

# The Gazette of Pakistan

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

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ISLAMABAD, THURSDAY, JULY 1, 2004

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## PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

*Islamabad, the 1st July, 2004*

**No. F. 22(11)/2004-Legis.**—The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 30th June, 2004, and is hereby published for general information :—

ACT NO. II OF 2004

*An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2004, 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, 2004, and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. **Short title, extent and commencement.**—(1) This Act may be called the Finance Act, 2004.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once except the provisions of section 6 which shall come into force from the first day of July, 2004.

(9)

2. **Amendment of Act. 1 of 1944.**—The following amendments shall be made in the Central Excises Act, 1944 (1 of 1944), namely :—

(1) in section 2,—

(a) after clause (5), the following new clause shall be inserted, namely :—

“(5A) ‘cable TV network’ means a person, a company, a firm, an establishment or an organization involved in collection and distribution or dissemination of audio-video signals for public viewing whether through a cable, MMDS, LMDS or DTH (through satellite receiver);” and

(b) for clause (34), the following shall be substituted, namely :—

“(34) ‘shipping agent’ means a person, whether or not licensed under the Customs Act, 1969 (IV of 1969), or the rules made thereunder, who provides or renders any service in relation to entrance or clearance of a conveyance at a customs port and issues Line or Carrier bill of lading or House bill of lading for or on behalf of a shipping line and includes Non-vessel Operating Common Carriers (NVOCC), Slot Carriers, Charters, International Freight Forwarders and Consolidators, rendering services in relation to import and export of cargo, whether independently or as subsidiary of shipping line, carriers and Non-vessel Operating Common Carriers (NVOCC).”;

(2) in section 3,—

(i) in sub-section (1), in the third proviso, after the word “excisable” the words “goods and” shall be inserted ; and

(ii) in sub-section (11), for the proviso the following shall be substituted, namely :—

“Provided that in case of excisable goods or services notified under the third proviso to sub-section (1)—

(a) a registered person manufacturing or producing such goods or providing or rendering such services shall be entitled to deduct input tax paid during the tax period from the amount of duty of excise due from him on such goods or services in respect of that tax period ;

(b) a registered person shall be entitled to deduct the amount of duty of excise paid or payable by him on such goods or services as are acquired by him during a tax period from the output tax due from him in respect of that tax period ;

- (c) a registered person supplying such goods or providing or rendering such services shall be entitled to deduct duty of excise paid or payable on such goods or services as are acquired by him during the tax period from the amount of duty of excise due from him on such goods manufactured or produced or services as are provided or rendered by him during that period ; and
- (d) a person shall be entitled to deduct duty of excise paid or payable, on such goods or services as are acquired by him during a month, from the amount of duty of excise due from him on such goods manufactured or produced or such services as are provided or rendered by him, during that month.

*Explanation.*—For the purposes of this proviso,—

- (a) the expression ‘person’ means a person manufacturing or producing excisable goods or providing or rendering excisable services notified under the third proviso to sub-section (1) of section 3;
  - (b) the expression ‘registered person’ means a person registered under the Sales Tax Act, 1990; and
  - (c) the expressions ‘input tax’, ‘output tax’ and ‘tax period’ shall have the same meanings as are assigned to them in the Sales tax Act, 1990.”;
- (3) in section 4, in sub-section (2), for the second proviso, the following shall be substituted, namely :—

“Provided further that the Central Board of Revenue, so far as it appears to be necessary or expedient, may by a notification, in the official Gazette, fix the minimum price of any goods or class of goods, for the purpose of charging of the duty, which shall include the product cost, incidence of duty of excise, trade margins and cost of manufacturing or any other component as determined by the costing of products.”; and

- (4) after section 36C, the following new section shall be inserted, namely :—

**“36D. Alternate Dispute Resolution.**—(1) Notwithstanding any other provision of this Act, or the rules made thereunder, any aggrieved person in connection with any matter of central excise pertaining to liability of central excise duty, additional duty, admissibility of refund or rebate, waiver or fixation of penalty or fine, confiscation of goods, relaxation of any time period or procedural and technical condition may apply to the

Central Board of Revenue for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application.

- (2) The Central Board of Revenue, after examination of the application of an aggrieved person, shall appoint a committee consisting of an officer of central excise and two persons from a notified panel of Chartered or Cost Accountants, Advocates or reputable taxpayers for the resolution of hardship or the dispute.
- (3) The committee constituted under sub-section (2) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of central excise or any other person to conduct an audit and make recommendations in respect of the resolution of dispute as it may deem fit.
- (4) The Board may, on the recommendation of the committee, pass such order, as it may deem appropriate.
- (5) The aggrieved person may make the payment of central excise duty and other taxes as determined by the Board in its order under sub-section (4) and all decisions, orders and judgements made or passed shall stand modified to that extent and all proceedings under this Act or the rules made thereunder by any authority shall abate:

Provided that, in case the matter is already sub judice before any authority or tribunal or the court, an agreement made between the aggrieved person and the Board in the light of recommendations of the committee shall be submitted before that authority, tribunal or the court for consideration and order as deemed appropriate.

- (6) In case the aggrieved person is not satisfied with the orders of the Board, he may file an appeal with the appropriate authority tribunal or court under the relevant provisions of this Act within a period of sixty days of the order passed by the Board under this section has been communicated to the aggrieved person.
- (7) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.”;
- (5) in the First Schedule, in Chapter 98, under heading “Services”, in the first column, after heading number 9802.4000 and the entries relating thereto in the second and third columns, the following new heading number and the entries relating thereto in second and third columns, shall be inserted, namely :—

“9802.5000	Advertisements on cable T.V. network.	50% of the charges”
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3. **Amendment of Act IV of 1969.**—The following further amendments shall be made in the Customs act, 1969 (IV of 1969), namely :—

- (1) section 6, shall be renumbered as sub-section (1) thereof and after sub-section (1) re-numbered as aforesaid, the following new sub-section shall be added, namely :—

“(2) No officer entrusted with any functions of any officer of customs under sub-section (1) shall interfere in any manner in the performance or discharge of any duty by an officer of customs in places notified under section 9.”;

- (2) for section 15, the following shall be substituted, namely :—

“15. **Prohibitions.**—No goods specified in the following clauses shall be brought into or taken out of Pakistan, namely :—

- (a) counterfeit coins, forged or counterfeit currency notes, and any other counterfeit product ;
- (b) any obscene book, pamphlet, paper, drawing, painting, representation, figure, photograph, film, or, article, video or audio recording, CDs or recording on any other media;
- (c) goods having applied thereto a counterfeit trade mark within the meaning of the Pakistan Penal Code, 1860 (Act XLV of 1860), or a false trade description within the meaning of the Copyright Ordinance, 1962 (XXXIV of 1962), the Registered Layout-Designs of Integrated Circuits Ordinance, 2000 (XLIX of 2000), the Registered Designs Ordinance, 2000 (XLV of 2000), the Patents Ordinance, 2000 (LXI of 2000), and the Trade Marks Ordinance, 2001 (XIX of 2001), or goods imported or exported in contravention of the provisions of section 32;
- (d) goods made or produced outside Pakistan and having applied thereto any name or trade mark, being or purporting to be the name or trade mark of any manufacturer, dealer or trader in Pakistan unless,—
  - (i) the name or trade mark is, as to every application thereof, accompanied by a definite indication of the goods having been made or produced in a place outside Pakistan; and
  - (ii) the country in which that place is situated is in that indication shown in letters as large and conspicuous as any letter in the name or trade mark, and in the same language and character as the name or trade mark;

- (e) goods involving infringement of copyrights, layout-design of integrated circuits, industrial designs, patents within the meaning of the Copyright Ordinance, 1962 (XXXIV of 1962), the Registered Designs Ordinance, 2000 (XLV of 2000), and the Patents Ordinance, 2000 (LXI of 2000), respectively; and
  - (f) goods made or produced outside Pakistan and intended for sale, and having applied thereto, a design in which copyright exists under the Copyright Ordinance, 1962 (XXXIV of 1962), the Registered Layout-Designs of Integrated Circuits Ordinance, 2000 (XLIX of 2000), the Registered Designs Ordinance, 2000 (XLV of 2000), the Patents Ordinance, 2000 (LXI of 2000), and the Trade Marks Ordinance, 2001 (XIX of 2001), in respect of the class to which the goods belong or any fraudulent or obvious imitation of such design, patent, copyright except when the application of such design has been made with the licence or written consent of the registered proprietor, right holder of the design, patent or copyright, as the case may be.”;
- (3) in section 25A, for sub-section (1), except clauses (i), (ii) and (iii), the following shall be substituted, namely :—
- “(1) If any person makes an offer in writing to buy the imported goods sought to be cleared at value declared by an importer in the bill of entry or goods declaration, the Assistant Collector or any other higher officer of customs may order the following without prejudice to any other action against the importer or his authorised agent, namely:—”;
- (4) section 25B shall be omitted;
- (5) in section 30, after the second proviso, the following new provisos shall be inserted, namely :—

“Provided further that in case of the goods illegally removed from the warehouse, the rate of duty shall be the rate prevalent either on the date of in-bonding or detection of case or date of payment of the duty and taxes, whichever is higher:

Provided further that in case of exercising option for redemption of fine in lieu of confiscation of the goods seized during anti-smuggling operations, the rate of duty shall be the rate prevalent either on the date of seizure or date of payment of duty and taxes, whichever is higher.”;

(6) after section 32, a new section 32A shall be inserted, namely:—

“32A. **Fiscal fraud.**—(1) If any person, in connection with any matter related to customs—

- (a) causes to submit documents including those filed electronically, which are concocted, altered, mutilated, false, forged, tempered or counterfeit to a functionary of customs;
- (b) declares in the bill of entry or bill of export or electronically filed customs declaration, the name and address of any exporter or importer which is physically non-existent at the given address;
- (c) declares in the bill of entry or bill of export or electronically filed customs declaration, an untrue information regarding description, quantity, quality, origin and value of goods;
- (d) alters, mutilates or suppresses any finding of the customs functionary on any document or in the computerized record; or
- (e) attempts, abets or connives in any action mentioned in clauses (a), (b), (c) and (d) above,

he shall be guilty of an offence under this section.

- (2) Where, by any reason as referred to in sub-section (1) as aforesaid, any duty or tax charged or fee or fine and penalty levied under any provision of law has not been levied or has been short levied or has been refunded, the person liable to pay any amount on that account shall be served with a notice within a period of 180 days of the date of detection of such custom duty and tax fraud, requiring him to show cause as to why he should not pay the amount specified in the notice along with any other amount imposed as fine or penalty under the provisions of this Act.
- (3) The appropriate Adjudicating Officer, after considering the written or verbal representation of such person, may determine the amount of duty or tax chargeable or fee payable by such person which shall in no case exceed the amount specified in the notice and such person shall pay the amount so determined besides the fine or penalty or both.”

- (7) in section 35, in the Explanation at the end, after the figure "131", the word, figure and letter "or 131A" shall be added;

- (8) in section 79, for sub-section (3), the following shall be substituted, namely:—

"(3) An officer not below the rank of Additional Collector of Customs may permit substitution of a goods declaration for home consumption for a goods declaration for warehousing or *vice versa*.";

- (9) in section 80, in sub-section (1), for the full stop at the end the colon shall be substituted and thereafter the following proviso shall be inserted, namely:—

"Provided that the Collector for reasons to be recorded in writing may defer the examination of goods or any class of goods or goods belonging to a particular importer or class of importers and cause it to be performed at a designated place he deems fit and proper.";

- (10) in section 98, in first proviso, for the word "two" the word "one" shall be substituted;

- (11) in section 131, after the proviso, the following new proviso shall be inserted, namely:—

"Provided further that the Collector for reasons to be recorded in writing may cause the examination of goods or any class of goods or good belonging to a particular exporter or class of exporters at a designated place as he deems fit and proper.";

- (12) in section 131A, in clause (a), the words "before filing of declaration" at the end shall be omitted;

- (13) in section 139, for the full stop at the end the colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that where the Customs Computerized System is operational, all declarations and communications shall be electronic."

- (14) in section 156, in sub-section (1), in the Table, after serial No. 14 and the entries relating thereto in columns 1, 2 and 3, the following new serial number and the entries relating thereto shall be inserted, namely



"14A.	If any person commits an offence under section 32A.	such person shall be liable to a penalty not exceeding three times the value of the goods in respect of which such offence is committed and such goods shall also be liable to confiscation and upon conviction by a Special Judge he shall further be liable to imprisonment for a term which may extend to ten years but shall not be less than five years or to fine, or to both.	32A;
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(15) in section 156, in sub-section (1), in the Table, in serial No. 92 and entry relating thereto in column 2, for the word "three", the word "seven" shall be substituted;

(16) in section 166, in sub-section (1), the words "in connection with the smuggling of any goods" shall be omitted;

(17) in section 168, in sub-section (2), in the first proviso, for the full stop at the end, the colon shall be substituted and thereafter the following new proviso shall be added, namely :—

"Provided further that the limitation prescribed under sub section (2) shall not apply to goods specified under the first proviso to section 181.";

(18) in section 186, in sub-section (1),—

- (i) after the word "consideration" the comma and words "or pending any inquiry or investigation", shall be inserted; and
- (ii) after the word "paid" at the end, the words "or such inquiry and investigation has been completed" shall be inserted;

(19) in section 188, in clause (b) for the full stop at the end the colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that where the Customs Computerized System is operational, system generated documents shall be accepted as true and correct.";

(20) after section 195-B, a new section 195-C shall be inserted, namely:—

**"195-C. Alternate Dispute Resolution.—**(1) Notwithstanding any other provision of this Act, or the rules made thereunder, any

aggrieved person in connection with any matter of Customs pertaining to liability of customs duty, admissibility of refund or rebate, waiver or fixation of penalty or fine, confiscation of goods, relaxation of any time period or procedural and technical condition may apply to the Central Board of Revenue for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application.

- (2) The Central Board of Revenue, after examination of the application of an aggrieved person shall appoint a committee consisting of an officer of customs and two persons from a notified panel of Chartered or Cost Accountants, Advocates or reputable taxpayers for the resolution of the hardship or dispute.
- (3) The committee constituted under sub-section (2) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of customs or any other person to conduct an audit and make recommendations in respect of the resolution of dispute as it may deem fit.
- (4) The Board may, on the recommendation of the committee, pass such order, as it may deem appropriate.
- (5) The aggrieved person may make the payment of customs duty and other taxes as determined by the Board in its order under sub-section (4) and all decisions, orders and judgments made or passed shall stand modified to that extent and all proceedings under this Act or the rules made thereunder by any authority shall abate:

Provided that, in case the matter is already sub-judice before any authority or tribunal or the court, an agreement made between the aggrieved person and the Board in the light of recommendations of the committee shall be submitted before that authority tribunal or the court for consideration and order as deemed appropriate.

