also maintain proper record of the imported paper utilized, and printed Quran supplied to the Nashir-e-Quran; (vi) the security deposited by the Nashir-e-Quran at the time of clearance shall be released after NOC from IOCO regarding consumption of paper and supply of finished product as per the contract.
108	(i) Omitted			If imported by a Sales Tax registered person engaged in manufacturing of Optical Fiber Cable subject to quota determination by IOCO
	(ii) Polybutylene Terephthalate	3907.7000	0%	
	(iii) Fiber reinforced plastic/glass reinforced polypropylene	3916.9000	0%	
	(iv) Polyester rigid film	3920.6310	5%	
	(v) Weighing more than 150 g/m^2 (Nonwovens)	5603.9400	5%	
	(vi) Omitted			
	(vii) Omitted			
	(viii) Backed	7607.2000	5%	
	(ix) Single/Multimode Optical Fiber	9001.1000	0%	

	(x) Stamping foils	3212.1000	0%	
109	Omitted			
110	Omitted			
111	(i) Other	3506.9190	5%	If imported by manufacturers of diapers/sanitary napkins registered under the Sales Tax Act, 1990, subject to annual quota determination and verification by the Input Output Co-efficient Organization (IOCO) and certification by the Engineering Development Board that the imported goods are not manufactured locally.
	(ii) Other	3906.9090	5%	
	(iii) Of polymers of ethylene	3920.1000	16%	
	(iv) Omitted			
	(v) Of polymers of ethylene	3923.2100	5%	
	(vi) Omitted			
	(vii) Omitted			
	(viii) Omitted			
112	(i) Malt extracts & Food prep	1901.9020	5%	Imports by manufacturers of infant formula milk, registered under the Sales Tax Act, 1990, subject to annual quota determination and verification by the Input Output Co-efficient Organization (IOCO).
	(ii) Other	1901.9090	5%	
	(iii) Cans of Iron and steel	7310.2900	10%	
113	(i) Dextrose	1702.3000	0%	If imported by manufacturers of fluids and powders for use in hemodialyzers, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(ii) Sodium Chloride pharma grade	2501.0090		
	(iii) Calcium Chloride pharma grade	2827.2000		
	(iv) Magnesium Chloride Pharma grade	2827.3100		
	(v) Potassium Chloride	2827.3900		
	(vi) Sodium bicarbonate pharma grade	2836.3000		
	(vii) Potassium Chloride pharma grade	3104.2000		
114	Omitted.			
115	(i)AKD wax	3809.9200	0%	

	(ii)Finishing agent	3809.9200	0%	If imported by manufacturers of Paper sizing agents, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
	(iii)Cationic	3402.4190	0%	
116	(i) Omitted		0%	If imported by manufacturers of Home Appliances, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO); and certification from Inland Revenue Department that all dealers of the manufacturing unit are registered with Sales Tax department.
	(ii) Omitted			
	(iii) Omitted			
	(iv) Articles of glass	7020.0090		
	(v) Omitted			
	(vi) Omitted			
	(vii) Omitted			
	(viii) Omitted			
	(ix) Omitted			
	(x) Omitted			
	(xi) Omitted			
	(xii) AC motors, single phase	8501.4090		
	(xiii) Transformers	8504.3100		
	(xiv) Omitted			
	(xv) Omitted			
	(xvi) Glass board for manufacturing TV panels (LCD, LED, OLED, HDI etc.)	8529.9090	10%	
	(xvii) Omitted			
117	Base oil	2710.1993	0%	If imported by manufacturers of coning oil, white oil and other textile oils, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).
118.	CNG vehicle conversion kits.	8409.9191 8409.9991	5%	Brands of kits approved by OGRA, if imported by authorized dealers.

119	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	3814.0000	4%	If imported by manufacturers of Butyl Acetate and Dibutyl Orthophthalates registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).
120	Plasticised (Poly Vinyl Chloride)	3904.2200	0%	If imported by manufacturers of disposable syringes and saline infusion sets, registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).
121	Other saturated Polyesters	3907.9900	5%	If imported by manufacturers of interlining/ buckram, registered under the Sales Tax Act 1990, subject to annual quota determination by Input Output Co-efficient Organization (IOCO).;
122	(i) Skimmed milk powder	0402.1000	0%	(i) If imported by manufacturers registered under the Sales Tax Act 1990, of Ready to Use Supplementary Foods (RUSF) duly authorized by United Nations World Food Program (UNWFP) and subject to annual quota determination by Input Output Co-efficient Organization (IOCO).", (ii) If imported by manufacturers registered under the Sales Tax Act 1990, of Ready-To-Use Therapeutic Food (RUTF), duly authorized by United Nations International Children Emergency fund (UNICEF) and subject to annual quota determination by Input Output Co-efficient Organization (IOCO).",
	(ii) Whey powder	0404.1010		
	(iii) Omitted			
	(iv) Omitted			
	(v) Omitted			
	(vi) Groundnuts shelled weather or not broken	1202.4200		
	(vii) Other	1507.9000		
	(viii) Palm Olein	1511.9030		
	(ix) Other	1514.9900		
	(x) Vegetable fats and their fractions	1516.2010		
	(xi) Other	1517.9000		
	(xii) Malto dextrins	1702.9030		
	(xiii) Other	2106.9090		
	(xiv) Other	3404.9090		
	(xv) Omitted			

