

A

BILL

to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2023, 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, 2023, and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows: -

1. Short title and commencement. — (1) This Bill shall be called the Finance Bill, 2023.

(2) It shall, unless specified otherwise, come into force on the first day of July, 2023.

2. **Amendment of the Petroleum Products (Petroleum Levy) Ordinance, 1961 (XXV of 1961).** – In the Petroleum Products (Petroleum Levy) Ordinance, 1961 (XXV of 1961), in section 7, for the expression “Except for the Fifth Schedule, the”, the word “The” shall be substituted.

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

(1) in section 2, in clause (s), after the word “goods”, occurring for the first time, the expression “, anywhere within the territorial jurisdiction of Pakistan”, shall be inserted;

(2) in section 3C, for the expression “Pakistan Customs Academy (PCA)”, occurring wherever, the expression “Customs Academy of Pakistan (CAP)” shall be substituted;

(3) in section 7, after the expression “(BMP)”, the expression “, Provincial Levies, Khasadar Force” shall be inserted;

(4) in section 19,-

(a) in sub-section (1), after the word “Pakistan,” occurring for the first time, the expression “, or to implement an agreement of the Government of Pakistan with any entity” shall be inserted; and

(b) in sub-section (5), in the second proviso, for the figure “2023”, the figure "2024" shall be substituted;

(5) in section 25A, in sub-section (1), in the proviso, for the expression “incorporate values from”, the expression “consult prices of goods available in” shall be substituted;

(6) in section 79, in sub-section (1), after the second proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:-

“Provided further also that in case of land customs station at border, the owner of any imported goods shall file Goods Declaration (GD) for home consumption or warehousing or transshipment or any other approved purpose, within three days of arrival of goods at the border Customs station.”;

(7) in section 98, in sub-section (1), for the words “one month” occurring for the first time, the words “three months” shall be substituted;

(8) in section 139, in sub-section (1), after the word “crew”, the expression “or a representative on behalf of a group of passengers” shall be inserted.

(9) in section 156, in sub-section (1), in the Table,-

(a) against S. No.1,-

- (i) sub-serial number (ii) shall be omitted; and
- (ii) for sub-serial number (iii), the following shall be substituted, namely:-

“(iii) If any person fails to attach or electronically upload mandatory documents required under section 79 or 131 of the Customs Act, 1969-, Such person shall be liable to a penalty not exceeding Rs.50,000/- General”;

- (b) against S. No. 8, in sub-serial number (i), in clause (b), clause (c), clause (d) and clause (e), in column (2) after the word “times”, the words “but not less than” shall be inserted;
- (c) against S. No. 9, in column (2), after the word “times”, the words “but not less than” shall be inserted;
- (d) against S. No. 89, in sub-serial number (i), in column (2), after the word “times” occurring for second time, the words “but not less than” shall be inserted;
- (e) against S. No 90, in column (2), after the word “times”, the words “but not less than” shall be inserted;

(10) in section 179, in sub-section (2), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-

“Provided that the respondent may opt for adjudication through the customs computerized system for such goods or offences as notified by the Board.”;

(11) in section 182, in the proviso, after the word “vehicles” the expression “, conveyance and any other equipment” shall be inserted;

(12) in section 185D, after sub-section (2), the following new sub-section shall be added, namely:-

“(3) The Board may at any stage of investigation direct transfer of investigation of criminal case from one field formation to other formation.”;

(13) in section 194A, in sub-section (1), in clause (f), for the full stop at the end, a semi-colon and the word “and” shall be substituted and thereafter the following new clause shall be added, namely:-

“(g) an appellate order or a quasi-judicial order passed by the Chief Collector of Customs under provisions of this Act and the rules made thereunder provided that such appeal shall be heard by a special bench consisting of one technical member and one judicial member.”;

(14) in section 208, in sub-section (2), in the proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:-

“Provided further that the Board may make rules regarding eligibility of a person for self-filing of goods declaration as provided under sub-section (2) read with section 155C of this Act.”;

(15) in section 212B, in sub-section (2), in clause (ii), after semi-colon, the word “or” shall be added and thereafter clause (iii) shall be omitted;

(16) the amendments set out in the First Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969);and

(17) in the Fifth Schedule, -

(A) in Part-I, in column (1), -

(i) in S. No. 21, -

(a) after sub-serial 7(a), the following new sub-serial number in column (2) and the entries relating thereto in columns (3), (4) and (5) shall be added, namely: -

	<p>“7(aa). Raw materials for the manufacture of PV Modules</p>		<p>0%</p>	<p>If imported by the local assemblers/ manufacturers</p>
	<p>(i). Silicon Adhesive/ Sealant. (ii). MC4 Connectors. (iii). Back sheet film. (iv). Packing boxes/ modules. (v). Corner block. (vi). Polyethylene compound. (vii). Tinned ingot.</p>	<p>3506.9990 8536.9090 3920.9900 4819.1000 4819.5000 7610.9000 3901.9000 8001.0000</p>		<p>registered under the Sales Tax Act, 1990, of PV Modules subject to quota determination by the Input Output Co-efficient Organization (IOCO).”;</p>

(b) against sub-serial 7(b), in column (5), the following shall be inserted, namely: -

“If imported by the local assemblers/ manufacturers of PV Modules registered under the Sales Tax Act, 1990 subject to quota determination by the Input Output Co-efficient Organization (IOCO).”; and

(c) after sub-serial 7(b), as amended above the following new sub-serial numbers in column (2) and the entries relating thereto in columns (3), (4) and (5) shall be added, namely:

	“(c) Parts of Solar Inverters		0%	If imported by the local assemblers/ manufacturers of Solar Inverters registered under the Sales Tax Act, 1990, subject to quota determination by the Input Output Co-efficient
	(i). Control board	8504.9090		
	(ii). Power board	8534.0000		
	(iii).Charge controller board A/C	9032.8990		
	(iv).Charge controller board PV	9032.8990		
	(v). DCDC board	8504.9090		
	(vi). LCD Display	8531.2000		
	(vii).Display board	8504.9090		
	(viii). AC input & output terminal	8504.9090		

	(ix). Battery input terminals	8504.9090		Organization (IOCO).
	(x). PV terminals	8504.9090		
	(xi). Casings (Plastic or Steel)	8504.9090		
	(xii). Circuit Board (CB) for inverters	8534.0000		
	(xiii). Stuffed PCBs for inverters	Respective headings		
	(d) Parts of Lithium Batteries		0%	If imported by the local assemblers/ manufacturers of Lithium Batteries registered under the Sales Tax Act, 1990, subject to quota determination by the Input
	(i). Cells	8507.9000		
	(ii). Copper Bar (Cell to Cell Connection)	7407.1010		
	(iii). BMS (level 1) Electronic Card	8507.9000		
	(iv). Casing	8507.9000		
	(v). Harness Set (Cells)	8544.4290		

	Monitoring Wires with tags)		Output Co-efficient Organization (IOCO).
	(vi).Output Terminal with screws	8536.9090	
	(vii).Power Cables (Battery Internal)	8544.4290	
	(viii). DC Fan	8414.5990	
	(ix). DC Breaker	8536.2010	
	(x).Packing Screws	7318.1590	
	(xi).Terminal Covers	3926.9099	
	(xii). Acrelic Sheet (Short Circuit Safety Sheet)	3921.9090	
	(xiii).Other Accessories (Temp Sensors, connectors, assembly	8536.9090 , 9031.8000 8507.9000	

	items, Handles).			
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- (d) after sub-serial 8, the following new sub-serial numbers in column (2) and the entries relating thereto in columns (3), (4) and (5) shall be added, namely: -

	“8a. Following machinery and equipment imported by manufacturing units of Solar Panels, Solar Inverters & Solar Batteries:-		0%	1. Ministry of Industries and Production, shall certify in the prescribed manner and format as per Annex-B that the imported goods are bona fide project requirement. The authorized
	1. Solar PV Modules Panels manufacturing machinery and equipment.			
	(i).Sun Simulator	9031.8000		
	(ii). Glass Lifter	8428.9090		
	(iii).Tabber Stringer	8515.1900		
	(iv).Hi-Speed Layup Station with ROBOT	8479.5000		

(v).Motorized Visual Inspection	9031.8000	<p>officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>2. The goods shall not be sold or otherwise disposed of</p>
(vi).Buffer before Bussing	8479.8990	
(vii). Multi-station for Bussing	8479.8990	
(viii).Centering Conveyor with Visual Inspection	8479.8990	
(ix).Fully Automatic or Semi-automatic Laminator with Centering, Loading & Unloading	8479.8990	
(x).Automatic Inline Framing Machine	8479.8990	
(xi).Automatic Silicon Dispenser	8479.8990	
(xii).Direction Changer with 90 Degree Rotator	8479.8990	
(xiii).Centering Conveyor for Sun Simulator	8479.8990	

(xiv).Hi-Pot Test Equipment	9031.8000	without prior approval of the FBR and payment of customs duties and taxes leviable as prescribed by FBR. 3. Condition (iv) of the preamble.
(xv).Electroluminescence (EL) Tester	9031.8000	
(xvi).Motorized Conveyor	8428.3990	
(xvii).EVA/Black sheet Cutting Machine	8441.1000	
(xviii).Ribbon Cutting &Bending Machine	8461.9000	
(xix).Lab Test Equipment	9031.8000	
(xx).Conveyer Belt	8428.3990	
(xxi).Laser cutting machine for cell	8456.1190	
(xxii).Cell sorting machine & testers	9031.8000	
2. Lithium ion batteries manufacturing machinery and equipment.		

(i).Weighting kettles	8423.9000		
(ii).Weighting and conveying systems	8428.3990		
(iii). Storage tanks	7310.1000		
(iv). Glue port	8419.8990		
(v).Transfer tanks	7310.1000		
(vi). Feeder	8479.8990		
(vii). High speed spiral mixer	8479.8290		
(viii).Booster pumps	8413.7090		
(ix).Magnetic filters	8421.3990		
(x).High speed homogenizer	8479.8290		
(xi).Auxiliary equipment and DCS central control system components	9032.8990		
(xii).Pole piece cathode machine	8462.4900		
(xiii).Polo piece rolling machine	8462.3900		
(xiv). CNC nibbling machine	8462.4200		

(xv). CNC bending machine	8462.2600		
(xvi). Sport welding plant	8515.8000		
(xvii).Auxiliary equipment	8479.8990		
(xviii).High temperature circulation thermal tester	9030.8900		
(xix). UL 2054 fire testing equipment	9031.8000		
(xx). Pack rotation simulation	9031.8000		
(xxi). Free fall tester	9031.8000		
(xxii). Battery impact tester IEC 62133	9031.8000		
(xxiii). UL 1642 flame tester	9031.8000		
(xxiv). Electromagnetic vibration tester UN 38.3	9031.8000		

(xxv).Single wing electromagnetic power drop testing equipment	9031.8000		
(xxvi). Hydraulic crush testing equipment	9031.8000		
3. Solar Inverters manufacturing machinery and equipment.			
(i). Solder Paste Screen Machine	8515.1900		
(ii). SMT pick and place machine	8479.5000		
(iii).Wave-soldering machine	8515.1900		
(iv). PCB Conveyor Belt	8428.3990		
(v). SMT Workstation	8479.5000		
(vi). Solder Pot	8419.8990		
(vii).Solder Cleaning Equipment	8419.8990		

	(viii).Wire Cutting & Stripping Machine	8461.9000		
	(ix).Crimping Machine	8479.8990		

(ii) against S. No. 26, in column (2), for the figure “2023”, the figure “2024”, shall be substituted;

(B) in Part-II, -

(i) in Table A, in column (1), -

(a) Sr. No. 312 and the entries relating thereto in columns (2), (3) and (4), shall be omitted; and