- (6) in case the aggrieved person is not satisfied with the orders of the Board, he may file an appeal with the appropriate authority, tribunal or court under the relevant provision of this Act within a period of sixty days of the orders passed by the Board under this section has been communicated to the aggrieved person.

(7) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.

- (21) in section 196, in sub-section (2), for the full stop at the end the colon shall be substituted and thereafter, the following proviso shall be added, namely:—

“Provided that the High Court may, upon being approached by an aggrieved person, if satisfied that the delay was beyond the control of the applicant and that by not granting such extension, there is a possibility of some loss or hardship to the applicant being mitigated or prevented, extend the time limit laid down under sub-section (2) by not more than thirty days.”;

- (22) in section 199, in sub-section (1), after the word “agent”, the words “or where the Customs Computerized System is operational in the presence of the custodian of the goods” shall be inserted; and
- (23) The amendments set out in the Schedule shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969).

4. **Amendment in the Finance Act, 1989 (V of 1989).**—The following further amendments shall be made in the Finance Act, 1989 (V of 1989), namely:—

- (1) in section 7,—

- (i) in sub-section (1), after the words “air ticket”, the words, commas, figures and brackets “or purchase of modaraba certificate or a registered instrument of redeemable capital as defined in the Companies Ordinance, 1984 (XLVII of 1984), or shares of a public company, listed on a registered stock exchange in Pakistan by a resident person defined in section 81 of the Income Tax Ordinance, 2001 (XLIX of 2001)” shall be inserted;
- (ii) in sub-section (2), after clause (D), the following new clause shall be added, namely:—

“(E) purchase of modaraba certificates or any instrument of redeemable capital as defined in the Companies Ordinance, 1984 (XLVII of 1984), or shares of a public company listed on a registered stock exchange in Pakistan.	0.01% of the purchase value.”;
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- (iii) in sub-section (4), after the second proviso, the following new proviso shall be added, namely:—

“Provided further that a registered Stock Exchange in Pakistan shall collect Capital Value Tax on the purchase value of modaraba certificates or any instrument of redeemable capital or shares of a public company from the resident persons”; and

- (iv) sub-section (5) shall be omitted.

**5. Amendment in Sales Tax Act, 1990.**—The following further amendments shall be made in the Sales Tax Act, 1990, namely:—

- (1) in section 2,—

- (a) in clause (2A), the words and comma “further tax,” shall be omitted;
- (b) after clause (3), the following new clause shall be inserted, namely:—

“(3A) “banking company” means a banking company as defined in the banking Companies Ordinance, 1962 (LVII of 1962) and includes any body corporate which transacts the business of banking in Pakistan”;

- (c) clause (5A) shall be omitted;
- (d) in clause (9), the commas, words, brackets, figures and letter, “sub-section (6) of section 26A” shall be omitted;
- (e) clause (9a) and (9aa), shall be omitted;
- (f) in clause (14), in sub-clause (d), after the word “excisable”, the words “goods or” shall be inserted;
- (g) in clause (20), after the word “excisable”, the words “goods or” shall be inserted;
- (h) in clause (25), in the proviso, after the word “Act”, the words, brackets, numbers and letters “shall remain liable to further tax under sub-section (1A) of section 3 and” shall be omitted;
- (i) in clause (33),—
- (i) in sub-clause (b), after the semicolon at the end, the word “and” shall be added;

- (ii) in sub-clause (c), for the semicolon and the word “; and” a colon shall be substituted; and
  - (iii) sub-clause (d), shall be omitted and thereafter the following new proviso shall be added, namely:—

“Provided that the Federal Government, may by notification in the official Gazette, specify such other transactions which shall or shall not constitute supply;”
  - (j) in clause (34), the words and comma “turnover tax,” shall be omitted;
  - (k) in clause (37), in sub-clause (ii), at the end, the words and comma “including the making of taxable supplies without getting registration under this Act,” shall be added;
  - (l) clause (38) shall be omitted;
  - (m) clause (45) shall be omitted; and
  - (n) in clause 46, in sub-clause (d), the word, figure and letter “or 25B”, shall be omitted;
  - (o) in clause (47), for the words, brackets, figures and comma “persons deducting advance tax under sub-section (4) of section 50 of the Income Tax Ordinance, 1979 (XXXI of 1979)”, the words, comma, figures and brackets “a person whose income is not liable to tax under the Income Tax Ordinance, 2001 (XLIX of 2001) but has deducted income tax at source under section 153 of the said Ordinance” shall be substituted;
- (2) in section 3,—
- (a) sub-section (1A) shall be omitted;
  - (b) in sub-section (5), the word, brackets, figure and letter “and (1A)” shall be omitted;
- (3) section 3A shall be omitted;
- (4) in section 3AA, in sub-section (4), for the words and figures “under section 18”, the words and figures “as prescribed under section 14” shall be substituted;

- (5) in section 4, the words “a supply of”, shall be omitted;
- (6) in section 7,—
  - (a) in sub-section (I),—
    - (i) after the word “paid”, the words “or payable” shall be inserted; and
    - (ii) after the words “output tax”, the words and commas “, excluding the amount of further tax,” shall be omitted;
  - (b) in sub-section (2), in clause (iii), after the word “challan”, the commas and words “, in his name and bearing his registration number,” shall be inserted;
- (7) in section 7A, the existing provision shall be re-numbered as sub-section (1) thereof, and thereafter the following new sub-section shall be added, namely:—

“(2) Notwithstanding anything contained in this Act or the rules made thereunder, the Federal Government may, by notification in the official Gazette, and subject to the conditions, limitations, restrictions and procedure mentioned therein, specify the minimum value addition required to be declared by certain persons or categories of persons, for supply of goods of such description, or class as may be prescribed, and to waive the requirement of audit or scrutiny of records if such minimum value addition is declared.”
- (8) in section 8,—
  - (a) in sub-section (1),
    - (i) in clause (b), the word “and”, occurring after the semicolon shall be omitted;
    - (ii) in clause (c),—
      - (a) the word “on” shall be omitted;
      - (b) for the words, brackets and figures “sub-sections (1A) and”, the word “sub-section” shall be substituted; and
      - (c) for the full stop at the end, a semi-colon shall be substituted;

(b) after clause (c), amended as aforesaid, the following new clauses shall be added namely:—

(d) fake invoices; and

(e) purchases made by such registered person, in case he fails to furnish the information required by the Board through a notification issued under sub-section (5) of section 26.”

(c) sub-section (4), shall be omitted;

(d) in sub-section (6), the words “or enrolled”, occurring twice shall be omitted; and

(e) sub-section (7), shall be omitted;

(9) in section 10, in sub-section (1), for the first proviso the following shall be substituted, namely :—

“Provided that any excess amount of tax carried forward, from the previous tax period may be refunded to the registered person subject to such conditions, restrictions and limitations as the Board, may by notification in the official Gazette, specify”.

(10) in section 13, in sub-section (2), in clause (b), for the word “supply”, the words “import or supply of goods of such description or class, as may be specified”, shall be inserted;

(11) for section 14, the following shall be substituted, namely:—

**“14. Registration.**—Under this Act, registration will be required for such persons and be regulated in such manner and subject to rules as the Board may, by notification in the official Gazette, prescribe.”

(12) sections 15, 17, 18, 19 and 20 shall be omitted;

(13) for section 21, the following shall be substituted, namely;—

**“21. De-registration, blacklisting and suspension of registration.**—(1) The Board or any officer, authorized in this behalf, may subject to the rules, de-register a registered person or such class of registered persons not required to be registered under this act.

- (2) Notwithstanding anything contained in this Act, in cases where the Collector is satisfied that a registered person is found to have issued fake invoices, evaded tax or has committed tax fraud, he may blacklist such person or suspend his registration in accordance with such procedure as the Board may, by notification in the official Gazette, prescribe.”
- (14) in section 22, in sub-section (1), in clause (d), after the words and comma “bank statements,” the words, comma and figure “banking instruments in terms of section 73,” shall be inserted;
- (15) in section 23,—
- (a) in sub-section (1), clause (ff) shall be omitted; and
- (b) in sub-section (2), the words “turnover tax or”, shall be omitted;
- (16) in section 26,—
- (a) in sub -section (4), in the second proviso, the words, figures, letter and brackets “along with the amount of further tax as per provision of sub-section (1A) of section 3, if applicable”, shall be omitted; and
- (b) after sub-section (4), the following new sub-section shall be added, namely:—
- “(5) The Board may, by notification in the official Gazette, require any person or class of persons, for any goods of such description or class, to furnish such summary or details or particulars pertaining to the imports, purchases and supplies during any tax period or periods, in such format as may be specified.”;
- (17) section 26A, shall be omitted;
- (18) in section 26AA, in sub-section (4), in the second proviso, the words, figure, letter, brackets and comma “alongwith the amount of further tax as per provision of sub-section (1A) of section 3, if applicable”; shall be omitted;
- (19) in section 27, in clause (a), the words “or enrolled” shall be omitted;
- (20) in section 32AA, in sub-section (2), the words, figure and letter “turnover tax under section 3A or”, shall be omitted;



(21) in section 33,—

(b) in sub-section (2),—

- (i) in the proviso, after the word “Provided”, the word “further”, shall be inserted; and
- (ii) before the existing proviso, amended as aforesaid, the following new proviso shall be inserted, namely:—

“Provided that in case the amount of sales tax payable in the return does not exceed five thousand rupees, he shall pay a penalty of one thousand rupees:”

(c) in sub-section (3),—

(i) in clause (a),—

- (a) the words “or enrollment” shall be omitted; and
- (b) for the words and semicolon “within the specified period; or”, the words and semicolon “for registration before making taxable supplies;” shall be substituted;
- (ii) in clause (b), for the comma at the end, a semicolon and the word “or” shall be substituted and thereafter the following new clause shall be inserted, namely:—

“(c) fails to furnish the information required by the Board through a notification issued under sub-section (5) of section 26,”;

(c) in sub-section (4), for the word “thirty”, the words “one hundred” shall be substituted; and

(d) in sub-section (6A), the words “or enrolled”, shall be omitted;

(22) in section 36, in sub-section (3), in the second proviso, the words “or enrolled” shall be omitted;

(23) in section 37C, in sub-section (1), in clause (b), for the words “of the expiry of the period given in section 15 read with clause (a) of sub-section (3) of section 33”, the words “of the commencement of taxable activity”, shall be substituted;

- (24) after section 38, the following new section shall be inserted, namely:—

**“38A. Power to call for information.**—The Collector may, by notice in writing, require any person, including a banking company, to furnish such information or such statement in connection with any investigation or inquiry in cases of tax fraud, as may be specified in such notice.”;

- (25) for section 40, the following shall be substituted, namely:—

**“40. Searches under warrant.**—(1) Where any officer of sales tax has reason to believe that any documents or things which in his opinion, may be useful for, or relevant to, any proceedings under this Act are kept in any place, he may after obtaining a warrant from the magistrate, enter that place and cause a search to be made at any time.

(2) The search made under sub-section (1) shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898 (V of 1898).”;

- (26) In section 45,—

(a) after the word “refunded”, the words “or any other contravention” shall be inserted; and

(b) after the second proviso, in the explanation, for the words and commas “other than further tax or additional tax and in a case where only further tax, whether or not with additional tax, is involved, the amount of further tax and in all other cases additional tax”, the words and commas “other than additional tax, and in case where only additional tax is involved, the amount of additional tax” shall be substituted;

- (27) in section 45B, in sub-section (1), for the figures, comma and word “11, 36 or 45”, the figures, commas and word “10, 11, 36, 45 or 66” shall be substituted;

- (28) in section 46, in sub-section (9),—

(a) in clause (a), after the word “involved” occurring for the second time, the words “does not exceed five hundred thousand rupees” shall be inserted; and

(b) in clause (b), the semicolon occurring after the word “involved”, shall be omitted;

(29) for section 47A the following new section shall be substituted, namely:—

**“47A. Alternate dispute resolution.—**(1) Notwithstanding any other provision of this Act, or the rules made thereunder, any registered person aggrieved in connection with any matter of sales tax in respect of the following, namely:—

- (a) the liability of tax against the registered person, or admissibility of refunds, as the case may be;
- (b) the extent of waiver of additional tax and penalty;
- (c) the quantum of input tax admissible in terms of sub-section (3) of section 7;
- (d) relaxation of any procedural or technical irregularities and condonation of any prescribed time limitation; and
- (e) any other specific relief required to resolve the dispute;

may apply to the Central Board of Revenue for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application.

(2) The Central Board of Revenue after examination of the application of a registered person, shall appoint a committee consisting of an officer of sales tax and two persons from among the notified panel of chartered or cost accountants, advocates, representatives of trade bodies or associations, or any other reputable taxpayers for the resolution of the dispute.

(3) The committee constituted under sub-section (2) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of sales tax or any other person to conduct an audit and make recommendations in respect of the resolution of the dispute as it may deem fit.

(4) The Board may, on the recommendation of the committee, pass such order, as it may deem appropriate.

(5) The registered person may make the payment of sales tax and other duty and taxes as determined by the Board in its order under sub-section (4) and all decisions, orders and judgements made or passed

shall stand modified to that extent and all proceedings under the Act or the rules made thereunder by any authority shall abate:

Provided that, in case the matter is already subjudice before any authority or tribunal or the court, an agreement made between the registered person and the Board in the light of recommendations of the committee shall be submitted before that authority, tribunal or the court for consideration and orders as deemed appropriate.

(6) In case the registered person is not satisfied with the orders of the Board, he may file an appeal with the appropriate authority, tribunal or court under the relevant provisions of this Act within a period of sixty days of the order passed by the Board under this section has been communicated to the registered person.

(7) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.”;

(30) after section 49, the following new section shall be inserted, namely:—

“49A. **Liquidators.**—(1) Every person (hereinafter referred to as a “liquidator”) who is—

- (a) a liquidator of a company;
- (b) a receiver appointed by a Court or appointed out of Court;
- (c) a trustee for a bankrupt; or
- (d) a mortgagee in possession;

shall, within fourteen days of being appointed or taking possession of an asset in Pakistan, whichever occurs first, give written notice thereof to the Collector.

(2) The Collector shall, within three months of being notified under sub-section (1), notify the liquidator, in writing, of the amount which appears to the Collector to be sufficient to provide for any sales tax which is or will become payable by the person whose assets are in the possession of the liquidator.