123	Omitted.			
124	Newsprint in rolls or sheets	4801.0000	0%	If imported by newspaper or periodical publishers certified by the All Pakistan Newspaper Society(APNS)
125	(i) Other	3215.1190	0%	If imported by manufacturers registered under the Sales Tax Act 1990, Of Auto-Disable Syringes with quota determination by IOCO and subject to NOC from Ministry of National Health Services Regulation and Coordination (MoNHSR&C).
	(ii) Polypropylene	3902.1000	0%	
	(iii) Propylene copolymers	3902.3000	0%	
	(iv) Plasticised	3904.2200	0%	
	(v) Epoxide resins	3907.3000	0%	
	(vi) Biaxially Oriented Polypropylene (BOPP) film, laminated	3920.2040	0%	
	(vii) Other	3921.9090	0%	
	(viii) Gaskets of rubber	4016.9310	0%	
	(ix) Printing paper	4802.5510	0%	
	(x) Tubular metal needles and needles for sutures	9018.3200	0%	
126	(i) Aluminum foil rolled but not further worked "7 microns to 100 microns"	7607.1100	0%	if imported by manufacturers registered under the Sales Tax Act 1990, of pharmaceutical packaging subject to quota determination by IOCO.
	(ii) Film and sheet of polyamides " 20 microns to 40 microns"	3920.9200	0%	
127	(i) Other	3005.9090	0%	if imported by manufacturers registered under the Sales Tax Act 1990, of First Aid Bandages Manufacturing Industry subject to quota determination by IOCO.
	(ii) Other	3920.2090	0%	
	(iii) Other woven fabrics (Dyed)	5407.5200	0%	
128	Omitted			
129	Omitted			
130	(i) Shoe adhesives	3506.9110	5%	If imported by registered under the Sales Tax Act 1990, Shoe manufacturers subject to quota determination by IOCO.
	(ii) Phenolic resins	3909.4000	5%	
	(iii)Of polymers of ethylene	3920.1000	5%	
	(iv)Other	3920.2090	5%	

	(v)Other	3921.9090	5%	
	(vi)Shoe lasts	3926.9060	5%	
	(vii)Uppers and parts thereof, other than stiffeners	6406.1000	5%	
	(viii)Outer soles and heels of rubber	6406.2010	15%	
	(ix)Buckle	8308.9020	5%	
	(x) Weighing more than 150 g/m^2	5603.1400	5%	
	(xi) Weighing more than 70 g/m^2 but not more than 150 g/m^2	5603.9300	5%	
	(xii)Dyed	5407.9200	5%	
	(xiii) Of yarns of different colours	5407.9300	5%	
	(xiv) Printed	5407.9400	5%	
	(xv) Of other materials	6702.9000	5%	
131	(i)PVC Emulsion grade	3904.1010	0%	1. If imported by Sales Tax manufacturers registered under the Sales Tax Act 1990, of artificial leather subject to quota determination by IOCO. 2. Import of PVC Emulsion grade is also subject to lab test.
	(ii)Release paper	4811.5990	3%	
132	Decorative base paper for printing (70 g/m^2 or less with at least one side calendared, un-sized for printing of wood grain and fancy designs)	Respective heading	0%	If imported by manufacturers registered under the Sales Tax Act 1990, of Decorative Printed Industry subject to quota determination by IOCO.
133	Spray Valves/Pumps with or without spray cap/ actuator for aerosol products	8481.8090	0%	If imported by manufacturers registered under the Sales Tax Act 1990, of Aerosol subject to quota determination by IOCO.