(b) after Sr. No. 381, the following new Sr. No. and the entries relating thereto in columns (2), (3) and (4), shall be added, namely: -

“382	Dextrose Anhydrous Injectable Grade (Pyrogen Free) USP	Respective heading	0”;
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(ii) in Table C, after S. No. 40, the following new S. Nos. and the entries relating thereto in columns (2), (3) and (4), shall be added, namely: -

“41	Gefitinib,	3004.9099	0%”;
42	Caspian (Caspofungin 50 mg and 70 mg injection)	3004.9099	0%”;

43	Bovine Lipid Extract Surfactant	3004.3900	0%"; and
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- (iii) in Table D, against S. No. 31, in column (2) after sub-serial (vi), the following new sub-serial number shall be added namely :-

“(vii) Printed Composite Packaging of Aluminium Foil backed with Paper and Plastic”;

- (C) in Part-III, in the Table, in column (1), -

- (i) after Sr. No. 9, and the entries relating thereto in columns (2), (3), (4) and (5), the following S. No. shall be inserted, namely: -

“9A	Other seeds for sowing	Respective headings	0%	-do-“
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- (ii) Sr. Nos. 44, 56, 63 and 88 and the entries relating thereto in columns (2), (3), (4) and (5), shall be omitted;
- (iii) against Sr. No. 107, -

- (a) in column (2), against sub-serial (1), the following shall be substituted, namely: -

“(i) Paper having specification 60 gm/m² in 23X36 inches or 20X30 inches sheets (ii) Art paper having specification 20x30 inches, 23x30 inches, 23x33 inches, 23x36 inches and 700x1000 mm”, the description “(i) Paper having specification 60 to 90 gsm of 20x30, 23x30, 23x36, 23x33 and 30x40 inches in sheets; and

(ii) Art card or board (200 to 300 gsm) and art paper having specification 60 to 90 gsm of 20x30 inches,

23x30 inches, 23x36, 30x40 inches and 700x1000 mm in sheets” shall be substituted; and

- (b) in column (3), for the PCT codes “4802.5510”, the PCT code “4802.6990”, shall be substituted and the PCT code “4810.1310”, shall be omitted;
- (iv) for Sr. No. 111, and the entries relating thereto in columns (2), (3), (4) and (5), the following shall be substituted, namely: -

“111	(i) Other	3506.9190	0%	If imported by manufacturers of diapers or sanitary napkins registered under the Sales Tax Act, 1990, subject to annual quota determination and verification by the Input Output Co-efficient Organization (IOCO) and certification by the Engineering
	(ii) Other	3906.9090		
	(iii) Other	3919.1090		
	(iv) Of polymers of ethylene	3920.1000		
	(v) Of other plastics	3920.9900		
	(vi) Of other plastics	3921.1900		
	(vii) Of polymers of ethylene	3923.2100		
	(viii) Weighing not more than 25 g/m ²	5603.1100		
	(ix) Weighing more than 25 g/m ² but not more than 70 g/m ²	5603.1200		

	(x) Weighing more than 25 g/m ² but not more than 70 g/m ²	5603.9200		Development Board that the imported goods are not manufactured locally, till June, 2024.”;
	(xi) Weighing more than 70 g/m ² but not more than 150 g/m ²	5603.9300		

- (v) against Sr. No. 113, in column (5), after the words “hemodialyzers”, the expression “fluid or powder” shall be inserted;
- (vi) against Sr. No. 119, in column (4), for the expression “5%”, the expression “0%” shall be substituted;
- (vii) against Sr. No. 122, in column (2), after sub-serial (xv), the following sub-serial shall be added, namely:-
“(xvi) Roasted peanuts” and in column (3), after PCT code “3824.9999”, the PCT code “2008.1100”;
- (viii) against Sr. No. 134, in column (5), for the words “Polyester Staple Fiber”, the expression “polyester staple fiber, polyester filament yarn” shall be substituted;
- (ix) against Sr. No. 151, in column (5), for the figure “2023”, the figure “2024” shall be substituted;
- (x) after Sr. No. 152, and the entries relating thereto in columns (2), (3), (4) and (5), the following shall be added, namely: -

153	Raw materials /	3920.2090	0%	If imported by
	inputs	3920.4990		
		4808.9000		
		7607.1990		
154	Biaxially oriented polypropylene (BOPP) film, plain	3920.2010	5%	If imported by manufacturers of Capacitors registered under the Sales Tax Act, 1990, subject to quota determination by the Input Output Co-efficient Organization (IOCO) till June 2024
	Biaxially oriented polypropylene (BOPP) film, metallized	3920.2030		
	Rolled but not further worked	7607.1100		

155	Raw materials / inputs	7226.9900 7228.3090 7228.4000	0%	If imported by manufacturers of Moulds and Dies registered under the Sales Tax Act, 1990, subject to quota determination by the Input Output Co-efficient Organization (IOCO)
156	Raw Materials	Respective Heading	0%	If imported by manufacturers of Mining Machinery and Implements, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output
	Shafting material/ Pumps	84.13		
	Electric Motor	85.01		
	Rotor for generator	85.03		
	Power Supply	85.04		
	Sensor etc.	90.25		
	Flow Meter/ Level Gauges/ Pressure Gauges	90.26		

	Pressure Controller	90.32		Coefficient Organization (IOCO). and certification by the EDB that the imported goods are not manufactured locally.
157	Raw Materials	Respective Heading	0%	If imported by manufacturers of Machine Tools, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Coefficient Organization (IOCO). and certification by the EDB that the imported goods
	Components/ Sub-Components	Respective Heading		

				are not manufactured locally.
158	Gear Motor	8501.5230	0%	If imported by manufacturers of Rice Mill Machinery, registered under the Sales Tax Act, 1990, subject to annual quota determination by the Input Output Coefficient Organization (IOCO). and certification by the EDB that the imported goods are not manufactured locally.
	Motors	8501.5290		
	Belt	4010.3490		
	Belt	4010.1100		
	Split bearing Block-Bracket, Spherical Roller Bearings, Adapter Sleeve Bearings	8483.2000		
	Pillow Block Brackets	8302.4900		
	Carbon Shaft	8422.9090		
	Mild Steel Polished Shaft	8422.9090		
	Hex head Stainless Steel Nut & Bolt	7318.1690		
	Sprockets	7326.1990		
Touch Screen	8524.1100			

159	Following IT related Equipment:-		0%	Software exporters registered with Pakistan Software Export Board will have a concession on the assessed value of the imported goods equivalent to 1% of their export proceeds of the previous financial year subject to the conditions that- (i) Pakistan Software Export Board shall certify that the imported goods are bona fide
	i. Laptop computers, notebooks whether or not incorporating multimedia kit	8471.3010		
	ii. Personal computers	8471.3020		
	iii. Other	8471.3090		
	iv. Micro computer	8471.4110		
	v. Key boards	8471.6010		
	vi. Mouse and other pointing devices.	8471.6020		
	vii. Scanner	8471.6030		
	viii. Other	8471.6090		
	ix. CD ROM drive	8471.7040		

	x. Multimedia kits for PCs	8471.9020	<p>requirements for their own use of the software exporter; and</p> <p>(ii) Export proceeds shall also be certified by the Pakistan Software Export Board</p> <p>(Explanation: Concession equivalent to 1% of the export proceeds of the preceding Financial Year on the assessed value of the imported goods may be availed on one or multiple</p>
	xi. Hard disk drives	8471.7020	
	xii. Servers	8471.5000	
	xiii. Routers	8517.6270	

				consignments during the financial year but cumulatively it will not exceed 1% of the export proceeds.)
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- (D) Part-V and the Table relating thereto, shall be omitted;
- (E) in Part-V(A), in Table-II, -
- (i) against S. No.1, in column (3), in sub-serial (d), for the PCT code “8501.3290”, the PCT code “8501.3200” shall be substituted;
- (ii) against S. No.2, in column (3), in sub-serial (c), for the PCT code “8501.3290”, the PCT code “8501.3200” shall be substituted;
- (iii) against S. No.3, in column (3), in sub-serial (a), for the PCT code “8501.3290”, the PCT code “8711.6050” shall be substituted; and
- (F) For Part-V(B), the following shall be substituted, namely: -

“Part-V(B)

Import of Hybrid Electric Vehicles (CBUs)

Under Auto Industry Development and Export Policy (AIDEP)

2021-26

TABLE-I

S. No	Description	PCT Code	CD%	Condition
(1)	(2)	(3)	(4)	(5)

1.	Hybrid Electric Vehicles (HEV) (CBU)	8702.2090 8702.3090	1%	The concession shall be admissible to manufacturers on import of same variant to be assembled / manufactured locally subject to certification and quota determination by the Engineering Development Board (EDB)
2.	Hybrid Electric Vehicles (HEV) (CBU)	8704.4100 8704.4200 8704.5100 8704.5200	1%	The concession shall be admissible to manufacturers on import of same variant to be assembled / manufactured locally subject to certification and quota determination by the Engineering Development Board (EDB)

TABLE-II
Import of Parts for Hybrid Vehicles
Under Auto Industry Development and
Export Policy (AIDEP) 20121-26

S. No.	Description of Imported Good	PCT Code	CD %	Condition
(1)	(2)	(3)	(4)	(5)
1.	Following parts for Hybrid Electric Vehicle: -	Respective headings	4%	The concession shall be admissible to manufacturers of Hybrid electric vehicles subject to certification and quota determination by the Engineering Development Board (EDB).
	1.Battery pack and its parts: (i) thermistor (ii) resistor (iii) capacitor (iv) bus bar			
	2.Cooling system for battery packs including blower, tubes, hoses, pump			
	3.Sensor hybrid vehicle battery voltage			

	4. Inverter assembly with converter (Power control unit)			
	5. Electric motor and generator for Transaxle assembly			
	6. Battery charging system / inlet connectors			
	7. Hybrid system control unit / hybrid ECU			
	8. Junction box			
2.	Following parts for Plug-in-Hybrid Electric Vehicle: -	Respective headings	3%	The concession shall be admissible to manufacturers of Plug-in Hybrid electric vehicles subject to certification and quota
	1. Battery pack and its parts: (i) thermistor (ii) resistor (iii) capacitor (iv) bus bar			
	2. Cooling system for battery packs			

	including blower, tubes, hoses, pump			determination by the Engineering Development Board (EDB).
	3.Sensor hybrid vehicle battery voltage			
	4.Inverter assembly with converter (Power control unit)			
	5.Electric motor and generator for Transaxle assembly			
	6.Battery charging system / inlet connectors			
	7.Hybrid system control unit / hybrid ECU			
	8.Junction box			
	9.Charger			
	10.Charging port"			

“Part V(C)

Import of Agricultural Tractors

TABLE

S. No.	Description	PCT Code	Customs Duty%
(1)	(2)	(3)	(4)
1.	Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 75kW	8701.9220 8701.9320	15%
2.	Agricultural Tractors (other than mentioned at S. No. 1 above)	8701.9100, 8701.9400 8701.9500	10%”;

(G) in Part-VII, in Table-A, in column (1), for S. No. 2 and the entries relating thereto in column (2), (3) and (4), the following shall be substituted, namely:

“2	Live baby fish and shrimp or prawns (juvenile) for production and breeding in commercial fish farms and hatcheries	0301.9100 0301.9200 0301.9300 0301.9400 0301.9500 0301.9900 0306.3500 0306.3600	0”
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4. **Amendments of the Sales Tax Act, 1990.**— In the Sales Tax Act, 1990, the following further amendments shall be made, namely:—

(1) in section 2,—

- (a) in clause (12), after the word “include”, the expression “production, transmission and distribution of electricity,” shall be omitted;
 - (b) in clause (33), the sub-clause (e) shall be omitted;
 - (c) in clause (43A), sub-clauses (e) and (ga) shall be omitted.
- (2) for section 30CA, the following shall be substituted, namely:–