(3) A liquidator shall not, without leave of the Collector, part with any asset held as liquidator until the liquidator has been notified under sub-section (2).

(4) A liquidator—

- (a) shall set aside, out of the proceeds of sale of any asset by the liquidator, the amount notified by the Collector under sub-section (2) or such amount as is subsequently agreed to by the Collector; and
- (b) shall be liable to the extent of the amount set aside for the sales tax liability of the person who owned the asset.

(5) A liquidator shall be personally liable to the extent of any amount required to be set-aside under sub-section (4) for the tax referred to in sub-section (2) if, and to the extent that, the liquidator fails to comply with the requirements of this section.

(6) Where the proceeds of sale of any asset are less than the amount notified by the Collector under sub-section (2), the application of sub-section (4) and (5) shall be limited to the proceeds of sale.

(7) This section shall have effect notwithstanding anything contained in any other law for the time being in force.”

(31) in section 51, after sub-section (2), the following new sub-section shall be added, namely:—

“(3) Notwithstanding anything in any other law for the time being in force, no investigation or inquiry shall be undertaken or initiated by any governmental agency against any officer or official for anything done in his official capacity under this Act, rules, instructions or direction made or issued thereunder without the prior approval of the Board.”;

(32) in section 59,—

- (i) the commas and words “,other than the turnover tax,” shall be omitted; and
- (ii) for the word and figure “section 18” the words “this Act or the rules made thereunder” shall be substituted;

(33) in section 67, for the word “fourteen” the word “six” shall be substituted;

- (34) for section 73 the following shall be substituted, namely:—

**“73. Certain transactions not admissible.—(1) Notwithstanding** anything contained in this Act or any other law for the time being in force, payment of the amount for a transaction exceeding value of fifty thousand rupees, excluding payment against a utility bill, shall be made by a crossed cheque drawn on a bank or by crossed bank draft or crossed pay order or any other crossed banking instrument showing transfer of the amount of the sales tax invoice in favour of the supplier from the business bank account of the buyer.

(2) The buyer shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or draw-back or zero-rating of tax under this Act if payment for the amount is made otherwise than in the manner prescribed in sub-section (1), provided that payment in case of a transaction on credit is so transferred within one hundred and eighty days of issuance of the tax invoice.

(3) The amount transferred in terms of this section shall be deposited in the business bank account of the supplier, otherwise the supplier shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or draw-back or zero-rating of tax under this Act.

*Explanation*—For the purpose of this section, the term “business bank account” shall mean a bank account utilized by the registered person for business transactions, declared to the Collector in whose jurisdiction he is registered.”;

- (35) in section 74, for the full stop at the end, a colon shall be substituted, and thereafter the following proviso shall be added, namely:—

“Provided that the Board may, by notification in the official Gazette, and subject to such limitations or conditions as may be specified therein, empower any Collector to exercise the powers under this section in any case or class of cases.”;

- (36) in the Fifth Schedule, after serial No. 7 in column (1) and the entry relating thereto in column (2), the following new serial number and entry relating thereto shall be added, namely:—

“8. Imports or supplies made to Gawadar Special Economic Zone, excluding vehicles falling under heading 87.02 of the Pakistan Customs Tariff, subject to such conditions, limitations and restrictions as the Central Board of Revenue may impose.”;

(37) in the Sixth Schedule,—

- (i) in S. No. 5 in column (1), clause (a) and the entry relating thereto in column (2) shall be omitted;
- (ii) in S. No. 6 in column (1), in column (2), after the word “seeds”, the words “other than cotton seed” shall be inserted;
- (iii) after S. No. 6 in column (1), and entries relating thereto in columns (2) and (3), the following new serial number and entries relating thereto shall be inserted, namely:—

“6A. Edible oils and vegetable ghee, Respective including cooking oil, on which headings.” Central Excise Duty is charged, levied and collected as if it were a tax payable under section 3 of this Act.

- (iv) in S. No. 42 in column (1),—
  - (a) in clause (a), in column (2), for the words “five hundred thousand”, the words “five million” shall be substituted; and
  - (b) in clause (b), in column (2), for the word “one”, the word “five” shall be substituted;
- (v) in S. No. 43 in column (1), for the entry relating thereto in column (2), the following shall be substituted, namely:—

“Raw material and intermediary goods manufactured or produced, and services provided or rendered, by a registered person, consumed by himself in the manufacture of goods subject to sales tax.”

- (vi) in S. No. 49 in column (1), in column (2), for the words “Supply of tractors, bulldozers and combined harvesters for agricultural purposes”, the words “Tractors, bulldozers and combined harvesters” shall be substituted;
- (vii) in S. No. 53, in column (1), in column (2), after the word “feed”, the words and comma “other than oil cake and its solid residues, whether or not ground or in the form of pellets”, shall be added;

6. **Amendment of the Income Tax Ordinance, XLIX of 2001.**—The following further amendments shall be made in the Income Tax Ordinance, 2001 (XLIX of 2001), namely:—

(1) in section 2,—

(a) in clause (1A),—

(i) after the word and comma “institutions,” the words and comma “or insurance companies,” shall be inserted;

(ii) in sub-clause (c), for the figure “2004” the figure “2006” shall be substituted;

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

“(35B) “non-banking finance company” means an institution notified under the Non-Banking Finance Companies (Establishment and Regulation) Rules, 2003.”;

(c) in clause (74), for the words, comma and figure “Venture Capital Company and Venture Capital Fund Rules, 2001” the words, brackets, comma and figure “Non-Banking Finance Company (Establishment and Regulation) Rules, 2003” shall be substituted;

(2) in section 20, in sub-section (1), for the words “to the extent the expenditure is incurred in deriving income from business chargeable to tax”, the words “wholly and exclusively for the purposes of business” shall be substituted;

(3) in section 21,—

(a) in clause (l), for the word “five” the word “ten” shall be substituted.

(b) in clause (m), for the word “five” the word “ten” shall be substituted; and

(4) in section 22,—

“(a) in sub-section (2), the word, brackets and figure “and (4)” shall be omitted; and



- (b) sub-section (4) shall be omitted.”;
- (c) in sub-section (10),—
  - (i) for the words “written down value”, the words “consideration received on disposal” shall be substituted; and
  - (ii) in the formula, in component A, for the word “consideration”, the word “amount”, shall be substituted;
- (5) in section 23, in sub-section (1), for the words “wholly and exclusively used by the person in deriving income from business chargeable to tax”, the words and comma “used by the person for the purposes of his business for the first time or the tax year in which commercial production is commenced, whichever is later” shall be substituted;
- (6) in section 28, in sub-section (1)—
  - (a) in clause (a), for the words “in deriving income chargeable to tax under the head “income from Business”” the words “for the purposes of business” shall be substituted;
  - (b) in clause (b), for the words “in deriving income chargeable to tax under the head “Income from Business”” the words “for the purposes of business” shall be substituted;
  - (c) in clause (c), for the words “in deriving income chargeable to tax under the head “income from Business”” the words “for the purposes of business” shall be substituted;
- (7) in section 29A,—
  - (a) in sub-section (1), after the word “company” the words “or non-banking finance company or the House Building Finance Corporation” shall be inserted;
  - (b) after sub-section (2), the following explanation shall be added, namely:—

*“Explanation.—In this section, “consumer loan” means a loan of money or its equivalent made by a banking company or a non-banking finance company or the House Building Finance Corporation to a debtor (consumer) and the loan is entered primarily for personal.*

family or household purposes and includes debts created by the use of a lender credit card or similar arrangement as well as insurance premium financing.”;

(8) in section 34,—

(a) in sub-section (3), comma and words “, but not before economic performance occurs” shall be omitted; and

(b) sub-section (4), shall be omitted;

(9) in section 54, in the proviso, after the word “tax”, the words, comma and figure “or a reduction in the rate of tax or a reduction in tax liability of any person or an exemption from the operation of any provision of this Ordinance” shall be inserted;

(10) after section 59A, the following new section shall be added, namely:—

**“59B. Group Relief.**—(1) Subject to sub-section (2), any company, being a subsidiary of a public company listed on a registered stock exchange in Pakistan, owning and managing an industrial undertaking, may surrender its assessed loss for the tax year other than brought forward losses, in favour of its holding company provided such holding company owns or acquires seventy-five per cent or more of the share capital of the subsidiary company.

(2) The loss surrendered by the subsidiary company may be claimed by the holding company for set off against its income under the head “income from Business” in the tax year and the following two tax years subject to the following conditions, namely:—

(a) there is continued ownership of share capital of the subsidiary company to the extent of seventy-five per cent or more for five years; and

(b) the subsidiary company continues the same business during the said period of five years.

(3) The subsidiary company shall not be allowed to surrender its assessed losses for set off against income of the holding company for more than three tax years.

(4) Where the losses surrendered by a subsidiary company are not adjusted against income of the holding company in the said three tax

years, the subsidiary company shall carry forward the unadjusted losses in accordance with the provision of section 57.

(5) If there has been any disposal of shares by the holding company during the aforesaid period of five years to bring the ownership of the holding company to less than seventy-five per cent, the holding company shall, in the year of disposal, offer the amount of profit on which taxes have not been paid due to set off of losses surrendered by the subsidiary company.”;

(11) after section 60A, the following new section shall be added, namely:—

**“60B. Workers’ Participation Fund.**—A person shall be entitled to a deductible allowance for the amount of any Workers’ Participation Fund paid by the person in a tax year in accordance with the provisions of the Companies Profit (Workers’ Participation) Act, 1968 (XII of 1968).”;

(12) in section 64, in sub-section (1), after the word “authority” the words “or a statutory body or a public company listed on a registered stock exchange in Pakistan” shall be inserted;

(13) in section 74, after sub-section (2), the following new sub-section shall be added, namely:—

“(2A) The Central Board of Revenue,—

- (i) in the case of a class of persons having a special tax year different from a normal tax year may permit, by a notification in the official Gazette, to use a normal tax year; and
- (ii) in the case of a class of persons having a normal tax year may permit, by a notification in the official Gazette, to use a special tax years.”;

(14) in section 111,—

- (a) in sub-section (2), after the word “year”, the words “immediately preceding the financial year” shall be inserted; and
- (b) for sub-section (4) the following shall be substituted, namely:—

“(4) Sub-section (1) does not apply,—

- (a) to any amount of foreign exchange remitted from outside Pakistan through normal banking channels that is encashed into rupees by a scheduled bank and a certificate from such bank is produced to that effect; and

- (b) to any amount referred to in sub-section (1), relating to a period beyond preceding five tax years or assessment years.”;

(15) in section 113, in sub-section (2),—

- (i) in clause (a), the word “and” appearing at the end, shall be omitted;
- (ii) in clause (b), for full stop at the end, semi-colon and word “; and” shall be substituted; and
- (iii) after clause (b), the following new clause shall be added, namely:—

“(c) where tax paid under sub-section (1) exceeds the actual tax payable under Part I, Division II of the First Schedule, the excess amount of tax paid shall be carried forward for adjustment against tax liability under Part I, Division II of the First Schedule of the subsequent tax year:

Provided that the amount under this clause shall be carried forward and adjusted against tax liability for five tax years immediately succeeding the tax year for which the amount was paid.”;

(16) after section 113, amended as aforesaid, the following new section shall be added, namely:—

**“113A. Tax on Income of certain persons.—**(1) Subject to this Ordinance, where a retailer being an individual or an association of persons has turnover upto rupees five million for any tax year, such person may opt for payment of tax as a final tax at the rates specified in Division IA of Part I of the First Schedule.

(2) For the purposes of this section,—

- (a) “retailer” means a person selling goods to general public for the purpose of consumption;
- (b) “turnover” shall have the same meaning as assigned to it in sub-section (3) of section 113.

(3) The tax paid under this section shall be a final tax on the income arising from the turnover as specified in sub-section (2).”;

- (17) in section 114, in sub-section (5), after the word "years" the words "or assessment years" shall be inserted;
- (18) (i) in sub-section (I), in clause (b), the words, brackets, figure and comma "subject to sub-section (2)," shall be omitted;
- (ii) sub-section (2), shall be omitted; and
- (iii) in sub-section (4),—
- (a) after figure and comma "7," the figure, letter and comma "113A," shall be inserted; and
- (b) after figure "156" the commas, figure, words and brackets ",156A, sub-section (3) of section 233, clause (a) and clause (b) of sub-section (1) of section 233A" shall be inserted.”;
- (19) in section 116, in sub-section (2), after the word "year", appearing for the first time, the words "whose last declared or assessed income, is five hundred thousand rupees or more" shall be inserted;
- (20) in section 122A, after the words "Commissioner may" the words "*suo motu*" shall be inserted;
- (21) in section 127,—
- (a) in sub-section (1), after the figure and comma "144," the figure and comma "162," shall be inserted; and
- (b) in sub-section (2), for clause (b) the following shall be substituted, namely:—
- “(b) No appeal under sub-section (1), shall be made by a taxpayer again an order of assessment unless the taxpayer has paid the amount of tax due under sub-section (1) of section 137.”;
- (22) after section 134, the following new section shall be added, namely:—
- “134A. Alternate Dispute Resolution.—**(1) Notwithstanding any other provision of this Ordinance, or the rules made thereunder, any aggrieved person in connection with any matter of income tax pertaining to liability of income tax, admissibility of refund, waiver or fixation of penalty or fine, relaxation of any time period or procedural and technical

condition may apply to the Central Board of Revenue for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application.

(2) The Central Board of Revenue after examination of the application of an aggrieved person, shall appoint a committee consisting of an officer of Income Tax and two persons from a notified panel of Chartered or Cost Accountants, Advocates, Income Tax Practitioners or reputable taxpayers for the resolution of the hardship or dispute.

(3) The committee constituted under sub-section (2) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of Income Tax or any other person to conduct an audit and make recommendations in respect of the resolution of dispute as it may deem fit.

(4) The Central Board of Revenue may, on the recommendation of the committee, pass such order, as it may deem appropriate.

(5) The aggrieved person may make the payment of income tax and other taxes as determined by the Central Board of Revenue in its order under sub-section (4) and all decisions, orders and judgements made or passed shall stand modified to that extent and all proceedings under this Ordinance or the rules made thereunder by any authority shall abate:

Provided that, in case the matter is already sub-judice before any authority or tribunal or the court, an agreement made between the aggrieved person and the Board in the light of recommendations of the committee shall be submitted before that authority tribunal or the court for consideration and orders as deemed appropriate.