134	PET Scrap	3915.9000	11%	If imported by manufacturers registered under the Sales Tax Act 1990, of Polyester Staple Fiber and Recycled PET (REPT) Flaks subject to quota determination by IOCO.
135	(i) Butt welding	7307.9300	3%	If imported by manufacturers registered under the Sales Tax Act 1990, of Boilers Manufacturers subject to quota determination by IOCO.
	(ii) Iron and alloy steel U-sections of various heights	7216.3110 7216.3210 7216.3310	10%	
	(iii) Safety or relieve valves	8481.4000	10%	
136	Omitted			
137	Woven fabrics obtained from strip and the like	5407.2000	5%	If imported by manufacturers registered under the Sales Tax Act 1990, of Machine made Carpets subject to quota determination by IOCO.
138	Omitted			
139	Specialty paper 40-50 grams having specification of wood free, white, glossy and one side coated for Gravure Printing Process	4810.9900	0%	If imported by manufacturers registered under the Sales Tax Act 1990, of Flexible Packaging Industry subject to quota determination by IOCO.
140	Omitted			
141	Omitted			
142	Hermetic bags and cocoons	Respective heading	0%	Subject to certification by Ministry of National Food and Security (MoNFS&R) that imported goods are bona fide requirement for use in the Agriculture Sector. The authorized officer of the Ministry shall furnish all relevant information on line to Pakistan Customs Computerized System against specific user ID and Password obtained under section 155D of the Customs Act, 1969.
143	Lithium Ion Cells	8507.6000	0%	If imported by manufacturers registered under the Sales Tax Act 1990, of lithium-ion

				batteries subject to quota determination by IOCO.
144	Omitted			
145	Raw materials used in the manufacturing of the COVID-19 related items i.e, VTM, IV Cannula, N95 Masks, Surgical Masks, Face Shields, Tyrek Suits	Respective heading	0%	If imported by manufacturers registered under the Sales Tax Act 1990, subject to NOC issued by DRAP and Quota determined by IOCO
146	Carpets	5701.1010	0%	If imported by exporters registered under the Sales Tax Act 1990, of Hand-woven Carpets.
147	[Omitted]			
148	Poly-butylene terephthalate	3907.7000	0%	If imported by Sales Tax registered manufacturers of Filament Brushes subject to IOCO quota determination.
149	Membrane for filtering or purifying water	8421.2100	0%	If imported by Sales Tax registered manufacturers of water filtration plants subject to IOCO quota determination.
150	Carbon Fiber Composite Core	8545.9090	0%	If imported by Sales Tax registered manufacturers of Aluminum Conductor Composite Core subject to IOCO quota determination.
151	Omitted			
152	Following Raw Materials for the manufacturing of Filters other than automotive:-		5%	If imported by Sales Tax registered manufacturers of Filters other than automotive subject to IOCO quota determination.
	(i) Adhesive	3506.9190		
	(ii) Epoxide resins	3907.3000		
	(iii) Filter media/paper	4811.5990 4811.9000		

	(iv) Non-woven fabric media (vi) Steel plates/sheets of prime quality	5603.9200 5603.9300 5603.9400 Respective heading		
153	Live (baby / brood stock) fish and shrimp/prawns for breeding and production in commercial farms and hatcheries	0301.9100 0301.9300 0301.9900 0306.3600	0%	Nil
154	Omitted			

Part-IV

Imports of Machinery and Equipment for Textile Sector

TABLE

S.No.	PCT Code	Rate of Duty	Condition
(1)	(2)	(3)	(4)
1.	Omitted		
2.	Omitted		
3.	Omitted		
4.	Omitted		
5.	Omitted		
6.	Omitted		
7.	Omitted		
8.	Omitted		
9.	Omitted		
10.	Omitted		
11.	Omitted		
12.	Omitted		
13.	Omitted		
14.	Omitted		
15.	8446.1000	0%	Machinery and equipment, not manufactured locally, if imported by textiles and apparel industrial units

			registered as manufacturers cum exporters under Sales Tax Act, 1990
16.	8446.2100	0%	-do-
17.	Omitted		
18.	Omitted		
19.	Omitted		
20.	Omitted		
21.	Omitted		
22.	Omitted		
23.	Omitted		
24.	Omitted		
25.	Omitted		
26.	Omitted		
27.	Omitted		
28.	Omitted		
29.	Omitted		
30.	Omitted		
31.	Omitted		
32.	Omitted		
33.	Omitted		
34.	Omitted		
35.	Omitted		
36.	Omitted		
37.	Omitted		
38.	Omitted		
39.	Omitted		
40.	Omitted		
41.	Omitted		
42.	Omitted		
43.	Omitted		
44.	8448.3110	0%	Machinery and equipment, not manufactured locally, if imported by textiles and apparel industrial units registered as manufacturers cum exporters under Sales Tax Act, 1990
45.	8448.3190	0%	-do-
46.	8448.3330	0%	-do-
47.	8502.1390	0%	-do-

Explanation: - For the purpose of this Part the expression "excluding those manufactured locally" means the goods which are not included in the list of locally manufactured goods specified in General Order issued by the Federal Board of Revenue or as the case may be, certified as such by the Engineering Development Board.