“30CA. Directorate General of Digital Initiatives.-- The Directorate General of Digital Initiatives shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;

- (3) in section 33, in clause (23), in column (1), for the words “cigarette packs”, the expression “goods or class of goods as specified by the Board under sub-section (1) of section 40C” shall be substituted;

- (4) in the Fifth Schedule, in column (1),–

- (a) after serial number 8, the following new serial number and entries thereto in column (2) shall be inserted, namely:–

“8A.	Imports or supplies made by, for or to a qualified investment as specified at Serial No.1 of the First Schedule to the Foreign Investment (Promotion and Protection) Act, 2022 for the period as specified in the Second Schedule to the said Act.”.	;
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- (b) against serial number 12, in column (2), for clause (xxv), the following shall be substituted, namely:–

“(xxv) other drawing, marking out or mathematical calculating instruments (geometry box) (PCT heading 9017.2000).”; and

- (c) against serial number 21, in column (2), after the words “supplies of”, the expression “commodities,” shall be inserted;
- (5) in the Sixth Schedule,
- (I) in Table-1, in column (1),–
 - (a) against serial numbers 16, in column (2), for the words “in retail packing bearing”, the word “under” shall be substituted;
 - (b) against serial numbers 17, in column (2), for the words “in retail packing bearing”, the word “under” shall be substituted;
 - (c) against serial numbers 18, in column (2), for the words “in retail packing bearing”, the word “under” shall be substituted;
 - (d) in serial number 121, in column (2), the following Explanation shall be added, namely:–

“Explanation.– For removal of doubt, it is clarified that the blood transfusion sets not packed in aluminum foil imported with blood bags CPDA-1, in corresponding quantity in same consignment are also exempt;”
 - (e) against serial number 151, in column (2), in clause (b), for the expression “30th June, 2023” the expression “30th June, 2024” shall be substituted;

- (f) against serial number 152, in column (2), for the expression “30th June, 2023” the expression “30th June, 2024” shall be substituted;
- (g) serial numbers 159 and 160 and entries relating thereto in columns (2) and (3) shall be omitted; and
- (h) after serial number 174 and entries relating thereto in columns (2) and (3), the following shall be added, namely:–

“175.	Contraceptive and accessories thereof	3926.9020 and 4014.1000
176.	Bovine semen	0511.1000
177.	Saplings	Respective heading
178.	Combined Harvester – Thresher	8433.5100
179.	Dryer for agricultural products	8419.3400
180.	No-till-direct seeder, planters, trans-planters and other planters	8432.3100 and 8432.3900
181.	Import of goods as mentioned under S. No. 159 of Part III of Fifth Schedule to the Customs Act, 1969 (IV of 1969) chargeable to customs duty at the rate of zero percent, subject to the conditions,	7471.3010, 8471.3020, 8471.3090, 8471.4110, 8471.6010, 8471.6020, 8471.6090,

	restrictions and limitations mentioned therein, by the software exporters registered with the Pakistan Software Export Board.	8471.7040, 8471.9020, 8471.7020, 8471.5000 and 8517.6270.”.
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- (II) in Table-2, in column (1),–
- (a) against serial number 32, in column (2), after the word “sold”, the words “in retail packing” shall be omitted;
 - (b) against serial number 34, in column (2), after the word “sold”, the words “in retail packing” shall be omitted;
 - (c) against serial number 35, in column (2), after the word “sold”, the words “in retail packing” shall be omitted;
 - (d) against serial number 36, in column (2), after the word “sold”, the words “in retail packing” shall be omitted;
 - (e) against serial number 37, in column (2), after the word “sold”, the words “in retail packing” shall be omitted;
 - (f) against serial number 39, in column (2), after the word “sold”, the words “in retail packing” shall be omitted;
 - (g) against serial number 41, in column (2), after the word “sold”, the words “in retail packing” shall be omitted; and
 - (h) against serial number 42, in column (2), after the word “sold”, the words “in retail packing” shall be omitted;
- (6) in the Eighth Schedule, in column (1),–
- (a) against serial number 66, in column (4), for the expression “12%”, the expression “15%” shall be substituted; and

- (b) serial numbers 81 and 82 and entries relating thereto in columns (2), (3), (4) and (5) shall be substituted, namely:-

"81.	<p>Substances registered as drugs under the Drugs Act, 1976 (XXXI of 1976) and medicaments as are classifiable under chapter 30 of the First Schedule to the Customs Act, 1969 (IV of 1969) except the following, even if medicated or medicinal in nature, namely:-</p> <p>(a) filled infusion solution bags imported with or without infusion given sets;</p> <p>(b) scrubs, detergents and washing preparations;</p>	Respective Headings	1%	<p>Subject to the conditions that:</p> <p>(i) Tax charged and deposited by the manufacturer or importer, as the case may be, shall be final discharge of tax in the supply chain</p> <p>(ii) No input tax shall be adjusted by the manufacturer or importer</p>
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	<p>(c) soft soap or no soap;</p> <p>(d) adhesive plaster;</p> <p>(e) surgical tapes;</p> <p>(f) liquid paraffin;</p> <p>(g) disinfectants, and</p> <p>(h) cosmetics and toilet preparations.</p> <p>This substitution shall be deemed to have been made from the 1st day of July, 2022.</p>			
82	<p>Raw materials for the basic manufacture of pharmaceutical active ingredients and for manufacture of pharmaceutical products, provided that in case of import, only such raw materials shall be entitled to exemption</p>	Respective headings	1%	<p>Subject to the conditions that:</p> <p>(i) DRAP shall certify item-wise requirement of manufacturers of drugs and APIs and in case of import shall furnish all</p>

	<p>which are liable to customs duty not exceeding eleven per cent ad valorem, either under the First Schedule or Fifth Schedule to the Customs Act, 1969 (IV of 1969) or under a notification issued under section 19 thereof.</p> <p>This substitution shall be deemed to have been made from the 1st day of July, 2022.</p>		<p>relevant information to Pakistan Customs Computerized System; and</p> <p>(ii) No input tax shall be adjusted by the manufacturer or importer.”.</p>
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5. Amendments of the Islamabad Capital Territory (Tax on Services)

Ordinance, 2001(XLII of 2001). – In the Islamabad Capital Territory (Tax on Services)

Ordinance, 2001 (XLII of 2001),–

(1) In section 3,–

(i) in sub-section (2A), for clause (a), the following shall be substituted, namely:–

“(a) sub-clause (d) of clause (5AB) of section 2 to the extent of freelance exporter exclusively dealing in export of IT and IT enabled services;

Explanation.– For the purpose of this clause, freelance exporter means a person who works on per job and on self-employed basis without being attached to or under employment of any other person, having the liberty to work on various tasks simultaneously;

(aa) clause (b) of sub-section (2) and sub-sections (6) and (7) of section 3;” and

(ii) in clause (b), after the expression “serial number 2”, the expression “and serial number 8A” shall be inserted;

(2) in Table 1, in column (1). –

(i) against serial S. No. 1 and entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:–

“1.	<p>(i) Services provided or rendered by hotels, motels, guest houses, farmhouses, marriage halls, lawns, clubs and caterers.</p> <p>(ii) Services provided by restaurants including cafes,</p>	98.01	<p>(i) Fifteen percent</p> <p>(ii) (a) Five percent where payment against services is received</p>
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	<p>food (including ice-cream parlors, coffee houses, coffee shops, deras, food huts, eateries, resorts and similar cooked, prepared or ready-to-eat food service outlets etc.</p>		<p>through debit or credit cards, mobile wallets or QR scanning subject to the condition that no input tax adjustment or refund shall be admissible; and</p> <p>(b) Fifteen percent where payment received in cash.”.</p>
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(ii) against S. No.11, in column (4), for the word “Sixteen”, the word “Fifteen” shall be substituted;

(iii) after S. No. 59, in columns (1), (2) and (3), the following new S. No. shall be added, namely:–

“60.	Electric Power Transmission Services	--	15%.”.
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(3) In Table 2, in column (1), S. No. 11 and entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:–

“11.	<p>IT services and IT-enabled services.</p> <p>Explanation:- For the purpose of this entry-</p>	Respective headings	<p>Five percent subject to the conditions that no input tax adjustment or</p>
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	<p>(a) “IT services” include but not limited to software development, software maintenance, system integration, web design, web development, web hosting and network design; and</p> <p>(b) “IT enabled services” include but not limited to inbound or outbound call centres, medical transcription, remote monitoring, graphics design, accounting services, human resources (HR) services, telemedicine centres, data entry operations, cloud computing services, data storage services, locally television programs and insurance claims processing.</p>		<p>refund shall be admissible.”.</p>
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6. **Amendments of Income Tax Ordinance, 2001 (XLIX of 2001).** — In the Income Tax Ordinance, 2001 (XLIX of 2001), the following further amendments shall be made, namely: —

- (1) in section 2, —

- (a) in clause (29), after the expression “section 234”, the expression “, section 236Z” shall be inserted;
 - (b) in clause (41), –
 - (i) the word “fixed”, wherever occurring shall be omitted; and
 - (ii) in sub-clause (d), after the word “personnel”, the words “or entity” shall be inserted;
 - (c) for clause (59A), the following shall be substituted, namely: –

“(59A) “small and medium enterprise” means a person whose business turnover in a tax year does not exceed eight hundred million rupees and who is engaged in –

 - (i) manufacturing as defined in clause (iv) of sub-section (7) of section 153 of the Ordinance; or
 - (ii) providing or rendering IT services or IT enabled services as defined in clauses (30AD) and (30AE) of section 2:

Provided that if annual business turnover of a small and medium enterprise exceeds eight hundred million rupees, it shall not qualify as small and medium enterprise in the tax year in which annual turnover exceeds that turnover or any subsequent tax year.”;
- (2) in section 4C, after sub-section (5), the following new sub-section shall be added, namely: –
- “(5A) The provisions of section 147 shall apply on tax payable under this section.”;
- (3) in section 39, in sub-section (1), –

- (i) in clause (l), the word “and”, occurring at the end shall be omitted;
and
 - (ii) in clause (la), for the full stop at the end, a semicolon and the word “and” shall be added and thereafter the following new clause shall be added, namely: –
 - “(lb) income arising to the shareholder of a company, from the issuance of bonus shares;”;
- (4) after section 44, the following new section shall be inserted, namely: –
- “44A. Exemption under Foreign Investment (Promotion and Protection) Act, 2022 (XXXV of 2022). – (1) Taxes on income (including capital gains), withholding taxes, minimum and final taxes under the Ordinance shall be exempt to the extent provided in Second and Third Schedule to the Foreign Investment (Promotion and Protection) Act, 2022 (XXXV of 2022) in respect of qualified investment as specified at Sr. No.1 of the First Schedule to the said Act.
- (2) All investors and shareholders of the qualified investment, their associates and companies specified in Second and Third Schedule including third party lenders on account of any loan shall also be exempt from taxes and other provisions of the Ordinance to the extent provided in Second and Third Schedule to the said Act.
 - (3) Provisions of the Ordinance relating to Anti-Avoidance to the extent specified in the said Act including sections 106, 106A, 108, 109 and 109A shall not apply to the persons mentioned in sub-sections (1) and (2).

(4) Rates of depreciation, initial allowance and pre-commencement expenditure under sections 22, 23 and 25 as on March 20th, 2022 shall continue to be applicable for thirty years as provided in Third Schedule to the said Act in respect of persons mentioned in sub-sections (1) and (2).”;

(5) after omitted section 65H, the following new section shall be inserted, namely: –

“65I. Tax credit for construction of house. – (1) For tax years 2024 to 2026, a person, being an individual, shall be entitled to a tax credit for a tax year in respect of construction of a new house, provided that the said house is completed during the said tax year and completion certificate is furnished along with return.