(6) In case the aggrieved person is not satisfied with the orders of the Central Board of Revenue, he may file an appeal or reference with the appropriate authority, tribunal or court under the relevant provisions of this Ordinance within a period of sixty days of the order passed by the Board under this section has been communicated to the aggrieved person.

(7) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.”;

(23) in section 137, in sub-section (1), after the figure “113” the word, figure and letter “or section 113A” shall be inserted;

(24) in section 147,—

(a) in sub-section (2),—

- (i) after the word “individual”, the words “or association of persons” shall be inserted; and
- (ii) after the word “individual’s” the words “or associations of persons” shall be inserted;

(b) sub-section (3), shall be omitted;

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

“(4) where the taxpayer is a company, the amount of advance tax due for a quarter shall be computed according to the following formula, namely:—

(A/4)—B

Where—

- A is the tax assessed to the taxpayer for the latest tax year or latest assessment year under the repealed Ordinance; and
- B is the tax paid in the quarter for which a tax credit is allowed under section 168, other than tax deducted under section 149 or 155.”;

(d) in sub-section (5),—

- (i) in clause (a), for the figure and words “7th day of October”, the figure and words “15th day of September” shall be substituted;
- (ii) in clause (b), for the figure and words “7th day of January”, the figure and words “15th day of December” shall be substituted;
- (iii) in clause (c), for the figure and words “7th day of April”, the figure and words “15th day of March” shall be substituted; and
- (iv) in clause (d), for the figure and words “21st day of June”, the figure and words “15th day of June” shall be substituted;

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

“(6) If any taxpayer who is required to make payment of advance tax under sub-section (1) estimates at any time before the last installment is due, that the tax payable by him for the relevant tax year is likely to be less than the amount he is required to pay under sub-section (1), the taxpayer may furnish to the Commissioner an estimate of the amount of the tax payable by him, and thereafter pay such estimated amount, as reduced by the amount, if any, already paid under sub-section (1), in equal installments on such dates as have not expired.”; and

(f) sub-section (11), shall be omitted;

(25) in section 148,—

(a) in sub-section (4A), the word “allowance” appearing after “depreciation” shall be omitted;

(b) for sub-section (8) the following shall be substituted, namely:—

“(8) The tax collected from a person under this section on the import of edible oil for a tax year shall be final tax.”;

(c) in sub-section (9),—

(i) in the first definition relating to “Collector of Customs”, the word “and” occurring at the end shall be omitted;

(ii) in the second definition relating to “value of goods”, for the full stop at the end, the semicolon and the word “; and” shall be substituted; and

(iii) after the definition of “value of goods” the following new definition shall be added, namely:—

“Industrial undertaking” means an undertaking which is set up or commenced in Pakistan on or after the 14th day of August, 1947, and which employs (i) ten or more persons in Pakistan and involves the use of electrical energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency; or (ii) twenty or more persons in Pakistan and does not involve the use of electrical



energy or any other form of energy which is mechanically transmitted and is not generated by human or animal agency and which is—

- (i) engaged in—
  - (a) the manufacture of goods or materials or the subjection of goods or materials to any process, which substantially changes their original condition;
  - (b) ship-building;
  - (c) generation, transformation, conversion, transmission or distribution of electrical energy, or the supply of hydraulic power; or
  - (d) the working of any mine, oil-well or any other source of mineral deposits not being an undertaking to which the Fifth Schedule applies; or
- (ii) any other industrial undertaking which may be approved by the Central Board of Revenue for the purposes of this clause.”;

(26) in section 152,—

- (a) in sub-section (5A), after the word “shall” the commas and words “, within thirty days,” shall be inserted;
- (b) in sub-section (6), for the word “notice” the word “order” shall be substituted;

(27) in section 153, in sub-section (3),—

- (a) in clause (d), after comma at the end, the word “or” shall be inserted;
- (b) after clause (d), the following new clause shall be added, namely:—
  - “(e) a contract for advertisement services rendered by T.V. Satellite Channels,”;

(28) in section 155, in sub-section (2), for the word “two” the word “three” shall be substituted;

- (29) after section 156, the following new sections shall be added, namely:—

**“156A. Petroleum Products.—**(1) Every person selling petroleum products to a petrol pump operator shall deduct tax from the amount of commission or discount allowed to the operator at the rate specified in Division VIA of Part III of the First schedule.

(2) The tax deducted under sub-section (1) shall be a final tax on the income arising from the sale of petroleum products to which sub-section (1) applies.”;

- (30) in section 159, in sub-section (1A), the word “the” appearing after the word “under” shall be omitted;

- (31) in section 164, in sub-section (1), the words “pass an order to that effect and” appearing after the word “may” shall be omitted;

- (32) in section 169,—

(a) in sub-section (1), in clause (b), after figure and comma “156,” the words, brackets, figures and letter “sub-section (2) of section 156A of sub-section (3) of section 233 or clause (a) and clause (b) of sub-section (1) of section 233A” shall be inserted; and

(b) sub-section (4), shall be omitted;

- (33) in section 171, in sub-section (1), for the word “fifteen” the word “six” shall be substituted;

- (34) for section 177 the following new section shall be substituted, namely:—

**“177. Audit.—**(1) The Central Board of Revenue, may lay down criteria for selection of any person for an audit of person’s income tax affairs, by the Commissioner.

(2) The Commissioner shall select a person for audit in accordance with the criteria laid down by the Central Board of Revenue under sub-section (1).

(3) The Central Board of Revenue shall keep the criteria confidential.

(4) In addition to the selection referred to in sub-section (2), the Commissioner may also select a person for an audit of the person’s income tax affairs having regard to—

- (a) the person’s history of compliance or non-compliance with this Ordinance;

- (b) the amount of tax payable by the person;
  - (c) the class of business conducted by the person; and
  - (d) any other matter which in the opinion of Commissioner is material for determination of correct income.
- (5) after selection of a person for audit under sub-section (2) or (4), the Commissioner shall conduct an audit of the income tax affairs (including examination of accounts and records, enquiry into expenditure, assets and liabilities) of that persons.
- (6) After completion of the audit under sub-section (5) or sub-section (8), the Commissioner may, if considered necessary, after obtaining taxpayer's explanation on all the issues raised in the audit, amend the assessment under sub-section (1) or sub-section (4) of section 122, as the case may be.
- (7) The fact that a person has been audited in a year shall not preclude the person from being audited again in the next and following years where there are reasonable grounds for such audits, particularly having regard to the factors in sub-section (4).
- (8) The Central Board of Revenue may appoint a firm of Chartered Accountants as defined under the Chartered Accountants Ordinance, 1961 (X of 1961), to conduct an audit of the income tax affairs of any person and the scope of such audit shall be as determined by the Central Board of Revenue on a case to case basis.
- (9) Any person employed by a firm referred to in sub-section (8) may be authorized by the Commissioner, in writing, to exercise the powers in sections 175 and 176 for the purposes of conducting an audit under that sub-section.
- (35) in section 205,—
- (a) for the word "eighteen" wherever occurring, the word "twelve" shall be substituted; and
  - (b) after sub-section (1A), the following new sub-section shall be inserted, namely:—
- “(1B) Where, in respect of any tax year, any taxpayer fails to pay tax under sub-section (6) of section 147 or the tax so paid is less than eighty

per cent of the tax chargeable for the relevant tax year, he shall be liable to pay additional tax at the rate of twelve per cent per annum on the amount of tax so chargeable or the amount by which the tax paid by him falls short of the eighty per cent, as the case may be; and such additional tax shall be calculated from the first day of April in that year to the date on which assessment is made or the thirtieth day of June of the financial year next following, whichever is the earlier.”;

(36) in section 210,—

- (a) in sub-section (1), after the word “Commissioner” the commas, words, brackets, figure and letter “subject to sub-section (1A),” shall be inserted;
- (b) after sub-section (1), the following new sub-section shall be added, namely:—

“(1A) The Commissioner shall not delegate the powers of amendment of assessment contained in sub-section (5A) of section 122 to a Taxation Officer below the rank of Additional Commissioner of Income Tax.”;

(37) in section 233,—

- (a) in sub-section (1), after the word “persons” the words “other than travel agents and insurance agents” shall be inserted; and
- (b) after sub-section (2), the following new sub-sections shall be added, namely:—

“(3) Where any payment on account of brokerage or commission is made by the principal to a travel agent or an insurance agent, the principal shall deduct advance tax at the rate specified in Part IV of the First Schedule from such payment.

- (4) Where any tax is collected from a person under sub-section (1) or sub-section (3), the tax so collected shall be the final tax on the income of such persons.”;

(37A) after section 233, the following new section shall be inserted, namely:—

**“233A. Collection of tax by a stock exchange registered in Pakistan.—**

(1) A stock exchange registered in Pakistan shall collect advance tax,—

- (a) at the rates specified in Division IIA of Part IV of First Schedule from its Members on purchase of shares in lieu of the commission earned by such Members;
- (b) at the rates specified in Division IIA of Part IV of First schedule from its Members on sale of shares in lieu of the commission earned by such Members;
- (c) from its members in respect of trading of shares by the Members at the rates specified in Division IIA of Part IV of First Schedule; and
- (d) from its Member in respect of financing of carryover trades (Badla) in share business at the rate specified in Division IIA of Part IV of First schedule.

(2) The tax collected under clause (a) and clause (b) of sub-section (1) shall be a final tax.”.

(a) in Part I, in Division I, in clause 1, 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. 100,000.	0%
2.	Where taxable income exceeds Rs. 100,000 but does not exceed Rs. 150,000	7.5% of the amount exceeding Rs. 100,000
3.	Where taxable income exceeds Rs. 150,000 but does not exceed Rs. 300,000.	3,750 plus 12.5% of the amount exceeding Rs. 150,000

(1)	(2)	(3)
4.	Where taxable income exceeds Rs. 300,000 but does not exceed Rs. 400,000.	22,500 plus 20% of the amount exceeding Rs. 300,000.
5.	Where taxable income exceeds Rs. 400,000 but does not exceed Rs. 700,000.	42,500 plus 25% of the amount exceeding Rs. 400,000.
6.	Where taxable income exceeds Rs. 700,000.	117,500 plus 35% of the amount exceeding Rs. 700,000.”;

- (b) after Division I, the following new Division shall be inserted, namely,—

**“Division IA  
Rate of Tax on certain persons**

The rate of tax to be paid under sub-section (1) of section 113A shall be 0.75% of the turnover.”;

- (c) in Part III,—

- (i) in Division III, in clause (4), after sub-clause (c), the following new sub-clause shall be added, namely:—

“(d) in the case of advertisement services, 5% of the gross amount payable.”;

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

**“Division VI  
Prizes and Winnings**

- (1) The rate of tax to be deducted under section 156 on a prize on prize bond shall be 10% of the gross amount paid.
- (2) The rate of tax to be deducted under section 156 on winnings from a raffle, lottery, prize on winning a quiz, prize offered by companies for promotion of sale, or cross-word puzzle shall be 20% of the gross amount paid.”;

- (iii) after Division VI as amended aforesaid, the following new Division shall be added, namely:—

**“Division VIA  
Petroleum Products**

Rate of collection of tax under section 156A shall be 10% of the amount of payment.”;

- (d) in Part IV,—

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

**“Division II  
Brokerage and Commission**

- (a) The rate of collection of tax under sub-section (1) of section 233 in respect of indenting commission agents, advertising agents and yarn dealers shall be 5% of the amount of payment.
- (b) The rate of collection of tax under sub-section (1) of section 233 in respect of other commission income other than (a) above, shall be 10% of the amount of payment.
- (c) The rate of collection of tax under sub-section (3) of section 233 shall be 10% of the amount of payment.”; and
- (ii) after Division II, substituted as aforesaid the following new Division shall be inserted, namely:—

**“Division IIA**

**Rates for Collection of Tax by a Stock Exchange  
Registered in Pakistan**

- |   |                          |
|---|--------------------------|
| (i) in case of purchase of shares as per clause (a) of sub-section (1) of section 233A. | 0.005% of purchase value |
| (ii) in case of sale of shares as per clause (b) of sub-section (1) of section 233A.    | 0.005% of sale value     |

- |       |   |                                |
|-------|---|--------------------------------|
| (iii) | in case of trading of shares as mentioned in clause (c) of sub-section (1) of section 233A.             | 0.005% of traded value         |
| (iv)  | in case of financing of carry over trades (Badla) as per clause (d) of sub-section (1) of section 233A. | 10% of the carry over charge”; |

(39) in the Second Schedule,—

(a) in Part I,—

- (i) in clause (78), after the word and comma “Pakistan,” occurring for the first time, the words “or certificate of investment issued by investment banks” shall be inserted;
- (ii) in clause (80), after the word and comma “Pakistan,” occurring for the first time, the words “or certificate of investment issued by investment banks” shall be inserted;

(iii) clause (81), shall be omitted and thereafter the following new clause shall be inserted, namely:—

“(81A) Notwithstanding omission of clause (81), the existing holders of Foreign Currency Bearer Certificate shall continue to have the benefit of exemption till such certificates are encashed.

(iv) clause (84), shall be omitted ;

(v) clause (88), shall be omitted and thereafter the following new clause shall be inserted, namely:—

“(88A) Notwithstanding omission of clause (88), the existing holders of Federal Government Securities and redeemable capital shall continue to have benefit of exemption till the maturity of the securities and redeemable capital.”;

(vi) after clause (93), the following new clause shall be inserted, namely:—

“(93A) Profits and gains derived by a taxpayer from the running of any vocational institute or technical institute or



poly-technical institute, recognized by a Board of Technical Education or a university or any other authority appointed in this behalf by the Federal Government or a Provincial Government, as the case may be, set up between the first day of July, 2004, and the thirtieth day of June, 2008, both days inclusive, for a period of five years beginning from the tax year in which such institution is recognized.”;

- (vii) in clause (110), for the words, comma and figure “in respect of any tax year, 2005” the words, comma and figure “upto tax year ending on the thirtieth day of June, 2007” shall be substituted;

(b) in Part II,—

- (i) after clause (13), the following new clauses shall be inserted, namely:—

“(13A) In respect of di-ammonium phosphate (DAP) fertilizer imported, the tax under section 148 shall be collected at the rate of 1% of its import value as increased by customs-duty and sales tax, if any, levied thereon.”;

(13B) In respect of goods falling under HS Code 801.1100, 801.3200, 802.1200, 802.9010, 902.4010, 902.4090, 904.1110, 907.0000, 908.1000, 3702.3100, 3705.2000, 3707.9000, 4011.2090, 50.04, 50.05, 50.06, 6301.1000, 8204.0000, 8301.1000, 8511.1000, 8525.4000, 8529.9010 and 9004.1000 of the First Schedule to the Customs Act, 1969 (IV of 1969), imported, the tax under section 148 shall be collected at the rate of 2% of its import value as increased by customs-duty and sales tax, if any, levied thereon.