Part-V
(Omitted vide Finance Act, 2023)

Part-V(A)
Import of Electric Vehicles (EV) CBU & their Parts
Under Electric Vehicle Policy 2020

TABLE-I

[For 2-3 Wheelers, 4-Wheelers & Heavy Commercial Vehicles (CBUs)]

No.	Description	PCT Code	Customs Duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Electric auto rickshaw	8703.8030	50% of the prevailing tariff rate of customs duty as specified in the First Schedule to the Customs Act, 1969).	The concession shall be admissible on and from the 1st day of July, 2025 till 30th day of June, 2027, on import of 10 electric vehicles (CBU) of the same variant to be assembled/ manufactured as mentioned in column (2) of this table, to the extent of maximum 200 units, to 2-3 wheeler segment, duly approved / certified by the Engineering Development Board (EDB). EDB shall monitor compliance with the EV Policy 2020 and intimate FBR immediately in case of violation by any manufacturer to stop
2.	3-Wheeler electric loader	8711.6060		
3.	Electric motorcycle	8711.6040		

				further clearance at the concessional rate, specified in column 4.
4.	Electric buses	8702.4090	1%	Nil
5.	Electric trucks	8704.6030	1%	Nil
6.	Electric prime movers	8701.2490	1%	Nil
7.	Electric Vehicles 4-wheelers excluding vehicles of value exceeding US$ 50,000.	8703.8090	25%	The concession shall be admissible w.e.f. 1st July, 2022 till 30th June 2027.
8.	Electric Vehicles 4-wheelers	8703.8090	50% of the rate of customs duty as specified in the column (4) of the serial No 7 above.	The concession shall be admissible till 30th June 2027, on import of Electric Vehicles 4-wheelers (CBU) per company of the same variant to be assembled / manufactured as mentioned in column (2) of this table to the extent of maximum 100 units per company, duly approved/certified by Engineering Development Board (EDB). EDB shall monitor compliance with EV Policy 2020 and intimate FBR immediately in case of violation by any manufacturer to stop further clearance at the concessional rate, specified in column (4).

TABLE-II

[For CKD & EV Specific Parts]

S. No.	Description of vehicles	Description of imported goods	Customs duty (%)	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Electric auto rickshaw (PCT code 8703.8030)	(i) Following EV specific components for assembly / manufacturing in any kit form (CKD): - (a)Batteries other than lead acid (PCT code 85.07), (b)Battery Charger (PCT code 8504.4020), (c)Controller (PCT code 8542.3100), (d)Electric Motor (PCT code 8501.3200), (e)Three connection terminal (PCT code 8504.9090), (f)Converter (PCT code 8502.4000), (g)Signal Hook (PCT code 8504.9090)	1% (notwithstanding the rate of customs duty on these items as specified in the First Schedule to the Customs Act, 1969).	The concession shall be admissible to manufacturers of electric auto rickshaws on and from the 1st day of July, 2025 till 30th day of June, 2027 subject to certification and quota determination by the Engineering Development Board (EDB).
		(ii) Component for assembly / manufacturing in any kit form (CKD)- Non-localized parts.	15%	The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
		(iii) Component for assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.

2.	3-Wheeler electric loader (PCT code 8711.6060)	(i) Following EV specific components for assembly / manufacturing in any kit form (CKD): - (a)Batteries other than lead acid (PCT code 85.07), (b)Gear (PCT code 8483.4019), (c)Electric motor with axle (PCT code 8711.6050), (d)Controller (PCT code 8542.3100), (e)Power Switch (PCT code 8536.5029) (f)Electric auto cut (PCT code 8504.9090). (g)Battery Connection (PCT code 8544.4229) (h)Battery Charger (PCT code 8504.4020), (i)Junction Box (PCT code 8536.4910)	1% (notwithstanding the rate of customs duty as specified in the First Schedule to the Customs Act, 1969).	The concession shall be admissible to manufacturers of 3-Wheeler electric loader on and from the 1st day of July, 2025 till 30th day of June, 2027 subject to certification and quota determination by the Engineering Development Board (EDB).
		(ii)Component for Assembly / manufacturing in any kit form (CKD)- Non-Localized parts.	15%	The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
		(iii)Component for Assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.