(2) The amount of tax credit allowed under sub-section (1) shall be lesser of –

- (a) ten percent of tax assessed to the person for the tax year; or
- (b) one million rupees.

(3) For the purpose of this section, new house means a residential house, layout plan of which is approved by the concerned authority on or after the 1st day of July, 2023.”;

(6) in section 85, –

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

“(1) Subject to sub-section (2), two persons shall be associates where –

(i) the relationship between the two is such that one may reasonably be expected to act in accordance with the intentions of the other, or both persons may reasonably be expected to act in accordance with the intentions of a third person;

(ii) one person sufficiently influences, either alone or together with an associate or associates, the other person;

Explanation. - For the purpose of this section, two persons shall be treated as sufficiently influencing each other, where one or both persons, directly or indirectly, are economically and financially dependent on each other and, decisions are made in accordance with the directions, instructions or wishes of each other for common economic goal; or

(iii) one person enters into a transaction, directly or indirectly, with the other who is a resident of jurisdiction with zero taxation regime.”; and

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

“(5) In this section, –

(i) “relative” in relation to an individual, means —

(a) an ancestor, a descendant of any of the grandparents, or an adopted child, of the individual, or of a spouse of the individual; or

(b) a spouse of the individual or of any person specified in clause (a);

(ii) jurisdiction with zero taxation regime means jurisdiction as may be prescribed.”;

(7) after section 99C, the following new section shall be inserted, namely: –

“99D. Additional tax on certain income, profits and gains. – (1)

Notwithstanding anything contained in this Ordinance or any other law for the time being in force, for any of the preceding five tax years from tax year 2023 and onwards, in addition to any tax charged, paid or payable under any of the provision of the Ordinance, an additional tax shall be imposed on every person who has any income, profit or gains that have arisen to any person or class of persons due to any economic factor or factors that resulted in unexpected income, profits or gains whether or not disclosed in the financial statements.

(2) Federal Government, may through a notification in the official Gazette –

- (a) determine economic factor or factors including but not limited to international price fluctuation having bearing on any commodity price in Pakistan or any sector of the economy or difference in income, profit or gains on account of foreign currency fluctuation;
- (b) provide the rate not exceeding fifty percent of such income, profits or gains;
- (c) provide for the scope, time and payment of tax payable under this section in such manner and with such conditions as may be specified; and

- (d) exempt any person or classes of persons, any income or classes of income from the application of this section, subject to any condition as may be specified.”;
- (8) in section 111, in sub-section (4), for the words “five million Rupees”, the words “rupee equivalent of one hundred thousand United States dollars” shall be substituted;
- (9) in section 113, in sub-section (2), in clause (c), after the second proviso, the following new Explanation shall be added, namely: –
- “*Explanation.* – For the removal of doubt it is clarified that the aforesaid Part referred to in this clause means clause (1) of Division I or Division II of Part I of the First Schedule.”;
- (10) after section 146C, the following new section shall be inserted, namely:
- “146D. Recovery of liability outstanding under other laws. – (1)**
Where any outstanding liability in or under any other statute or law for the time being in force, in respect of any defaulter is –
- (a) treated as Income Tax arrears in that law;
- (b) required to be recovered or collected by Commissioner (Inland Revenue); or
- (c) is referred to Commissioner (Inland Revenue) for the recovery – the Commissioner (Inland Revenue) shall recover the said liability and deposit the receipts in the designated account specified in that law.”;
- (11) in section 147, –
- (i) in sub-section (4), in the explanation, after the word “sections”, the expression “4C,” shall be inserted;

- (ii) in sub-section (4AA), after the word “sections”, the expression “4C,” shall be inserted;
 - (iii) in sub-section (4B), after the full stop occurring at the end, the following new explanation shall be added, namely: –
“*Explanation.* – For removal of doubt, it is clarified that tax assessed includes tax liability under section 4C.”;
- (12) in section 152, in sub-section (5A), for the full stop at the end, a colon shall be substituted and thereafter the following provisos shall be added, namely: –
- “Provided that the Commissioner shall be deemed to have issued the exemption certificate upon the expiry of thirty days and the certificate shall be automatically processed and issued by Iris subject to the condition that in computing the said period of thirty days, there shall be excluded days taken for adjournment by the applicant:
- Provided further that the Commissioner may modify or cancel the certificate issued automatically by Iris on the basis of reasons to be recorded in writing after providing an opportunity of being heard.”;
- (13) in section 154, in sub-section (3B), after the expression “Customs Rules, 2001”, the expression “and Export Facilitation Scheme, 2021” shall be inserted;
- (14) in section 154A, in sub-section (2), in clause (c), for the semicolon at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely: –
- “Provided that this condition shall not apply in case of an exporter mentioned in clause (a) of sub-section (1) of this section.”;

(15) in section 164A, in the marginal note, for the words “Payment of tax collected or deducted by SWAPS agents”, the words “Settlement of transactions liable to Withholding Tax by SWAPS agents” shall be substituted;

(16) in section 168, in sub-section (3), after omitted clause (j), the following new clause shall be added, namely: -

“(k) sub-section (7) of section 236Z.”;

(17) in section 169, in sub-section (1), in clause (b), after the expression “156A or”, the expression “sub-section (7) of section 236Z” shall be inserted;

(18) in section 218, in sub-section (2), in clause (b), the word “or” occurring at the end shall be omitted;

(18A) after section 230I, the following new section shall be inserted, namely,-

“230J. International Centre of Tax Excellence.- (1) There shall be established an Institute to be known as International Centre of Tax Excellence.

(2) The functions of the Institute shall be to help contribute to the development of tax policy, prepare model national tax policy, deliver interdisciplinary research in tax administration and policy, international tax cooperation, revenue forecasting, conduct international seminars, workshops and conferences on the current issues faced by tax authorities in the field of international taxation, capacity building of Inland Revenue Officers, tax analysis, improve the design and delivery of tax administration for maximising revenue within existing provisions to close the tax gap or any other function as directed by the Board or the Federal Government.

(3) There shall be a Nominating Committee comprising the Minister-in-Charge, Secretary Revenue Division and Secretary Finance which shall be responsible for recommending a panel to the Federal Government for the appointment of an Executive Director and independent members of the Executive Committee.

(4) There shall be an Executive Committee comprising Chairman, Federal Board of Revenue, Member (IR-Policy), Member (IR-Operations) and two independent members to be appointed by the Federal Government. Executive Director shall act as Secretary of the Executive Committee.

(5) The Nominating Committee shall apply the prescribed criteria for making recommendations of the panel for Executive Director and independent members of the Executive Committee.

(6) Executive Director and independent members of the Executive Committee shall be appointed by the Federal Government.

(7) Executive Director shall also be the Chief Executive of the Institute and shall work to ensure efficient functioning and day to day administrative functions of the Institute and shall be independent in the discharge of its functions specified under sub-section (8).

(8) Executive Committee, for every fiscal year, shall assign the requirements of the Board to be undertaken by the Institute, during the year.

(9) The Executive Committee shall prescribe rules for recruitment of

the employees of the Institute and Executive Director shall act in accordance with the rules. At least fifty per cent of the employees shall be serving or retired Inland Revenue officers having at least 5 years of experience of tax policy or tax administration.

(10) The remuneration and term of employment of the employees of the Institute shall be as prescribed by the Federal Government.

(11) The Board may establish a committee to monitor the establishment of the Institute including appointment of the Project Director for the purpose.

(12) The Board may, provide such data to the Institute as is necessary for processing and analysis and for discharging its obligations under sub-section (8):

Provided that such data shall be anonymized before transmission to the Institute and identifying particulars of the taxpayers shall be kept confidential and provisions of sub-section (7) of section 216 shall apply accordingly.

(13) The Executive Committee may by notification in the official gazette make rules for carrying out the purposes of this section.”;

(19) after omitted section 231AA, the following new section shall be inserted, namely: –

“231AB. Advance tax on cash withdrawal. — (1) Every banking company shall deduct advance adjustable tax at the rate of 0.6% of the

cash withdrawal from a person whose name is not appearing in the active taxpayers' list on the sum total of the payments for cash withdrawal in a day, exceeding fifty thousand rupees.

Explanation. – For removal of doubt, it is clarified that the said fifty thousand rupees shall be aggregate cash withdrawals in a single day.”;

(20) after section 231B, the following new section shall be inserted, namely:
“231C. Advance tax on foreign domestic workers. – (1) Any authority issuing or renewing domestic aide visa to any foreign national as a domestic worker at the time of issuing or renewing such visa shall collect from the agency, sponsor

or the person as the case may be, employing the services of such foreign national a tax of two hundred thousand rupees.

(2) The tax collected or collectible under this section shall be adjustable advance tax for the tax year to which it relates on the income of such agency, sponsor or a person, as the case may be, employing the services of such foreign national.”;

(21) in section 236K, –

(a) in sub-section (1), for the expression” Schedule.”, the expression “Schedule:” shall be substituted and thereafter the following new proviso shall be added, namely: –

“Provided that this section shall not apply if the buyer or transferee is a non-resident individual holding a Pakistan Origin Card (POC) or National ID Card for Overseas Pakistanis (NICOP) or Computerized National ID Card (CNIC) who has acquired the said immovable property through a Foreign Currency Value Account (FCVA) or NRP Rupee Value Account (NRVA) maintained with authorized banks in Pakistan under the foreign exchange regulations issued by the State Bank of Pakistan upon submission of certificate as may be prescribed.”;

(b) in sub-section (2), for the colon at the end, a full stop shall be substituted and thereafter the proviso shall be omitted;

(22) after section 236Y, the following new section shall be inserted, namely:

“236Z. Bonus shares issued by companies. – (1) Notwithstanding anything contained in any law for the time being in force, every company, issuing bonus

shares to the shareholders of the company, shall withhold ten percent of the bonus shares to be issued.

(2) Bonus shares withheld under sub-section (1) shall only be issued to a shareholder, if the company collects from the shareholder, tax equal to ten percent of the value of the bonus shares issued to the shareholder including bonus share withheld, determined on the basis of day-end price on the first day of closure of books in the case of listed company and the value as prescribed in case of other companies.

(3) Tax under sub-section (2), shall be deposited by the company, within fifteen days of closure of books, whether or not tax has been collected by the company under sub-section (2).

(4) A company liable to deposit tax under this section shall be entitled to collect and recover the tax deposited from the shareholder, on whose behalf the tax has been deposited, before the issuance of bonus shares.

(5) If a shareholder neither makes payment of tax to the company nor collects its bonus shares, within fifteen days of the date of issuance of bonus shares, the company may proceed to dispose of its bonus shares to the extent it has paid tax on its behalf under this section.

(6) Issuance of bonus shares shall be deemed to be the income of the shareholder and the tax collected by a company under this section or proceeds of the bonus shares disposed of and paid under this section shall be treated to have been paid on behalf of the shareholder.