(13C) In respect of edible oil purchased locally by manufacturers of cooking oil or vegetable ghee or both, the rate of income tax shall be 1% of the purchase price.”;

- (c) in Part III, in clause (1A), for the word “two” the word “three” shall be substituted;

(d) in Part IV,—

- (i) after clause (3), the following new clause shall be inserted, namely:—

“(3A) The provisions of sub-sections (5) and (5A) of section 34 and section 70 shall not apply to any benefit derived by

way of waiver of profit on debt or the debt itself under the State Bank of Pakistan, Banking Policy Department's Circular No. 29 of 2002, dated the 15th October, 2002, to the extent not set off against the losses under Part VIII of Chapter III.”;

- (ii) in clause (16), in second proviso, for the figures, commas and word “149, 151, 152, 153, 155, 156 or 233” the figure “113” shall be substituted;

- (iii) in clause (17), the word “than” shall be omitted;

- (iv) after clause (31), the following new clauses shall be inserted, namely:—

“(31A) The provisions of section 148 shall not apply to plant, machinery and equipment imported as are subject to 5% rate of customs-duty under Chapter 84 of the First Schedule to the Customs Act, 1969 (IV of 1969), or are exempt from customs-duty or subject to a lower rate of customs-duty under relevant Customs notifications.”;

(31B) The provisions of section 148 shall not apply in respect of agricultural tractors imported in CBU conditions.”;

- (v) after clause (36), the following new clause shall be inserted, namely:—

“(36A) The provisions of clause (a) of sub-section (1) of section 151 shall not apply in respect of any amount paid as yield or profit on investment in Bahbood Savings Certificate or Pensioner's Benefit Account.”;

- (vi) after clause (38), the following new clauses shall be inserted, namely:—

“(38A) The provisions of sections 150, 151 and 233 shall not apply to a Venture Capital Company.

(38B) The provisions of section 150 shall not apply to the Islamic Development Bank.”;

- (vii) clause (43) shall be omitted:

- (viii) for clause (46) the following new clause shall be substituted, namely:—

“(46) The provisions of sub-section (1) of section 153 shall not apply to any payment received by an oil distribution company or an oil refinery for supply of its petroleum products.”;

- (ix) clause (46A) shall be omitted;
- (x) clause (46B) shall be omitted;
- (xi) clause (46C) shall be omitted; and
- (xii) after clause (47B), the following new clauses shall be inserted, namely:—

“(47C) The provisions of sub-section (1) of section 154 shall not apply to an exporter in respect of cooking oil or vegetable ghee exported to Afghanistan, from whom advance tax has been collected under section 148 on import of edible oil.”;

(40) in the Fourth Schedule,—

- (a) in rule 1, after the full stop, at the end, the words, commas, figures and brackets “Income from other business shall be profit or loss before tax as per profit and loss account prepared under the Insurance Ordinance, 2000 (XXXIX of 2000), excluding any surplus appropriation made during the year.” shall be added;
- (b) for rule 2, the following shall be substituted, namely:—

“2. The profits and gains of a life insurance business shall be the current year’s surplus appropriated to profit and loss account prepared under the Insurance Ordinance, 2000 (XXXIX of 2000), as per advice of the Appointed Actuary, net of adjustments under sections 22(8), 23(8) and 23 (11) of the Insurance Ordinance, 2000 (XXXIX of 2000) so as to exclude from it any expenditure other than expenditure which is, under the provisions of Part IV of Chapter III, allowed as a deduction in computing profits and gains of a business to the extent of the proportion of surplus not distributed to policy holders.”;

(c) in rule 3,—

- (i) in sub-rule (1), in clause (c), for the word “received” the word “accrued” shall be substituted;
- (ii) in sub-rule (2), in clause (b), for the word “surplus” the words “respective statutory fund” shall be substituted; and

(d) rule 4 shall be omitted.

# THE FIRST SCHEDULE

[See clause 3(23)]

## AMENDMENT IN THE CUSTOMS ACT, 1969 (IV OF 1969)

In the Customs Act, 1969 (IV of 1969), in the First Schedule, against HS Code, specified in column (1) of the table below for the entries relating to the "Description" and "CD%" the following corresponding entries in columns (2) and (3) of the table shall be substituted:—

"TABLE

HS Code	Description	CD%
(1)	(2)	(3)
0101.1000	- Pure-bred breeding animals	5
0101.9000	- Other	5
0102.1010	- - - Buffaloes	5
0102.1020	- - - Bulls	5
0102.1030	- - - Cows	5
0102.1040	- - - Oxen	5
0102.1090	- - - Other	5
0102.9010	- - - Buffaloes	5
0102.9020	- - - Bulls	5
0102.9030	- - - Cows	5
0102.9040	- - - Oxen	5
0102.9090	- - - Other	5
0104.1000	- Sheep	5
0104.2000	- Goats	5
0105.1200	- - Turkeys	5
0105.1900	- - Other	5
0105.9200	- - Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000g	5
0105.9300	- - Fowls of the species <i>Gallus domesticus</i> weighing more than 2,000g	5
0105.9900	- - Other	5

(1)	(2)	(3)
0106.1100	-- Primates	5
0106.1200	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	5
0106.1900	-- Other	5
0106.2000	- Reptiles (including snakes and turtles)	5
0106.3110	--- Falcons	5
0106.3190	--- Other	5
0106.3200	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5
0106.3900	-- Other	5
0106.9000	- Other	5
0201.1000	- Carcasses and half-carcasses	5
0201.2000	- Other cuts with bone in	5
0201.3000	- Boneless	5
0202.1000	- Carcasses and half-carcasses	5
0202.2000	- Other cuts with bone in	5
0202.3000	- Boneless	5
0204.5000	- Meat of goats	5
0408.9100	-- Dried	5
0801.1100	-- Desiccated	5
0801.3200	-- Shelled	5
0802.1200	-- Shelled	5
0802.9010	--- Areca (betel nuts)	5
0902.4010	--- Tea dust	10
0902.4090	--- Other	10
0904.1110	--- Black	5
<b>0907.0000</b>	<b>Cloves (whole fruit, cloves and stems).</b>	<b>5</b>
0908.1000	- Nutmeg	5
0908.2000	- Mace	5
0908.3010	--- Large	5

(1)	(2)	(3)
0908.3020	- - - Small	5
1302.3200	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	20
1511.1000	- Crude oil	Rs. 9500/MT
1702.9010	- - - Maltose	20
1702.9030	- - - Malt dextrin	20
1806.9000	- Other	5
1901.9010	- - - Malt extract	20
<b>2507.0000</b>	<b>Kaolin and other kaolinic clays, whether or not calcined.</b>	5
2519.9010	- - - Magnesium oxide	5
2525.1000	- Crude mica and mica rifted into sheets or splittings	5
2525.2000	- Mica powder	5
<b>2610.0000</b>	<b>Chromium ores and concentrates.</b>	5
2707.3000	- Xylol (xylenes)	5
2710.1995	- - - Liquid paraffin	20
2803.0020	- - - Acetylene black	5
	- - Other:	
2804.2910	- - - Mixture of argon and neon gases	5
2804.2990	- - - Other	10
	- - Other:	
2811.2910	- - - Sulphurous acid gas	5
2811.2990	- - - Other	10
<b>2817.0000</b>	<b>Zinc oxide; zinc peroxide.</b>	5
	- Nitrites:	
2834.1010	- - - Sodium nitrite	5
2834.1090	- - - Other	10
2835.3100	- - Sodium triphosphate (sodium tripolyphosphate)	5
2836.9910	- - - Magnesium carbonate	5
2841.3000	- Sodium dichromate	10

(1)	(2)	(3)
	- Other:	
2841.9010	- - - Sodium stannate	5
2841.9090	- - - Other	10
	- Other:	
2902.1910	- - - Cyclopentane	5
2902.1990	- - - Other	10
2902.4400	- - Mixed xylene isomers	5
2903.3040	- - - Ingredients for pesticides	5
	- - Other	
2903.4910	- - - Chlorodifluoromethane	5
2903.4990	- - - Other	10
2905.1220	- - - Saturated Iso propyl alcohol (propan-2)	5
2905.3200	- - Propylene glycol (propane-1, 2-diol)	5
2905.4200	- - Pentaerythritol	5
2906.2100	- - Benzyl alcohol	5
	- - Other:	
2906.2910	- - - Ingredients for pesticides	5
2906.2990	- - - Other	10
2907.1100	- - Phenol (hydroxybenzene) and its salts	5
2907.1500	- - Naphthols and their salts	5
2907.2100	- - Resorcinal and its salts	5
2907.2300	- - 4, 4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5
2909.4100	- - 2, 2'-Oxydiethanol (diethylene glycol, digol)	5
2909.4300	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	5
2909.4400	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	5
	- - Other:	
2909.4910	- - - Ingredients for pesticides	5
2909.4990	- - - Other	10
2909.5000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5

(1)	(2)	(3)
2909.6000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
2914.1200	- - Butanone (methyl ethyl ketone)	5
2914.2200	- - Cyclo-hexanone and methyl-cyclo-hexanones	5
	- - Other	
2914.2910	- - - Isophorone	5
2914.2990	- - - Other	5
2914.4000	- Ketone-alcohols and ketone-aldehydes	5
2914.5000	- Ketone-phenols and ketones with other oxygen function	5
2914.6100	- - Anthraquinone	5
2915.2920	- - - Lead acetate	5
2915.2990	- - - Other	5
2915.6010	- - - Butyric acids	5
2915.6020	- - - Salts and esters of butyric acids	5
2915.6030	- - - Salts and esters of valeric acids	5
2915.6090	- - - Other	10
2916.2000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5
2916.3920	- - - Ingredients for pesticides	5
2917.3100	- - Dibutyl orthophthalates	20
	- Other:	
2918.9010	- - - Ingredients for pesticides	5
2918.9090	- - - Other	10
	<b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
2919.0010	- - - Ingredients for pesticides	5
2919.0090	- - - Other	10
2920.9020	- - - Ingredients for pesticides	5
2921.1200	- - Diethylamine and its salts	10



(1)	(2)	(3)
	-- Other:	
2921.1910	-- Paraxylidine sulfamic acid	5
2921.1990	-- Other	5
2921.2100	-- Ethylenediamine and its salts	5
	-- Other:	
2921.2910	--- Aceto Acetic ortho anisidine	5
2921.2920	--- Diamino stilbene	5
2921.2990	--- Other	10
2921.4200	-- Aniline derivatives and their salts	5
	-- Toluidines and their derivatives; salts thereof:	
2921.4310	--- Ingredients for pesticides	5
2921.4390	--- Other	10
2921.4400	-- Diphenylamine and its derivatives; salts thereof	5
2921.4500	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	5
2921.4900	-- Other	5
	-- o-, m-, p-Phenylene-diamine, diaminotoluenes, and their derivatives; salts thereof:	
2921.5110	--- Ingredients for pesticides	5
2921.5190	--- Other	10
	-- Other:	
2921.5910	--- Sodium naphthionate	5
2921.5990	--- Other	10
2922.1900	-- Other	5
2922.2100	-- Aminohydroxynaphthalenesulphonic acids and their salts	5
2922.2900	-- Other	5
2922.4210	--- Monosodium glutamate	5
2922.4400	-- Tilidine (INN) and its salts	5
2922.4900	-- Other	5

(1)	(2)	(3)
2924.2100	-- Ureines and their derivatives; salts thereof	5
2924.2920	--- Aceto aceto ortho toluidine	5
2924.2930	--- Ingredients for pesticides	5
2926.2000	- 1-Cyanoguanidine (dicyandiamide)	5
2926.9040	--- N-methylpyrrolidon	5
2926.9050	--- Ingredients for pesticides	5
2930.2020	--- Ingredients for pesticides	5
2930.9080	--- Ingredients for pesticides	5
<b>Other organo-inorganic compounds.</b>		
2931.0010	--- Ingredients for pesticides	5
2931.0090	--- Other	10
	-- Other lactones:	
2932.2910	--- 4, 5, 6, 7-tetrachlorophthalide	5
2932.2920	--- Ingredients for pesticides	5
2932.2990	--- Other	10
2933.2900	-- Other	5
2933.3200	-- Piperidine and its salts	5
2933.3930	--- Ingredients for pesticides	5
2933.5950	--- Ingredients for pesticides	5
2933.6100	-- Melamine	5
2933.6930	--- Cyanuric chloride	5
2933.6940	--- Ingredients for pesticides	5
2933.6990	--- Other	10
	-- Other:	
2933.9910	--- Ingredients for pesticides	5
2933.9990	--- Other	10
	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure:	
2934.1010	--- Ingredients for pesticides	5

(1)	(2)	(3)
2934.1090	- - - Other	10
2934.3000	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	5
2934.9920	- - - Ingredients for pesticides	5
	- Other:	
2938.9010	- - - Ingredients for pesticides	5
2938.9090	- - - Other	10
	- - Other:	
2939.9910	- - - Ingredients for pesticides	5
2939.9990	- - - Other	10
2941.9050	- - Ingredients for pesticides	5
3202.9010	- - - Tanning substances, tanning preparations based on chromium sulphate	20
3204.1300	- - Basic dyes and preparations based thereon	10
3204.1590	- - - Other	10
3204.1910	- - - Dyes, sulphur	10
3204.1990	- - - Dyes, synthetic	10
3206.1100	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter	5
3206.4900	- - Other	10
	- Inorganic products of a kind used as luminophores:	
3206.5010	- - - Flourescent powder	5
3206.5090	- - - Other	20
3207.1010	- - - Opacifiers	5
3207.1090	- - - Other	10
	- Based on polyesters:	
3208.1010	- - - Based on polyamides	10
3208.1020	- - - Varnishes	20
3208.1090	- - - Other	25
	- Based on acrylic or vinyl polymers:	
3208.2010	- - - Varnishes	20