3.	Electric motorcycle (PCT code 8711.6040)	i) Following EV specific components for assembly / manufacturing in any kit form (CKD): - (a) Electric Motor (PCT code 8501.3200), (b)Battery Charger (PCT code 8504.4020), (c)Switches (PCT code 8536.5029), (d)Junction Box (PCT code 8536.4910), (e)Controller (PCT code 8542.3100), (f)Converter (PCT code 8454.1000), (g)Batteries other than lead acid(PCT code 85.07)	1% (notwithstanding the rate of customs duty as specified in the First Schedule to the Customs Act, 1969).	The concession shall be admissible to manufacturers of electric motorcycle on and from the 1st day of July, 2025 till 30th day of June, 2027 subject to certification and quota determination by the Engineering Development Board (EDB).
		(ii) Component for Assembly / manufacturing in any kit form (CKD)- Non-Localized parts.	15%	The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
		(iii) Component for Assembly / manufacturing in any kit form (CKD)- Localized parts.	15% plus Additional Customs Duty levied under SRO 693(I)/2006 dated 01.07.2006	Subject to the conditions mention at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
4.	Electric Buses (PCT code 8702.4090)	Components in any kit form (CKD) (PCT code 8702.4010)	1%	(i) The concession shall be admissible on import of

				CKD kits to manufacturers of electric buses on and from the 1st day of July, 2025 till 30th day of June, 2027 to certification and quota determination by the Engineering Development Board (EDB). (ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
5.	Electric Trucks (PCT code 8704.6030) g.v.w. exceeding 5 tonnes	Components in any kit form (CKD) (PCT code 8704.6020)	1%	(i) The concession shall be admissible on import of CKD kits to manufacturers of electric trucks on and from the 1st day of July, 2025 till 30th day of June, 2027 subject to certification and quota determinatio

				n by the Engineering Development Board (EDB). (ii) The concession shall be admissible subject to the conditions mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
6.	Electric Prime Movers (PCT code 8701.2490)	Components in any kit form (CKD) (PCT code 8701.2410)	1%	(i) The concession shall be admissible on import of CKD kits to manufacturers of electric prime movers on and from the 1st day of July, 2025 till 30th day of June, 2027 subject to certification and quota determination by the Engineering Development Board (EDB). (ii) The concession shall be admissible subject to the conditions

				mentioned at Para-2 of SRO 656(I)/2006 dated 22.06.2006.
7.	(i) Electric Vehicles 4-wheelers (PCT Code 8703.8090) (ii) Electric Trucks (LCVs of g.v.w. not exceeding 5 tonnes (PCT Code 8704.6040) (iii) Electric Vans (PCT Code 8702.4090)	(i) EV Specific components for assembly/manufacture in any kit-form (CKD)	1% (notwithstanding the rate of customs duty on these items as specified in the First Schedule to the Customs Act 1969).	The concession shall be admissible to manufacturers of electric vehicles 4-wheelers till 30th June 2027, subject to certification and quota determination by the Engineering Development Board (EDB).
		(ii) Components for assembly/manufacture in any kit-form (CKD) Non-localized parts.	10%	The concession shall be admissible till 30th June 2027 subject to the conditions mentioned at Para-2 of the SRO 656(I)/2006 dated 22.06.2006.
		(iii) Components for assembly/ manufacture in any kit-form (CKD) Localized parts.	25%	The concession shall be admissible till 30th June

				2027 subject to the conditions mentioned at Para-2 of the SRO 656(I)/2006 dated 22.06.2006.

TABLE-III

[Miscellaneous]

S. No.	Description	Customs duty (%)	Conditions
(1)	(2)	(3)	(4)
1.	Plant and machinery specifically designed for use in manufacturing of electric vehicles.	0%	(i)The concession shall be admissible on one-time basis for setting up the new assembly and/ or manufacturing facility of electric vehicles, and for expansion in the existing units, duly approved/ certified, by the Engineering Development Board (EDB). (ii)The concession shall be admissible to manufacturers of the electric vehicles specified in column (2) of Table-II above, subject to certification by EDB that the plant & machinery is specifically designed for use in setting up of electric vehicle manufacturing only.
2.	Import of inputs for manufacturing of EV specific parts, as mentioned against S. No. 1, 2 and 3, of Table-II above, by vendors and OEMs of EV manufacturing .	0%	(i) The concession shall be admissible to manufacturers and vendors of EV specific parts, subject to certification and quota determination by EDB. (ii) The concession shall be admissible subject to the conditions mentioned under

			SRO 655(I)/2006 dated 22.06.2006.
3.	Import of CBU chargers with CKD kits for electric vehicles as specified in column 2 of Table-II above.	1% (Notwithstanding the rate of customs duty as specified in the First Schedule to Customs Act, 1969).	The concession shall be admissible on the CBU chargers, imported with CKD kits of 2-3 wheelers, 4-wheelers and HCV vehicles specified in Table-II above, subject to EDB certification.