(7) Tax paid under this section shall be final tax on the income of the shareholder of the company arising from issuing of bonus shares.”;

(23) in the First Schedule, –

(A) in Part I, –

(1) in Division IIB, for the Table, the following shall be substituted, namely: –

“Table

S. No	Income under section 4C	Rate of tax	
		For tax year 2022	For tax year 2023 and onwards
(1)	(2)	(3)	(4)
1.	Where income does not exceed Rs. 150 million	0% of the income	0% of the income
2.	Where income exceeds Rs. 150 million but does not exceed Rs. 200 million	1% of the income	1% of the income
3.	Where income exceeds Rs. 200 million but does not exceed Rs. 250 million	2% of the income	2% of the income
4.	Where income exceeds Rs. 250 million but does not exceed Rs. 300 million	3% of the income	3% of the income
5.	Where income exceeds Rs. 300 million but does not exceeds 350 million		4% of the income

6.	Where income exceeds Rs. 350 million but does not exceeds 400 million	4% of the income	6% of the income
7.	Where income exceeds Rs. 400 million but does not exceeds 500 million		8% of the income
8.	Where income exceeds Rs. 500 million		10% of the income”;

(2) in Division IX, in the Table, for S. No.4 and entries related thereto in columns (2) and (3), the following S. Nos. and entries related thereto in columns (2) and (3) shall be substituted, namely: –

“4.	Company listed on Pakistan Stock Exchange, if not covered in S. No.1 to 3 above	1%
5.	In all other cases.	1.25%”;

(B) in Part II, in the Table, in column (1), against S. No. 3, in column (3), after the words “federal excise duty”, the expression “and 6% of the import value as increased by customs duty sales tax and federal excise duty in case of a commercial importer” shall be added;

(C) in Part III, –

(1) in Division II, –

- (i) in paragraph (4), in sub-paragraphs (i) and (ii), for the expressions “4%” and “4.5%”, the expressions “5%” and “5.5%” shall be substituted respectively;
 - (ii) in paragraph (5), –
 - (a) in sub-paragraph (i), for the expression “3%”, the expression “4%” shall be substituted; and
 - (b) in sub-paragraph (ii), in clauses (a) and (b), for the expressions “8%” and “10%”, the expressions “9%” and “11%” shall be substituted respectively;
 - (iii) in paragraph (6), in sub-paragraph (ii), for the expression “7%”, the expression “8%” shall be substituted;
- (2) in Division III, –
- (i) in paragraph (1), in sub-paragraph (b), for the expressions “4%” and “4.5%”, the expressions “5%” and “5.5%” respectively shall be substituted;
 - (ii) in paragraph (2), –
 - (a) in sub-paragraph (i), for the expression “3%”, the expression “4%” shall be substituted;
 - (b) in sub-paragraph (ii), in clauses (a) and (b), for the expressions “8%” and “10%”, the expressions “9%” and “11%” respectively shall be substituted;

- (iii) in paragraph (3), in sub-paragraphs (ii) and (iii), for the expressions “6.5%” and “7%”, the expressions “7.5%” and “8%” respectively shall be substituted.”;
- (3) in Division IVA, in the Table, in column (1), in S. No.1, in column (3), after the word “proceeds”, the expression “for tax years 2024 up to tax year 2026” shall be added; and
- (D) in Part IV, in Division XXVII, for the expression “1%”, the expression “5%” shall be substituted;

(24) in the Second Schedule, –

(A) in Part I, –

- (i) in clause (66), in sub-clause (1), in Table 1, in column (1), after S. No (Ixii), the following new S. Nos. and entries relating thereto in column (2) shall be added, namely: –

“(Ixiii)	The Prime Minister's Relief Fund for Flood, Earthquake and Other Calamities with effect on and from the 5 th August, 2022.
(Ixiv)	Film and Drama Finance Fund
(Ixv)	Export-Import Bank of Pakistan
(Ixvi)	Shaheed Mohtarma Benazir Bhutto Institute of Trauma, Karachi
(Ixvii)	Shaheed Zulfikar Ali Bhutto Institute of Science and Technology

- (ii) in clause (99A), for the figure, “2023”, the figure “2024” shall be substituted;

- (iii) in clause (145A), for the figure, “2023”, the figure “2024” shall be substituted;
- (iv) in clause (150), after the word “Limited”, the words “and Alteraz Engineering Consultant” shall be inserted; and
- (v) after clause (153), the following new clause shall be added, namely: –

“(154) Profits and gains of a small and medium enterprise setup exclusively as agro based industry in a rural area duly notified for a period of five tax years commencing from tax year 2024 and up to tax year 2028:

Provided that such enterprise is setup on or after 1st day of July, 2023 and is not formed by the transfer or reconstitution or reconstruction or splitting up of an existing business.”;

- (B) in Part III, after omitted clause (20), the following new clauses shall be added, namely: –

“(21) (a) For tax year 2024 to tax year 2026, tax payable on profits and gains derived from business chargeable to tax under the head “Income from Business” by a builder registered with Directorate General of Designated Non-Financial Business and Professions from a new building construction project, shall be reduced, not below zero, by ten percent or rupees five million whichever is lower for the tax year in which the builder furnishes along with return the

completion certificate issued by the concerned regulatory authority; and

(b) New building project means a project for the construction of building excluding a land development project, layout plan of which is approved by the authority concerned on or after the 1st day of July, 2023;

(22) (a) For tax years 2024 to tax year 2026, tax payable by a youth enterprise on profit and gains derived from business chargeable to tax under the head “Income from Business” shall be reduced not below zero -

(i) in case of an individual or an association of person by fifty percent or rupees two million whichever is lower; and

(ii) in case of a company, by fifty percent or rupees five million whichever is lower;

(b) for the purpose of this clause –

(i) youth enterprise means a startup established on or after first day of July, 2023 as sole proprietorship concern owned by a youth individual or an AOP all of whose members are youth or a company whose hundred percent shareholding is held or owned by youth individual:

Provided that the startup is not formed by the transfer or reconstitution or

reconstruction or splitting up of an existing business; and

- (ii) youth individual means a natural person up to the age of thirty years as on first day of the commencement of the relevant tax year; and

(c) This clause shall not apply where the startup is covered under clause (19) of Part III of the Second Schedule.”;

(C) in Part IV, –

- (i) in clause (11A), after sub-clause (xlv), the following new sub-clause shall be added, namely: –

“(xlv) The Prime Minister's Relief Fund for Flood, Earthquake and Other Calamities with effect on and from the 5 th August, 2022.”;
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- (ii) clause (100) shall be omitted;
- (iii) after clause (120), the following new clauses shall be added, namely: -

“(121) The provisions of section 151 shall not apply to the Prime Minister's Relief Fund for Flood, Earthquake and other calamities with effect on and from the 5th August, 2022.

(122) The provisions of section 236 shall not apply on the amount donated through SMS to the Prime Minister's Relief Fund for Flood, Earthquake and

other calamities with effect on and from the 5th day of August, 2022.

(123) The provisions of section 148 shall for a period of three months from the 1st day of December, 2022 not apply to goods required and imported for relief operation for flood affectees, duly certified by the National Disaster Management Authority or the Provincial Disaster Management Authority.

(124) The provisions of section 148 shall not apply to tomato (PCT heading 0702.0000) and onion (PCT heading 0703.1000) imported till the 31st day of December, 2022.";

(25) in the Fourth Schedule, after rule 6DA, the following new rule shall be added, namely: –

“(6DB) The provisions of section 99D shall apply to the taxpayers under this Schedule.”;

(26) in the Fifth Schedule, in Part I, after rule 4AB, the following new rule shall be inserted, namely: –

“(4AC) The provisions of section 99D shall apply to the taxpayers under this Schedule.”;

(27) in the Seventh Schedule, –

(a) in rule 7CA, for the figure “2022”, the figure “2023” shall be substituted;

(b) after rule 7CA, amended as aforesaid, the following new rule shall be added, namely: –

“(7CB) The provisions of section 99D shall apply to the taxpayers under this Schedule.”

- (c) in rules 7D, 7E and 7F, in sub-rule (1), for the figure “2023”, the figure “2025” respectively shall be substituted;
- (d) after rule 7F, amended as aforesaid, the following new rule shall be inserted, namely: –

“7G. Reduced rate of tax on additional advances for Information Technology Services and Information Technology Enabled Services. – (1) The taxable income arising from additional advances for IT and IT Enabled Services in Pakistan for the tax years 2024 to 2025, shall be taxed at the rate of 20% instead of the rate provided in Division II of Part 1 of the First Schedule.

(2) A banking company shall furnish a certificate from external auditor along with accounts while e-filing return of income certifying the amount of such advances made in preceding tax year, additional advance made for the tax year and net mark-up earned from such additional advances for the tax year.

(3) Notwithstanding anything contained in this Ordinance, the Commissioner may require the banking company to furnish details of the advances made for IT and IT Enabled Services to determine the applicability of the reduced rate of tax.

(4) For the purposes of this rule, the term “IT and IT Enabled Services” shall have the same meaning as provided in section 2 of this Ordinance.

(5) "Additional advances" means any average advances disbursed in addition to average amount of such advances made in such sector by the bank for the immediately preceding tax year starting from 2023.

(6) The taxable income arising from additional advances under sub-rule (1) shall be determined according to the following formula, namely: -

Taxable income subject to reduced rate of tax = $A \times B/C$

Where

- A. is taxable income of the banking company;
- B. is net mark-up income earned from such additional advances for the tax year as declared in the annual accounts; and
- C. is total of the net mark-up and non mark-up income of the banking company as per accounts.”;

(e) in rule 8, after sub-rule (3), the following new sub-rules shall be added, namely: –

“(4) Profit on debt and capital gains from Federal Government's sovereign debt or a sovereign debt instrument shall be exempt from tax chargeable under this Ordinance, derived by any non-resident banking company approved by the Federal Government under a sovereign agreement for the purpose of this sub-rule.

(5) The provisions of sub-rule (6A) of rule 6C shall not apply to a banking company for tax year 2024.”;

(28) in the Eighth Schedule, after rule 4, the following new rule shall be inserted, namely: –

“4A. Computation, collection and payment of tax under section 4C. – In addition to capital gains tax, NCCPL shall also compute and collect tax under section 4C at the rates specified in Division IIB of Part I of the First Schedule on the amount of capital gains computed under this Schedule in the manner specified in this Schedule and rules made thereunder.”;

(29) in the Thirteenth Schedule, in the Table, in column (1), after S. No 63 and entries relating thereto in column (2), the following new S. Nos. and entries relating thereto in column (2) shall be added, namely: –

“64.	The Prime Minister's Relief Fund for Flood, Earthquake and Other Calamities with effect on and from the 5 th August, 2022.
65.	Film and Drama Finance Fund.”

 ;

(30) in the Fourteenth Schedule, –

(a) for rule 2, the following shall be substituted, namely: –

“2. Registration. – (1) Small and medium enterprise shall be required to register with FBR on its Iris web portal or Small and Medium Enterprises Development Authority on its SME registration portal (SMERP).

(2) Small and medium enterprise engaged in IT services or IT enabled services shall be required to be registered with and duly certified by the Pakistan Software Export Board, in addition to registration on SMERP.

- (b) in rule 3, in the Table, in column (1), after S. No. 2 and entries relating thereto in column (2), (3) and (4), the following new S. No. and entries relating thereto in column (2), (3) and (4) shall be added, namely: –

“3.	Category-3	Where annual turnover exceeds Rupees 250 Million but does not exceed Rupees 800 Million	20% of taxable income”
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; and

- (c) in rule 4, in sub-rule (1), in the Table, in column (1), after S. No. 2 and entries relating thereto in column (2), (3) and (4), the following new S. No. and entries relating thereto in column (2), (3) and (4) shall be added, namely: –

“3.	Category-3	Where annual business turnover exceeds Rupees 250 million but does not exceed Rupees 800 million	0.75% of gross turnover”;
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7. **Amendments of the Federal Excise Act, 2005.** — In the Federal Excise Act, 2005, the following further amendments shall be made, namely: –

- (1) in section 3, in sub-section (1),–
- (i) in clause (c), the word “and” occurring at the end, shall be omitted;
 - (ii) in clause (d), after the semi colon at the end, the word “and” shall be added; and
 - (iii) after clause (d) as amended above, the following new clause (e) shall be added, namely:–

“(e) any item specified in the First Schedule.”;

(2) in section 29, in sub-section (2),–

(i) in clause (b), the word “and” occurring at the end shall be omitted;

and

(ii) in clause (c), for the full stop at the end, a semi colon and word “and” shall be added and thereafter the following new clause shall be added, namely:–

“(d) the Directorate General of Digital Initiatives shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;

(3) in section 40, after sub-section (3), the following new sub-section shall be added, namely:–

“(4) All rules made under sub-section (1) or any other provisions of this Act, shall be collected, arranged and published along with general orders and departmental instructions and rulings, if any, at appropriate intervals and sold to the public at reasonable price or may be placed regularly on the official website maintained by the Board.”;

(4) in the First Schedule, in column (1),–

(a) in Table-I, after S. No. 59 and entries relating thereto in columns (2), (3) and (4), the following new S. Nos. shall be added, namely:–

“60.	Energy inefficient fans both locally manufactured and imported which do not comply with the MEPS, notified by PSQCA	Respective heading	Rupees two thousand per fan
61.	Incandescent bulbs both locally manufactured and imported	8539.2200 and 8539.9010	Twenty percent ad valorem.”.