(1)	(2)	(3)
3208.2090	--- Other	25
	- Other:	
3208.9010	--- Varnishes	20
3208.9090	--- Other	25
	- Based on acrylic or vinyl polymers:	
3209.1010	--- Varnishes	20
3209.1090	--- Other	25
	- Other:	
3209.9010	--- Lacquered blue, golden and silver	5
3209.9090	--- Other	25
<b>3211.0000</b>	<b>Prepared driers.</b>	20
3212.9030	--- Emitter paste for tube lights	5
3214.1050	--- Capping cement for bulbs and tube lights	5
3302.1010	--- Flavours and concentrates for use in aerated beverages	10
3302.1090	--- Other	10
3302.9000	- Other	10
3403.9910	--- Mould release preparations	5
3403.9920	--- Spin finish oil	5
3404.2000	- Of poly (oxyethylene) (polyethylene glycol)	10
3405.4000	- Scouring pastes and powders and other scouring preparations	5
3506.9110	--- Shoe adhesives	10
	- Other:	
3506.9910	--- Sealant having methyl ethyl ketone from 60% to 70% and ethyle acetate from 10% to 20%.	5
3506.9990	--- Other	25
3701.9100	-- For colour photography (polychrome)	5
3702.9400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5
3702.3100	-- For colour photography (polychrome)	5

(1)	(2)	(3)
3705.2000	- Microfilms	5
3707.9000	- Other	5
3802.1000	- Activated carbon	10
3802.9000	- Other	10
3806.1010	- - - Gum Rosin	5
3812.3000	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	5
<b>3817.0000</b>	<b>Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.</b>	<b>5</b>
3823.1300	- - Tall oil fatty acids	20
3823.1990	- - - Other	20
3824.1000	- Prepared binders for foundry moulds or cores	5
3824.9060	- - - Preparations for electroplating	5
3824.9080	- - - Chloroparaffins liquid	10
3824.9093	- - - Carburizing preparations of a kind used for case hardening of steel	5
3824.9094	- - - Coated calcium carbonate	5
3824.9095	- - - Carboxylic acid based anhydride hardener	5
3901.1000	- Polyethylene having a specific gravity of less than 0.94	10
3901.2000	- Polyethylene having a specific gravity of 0.94 or more	10
3901.3000	- Ethylenevinyl acetate copolymers	10
3901.9000	- Other	10
3902.1000	- Polypropylene	10
3902.2000	- Polyisobutylene	10
3902.3000	- Propylene copolymers	10
3902.9000	- Other	10
3903.9000	- Other	10
3904.3000	- Vinyl chloride vinyl acetate copolymers	10
3904.4000	- Other vinyl chloride copolymers	10
3904.6100	- - Polytetrafluoroethylene	10

(1)	(2)	(3)
3904.6900	-- Other	10
3905.1200	-- In aqueous dispersion	20
3905.9100	-- Copolymers	10
3905.9910	--- Ethers polyvinyl	10
3906.1000	- Poly (methyl methacrylate)	10
3907.2000	- Other polyethers	5
3907.9100	-- Unsaturated	20
3907.9900	-- Other	20
3909.3000	- Other amino-resins	20
3909.4000	- Phenolic resins	20
3909.5000	- Polyurethanes	10
3912.2020	--- Nitrocellulose binder	5
3914.0010	--- Ion-exchangers of condensation type	5
3914.0020	--- Ion-exchangers of the polymerization type	5
	- Other:	
3916.9010	--- Preforms made from polyethylene terephthalate	20
3916.9090	--- Other	20
	- Of polymers of vinyl chloride:	
3917.2310	--- Heat shrinkable sleeves and tubes of a dia not exceeding 100mm	5
3917.2390	--- Other	25
	- In rolls of a width not exceeding 20 cm:	
3919.1010	--- Insulation tape double sided	5
3919.1090	--- Other	25
3919.9000	- Other	20
3920.2010	--- Biaxially Oriented Polypropylene (BOPP) film, plain	20
3920.2030	--- Biaxially Oreinted Polypropylene (BOPP) film, metallized	20
3920.2090	--- Other	20
3920.4900	-- Other	20

(1)	(2)	(3)
3920.5100	-- Of poly (methyl methacrylate)	20
3920.5900	-- Other	20
	-- Of unsaturated polyesters:	
3920.6310	--- Polyester film	5
3920.6390	--- Other	25
3920.6900	-- Of other polyesters	20
3921.1300	-- Of polyurethanes	20
3921.1900	-- Of other plastics	20
	- Other:	
3921.9010	-- Of polyethylene, foamed and bridged, having a specific gravity of 0.032 to 0.042 g/cm <sup>3</sup>	5
3921.9090	--- Other	25
3923.1000	- Boxes, cases, crates and similar articles	20
3926.9030	--- Transmission, conveyor or elevator belts	20
	--- Other:	
3926.9091	---- Plastic tags and staples for garments	10
3926.9099	---- Other	25
4005.1020	--- Sheets	20
4005.1090	--- Other	20
4005.2000	- Solutions; dispersions other than those of subheading 4005.10	20
4005.9100	-- Plates, sheets and strip	20
4005.9900	-- Other	20
	<b>Vulcanised rubber thread and cord.</b>	
4007.0010	--- Single cord	20
4007.0090	--- Other	25
4008.2100	-- Plates, sheets and strip	10
4010.1100	-- Reinforced only with metal	20
4010.1200	-- Reinforced only with textile materials	20
4010.1300	-- Reinforced only with plastics	20

(1)	(2)	(3)
4010.1900	-- Other	20
	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:	
4010.3110	--- For vehicles of chapter 87	35
4010.3190	--- Other	20
	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:	
4010.3210	--- For vehicles of chapter 87	35
4010.3290	--- Other	20
	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:	
4010.3310	--- For vehicles of chapter 87	35
4010.3390	--- Other	20
	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:	
4010.3410	--- For vehicles of chapter 87	35
4010.3490	--- Other	20
4010.3500	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm.	20
4010.3600	-- Endless synchrononous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	20
4010.3900	-- Other	20
4011.2090	--- Other	5
4016.9910	--- Printing blankets	5
4403.1000	- Treated with paint, stains, creosote or other preservatives	5
4403.2000	- Other, coniferous	5
4403.4100	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	5
4403.4910	--- Sawlogs and veneer logs of non-coniferous species	5
4403.4990	--- Other	5
4403.9100	-- Of oak (Quercus spp.)	5



(1)	(2)	(3)
4403.9200	- - Of beech ( <i>Fagus</i> spp.)	5
4403.9900	- - Other	5
4407.1000	- Coniferous	5
4407.2400	- - Virola, Mahogany ( <i>Sweitenia</i> spp.), Imbuia and Balsa	5
4407.2500	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	5
4407.2600	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5
4407.2900	- - Other	5
4407.9100	- - Of oak ( <i>Quercus</i> spp.)	5
4407.9200	- - Of beech ( <i>Fagus</i> spp.)	5
4407.9900	- - Other	5
4805.3000	- Sulphite wrapping paper	10
4811.5990	- - - Other	20
4818.4000	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	25
<b>5004.0000</b>	<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</b>	<b>5</b>
<b>5005.0000</b>	<b>Yarn spun from silk waste, not put up for retail sale.</b>	<b>5</b>
<b>5006.0000</b>	<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-work gut.</b>	<b>5</b>
5207.1000	- Containing 85% or more by weight of cotton	10
5207.9000	- Other	10
5402.3100	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	10
5402.3200	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	10
	- Of polyesters:	
5503.2010	- - - Of polyesters not exceeding 2.22 decitex	20
5503.2090	- - - Other	20
5506.3000	- Acrylic or modacrylic	10
5603.1100	- - Weighing not more than 25 g/m <sup>2</sup>	20
5603.1200	- - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	20

(1)	(2)	(3)
5603.1300	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	20
5603.1400	-- Weighing more than 150 g/m <sup>2</sup>	20
5603.9100	-- Weighing not more than 25 g/m <sup>2</sup>	20
5603.9200	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	20
5603.9300	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	20
5603.9400	-- Weighing more than 150 g/m <sup>2</sup>	20
<b>5605.0000</b>	<b>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.</b>	<b>10</b>
5703.2090	--- Other	10
5703.3090	--- Other	10
6301.1000	- Electric blankets	5
6804.2100	-- Of agglomerated synthetic or natural diamond	5
	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	
7007.1110	--- For vehicles of chapter 87	35
7007.1190	--- Other	25
	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	
7007.2110	--- For vehicles of chapter 87	35
7007.2190	--- Other	25
7009.1000	- Rear-view mirrors for vehicles	35
7011.1000	- For electric lighting	20
7019.9020	--- Glass wool	10
	-- Waste and scrap of cast iron:	
7204.1010	--- Re-rollable	10
7204.1090	--- Other	10
	-- Other	
7204.4910	--- Re-rollable	10
7204.4990	--- Other	10

(1)	(2)	(3)
7210.7010	- - - VCM coated sheets of thickness (excluding any coating) not exceeding 0.5 mm	5
7306.3010	- - - Copper coated mild steel tubes upto 8.5 mm dia	5
7307.1190	- - - Other	20
7307.1920	- - - Semi finished malleable iron pipe fittings	10
7307.1990	- - - Other	20
7307.2100	- - Flanges	10
7307.2200	- - Threaded elbows, bends and sleeves	10
7307.2300	- - Butt welding fittings	10
7307.9100	- - Flanges	20
7307.9200	- - Threaded elbows, bends and sleeves	20
7307.9300	- - Butt welding fittings	10
7307.9900	- - Other	20
7312.1010	- - - Wire	20
7312.1020	- - - Rope	20
	- - Roller chain:	
7315.1110	- - - For vehicles of chapter 87	35
7315.1190	- - - Other	20
7315.1200	- - Other chain	20
7315.1900	- - Parts	20
7315.2000	- Skid chain	20
7315.8100	- - Stud-link	20
7315.8200	- - Other, welded link	20
<b>7316.0000</b>	<b>Anchors, grapnels and parts thereof, of iron or steel.</b>	<b>20</b>
7318.1510	- - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	5
7318.1590	- - - Other	20
7318.1610	- - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	5
7318.1690	- - - Other	20
7318.1900	- - Other	20

(1)	(2)	(3)
7318.2110	- - - High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	5
7318.2190	- - - Other	20
7318.2200	- - Other washers	20
7318.2300	- - Rivets	20
7318.2400	- - Cotter-pins	20
7320.1000	- Leaf-springs and leaves therefor	35
7326.1920	- - - Forgings of surgical & dental instruments	5
7410.1100	- - Of refined copper	5
7410.1200	- - Of copper alloys	5
7411.1010	- - - Capillary tube of diameter upto 2.25 mm	5
7411.1020	- - - Internally grooved tubes	5
7604.2920	- - - With cladding for noclock brazing	5
	- - Of aluminium, not alloyed:	
7606.9110	- - - Aluminium sheet, anodized/polyurethane coated	5
7606.9190	- - - Other	20
	- - Of aluminium alloys:	
7606.9210	- - - Aluminium sheet, anodized/polyurethane coated	5
7606.9290	- - - Other	20
	- - Other:	
7607.1910	- - - Adhesive tape	5
7607.1990	- - - Other	20
7907.0010	- - - Zinc slugs for dry battery cell containers	5
7907.0020	- - - Anodes	5
7907.0090	- - - Other	20
<b>8002.0000</b>	<b>Tin waste and scrap.</b>	<b>5</b>
8203.2000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	10
8203.4000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	10
8204.1100	- - Non-adjustable	5

(1)	(2)	(3)
8204.1200	- - Adjustable	5
8204.2000	- Interchangeable spanner sockets, with or without handles	5
8205.1000	- Drilling, threading or tapping tools	5
8207.5010	- - - Drills other than parallel or straight shank twist drills	5
8207.5090	- - - Other	5
8207.9000	- Other interchangeable tools	5
<b>8209.0000</b>	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets.</b>	<b>5</b>
8301.1000	- Padlocks	5
8301.2000	- Locks of a kind used for motor vehicles	35
8402.1110	- - - With a steam production exceeding 45 t but not more than 350 t per hour	20
8402.1200	- - Watertube boilers with a steam production not exceeding 45 tons per hour	20
8402.1910	- - - Firetube boilers	20
8402.2000	- Super-heated water boilers	20
8404.1010	- - - Soot removers	5
8406.1000	- Turbines for marine propulsion	5
8406.9000	- Parts	5
8407.3100	- - Of cylinder capacity not exceeding 50 cc	35
8407.3200	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	35
8407.3300	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	35
8407.3400	- - Of a cylinder capacity exceeding 1,000 cc	35
	- Other engines:	
8407.9010	- - - Gas engines	10
8407.9020	- - - Of a kind used for the propulsion of vehicles of chapter 87	35
8407.9090	- - - Other	20
8408.2000	- Engines of a kind used for the propulsion of vehicles of chapter 87	35
8408.9000	- Other engines	20
8409.9110	- - - Rings for pistons of vehicles of Chapter 87	35
8409.9120	- - - Cylinders for vehicles of Chapter 87	35

(1)	(2)	(3)
8409.9130	--- Cylinder blocks for vehicles of Chapter 87	35
8409.9140	--- Cylinder heads for vehicles of Chapter 87	35
8409.9150	--- Cylinder liners for vehicles of Chapter 87	35
8409.9160	--- Inlet or exhaust valves for vehicles of Chapter 87	35
8409.9190	--- Other	35
8409.9910	--- Rings for pistons of vehicles of Chapter 87	35
8409.9920	--- Cylinders for vehicles of Chapter 87	35
8409.9930	--- Cylinder blocks for vehicles of Chapter 87	35
8409.9940	--- Cylinder heads for vehicles of Chapter 87	35
8409.9950	--- Cylinder liners for vehicles of Chapter 87	35
8409.9960	--- Inlet exhaust valves for vehicles of Chapter 87	35
8409.9990	--- Other	35
8410.1100	-- Of a power not exceeding 1,000kW	10
8410.9000	- Parts, including regulators	10
8411.1100	-- Of a thrust not exceeding 25 kN	5
8411.1200	-- Of a thrust exceeding 25 kN	5
8411.2100	-- Of a power not exceeding 1,100kW	5
8411.2200	-- Of a power exceeding 1,100kW	5
8411.8100	-- Of a power not exceeding 5,000kW	5
8411.8200	-- Of a power exceeding 5,000kW	5
8411.9100	-- Of turbo-jets or turbo-propellers	5
8411.9900	-- Other	5
8412.2100	-- Linear acting (cylinders)	10
8413.1100	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations	20
8413.1990	--- Other	20
8413.2000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	20
8413.3010	--- Diesel fuel injection pumps for vehicles of Chapter 87	35