Part-V(B)
Import of Hybrid Electric Vehicles (CBUs)
Under Auto Industry Development and Export Policy (AIDEP) 2021-26

TABLE-I

S. No	Description	PCT Code	CD%	Condition
(1)	(2)	(3)	(4)	(5)
1.	Hybrid Electric Vehicles (HEV) (CBU)	8702.2090 8702.3090	1%	The concession shall be admissible to manufacturers on import of same variant to be assembled / manufactured locally from the date of issuance of manufacturing certificate and quota determination by Engineering Development Board (EDB).
2.	Hybrid Electric Vehicles (HEV) (CBU)	8704.4100 8704.4200 8704.5100 8704.5200	1%	The concession shall be admissible to manufacturers on import of same variant to be assembled / manufactured locally from the date of issuance of manufacturing certificate and quota

				determination by Engineering Development Board (EDB).

TABLE-II
Import of Parts for Hybrid Vehicles
Under Auto Industry Development and Export Policy (AIDEP) 2021-26

S. No.	Description of Imported Good	PCT Code	CD %	Condition
(1)	(2)	(3)	(4)	(5)
1.	Following parts for Hybrid Electric Vehicle: -	Respective headings	4%	The concession shall be admissible to manufacturers of Hybrid electric vehicles subject to certification and quota determination by the Engineering Development Board (EDB).
	1.Battery pack and its parts: (i) thermistor (ii) resistor (iii) capacitor (iv) bus bar			
	2.Cooling system for battery packs including blower, tubes, hoses, pump			
	3.Sensor hybrid vehicle battery voltage			
	4.Inverter assembly with converter (Power control unit)			
	5.Electric motor and generator for Transaxle assembly			
	6.Battery charging system / inlet connectors			
	7.Hybrid system control unit / hybrid ECU			
	8.Junction box			
2.	Following parts for Plug-in-Hybrid Electric Vehicle: -	Respective headings	3%	The concession shall be admissible to manufacturers of Plug-in Hybrid electric vehicles subject to certification and quota
	1.Battery pack and its parts: (i) thermistor			

	(ii) resistor (iii) capacitor (iv) bus bar			determination by the Engineering Development Board (EDB).
	2.Cooling system for battery packs including blower, tubes, hoses, pump			
	3.Sensor hybrid vehicle battery voltage			
	4.Inverter assembly with converter (Power control unit)			
	5.Electric motor and generator for Transaxle assembly			
	6.Battery charging system / inlet connectors			
	7.Hybrid system control unit / hybrid ECU			
	8.Junction box			
	9.Charger			
	10.Charging port"			

Part V(C)
Import of Agricultural Tractors
TABLE

S. No.	Description	PCT Code	Customs Duty%
(1)	(2)	(3)	(4)
1.	Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 75kW	8701.9220 8701.9320	15%
2.	Agricultural Tractors (other than mentioned at S. No. 1 above)	8701.9100, 8701.9400 8701.9500	10%

Part-VI

Imports of Aviation Related Goods i.e. Aircrafts and Parts etc. by Airline Companies/Industry under National Aviation Policy 2023

Note: - For the purposes of this Part, the following conditions shall apply besides the conditions as specified in column (5) of the Table below: -

(i) The exemption shall be admissible to Maintenance, Repair & Overhaul Companies (MROs) and Aircraft Maintenance Organizations (AMOs) duly authorized by the Defence Division, and the Airline Companies having valid registration and license from the Pakistan Civil Aviation Authority under the Pakistan Civil Aviation Act, 2023 duly shared with the Customs Computerized System or Pakistan Single Window to the effect that the intending importer is operating in the country or intends to operate in the country in the airline sector;

(ia) The list of imported items is duly approved by the Pakistan Airports Authority, Defence Division, Government of Pakistan for every consignment imported by MRO or AMO in line with Policy Framework approved by the Government of Pakistan;

(ii) The Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing Company shall certify that the imported goods/items are the company's *bonafide* requirement and shall be used for the purpose as defined/notified by the Defence Division, Government of Pakistan under the Aviation Policy. The importer shall declare all relevant information to the Customs while claiming exemption regarding genuineness of the claim through Customs computerized system or Pakistan single window; and

(iii) In case of deviation from the above stipulations, the Collector of Customs shall initiate proceedings for recovery of duty and taxes under the relevant laws.