(b) in Table-II, in S. No. 11, in column (1) and entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

“Franchise services, royalty and fee for technical services	Respective heading	Ten percent of the charges.”.
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(5) in the Third Schedule, in column (1),—

(a) in Table-I, after S. No. 25 and entries relating thereto in columns (2) and (3), the following S. No. shall be added, namely:—

“26.	Imports or supplies made by, for or to a qualified investment as specified at Serial No.1 of the First Schedule to the Foreign Investment (Promotion and Protection) Act, 2022 for the period as specified in the Second Schedule to the said Act.”.	Respective heading.”.
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- (b) in Table-II, after S. No. 14 and entries relating thereto in columns (2) and (3), the following S. No. shall be added, namely:—

“15.	Services provided or rendered by, for or to a qualified investment as specified at Serial No.1 of the First Schedule to the Foreign Investment (Promotion and Protection) Act, 2022 for the period as specified in the Second Schedule to the said Act.”.	Respective heading.”.
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STATEMENT OF OBJECTS AND REASONS

The purpose of this bill is to make financial provisions for the year beginning on the first day of July, 2023 and it shall come into force on the first day of July, 2023

(Senator Mohammad Ishaq Dar)

Minister for Finance & Revenue

THE FIRST SCHEDULE

[see section 3(16)]

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

-2501.0021		- - - - Pink rock salt	20
2710.1995		- - - -Liquid paraffin	0
2815.1200		- - In aqueous solution (soda lye or liquid soda)	16
2849.1000		- Of calcium	11
2933.4950		- - - Moxifloxacin HCL	20
2933.5960		- - - Sitagliptin Phosphate Monohydrate	20
2933.5970		- - - Trimethoprim	20
3206.4100		- - Ultramarine and preparations based thereon	11
3823.7000		- Industrial fatty alcohols	11
3920.4910		- - - Polyvinyl Chloride (PVC) Rigid film	16
3920.9900		- - Of other plastics	16
4421.9950		- - - Wooden splints for matches	20
4008.1110		- - - Following components for vehicles of chapter 87:- (1) Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub - heading 8704.3130, 8704.2190 and	35

		<p>8704.3190 except weather strip moulding (inner or outer) for glass (2)</p> <p>Weather strips for doors and glass for vehicles of sub - heading 8704.2190</p> <p>(3) Weather strips for doors for vehicles of sub - heading 8704.3190</p>	
4008.1910		<p>- - - Following component for vehicles of chapter 87:-</p> <p>(1) Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub - heading 8704.3130, 8704.2190 and 8704.3190 except weather strip moulding (inner or outer) for glass (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190</p> <p>(3) Weather strips for doors for vehicles of sub - heading 8704.3190</p>	35
4008.2110		<p>- - - Following component for vehicles of chapter 87:-</p> <p>(1) Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub - heading 8704.3130, 8704.2190 and 8704.3190 except weather strip moulding (inner or outer)</p>	35

		<p>for glass</p> <p>(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190</p> <p>(3) Weather strips for doors for vehicles of sub - heading 8704.3190</p>	
4008.2910		<p>- - - Following component for vehicles of chapter 87:-</p> <p>(1) Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub - heading 8704.3130, 8704.2190 and 8704.3190 except weather strip moulding (inner or outer) for glass (2)</p> <p>Weather strips for doors and glass for vehicles of sub - heading 8704.2190</p> <p>(3) Weather strips for doors for vehicles of sub - heading 8704.3190</p>	35
4009.1120		<p>- - - Following components for vehicles of chapter 87:-</p> <p>(1) Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil reservoir hose for vehicles of heading 87.03 and vehicles of sub - heading 8704.2190, 8704.3130 and 8704.3190</p>	35

		<p>(2) Hose side demister for vehicles of heading 87.03</p> <p>(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130</p> <p>(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190</p> <p>(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190</p> <p>(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - headings 8703.2115 and 8704.3150</p> <p>(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225</p>	
4009.2120		<p>- - - Following components for vehicles of chapter 87:-</p> <p>(1) Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil</p>	35

		<p>reservoir hose for vehicles of heading 87.03 and vehicles of sub - heading 8704.2190, 8704.3130 and 8704.3190</p> <p>(2) Hose side demister for vehicles of heading 87.03</p> <p>(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130</p> <p>(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190</p> <p>(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190</p> <p>(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115 and 8704.3150</p> <p>(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225</p>	
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4009.3120	<p>--- --- Following components for vehicles of chapter 87:-</p> <p>(1) Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil reservoir hose for vehicles of heading 87.03 and vehicles of sub - heading 8704.2190, 8704.3130 and 8704.3190</p> <p>(2) Hose side demister for vehicles of heading 87.03</p> <p>(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130</p> <p>(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190</p> <p>(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190</p> <p>(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115 and 8704.3150</p> <p>(7) Air intake hoses, radiator hoses,</p>	35
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		intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
4009.4120		<p>- - - Following components for vehicles of chapter 87:-</p> <p>(1) Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil reservoir hose for vehicles of heading 87.03 and vehicles of sub - heading 8704.2190, 8704.3130 and 8704.3190</p> <p>(2) Hose side demister for vehicles of heading 87.03</p> <p>(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130</p> <p>(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190</p> <p>(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for</p>	35

		<p>vehicles of sub - heading 8704.3190</p> <p>(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115 and 8704.3150</p> <p>(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225</p>	
4016.9930		<p>- - - Following component for vehicles of chapter 87:-</p> <p>(1) Articles for mounting silencers, exhaust pipes and mufflers for vehicles of heading 87.03 and vehicles of sub - headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2323, 8703.3223, 8704.2190, 8704.3130 and 8704.3190</p>	35
		<p>(2) Floor mats, grommets for transfer box lever, exhaust pipe mountings, covers for pedals, bump stop and front cover for center tunnel, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225</p>	
		<p>(3) Rubber cover for kick starter lever, foundation rubber for engine mounting,</p>	

		rubber bushings, rubber plugs, rubber insulators, packing rubber for wind screen, rubber mountings for silencer pipes bushes, boots, and mud flappers, meant for industrial assembly / manufacture of vehicles of sub - headings 8703.2115 and 8704.3150	
		(4) Rubber cushions for bonnet for vehicles of heading 8704.2190 and 8704.3190	
		(5) Rubber cushions for bonnet, rubber drain plug, hole covers and pads / cushions for absorbing shock / noise in struts / suspensions, for vehicles of heading 8703.2323 and 8703.3223	
		(6) Rubber for bottom channel for holding window glass for motor cars of heading 87.03 and vehicles of sub -headings 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	
		(7) Runs for glasses for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub - headings 8703.2193, 8704.2190 and 8704.3190	
		(8) Trim door opening and door moulding for door opening for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113,	

		8703.2193, 8703.2195, 8703.2240 and 8704.3130	
4805.2500		-- Weighing more than 150 g/ m ²	16
4805.9190		--- Other	16
4806.2000		- Greaseproof papers	16
4821.1010		- - - Paper graphics of a kind used for decoration for vehicles of heading 8703. and 87.11	20
8421.9990		--- Other	16
5703.2910		- - - Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	16
5703.3910		- - - Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	16
7007.1111		- - - - (1) Wind Screen, Rear and window glasses for vehicles of sub -heading 8704.2190 and 8704.3190. (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of heading 87.03	35

7007.2111		<p>- - - (1) Wind Screen, Rear and window glasses for vehicles of sub -heading 8704.2190 and 8704.3190.</p> <p>(2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of heading 87.03</p>	35
7009.1010		<p>- - - Rear view mirrors for vehicles of heading 87.03, and vehicles of sub-headings 8704.3130, 8704.3150, 8704.2190, 8704.3190, and vehicles of heading 87.11</p>	35
8206.0010		<p>- - - For vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130, 8704.3150 and 8704.3190</p>	35
8302.1010		<p>- - - (1) Of a kind used in vehicles for doors, luggage compartment, luggage compartment lid, seats, bonnet, rear deck for vehicles of 87.03 and vehicles of sub-heading 8704.2190, 8704.3130 and 8704.3190 (except sliding door hinges) (2) Of a kind used in vehicles for doors and seats for vehicles of sub-headings 8703.2193, 8703.2323, 8703.3223 (3)Of a kind used in vehicles for rear deck for vehicles of sub- heading 8704.2190</p>	35

		(4)Of a kind used for doors and rear deck for vehicles of sub - heading 8704.3190	
8302.3010		- - - (1) Latch assembly for hood/doors (manual type) of a kind used in vehicles for doors, luggage compartment lid and bonnet, for vehicles of heading 87.03 (not exceeding 1200cc) and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 (except back door latches), 8704.2190, 8704.3130 and 8704.3190	35
		(2) Grip bars/ assistants, grab rails and parts thereof for vehicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.3130 (except foamed type), 8703.2323, 8703.3223, 8704.2190 and 8704.3190	
		(3) Strikers for latches for vehicles of heading 87.03 and vehicles of sub-heading 8703.2323, 8703.3223 and 8704.2190	
		(4) Window opening mechanism, rack and pinion type for vehicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8704.2190, 8704.3130 and 8704.3190	

		(5) Tail board fittings for vehicles of heading 87.11	
8421.3110		- - - For vehicles of heading 87.03 (excluding wet type), vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11 (other than foam type)	35
8503.0020		- - - Of machine of heading 8501.5340, 8501.5390, 8502.1110, 8502.1390 & 8502.2000	3
8517.6280		- - - Smart Watches	16
8544.6010		- - - For a voltage exceeding 1,000 V but not exceeding 72,000 V	20
8507.1010		- - - Meant for vehicles of heading 87.03, vehicles of subheadings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	35
8512.2010		- - - Following parts of motorvehicles; (1) Head light for vehicles of sub-headings 8703.2115, 8703.2323, 8703.3223, 8703.3225, 8704.3150 and vehicles of heading 87.11	35

		(2) Lamp assembly, front turn signal for motor cars of heading 87.03 (not exceeding 1200cc), vehicles of subheadings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8703.8030, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	
		(3) Lamp assembly for luggage compartment for vehicles of heading 87.03	
		(4) Lamp assembly for illuminating license plate for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130 and 8704.3190;	
		(5) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for motor cars of heading 87.03, vehicles of subheadings 8703.2113, 8703.2115, 8703.2195, 8703.2240, 8703.3225, 8703.8030, 8704.3130, 8704.3150, 8704.3190 and 87.11;	
		(6) Lamp assembly, side body turning indicator for vehicles of heading 87.03 and vehicles of sub-headings 8704.3130, 8704.3150 and 8704.3190;	

		(7) Turn flasher assembly for motor cars of heading 87.03 and vehicles of sub-heading 8703.2115, 8703.8030 and 8704.3150 winking devices for vehicles of heading 87.11	
		(8) Car ceiling lamp/room lamp for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130 and 8704.3190	
8512.4010		- - - (1) Wiper arm and blade assembly for vehicles of heading 87.03 and vehicles of sub-heading 8704.2190 and 8704.3190; (2) Link assembly for wiper arm and blade for vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130 and 8704.3190	35
8536.5021		---- (1) Ignition switches without combination steering lock for motor cars of heading 87.03 (not exceeding 800 cc) (2) Ignition switches (with or without combination lock) and handle switch assembly for vehicles of heading 87.11 (3) Switch assembly combination and ignition switch assembly for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190;	35