(1)	(2)	(3)
8413.3090	--- Other	35
8413.5000	- Other reciprocating positive displacement pumps	20
8413.6000	- Other rotary positive displacement pumps	20
8413.7000	- Other centrifugal pumps	20
8413.8120	--- Grout pump	5
8413.8190	--- Other	20
8413.8200	-- Liquid elevators	20
	-- Of pumps:	
8413.9110	--- Stainless steel impellers	10
8413.9120	--- Stainless steel fabricated laser welded chamber for pump bowl assembly	10
8413.9190	--- Other	20
8413.9200	-- Of liquid elevators	20
8414.1000	- Vacuum pumps	10
8414.3010	--- Used with non-CFC/HCFC gases	5
8413.4000	- Concrete pumps	5
8414.5910	--- Blowers	20
8414.6000	- Hoods having a maximum horizontal side not exceeding 120 cm	20
8415.2000	- Of a kind used for persons, in motor vehicles	35
	-- Parts:	
8415.9010	--- Evaporators enamelled and coated for antitrust purposes	5
8415.9090	--- Other	20
8418.9910	--- Evaporators	5
8418.9920	--- Condensers	5
8421.2300	-- Oil or petrol-filters for internal combustion engines	35
8421.3100	-- Intake air filters for internal combustion engines	35
8422.2000	- Machinery for cleaning or drying bottles or other containers	5
8423.2000	- Scales for continuous weighing of goods on conveyors	5
8423.3000	- Constant weight scales and scales for discharging a predetermined	5
8424.3000	- Steam or sand blasting machines and similar jet projecting machines	5

(1)	(2)	(3)
8425.1100	-- Powered by electric motor	5
8425.1900	-- Other	5
8425.2000	- Pit-head winding gear; winches specially designed for use underground	5
8425.3100	-- Powered by electric motor	5
8425.3900	-- Other	5
8425.4100	-- Built-in jacking systems of a type used in garages	5
8425.4200	-- Other jacks and hoists, hydraulic	5
8425.4900	-- Other	5
8426.2000	- Tower cranes	5
8427.1000	- Self-propelled trucks powered by an electric motor	5
8427.2090	--- Other	5
8428.1010	--- Passenger lifts	10
8428.1020	--- Skip hoists	10
8428.2000	- Pneumatic elevators and conveyors	10
8428.4000	- Escelators and moving walkways	10
8429.2000	- Graders and levellers	5
8429.3000	- Scrapers	5
8429.4000	- Tamping machines and road rollers	5
8429.5100	-- Frong and shovel loaders	5
8429.5200	-- Machinery with a 360° revolving superstructure	5
8429.5900	-- Other	5
8430.1000	- Pile-drivers and pile extractors	5
8430.2000	- Snow ploughs and snow-blowers	5
8430.3100	-- Self propelled	5
8430.3900	-- Other	5
8430.4900	-- Other	5
8430.5000	- Other machinery, self-propelled	5
8430.6100	-- Tamping or compacting machinery	5



(1)	(2)	(3)
8430.6900	-- Other	5
8431.4100	-- Buckets, shovels, grabs and grips	10
8431.4200	-- Bulldozer or angledozer blades	10
8431.4900	-- Other	10
	- Ploughs:	
8432.1010	--- Chisel ploughs	10
8432.1090	--- Other	20
	-- Other	
8432.2910	--- Cultivators	10
8432.2990	--- Other	20
	- Seeders, planters and transplanters:	
8432.3010	--- Seeding drills	10
8432.3090	--- Other	20
	- Other machinery:	
8432.8010	--- Rotavators	10
8432.8090	--- Other	20
8433.1100	-- Powered, with the cutting device rotating in a horizontal plane	10
8433.1900	-- Other	10
8433.2000	- Other mowers, including cutters bars for tractor mounting	10
8433.3000	- Other haymaking machinery	10
8433.4000	- Straw or fodder balers, including pick-up balers	10
8433.5100	-- Combine harvester-threshers	5
8433.5200	-- Other threshing machinery	10
8433.5300	-- Root or tuber harvesting machines	5
8433.5900	-- Other	5
8433.6000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural	5
8433.9000	- Parts	5
8436.1000	- Machinery for preparing animal feeding stuffs	5
8436.2100	-- Poultry incubators and brooders	5
8436.2900	-- Other	5
8436.8000	- Other machinery	5

(1)	(2)	(3)
8436.9100	-- Of poultry-keeping machinery or poultry incubators and brooders	5
8436.9900	-- Other	5
8441.2000	- Machines for making bags, sacks or envelopes	10
8445.1900	-- Other	5
8445.4010	--- Weft winding machines	5
8448.3110	--- Tops and flats	20
	-- Spindles, spindle flyers, spinning rings and ring travellers:	
8448.3310	--- Spindle flyers and ring travellers:	5
8448.3320	--- Spindles	10
8448.3330	--- Spinning rings	20
8455.3090	--- Other	5
8455.9000	- Other parts	5
8469.1200	-- Automatic typewriters	10
8469.2000	- Other typewriters, electric	10
8469.3000	- Other typewriters, non-electric	10
8472.3000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	20
8472.9010	--- Automated Teller Machines (ATM)	5
8473.1000	- Parts and accessories of the machines of heading 84.69	10
8473.2100	-- Of the electronic calculating machines of subheading 8470.10, 8470.21	10
8474.1020	--- Crushing/screening plant	5
8474.3120	--- Concrete batching plant	5
8479.1000	- Machinery for public works, building or the like	5
8479.5000	- Industrial robots, not elsewhere specified or included	5
	-- Other:	
8479.8910	--- Eyeletting, fastening and thread sucking machines	5
8479.8920	--- Automatic machines for attaching rivets, metal buttons, eyelets etc. on garments.	5
8479.8990	--- Other	10

(1)	(2)	(3)
- - Parts:		
8479.9010 - - - Of machines of heading 8479.8910		5
8479.9090 - - - Other		10
8480.4100 - - Injection or compression types		5
8480.4900 - - Other		5
8480.5000 - Moulds for glass		5
8480.6000 - Moulds for mineral materials		5
8480.7100 - - Injection or compression types		5
8480.7900 - - Other		5
8481.1000 - Pressure-reducing valves		20
8481.2000 - Valves for oleohydraulic or pneumatic transmissions		20
8481.3000 - Check (nonreturn) valves		20
8481.4000 - Safety or relief valves		20
8481.8000 - Other appliances		20
8482.9100 - - Balls, needles and rollers		5
- - Other:		
8482.9910 - - - Rings for bearings		5
8482.9990 - - - Other		10
8483.1010 - - - For vehicles of Chapter 87		35
8483.2000 - Bearing housings, incorporating ball or roller bearings		20
8483.3010 - - - Plain shaft bearing (bushing)		20
8483.4010 - - - For vehicles of chapter 87		35
8483.5010 - - - Flywheels		35
8483.5020 - - - Pulleys, including pulley blocks		35
8483.6010 - - - Clutches		35
8483.6090 - - - Other		35
8483.9000 - Toothed wheels, chain sprockets and other transmission elements presented separately; parts		35
8484.1020 - - - For vehicles of Chapter 87		35

(1)	(2)	(3)
	- Other:	
8485.9010	- - - Oil seals for vehicles of chapter 87	35
8485.9090	- - - Other	25
8501.5100	- - Of an output not exceeding 750 W	20
8501.5200	- - Of an output exceeding 750 W but not exceeding 75 kW	20
8501.5310	- - - Of an output exceeding 75 kW but not exceeding 375 kW (500 HP)	20
8502.1190	- - - Other	20
8502.1200	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	20
8502.1310	- - - Of an output exceeding 375 kVA but not exceeding 1000 kVA	20
8504.2100	- - Having a power handling capacity not exceeding 650 kVA	20
8504.2200	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA.	20
8504.2300	- - Having a power handling capacity exceeding 10,000 kVA	20
8504.3200	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA.	20
8504.3300	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA.	20
8504.3400	- - Having a power handling capacity exceeding 500 kVA	20
8504.4010	- - - Un-interrupted power supply (UPS) of power rating upto 1.5 kVA	20
8504.5000	- Other inductors	20
	- Parts:	
8504.9010	- - - On load-tape changer for power transformers	5
8504.9020	- - - Bushings for power transformers	5
8504.9090	- - - Other	20
8507.1000	- Lead-acid, of a kind used for starting piston engines	35
8509.1000	- Vacuum cleaners, including dry and wet vacuum cleaners	20
8509.2000	- Floor polishers	20
8509.3000	- Kitchen waste disposers	20
8509.4010	- - - Food grinders	20

(1)	(2)	(3)
8509.4020	- - - Fruit mixers	20
8509.4030	- - - Fruit or vegetable juice extractors	20
8509.8000	- Other appliances	20
8511.1000	- Sparking plugs	5
8511.2000	- Ignition magnetos; magneto-dynamos; magnetic flywheels	35
8511.3000	- Distributors; ignition coils	35
	- Starter motors and dual purpose starter-generators:	
8511.4010	- - - Starter motors	35
8511.4090	- - - Other	35
8512.2010	- - - Head light for motor vehicles	35
8512.2090	- - - Other	35
8512.3000	- Sound signalling equipment	35
8512.4000	- Windscreen wipers, defrosters and demisters	35
8515.1110	- - Soldering iron and guns	5
8515.1900	- - Other	5
8515.2100	- - Fully or partly automatic	5
8515.2900	- - Other	5
8515.3100	- - Fully or partly automatic	5
8515.3900	- - Other	5
8515.8000	- Other machines and apparatus	5
8515.9000	- Parts	5
8518.5000	- Electric sound amplifier sets	20
	- Other:	
8520.9010	- - - Dubbing system of a kind used in film studios and production houses	5
8520.9090	- - - Other	20
	- Still image video cameras and other video camera recorders, digital cameras:	
8525.4010	- - - Multimedia still/video camera	5
8525.4090	- - - Other	5

(1)	(2)	(3)
	- - Colour:	
8528.2110	- - - Multimedia colour monitors	25
8528.2190	- - - Other	25
	- Video projectors:	
8528.3010	- - - Multimedia projector	25
8528.3090	- - - Other	25
	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:	
8529.1010	- - - Parts and accessories for cable TV/satellite receiver <i>i.e.</i> (splitter, channel combiners, signal amplifiers etc)	20
8529.1020	- - - LNB, actuators	20
8529.1090	- - - Other	20
8529.9010	- - - Remote control	5
8529.9090	- - - Other	20
8535.2110	- - - Upto 17.5 KV	20
8535.2900	- - Other	10
8536.4900	- - Other	10
	- - Other:	
8538.9010	- - - Vacuum Interrupters for vacuume circuit breakers	10
8538.9090	- - - Other	20
8539.1000	- Sealed beam lamp units	35
8539.2110	- - - Auto bulbs	35
8539.2910	- - - For automotive vehicles	35
8539.9020	- - - Base cap for bulbs and tube lights	5
8539.9090	- - - Other	10
8544.3000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	35
8545.9010	- - - For motor vehicles including tractors	35
8601.1000	- Powered from an external source of electricity	5
8601.2000	- Powered by electric accumulators	5

(1)	(2)	(3)
8602.1000	- Diesel-electric locomotives	5
8502.9000	- Other	5
8603.1000	- Powered from an external source of electricity	5
8603.9000	- Other	5
<b>8604.0000</b>	<b>- Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).</b>	<b>5</b>
<b>8605.0000</b>	<b>Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).</b>	<b>5</b>
8606.1000	- Tank wagons and the like	5
8606.2000	- Insulated or refrigerated vans and wagons, other than those of subheading 8606.10.	5
8606.3000	- Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20	5
8606.9100	- - Covered and closed	5
8606.9200	- - Open, with non-removable sides of a height exceeding 60 cm	5
8606.9900	- - Other	5
8607.1100	- - Driving bogies and bissel-bogies	5
8607.1200	- - Other bogies and bissel bogies	5
8607.1900	- - Other, including parts	5
8607.2100	- - Air brakes and parts thereof	5
8607.2900	- - Other	5
8607.3000	- Hooks and other coupling devices, buffers, and parts thereof	5
8607.9100	- - Of locomotives	5
8607.9900	- - Other	5
<b>8608.0000</b>	<b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.</b>	<b>5</b>
	- Pedestrian controlled tractors:	
8701.1010	- - - In CKD/SKD condition	30
8701.1090	- - - Other	30

(1)	(2)	(3)
	- Road tractors for semi-trailers:	
8701.2010	--- In CKD/SKD condition	30
8701.2090	--- Other	30
	- Track-laying tractors:	
8701.3010	--- In CKD/SKD condition	30
8701.3090	--- Other	30
	- Other:	
8701.9010	--- In CKD/SKD condition	20
8701.9020	--- Agricultural tractors having an engine capacity exceeding 35 HP but not exceeding 100 HP	20
8701.9090	--- Other	10
	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8702.1010	--- In CKD/SKD condition	20
8702.1090	--- Other	20
	- - Other:	
8702.9010	--- In CKD/SKD condition	20
8702.9090	--- Other	20
	- - Of a cylinder capacity not exceeding 1,000cc:	
8703.2110	--- In CKD/SKD condition	50
8703.2190	--- Other	50
	- - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.2210	--- Of a capacity exceeding 1000 cc but not exceeding 1300 cc, in CKD/SKD condition	50
8703.2220	--- Other, of a capacity exceeding 1000 cc but not exceeding 1300cc	50
8703.2230	--- Of a capacity exceeding 1300 cc but not exceeding 1500 cc, in CKD/SKD condition	70
8703.2240	--- Other, of a capacity exceeding 1300 cc but not exceeding 1500 cc	70
	- - Of a cylinder capacity exceeding 1500 cc but not exceeding 3,000cc:	
8703.2310	--- Of a capacity exceeding 1500 cc but not exceeding 1600 cc, in CKD/SKD condition	70