TABLE

S. No.	Description of goods	PCT Code	Customs duty	Special Condition
(1)	(2)	(3)	(4)	(5)
1.	Aircraft	8802.4000	0%	Whether imported or acquired on wet or dry lease. In case of M/s Pakistan International Airlines Corporation this exemption shall be admissible.
2.	Spare parts	Respective headings	0%	For use in aircraft, trainer aircraft and simulators.
3.	Maintenance Kits	Respective headings	0%	For use in trainer aircraft (8802.2000 & 8802.3000).
4.	Machinery, equipment, tools, kits and parts	Respective headings	0%	For setting up Maintenance, Repair & Overall (MRO) workshop and for overhauling of aircrafts by MRO company and Aircraft Maintenance Organization (AMO) recognized by Defence Division.

5.	Machinery, equipment, operational tools, furniture& fixture	Respective headings	0%	On one-time basis for exclusive use of New/ Greenfield airports by company authorized by Defence Division.
6.	Aviation simulators	Respective headings	0%	On one-time basis for aircrafts by airline company recognized by Defence Division.
7.	Aircraft engine	8407.1000	0%	For use in aircraft and trainer aircraft.

Part-VII Miscellaneous
[Omitted]

Part-VIII

Imports of specific Goods allowed at Joint Border Sustenance Markets

In order to ensure smooth functioning and operationalization of Border Markets in specific border areas, the imports under this part shall be subject to following conditions, namely. -

(i) Border markets will be functional for two days each week and total allowance per day for the visitor will be $100.

(ii) The Customs Value of imported goods will be displayed for ascertaining the admissible quantities of imported goods.

(iii) The visitor will purchase goods from any category up to US $50 on concessional rate of leviable duty/taxes as mentioned in column (4) of the Table.

(iv) In case, a visitor chooses to purchase goods of value more than $50 from a specific category, it will be considered as commercial quantity being liable to duty/taxes on statutory rates.

(v) The Customs staff posted at the border market will make an entry via electronic system for the goods purchased by the visitor on the prescribed format as notified by the Board.

(vi) A system generated receipt will be issued to the visitor bearing his Name & CNIC No. by the Custom Officer in respect of goods purchased along with payable Customs Duty.

Table

S. No.	Description	PCT Code	Customs Duty (%)
(1)	(2)	(3)	(4)
	Category-I		
1	Seed (potatoes)	0701.1000	5
2	Tomatoes, fresh or chilled.	0702.0000	5
3	Onions and shallots	0703.1000	5
4	Garlic	0703.2000	5
5	Other	0704.9000	5
6	Carrots and turnips	0706.1000	5
7	Cucumbers and gherkins fresh or chilled.	0707.0000	5
8	Peas (pisum sativum)	0708.1000	5
9	Beans (vigna spp., phaseolus spp.)	0708.2000	5
10	Other leguminous vegetables	0708.9000	5
11	Peas (Pisum sativum)	0713.1000	5
12	Grams (dry/whole)	0713.2010	5
13	Other	0713.2090	5
14	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	0713.3100	5
15	Small red (Adzuki) beans (Phaseolus or Vigna angularis)	0713.3200	5
16	Kidney beans including white beans	0713.3300	5
17	Bambara – vigna subteranea or vaahdzeia subterrea	0713.3400	5
18	Cow peas (Vigna unguiculata)	0713.3500	5
19	Other	0713.3990	5
20	Lentils (dry whole)	0713.4010	5
21	Broad beans (Vicia faba var. Major) and horse beans (Vicia faba var. Equina, Vicia faba var. Minor)	0713.5000	5
22	Pigeon peas (cajanus cajan)	0713.6000	5
23	Other	0713.9090	5
24	Vanilla (Neither crushed nor ground)	0905.1000	5
25	Cinnamon	0906.1100	5
26	Other (cinnamon and cinnamon tree flowers)	0906.1900	5
27	Neither crushed nor ground (Cloves)	0907.1000	5
28	Crushed or ground (Cloves)	0907.2000	5
29	Neither Crushed nor ground (Nutmeg)	0908.1100	5
30	Crushed or ground (Nutmeg)	0908.1200	5
31	Neither crushed nor ground (Maze)	0908.2100	5
32	Crushed or ground (Maze)	0908.2200	5
33	Large (cardamoms)	0908.3110	5
34	Small (cardamoms)	0908.3120	5
35	Crushed or ground (Cardamoms)	0908.3200	5
36	Neither crushed nor ground (Coriander)	0909.2100	5
37	Crushed or ground (Coriander)	0909.2200	5