		(4) Door switches for interior lamp for motor cars of heading 87.03 and vehicles of sub-heading 8704.2190 and 8704.3190	
8544.3011		- - - - Wiring sets and cable sets for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	35
8544.4221		- - - - Wiring sets and cable sets for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	35
8708.1020		- - - (1) Following components for vehicles of heading 87.03 (i) Front and Rear Bumper and parts thereof (ii) Member/reinforcement for bumpers (iii) Side supports / stay/ bracket for bumpers	35
		(2) Front bumper and parts thereof for vehicles of sub – headings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	
		(3) Front bumper (sheet metal part) for vehicles of sub-heading 8703.2323 and 8703.3223	

		(4)Front bumper and parts thereof for vehicles of sub - headings 8704.2190 and 8704.3190	
		(5) Bumpers and parts thereof for vehicles of sub -heading 8703.2115 and 8704.3150	
		(6) Front bumpers for vehicles of sub - heading 8703.3225	
8708.2110		- - - For vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130 and 8704.3190	35
8708.2931		- - - (A) Following components for motor cars of heading 87.03	35
		(1) Air outlet assembly	
		(2) Anchor for spare tyre and parts thereof	
		(3) Apron assembly for front fender and parts thereof	
		(4) Arm rest for door trims	
		(5) Ash trays and parts thereof	
		(6) Battery trays, clamps, bands and parts thereof	
		(7) Bezels for inside door handles	
		(8) Bottom channel for holding window glass	
		(9) Bracket rear suspension	

		(10) Compartments for floor, rear floor sides, plates side sills for floor, side lockers for floor	
		(11) Console box assembly and parts thereof	
		(12) Cover assembly for spare wheel and parts thereof (hard board type)	
		(13) Cover Fuel pipe (for vehicles upto 1200cc)	
		(14) Cross member assemblies for floors and parts thereof	
		(15) Cross member for roof	
		(16) Cross member/ member front lower (for vehicles up to 1200cc) (front hood)	
		(17) Door assemblies (for vehicles not exceeding 800cc) (complete)	
		(18) Door checker/ stopper assemblies and parts thereof	
		(19) Door gussets	
		(20) Door handles inside and parts thereof	
		(21) Door handles outside and parts thereof	
		(22) Door seals for service holes (PE Sheet type)	
		(23) Engine compartment assembly (complete)	

		(24) Engine under covers (dust/ mud/ splash protectors)	
		(25) Extensions for rear floor cross members	
		(26) Floor assemblies (complete)	
		(27) Fresh air control assembly (for vehicles not exceeding 800cc)	
		(28) Front floor panels (for vehicles not exceeding 1200cc)	
		(29) Front hood assembly (complete)	
		(30) Front radiator grill (non-plated) and parts thereof	
		(31) Garnishes and trims (inner/ outer) other than chrome plated	
		(32) Handles window regulator and parts thereof	
		(33) Heat insulators/ baffles for floor insulation from exhaust pipe	
		(34) Heating/demisting/ventilation/ defrosting air ducts and nozzels	
		(35) Housing/ box fuel Inlet	
		(36) Inner panel for windshield header/ rail roof / frame roof assembly (front/ rear) and parts thereof	
		(37) Inner Panels for quarter window	

		(38) Inner pillars/ reinforcements for side body	
		(39) Instrument panel complete excluding foamed	
		(40) Linings/ guards for fender and wheel housing	
		(41) Link rods for activating door latches	
		(42) Lower cross member for dash panel and parts thereof (for vehicles not exceeding 1200cc)	
		(43) Luggage door and parts thereof (hatch back type) (for vehicles not exceeding 800cc)	
		(44) Member assembly front side with or without apron and parts thereof (for vehicles not exceeding 800cc)	
		(45) Member cowl and parts thereof	
		(46) Member for engine mounting (for vehicles not exceeding 800cc)	
		(47) Member steering support and parts thereof	
		(48) Member tail end (for vehicles not exceeding 800cc)	
		(49) Package tray trim/ trim partition	
		(50) Pan rear floor and parts thereof (for vehicles not exceeding 1200cc)	

		(51) Panel assembly for head lamp support/ mounting and parts thereof	
		(52) Panel assembly for rear combination lamp mounting and parts thereof	
		(53) Panel complete rear skirt and parts thereof	
		(54) Panel dash (sheet metal) (for vehicles not exceeding 1200cc)	
		(55) Panel dash side (for vehicles not exceeding 1200cc)	
		(56) Panel front fenders (for vehicles not exceeding 1200cc)	
		(57) Panel grill lower (for vehicles not exceeding 800cc)	
		(58) Panel hood assembly and parts thereof (for vehicles not exceeding 1200cc)	
		(59) Panel/ Trim assembly for doors and parts thereof except retainers/ clips	
		(60) Panels rear wheel housing inner) and parts thereof (for vehicles not exceeding 1200cc)	
		(61) Panels door Inner and outer (sheet Metal) front, rear and back (for vehicles not exceeding 800cc)	

		(62) Panels for cowl and parts thereof, (for vehicles not exceeding 1200cc)	
		(63) Panels for partition and support to package tray trim / and parts thereof	
		(64) Panels rear wheel housing inner and outer) and parts thereof (for vehicles not exceeding 800cc)	
		(65) Panels side body (for vehicles not exceeding 800cc)	
		(66) Parts of instrument panel other than those classifiable under chapter 90 (excluding foamed parts and registers/ louvers)	
		(67) Protective moldings for doors	
		(68) Rails for center roof and reinforcements, assemblies and parts thereof	
		(69) Rails for roof side and reinforcements, assemblies and parts thereof (for vehicles upto 1200cc)	
		(70) Reinforcement radiator grill (for vehicles not exceeding 1200cc)	
		(71) Reinforcements for center floor cross members	
		(72) Reinforcements for strikers and hinges	

		(73) Rod/stay/prop for hood support assembly and parts thereof	
		(74) Roof head lining (except those meant for sunroof)	
		(75) Roof panel (for vehicles not exceeding 800cc) (complete)	
		(76) Shroud for fan	
		(77) Side body assembly (complete)	
		(78) Side member assemblies for rear floors and parts thereof	
		(79) Side members/ reinforcement for main floor and parts thereof	
		(80) Side sill panel assemblies for main floor, and parts thereof	
		(81) Silencer/ insulation sheets inner) for dash panel	
		(82) Sound deadening/ insulation/ silencer sheets for floor	
		(83) Strikers for rear seat holding	
		(84) Sun Visor	
		(85) Torsion bars for hinges of luggage compartment	
		(86) Trim door opening	

		(87) Upper front member for hood latch (for vehicles not exceeding 1200cc)	
		(88) Upper rail/member/frame for back window assembly and parts thereof	
		(89) Wheel housing mudguards/ mud flaps	
		(B)Following components for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240	
		(1) Anchor for spare tyre and parts thereof	
		(2) Ash trays and parts thereof	
		(3) Battery trays, clamps, bands, box and parts thereof	
		(4) Bottom channel for holding window glass	
		(5) Bracket/ reinforcement/ hangers for suspension	
		(6) Brackets for seat belts	
		(7) Case/ bazel for inside door handles	
		(8) Chassis and parts thereof	
		(9) Cross member assemblies for floor and parts thereof	
		(10) Door assemblies (except front door)	
		(11) Door seals for service holes(PE sheet type)	
		(12) Emblems	

		(13) Engine under cover(dust, mud, splash protectors)	
		(14) Floor assemblies	
		(15) Floor mats	
		(16) Frame floor side	
		(17) Frame for front suspension	
		(18) Frame roof front/ plate side and parts thereof	
		(19) Front body	
		(20) Front floor panels and parts thereof	
		(21) Garnish head lamp and centre	
		(22) Garnish, side defroster cover, Control lever	
		(23) Handles, inside pull and parts thereof, except sliding door handles	
		(24) Handles, outside and parts thereof, except sliding door handles	
		(25) Handles, window regulator and parts thereof	
		(26) Inner pillars/ reinforcements for side body	
		(27) Inner/ outer panel for rear quarter	
		(28) Instrument panel complete, excluding foamed	

		(29) Knob door inside lock	
		(30) Link rods for activating door latches	
		(31) Member floor side	
		(32) Member for engine room	
		(33) Pan rear floor and parts thereof	
		(34) Panel engine room	
		(35) Panel/ trim assembly for doors and parts thereof except retainers/ clips	
		(36) Panels for rear wheel housing (inner) and parts thereof	
		(37) Parts of instrument panel other than those classifiable under Chapter 90(excluding foamed parts and lid glove box)	
		(38) Pillar front outer	
		(39) Reinforcements floor side	
		(40) Retainer licence plate	
		(41) Service lid, rear floor	
		(42) Shroud for fan	
		(43) Shut stop for center door	
		(44) Side body assembly	
		(45) Side member assemblies for floor and parts thereof	
		(46) Side sills, front and centre (inner)	
		(47) Sill rear side inner	

		(48) Splash plate for radiator	
		(49) Sun visor	
		(50) Trim rail roof	
		(51) Wheel housing mud guards/ mud flaps	
		(C) Following components for vehicles of sub-heading 8703.2193	
		(1) Bar for side window	
		(2) Battery trays, clamps, bands and parts thereof	
		(3) Bezels for inside door handles	
		(4) Bracket rear licence plate	
		(5) Carrier for spare tyre and parts thereof	
		(6) Cover assembly for spare wheel	
		(7) Door handles inside/pull and parts thereof	
		(8) Door handles outside and parts thereof	
		(9) Door seals for service holes (PE Sheet type)	
		(10) Duct ventilator/hose defroster	
		(11) Emblems/Stickers	
		(12) Floor mat (plastic)	
		(13) Garnish head lamp	
		(14) Handles window regulator and parts thereof	
		(15) Head lamp support	

		(16) Knob for door lock	
		(17) Mud flaps	
		(18) Panel/ Trim assembly for doors and parts thereof except retainers/ clips	
		(19) Rod/stay/prop hood support assembly and parts thereof	
		(20) Service lid rear floor	
		(21) Sound deadening/ insulation/ silencer sheets for floor	
		(22) Stay for radiator support	
		(23) Stay hood lock opener	
		(24) Sun Visor	
		(D) Following components for SUV vehicles of heading 87.03:	
		(1) Battery tray assembly and parts thereof	
		(2) Cross member (rear)	
		(3) Door checkers	
		(4) Door handle outside	
		(5) Door handles (inner / outer)	
		(6) Door seals (PE sheet type)	
		(7) Dust cover assembly and parts thereof, for gear change / control lever	
		(8) End plate	
		(9) Filler neck assembly	

		(10) Floor mat assemblies	
		(11) Front grill / radiator grill	
		(12) Gear box cover assembly for dust / mud protection	
		(13) Gusset plates for engine compartment	
		(14) Heat insulators	
		(15) Heat protector for exhaust manifold	
		(16) Hood cover / soft top	
		(17) Hood sticks	
		(18) Lining for roof	
		(19) Mud covers for engine	
		(20) Mudguard / mud flaps	
		(21) Opener filler lid	
		(22) Pad for Roof Headlining	
		(23) Plastic linings for wheel housing / fender	
		(24) Plate assembly for hand brake mounting	
		(25) Plate holder set for mounting cable for hood opening	
		(26) Reinforcement for bumpers	
		(27) Reinforcements for front floor	
		(28) Reinforcements for roof (sheet metal)	
		(29) Reinforcements for seat belts	
		(30) Reinforcements for storage box / jack box	