(1)	(2)	(3)
8703.2320	--- Other, of a capacity exceeding 1500 cc but not exceeding 1600 cc	70
8703.2330	--- Of a capacity exceeding 1600 cc but not exceeding 1800 cc, in CKD/SKD condition	80
8703.2340	--- Other, of a capacity exceeding 1600 cc but not exceeding 1800 cc	80
8703.2350	--- Of a capacity exceeding 1800 cc but not exceeding 3000 cc, in CKD/SKD condition	100
8703.2360	--- Other, of a capacity exceeding 1800 cc but not exceeding 3000 cc	100
8703.2400	-- Of a cylinder capacity exceeding 3,000 cc.	100
	-- Of a cylinder capacity not exceeding 1,500 cc:	
8703.3110	--- Of a capacity not exceeding 1300 cc, in CKD/SKD condition	50
8703.3120	--- Other, of a capacity not exceeding 1300 cc	50
8703.3130	--- Of a capacity exceeding 1300 cc but not exceeding 1500 cc, in CKD/SKD condition	70
8703.3140	--- Other, of a capacity exceeding 1300 cc but not exceeding 1500cc	70
	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2500 cc:	
8703.3210	--- Of a capacity exceeding 1500 cc but not exceeding 1600 cc, in CKD/SKD condition	70
8703.3220	--- Other, of a capacity exceeding 1500 cc but not exceeding 1600 cc	70
8703.3230	--- Of a capacity exceeding 1600 cc but not exceeding 1800 cc, in CKD/SKD condition	80
8703.3240	--- Other, of a capacity exceeding 1600 cc but not exceeding 1800 cc	80
8703.3250	--- Of a capacity exceeding 1800 cc but not exceeding 2500 cc, in CKD/SKD condition	100
8703.3260	--- Other, of a capacity exceeding 1800 cc but not exceeding 2500 cc	100
8703.3300	-- Of a cylinder capacity exceeding 2500 cc.	100
8704.1000	- Dumpers designed for off-highway use	60
	-- g.v.w. not exceeding 5 tonnes:	
8704.2110	--- In CKD/SKD condition	60
8704.2190	--- Other	60
	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.2210	--- In CKD/SKD condition	60

(1)	(2)	(3)
8704.2290	--- Other	60
	-- g.v.w. exceeding 20 tonnes:	
8704.2310	--- In CKD/SKD condition	60
8704.2390	--- Other	60
	-- g.v.w. not exceeding 05 tonnes:	
8704.3110	--- In CKD/SKD condition	60
8704.3190	--- Other	60
	-- g.v.w. exceeding 5 tonnes:	
8704.3210	--- In CKD/SKD condition	60
8704.3290	--- Other	60
	- Other:	
8704.9010	--- In CKD/SKD condition	60
8704.9090	--- Other	60
8705.1000	- Crane lorries	10
8705.4000	- Concrete-mixer lorries	5
8705.9000	- Other	10
8708.1000	- Bumpers and parts thereof:	35
8708.2100	-- Safety seat belts	35
8708.2900	-- Other	35
8708.3100	-- Mounted brake linings	35
8708.3900	-- Other	35
8708.4000	- Gear boxes	35
8708.5000	- Drive-axles with differential, whether or not provided with other transmission components	35
8708.6000	- Non-driving axles and parts thereof	35
8708.7000	- Road wheels and parts and accessories thereof	35
8708.8000	- Suspension shock-absorbers	35
8708.9100	-- Radiators	35
8708.9200	-- Silencers and exhaust pipes	35
8708.9300	-- Clutches and parts thereof	35
8708.9400	-- Steering wheels, steering columns and steering boxes	35
8708.9900	-- Other	35

(1)	(2)	(3)
8709.9000	- Parts	35
	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc.	
8711.1010	- - - In CKD/SKD condition	90
8711.1090	- - - Other	90
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250cc:	
8711.2010	- - - In CKD/SKD condition	90
8711.2090	- - - Other	90
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711.3010	- - - Auto rickshaw in CBU condition	90
8711.3020	- - - Motorcycles in CKD/SKD condition	90
8711.3090	- - - Other	90
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	
8711.4010	- - - In CKD/SKD condition	90
8711.4090	- - - Other	90
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc:	
8711.5010	- - - In CKD/SKD condition	90
8711.5090	- - - Other	90
	- Other:	
8711.9010	- - - In CKD/SKD condition	90
8711.9090	- - - Other	90
8714.1100	- - Saddles	35
8714.1900	- - Other	35
8714.9100	- - Frames and forks, and parts thereof	35
8714.9200	- - Wheel rims and spokes	35
8714.9300	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheels procket-wheels	35

(1)	(2)	(3)
8714.9400	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	35
8714.9500	-- Saddles	35
8714.9600	-- Pedals and crank-gear, and parts thereof	35
8714.9900	-- Other	35
8716.9000	-- Parts	35
9002.1100	-- For cameras, projectors or photographic enlargers or reducers	5
9002.1900	-- Other	5
9002.2000	-- Filters	5
9002.9000	-- Other	5
9004.1000	-- Sunglasses	5
9006.1000	-- Cameras of a kind used for preparing printing plates or cylinders	5
9006.2000	-- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	5
9006.3000	-- Cameras specially designed for under water use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes.	5
9006.4000	-- Instant print cameras	5
9006.5100	-- With a through-the-lens view finder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm.	5
9006.5200	-- Other, for roll film of a width less than 35 mm	5
9006.5300	-- Other, for roll film of a width of 35 mm	5
9006.5900	-- Other	5
9006.6100	-- Discharge lamp ("electronic") flashlight apparatus	5
9006.62000	-- Flashbulbs, flashcubes and the like	5
9006.6900	-- Other	5
9007.1100	-- For film of less than 16 mm width or for double-8 mm film	5
9007.1900	-- Other	5
9007.2000	-- Projectors	5
9007.9100	-- For cameras	5
9007.9200	-- For projectors	5

(1)	(2)	(3)
9010.1000	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper.	5
9010.5000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes.	5
9010.6000	- Projection screens	5
9015.1000	- Rangefinders	5
9015.2000	- Theodolites and tachymeters (tacheometers)	5
9015.3000	- Levels	5
9015.4000	- Photogrammetrical surveying instruments and appliances	5
	- Drafting tables and machines, whether or not automatic:	
9017.1010	- - - Plotters and other machines for designing textile garments, having CAD/CAM/CIM system.	5
9017.1090	- - - Other	10
9017.2000	- Other drawing, marking-out or mathematical calculating instruments	10
9017.8010	- Measuring rod and tapes	10
9017.9000	- Parts and accessories	10
9024.1000	- Machines and appliances for testing metals	5
9024.8000	- Other machines and appliances	5
9024.9000	- Parts and accessories	5
9025.1110	- - - Thermometers, clinical	5
9025.1190	- - - Other	5
9025.1900	- - Other	5
9025.8020	- - - Psychrometers	5
9025.8090	- - - Other	5
9025.9000	- Parts and accessories	5
9026.1000	- For measuring or checking the flow or level of liquids	5
9026.2000	- For measuring or checking pressure	5
9026.8000	- Other instruments or apparatus	5
9026.9000	- Parts and accessories	5
9027.1000	- Gas or smoke analysis apparatus	5

(1)	(2)	(3)
9027.4000	- Exposure meters	5
9027.9000	- Microtomes; parts and accessories	5
9029.1010	- - - Taximeters and pedometers	35
9029.1020	- - - Mileo meters	35
9029.1090	- - - Other	35
9029.2010	- - - Speed indicators and tachometers	35
9030.1000	- Instruments and apparatus for measuring or detecting ionising radiations	5
9030.2000	- Cathode-ray oscilloscopes and cathode-ray oscillographs	5
9030.3100	- - Multimeters	5
9030.3910	- - - Voltage meter	5
9030.3920	- - - Ampere-meter	5
9030.8300	- - Other, with a recording device	5
9030.8900	- - Other	5
9030.9000	- Parts and accessories	5
9031.1000	- Machines for balancing mechanical parts	5
9031.3000	- Profile projectors	5
9031.4900	- - Other	5
9031.8000	- Other instruments, appliances and machines	5
	- Thermostats:	
9032.1010	- - - Of a kind used in refrigerators and air-conditioners	5
9032.1090	- - - Other	25
9032.2000	- Manostats	5
9032.8100	- - Hydraulic or pneumatic	5
9032.8900	- - Other	5
9032.9000	- Parts and accessories	5
	- Other electric lamps and lighting fittings:	
9405.4010	- - - Lighting system of a kind used for film shootings	5
9405.4090	- Other	
	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10:	
9503.2010	- - - Aero models	10
9503.2090	- - - Other	25
9901	Goods imported by various agencies of the United Nations under the United Nations (Privileges and Immunities) Act, 1948 (XX of 1948), as certified by the Ministry of Foreign Affairs, Government of Pakistan.	

(1)

(2)

(3)

9905

Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE and Qatar subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:—

#### **Dignitaries of UAE**

(1) H.H. Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force.

(2) H.E. Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi.

(3) H.E. Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi.

(4) H.E. Sheikh Mubarak Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi.

(5) H.E. Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi.

(6) H.H. General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces.

(7) H.E. Sheikh Tahnoum Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi.

(8) H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai.

(9) H.H. Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE.

(10) H.H. Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Government of the United Arab Emirates.

#### **Dignitaries of Qatar:**

1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani.

2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani.

3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani.

4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani.

5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani.

6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani.

7. H.E. Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani.

8. H.E. Shaikh Faisal Bin Jassim Bin Faisal Al-Thani.

(i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar Ambassador. This information shall be provided by 31-7-2004 showing comprehensive positions as on 31-12-2003.

(ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July & 1st January.

(1)

(2)

(3)

(iii) UAE/Qatar Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives.

(iv) UAE/Qatar Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar Rulers.

(v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan.

9909 Articles, value of which does not exceed Rs. 10,000 per parcel, if imported through post or courier service as unsolicited gift parcel. 0

9910 Samples of no commercial value imported by manufacturers-cum-exporters subject to the following conditions:— 0

a) raw materials and products of such dimensions/specifications that are useless except for purposes of demonstration;

b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind;

c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method;

d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of:

(1) non-consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and

(2) consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any currency even if they consists wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples.

9917 Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Central Board of Revenue may impose from time to time. 0

9918 Goods not produced or manufactured in Pakistan which are re-imported by industrial concerns after having been exported and have not undergone any process outside Pakistan since their exportation. 0

In case the goods have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the elements of freight and other incidentals) shall be liable to duty as leviable under its respective PCT heading determined at the time of original import provided the machinery was exported under a contract of alteration, renovation, addition or repairs and that the supplier and the receiver as well as the make, model, weight and other specifications remain the same as were at the time of the original import of the goods.



(1)	(2)	(3)
9927	Pharmaceutical raw materials if imported for manufacture of contraceptives in accordance with the input out put ratios determined by the Directorate of Input Output Co-efficient Organization. Contraceptives and accessories thereof.	0
9933	Omitted.	
9934	Omitted.	
9937	Following items relating to disabled persons:—	0
	(1) Wheel chairs. (2) Artificial human parts. (3) Hearing aids (all types and kinds) (4) Hearing assessment equipment:	
	(i) audio meters (ii) tympanometer (iii) ABR (iv) Oto acoustic emission	
	(5) Cochlear implants system.	
	(6) Associated devices and materials:	
	(i) Hearing aid and batteries # 675, 13, 10, 5, 312. (ii) 2 pin and 3 pin cords (iii) Ear mold material (iv) Soft/hard mold fabrication material (v) Ear impression taking material (vi) Manufacturing equipment related to above items.	
	(7) Hearing impairment/deaf related:	
	(i) Printed material (ii) Software (iii) Computer cards	
	(8) Programming software and hardware	
	(9) Items used for rehabilitation of blind persons:	
	(i) Sixer & eighter for Braille writing. (ii) Braille board for alphabet writing. (iii) 4/6/9/27/36 Liner frames. (iv) Perkins brailler machine. (v) Mathematics slates for blind. (vi) Abacus frames (maths). (vii) White cane. (viii) Thermofoam duplicating machine. (ix) Manila paper for duplication. (x) Every card for brail writing. (xi) Magnifier glasses for low vision. (xii) Brail printing press.	

(1)	(2)	(3)
9938	Following cardiology/cardiac surgery disposables and other equipment:—	0
	<b>A. <u>ANGIOPLASTY PRODUCTS:</u></b>	
	<ol style="list-style-type: none"> <li>1. Coronary Artery Stents.</li> <li>2. Drugs Eluting Coronary Artery Stents.</li> <li>3. Coronary Artery Dialation Catheters (Balloons).</li> <li>4. PTCA Guide Wires.</li> <li>5. PTCA Guiding Catheters.</li> <li>6. Inflation Devices/Priority Packs.</li> </ol>	
	<b>B. <u>ANGIOGRAPHY PRODUCTS:</u></b>	
	<ol style="list-style-type: none"> <li>1. Angiography Catheters.</li> <li>2. Sheaths.</li> <li>3. Guidewires.</li> <li>4. Contrast Lines.</li> <li>5. Pressure Lines.</li> <li>6. Manifolds.</li> </ol>	
	<b>C. <u>CONTRAST MEDIA FOR ANGIOGRAPHY/ANGIOLPASTY:</u></b>	
	<ol style="list-style-type: none"> <li>1. Angiography Accessories.</li> <li>2. ASD Closure Devices.</li> <li>3. ASD Delivery Systems.</li> <li>4. VSD Closure Devices.</li> <li>5. VSD Delivery Systems.</li> <li>6. Guide Wires.</li> <li>7. Sizing Balloons.</li> <li>8. Sizing Plates.</li> <li>9. PDA Closure Devices.</li> <li>10. PDA Delivery Systems.</li> </ol>	
	<b>D. <u>TEMPORARY PACEMAKERS (with Leads, Connectors &amp; accessories).</u></b>	
	<b>E. <u>PERMANENT PACEMAKERS (with Leads, Connectors &amp; accessories).</u></b>	
	<b>F. <u>HEART FAILURE DEVICES (with Leads, Connectors &amp; accessories).</u></b>	
	<b>G. <u>IMPLANTABLE CARDIOVERTER DEFIBRILATORS (with Leads, Connectors &amp; accessories).</u></b>	
	<b>H. <u>CARDIACE ELECTROPHYSIOL OGY PRODUCTS.</u></b>	
	<ol style="list-style-type: none"> <li>1. Electrophysiology catheters</li> <li>2. Electrophysiology Cables</li> <li>3. Electrophysiology Connectors</li> </ol>	
	<b>I. <u>LEAR CARDIOLOGY PRODUCTS</u></b>	
	<ol style="list-style-type: none"> <li>1. Radioactive isotopes</li> <li>2. Cold Kits (Cardiolite MAA, DTPA, etc)</li> </ol>	

(1)	(2)	(3)
<b>J. CARDIAC SURGERY PRODUCTS</b>		
	1. Oxygenators	
	2. Cannulas	
	3. Prosthetic Heart Valves	
	4. Luminal Shunts for Heart Surgery	
	5. Artificial Limbs and Appliances.	
<b>K. EQUIPMENT</b>		
	1. Cardiac Angiography Machine	
	2. Echocardiography Machine	
	3. ETT Machine	
	4. Gamma Camera for Nuclear Cardiology Studies.	
9939	Diagnostic kits for HIV and Hepatitis.	0
9940	Computer parts	0"

MEHMOOD SALEEM MEHMOOD,  
Secretary.