38	Neither crushed nor ground (Seeds of Cumin)	0909.3100	5
39	Crushed or ground (Seeds of Cumin)	0909.3200	5
40	Neither crushed nor ground (Seeds of Anise, Badian, Caraway, Fennel etc)	0909.6100	5
41	Crushed or ground (Seeds of Anise, Badian, Caraway, Fennel etc)	0909.6200	5
42	Thyme; bay leaves	0910.9910	5
43	Barley (seeds)	1003.1000	5
44	Other (barley)	1003.9000	5
45	Sunflower seeds ,whether or not broken	1206.0000	5
46	Locust beans	1212.9200	5
47	Cereal straws and husks	1213.0000	5
48	Animal Fats and Oil and their fractions	1516.1000	5
49	Vegetable Fats and their fractions	1516.2010	5
50	Vegetable Oils and their fractions	1516.2020	5
51	Knives and cutting blades for paper and paper board	8208.9010	5
	Category-II		
1	Of a fat content, by weight, not exceeding 1 % (Milk and Cream)	0401.1000	10
2	Of a fat content, by weight, exceeding 1 % but not exceeding 6 % (Milk and Cream)	0401.2000	10
3	Of a fat content, by weight, exceeding 6 % but not exceeding 10% (Milk and Cream)	0401.4000	10
4	Of a fat content, by weight, exceeding 10 % (Milk and Cream)	0401.5000	10
5	Leeks and other alliaceous vegetables	0703.9000	10
6	Cauliflowers and headed broccoli	0704.1000	10
7	Brussels sprouts	0704.2000	10
8	Cabbage lettuce (head lettuce)	0705.1100	10
9	Other	0705.1900	10
10	Witloof chicory (cichorium intybus var.foliosum)	0705.2100	10
11	Other	0705.2900	10
12	Other	0706.9000	10
13	Fruits of the genus Capsicum or of the genus Pimenta	0709.6000	10
14	Figs	0804.2000	10
15	Fresh (grapes)	0806.1000	10
16	Dried (grapes)	0806.2000	10
17	Watermelons	0807.1100	10
18	Other	0807.1900	10
19	Apples	0808.1000	10
20	Green tea	0902.1000	10
21	Other green tea	0902.2000	10
22	Crushed or ground (Ginger)	0910.1200	10

23	Turmeric (curcuma)	0910.3000	10
24	Other	0910.9990	10
25	Lactose (sugar)	1702.1110	10
26	Lactose syrup	1702.1120	10
27	Other	1702.1900	10
28	Caramel	1702.9020	10
29	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	2304.0000	10
30	Other (animal feed)	2309.9000	10
31	For sewing (thread)	5204.2010	10
32	For embroidery (Thread)	5204.2020	10
33	Spades and shovels	8201.1000	10
34	Other (Tools for masons, watchmakers, miners and hand tools nes)	8205.5900	10
35	For kitchen appliances or for machines used by the food industry	8208.3000	10
36	Other	8208.9090	10
	Category-III		
1	Yogurt	0403.2000	20
2	Other (potatoes)	0701.9000	20
3	Sweet corn	0710.4000	20
4	Mixtures of vegetables	0710.9000	20
5	Fresh (dates)	0804.1010	20
6	Dried (dates)	0804.1020	20
7	Apricots	0809.1000	20
8	Sour cherries (Prunus cerasus)	0809.2100	20
9	Other	0809.2900	20
10	Peaches, including nectarines	0809.3000	20
11	Plums and sloes	0809.4000	20
12	Strawberries	0810.1000	20
13	Kiwi fruit	0810.5000	20
14	Neither crushed nor ground (Ginger)	0910.1100	20
15	Other (Durum wheat (excl. Seed for sowing))	1001.1900	20
16	Other (Wheat and meslin (excl. Seed for sowing, and durum wheat))	1001.9900	20
17	Of wheat (flour)	1101.0010	20
18	Of meslin (flour)	1101.0020	20
19	Vermicelli	1902.1920	20
20	Other (packed cake)	1905.9000	20
21	Homogenised preparations	2007.1000	20
22	Citrus fruit	2007.9100	20
23	Other	2007.9900	20
24	Organic surface-active products and preparations for washing the skin, in the form of	3401.3000	20

	liquid or cream and put up for retail sale, whether or not containing soap		
25	Preparations put up for retail sale	3402.5000	20
26	Other	3402.9000	20
27	Others (Tableware and kitchenware of porcelain or china)	6911.1090	20
28	Other (Household articles nes & toilet articles of porcelain or china)	6911.9000	20
29	Other (Glassware for table or kitchen purposes (excl. Glass having a linear c)	7013.4900	20
30	Other (Glassware nes (other than that of 70.10 or 70.18))	7013.9900	20
31	Spoons	8215.9910	20
32	Other (Tableware articles not in sets and not plated with precious meta)	8215.9990	20
33	Bicycles and other cycles (including delivery tricycles), not motorised.	8712.0000	20
34	Vacuum flasks	9617.0010	20
35	Other	9617.0020	20".

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