		(31) Rod/prop for hood support and parts thereof	
		(32) Side body gussets	
		(33) Side plates for floor	
		(34) Side sills for floor	
		(35) Sound deadening / silencer sheet	
		(36) Stay for fan shroud	
		(37) Stay for radiator	
		(38) Step assembly rear and mounting brackets	
		(39) Sun visor	
		(40) Windshield header panel / Rail	
		(E) Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8703.2115	
		(F) Following components for vehicles of sub - heading 8703.3225	
		(1) Air intake grills for fenders / side grill	
		(2) Bonnet buffer and wind screen staples	
		(3) Centre facia consol assembly (central part of instrument panel) and parts thereof	
		(4) Channels for body drain	
		(5) Check link cover (strap) for internal door hinge	

		(6) Cubby box (Console Tunnel base)	
		(7) Door glass holding channel	
		(8) Door Trim (Casing)	
		(9) Emblems	
		(10) Escutcheon (Bazel) for window regulator	
		(11) Escutcheon for sill for lock control	
		(12) Floor mats	
		(13) Gear box tunnel pad (insulation)	
		(14) Handles for tail doors	
		(15) Handles for window regulators	
		(16) Header rails and parts thereof	
		(17) Hood cover (soft top tarpauline)	
		(18) Hood sticks and parts thereof for soft top mounting	
		(19) Inside handles for doors	
		(20) Lamp guards	
		(21) Lid assembly for locker / storage and parts thereof	
		(22) Locking angle for locker / storage lids	
		(23) Plate assembly for hand brake mounting	
		(24) Radiator grill assembly and parts thereof	
		(25) Rear curtain rod and clamp	
		(26) Rear mud flaps	
		(27) Roll over bar assembly and parts thereof	

		(28) Shedder assembly (PE plastic sheet type) for door insulation	
		(29) Side running board	
		(30) Step assemblies and parts thereof	
		(31) Sunvisors	
8708.3020		- - Following components for vehicles of heading 87.03	35
		(1) Brake pedal box assembly and parts, top cover for brake pedal (sheet metal), hand brake lever assembly and parts and brake pipes of vehicles of sub – heading 8703.3225	
		(2) Brake tubes, pipes and their covers of vehicles of heading 87.03	
		(3) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut) and Mounted brake linings for vehicles of sub heading 8703.2115 and 8703.8030.	
		(4) Cable parking brake and parts thereof, of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195 and 8703.2240;	
		(5) Disc/ drum brake of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195 and 8703.2240	

		(6) Dust Cover for brake disc of motor cars of heading 87.03 and vehicles of sub-heading 8703.2193	
		(7) Lever parking brake assembly and parts thereof, of veicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.2323 and 8703.3223	
		(8) Brake Pedal and housing assembly and parts thereof for motorcars of sub-headings 87.03 and 8703.2193	
		(9) Brake Pedal assembly and parts thereof; Parking brake cable and parts thereof for SUVs vehicles of 87.03	
8708.7010		- - - Road wheels (excluding casted), rims discs, caps, ornaments and weights for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35
8708.9120		- - - Radiator other than aluminum core, for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.3225	35

8708.9210		- - - Silencers, mufflers and exhaust pipes for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, and 8704.3190	35
8708.9930		- - - For the vehicles of heading 87.03:	35
		(A) Following components for motor cars of heading 87.03	
		(1) Air cleaner housing assembly and parts thereof	
		(2) Arms for fan belt adjusting	
		(3) Bracket for generator	
		(4) Bracket for holding jack	
		(5) Bracket for jacking (for vehicles upto 1200cc)	
		(6) Bracket for stabilizing bar (for vehicles upto 1200cc)	
		(7) Bracket front seat inside (for vehicles upto 1200cc)	
		(8) Bracket parking lever	
		(9) Cable assembly for choke and parts thereof	
		(10) Cable for heater / air vent control and parts thereof (for vehicles upto 800cc)	
		(11) Cable for hood latch release and parts thereof	

		(12) Cables for opening fuel lid and parts thereof	
		(13) Cables for opening trunk latch and parts thereof	
		(14) Cap assembly fuel filler maintenance hole	
		(15) Cap assembly fuel filler	
		(16) Engine mounting brackets (sheet metal and cast iron, non rubberised)	
		(17) Fuel filler neck and pipe (other than plastic)	
		(18) Fuel pipe (main)	
		(19) Fuel pipe (return)	
		(20) Fuel tank (other than plastic)	
		(21) Fuel tank bands / brackets for mounting	
		(22) Fuel tube protectors (for vehicles upto 1200cc)	
		(23) Gear shift control rods/ transmission cables (manual type) (for vehicles not exceeding 1200cc)	
		(24) Heater unit (using engine heat) and parts thereof	
		(25) Lever fuel lid latch release	

		(26) Lever gear shift control and parts thereof (manual)	
		(27) Lever hood latch release	
		(28) Lever luggage door latch release	
		(29) Lid assembly fuel filler	
		(30) Nozzel and hose for wind shield washer	
		(31) Pedal and housing assembly (brake, clutch, accelerator and parts thereof)	
		(32) Protectors for fuel filler pipes	
		(33) Protectors fuel tank	
		(34) Reserve tank and hose assembly for radiator tank and parts threerof	
		(35) Seat track adjuster without reclining mechanism	
		(36) Shield fuel tank filler pipe	
		(37) Towing hooks	
		(38) Washer jar	
		(B) Following components for vehicles of heading 8703.2113, 8703.2195 and 8703.2240	
		(1) Air suction assembly for air cleaner	
		(2) Arm for gear select assembly and parts thereof	
		(3) Arms for fan belt adjusting	

		(4) Bracket for brake fluid reservoir	
		(5) Bracket for fuse box	
		(6) Bracket for generator	
		(7) Bracket for holding jack	
		(8) Bracket for mounting radiator	
		(9) Bracket for suspension	
		(10) Brake fluid reservoir assembly and parts thereof	
		(11) Cable assembly for accelerator and parts thereof	
		(12) Cable assembly for choke and parts thereof	
		(13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket.	
		(14) Fuel filler neck and pipe	
		(15) Fuel tank (other than plastic)	
		(16) Gear shift control rods/ transmission cables	
		(17) Hanger for muffler	
		(18) Hooks for engine lifting	
		(19) Lever gear shift control and parts thereof	
		(20) Nozzel and hose for wind shield washer	

		(21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs	
		(22) Reserve tank and hose assembly for radiator water and parts thereof	
		(23) Spare wheel carrier and bolt assembly	
		(24) Support set for gear shift arm	
		(25) Towing hooks	
		(26) Washer jar	
		(C) Following components for vehicles of sub-heading 8703.2193	
		(1) Arms for fan belt adjusting	
		(2) Engine mounting brackets (sheet metal and cast iron, non rubberised)	
		(3) Fuel tank	
		(4) Lifting hooks for engine	
		(5) Link rods for activating door latches	
		(6) Nozzel wind shield washer	
		(7) Pedal and housing assembly for brake, clutch, accelerator and parts thereof	
		(8) Plate cylinder block	
		(9) Plates, seats, hangers, shackles (inner/ outer), stop rear bump, bumper rear spring	

		and pad for leaves for use with leaf spring assemblies	
		(10) Reserve tank and hose assembly for radiator water and parts thereof	
		(11) Washer jar	
		(D) Following components for SUV of heading 87.03:	
		(1) Bands / protective blankets / brackets for fuel tank.	
		(2) Brackets for accelerator cable.	
		(3) Brackets for mounting air cleaner assembly	
		(4) Brackets for mounting bumper	
		(5) Brackets for mounting engine (sheet metal)	
		(6) Brackets for mounting fuse box / relay box	
		(7) Brackets for mounting power steering tank, power steering pump and power steering oil reservoir	
		(8) Brackets for mounting radiator	
		(9) Brackets for mounting silencers / mufflers / exhaust pipes	
		(10) Brackets for mounting suspension (sheet metal)	

		(11) Brackets for mounting vacuum tank	
		(12) Brackets for mudguards	
		(13) Brackets for release mechanism for hood opening	
		(14) Brackets for seats	
		(15) Cable for hood latch release	
		(16) Cable for hood lock control	
		(17) Engine cooling system pipes (metal)	
		(18) Fuel pipe for inlet fuel	
		(19) Fuel tubes, main and return	
		(20) Knobs for seat reclining knuckles	
		(21) Mounting system for spare wheel	
		(22) Oil cooler pipes (metal)	
		(23) Pedal Assembly for accelerator and parts thereof	
		(24) Pedal assembly for clutch and parts thereof	
		(25) Power adjustment screw for hand brake	
		(26) Radiator pipes	
		(27) Resonator for air intake system.	
		(28) Seat Adjusting Track	
		(29) Spare wheel carrier assembly and parts thereof	
		(30) Towing hook	

		(31) Wire protecting pads (foam)	
		(E) Following components for vehicles of sub heading 8703.2115	
		(1) Air filter assembly and parts thereof	
		(2) Battery carrier assembly and parts thereof	
		(3) Brackets	
		(4) Brake oil tank	
		(5) Breather tube	
		(6) Chassis and parts thereof	
		(7) Control cables assemblies and parts thereof	
		(8) Engine mounting bolt; Engine cover	
		(9) Engine mounting bridge / cross member	
		(10) Fuel pipes	
		(11) Fuel tank assembly and parts thereof; cap fuel tank	
		(12) Fuse box assembly and parts thereof	
		(13) Handle grip	
		(14) Internal cock for handle grip	
		(15) Kick starter assembly and parts thereof	
		(16) Knobs	
		(17) Lever assembly gear shift	
		(18) Sleeve for wheel	
		(19) Spacer for wheel	

		(20) Speedometer cable assembly and parts thereof	
		(21) Torque rod	
		(22) Wheel nuts	
		(F) Following components for vehicles of sub - heading 8703.3225	
		(1) Accelerator cable	
		(2) Accelerator pedal assembly and parts thereof	
		(3) Air cleaner housing assembly and parts thereof	
		(4) Battery tray assembly and parts thereof	
		(5) Bracket for body floor support	
		(6) Bracket for fuel tank pipes	
		(7) Bracket for mounting body on chassis	
		(8) Bracket for mounting internal light	
		(9) Bracket for power steering oil reservoir	
		(10) Bracket for power steering pump mounting	
		(11) Bracket for radiator mounting	
		(12) Bracket for roll over bar	
		(13) Bracket for silencer / exhaust pipe support	
		(14) Bracket for track rod protection	

		(15) Clutch pipe (feed)	
		(16) Cover for fuse box	
		(17) Cradle / support for fuel tank	
		(18) Cyclone pipe oil drain (sheet metal)	
		(19) Flinger / damper	
		(20) Fuel filler cover assembly and parts thereof	
		(21) Fuel filler neck	
		(22) Gate plate for gear lever retention	
		(23) Hose assembly for washer	
		(24) Internal air duct for heater	
		(25) Lower air duct	
		(26) Lower seat for front spring	
		(27) Pipe assembly for fuel and parts thereof	
		(28) Pipe for heater return	
		(29) Retainer for suspension spring	
		(30) Retaining plate for pulley	
		(31) Rings for securing shock absorbers	
		(32) Spare wheel carrier assembly and parts thereof	
		(33) Stay assembly with cover for roll over bar	
		(34) Strap for fuel tank	
		(35) Strut for air cleaner bracket	

		(36) Top plate (plate grommet) for gear change assembly	
		(37) Towing hook	
		(38) Towing ring recovery and lashing assembly and parts thereof	
		(39) Underside protection bar assembly for propeller shaft	
		(40) Washer tank assembly and cap thereof	
8714.1020		- - - Following components for vehicles of heading 87.11:-	35
		(1) Air cleaner assembly and parts thereof	
		(2) Axles (front, rear, collar) and parts thereof	
		(3) Battery Box	
		(4) Bolt for engine mounting	
		(5) Brake cables and parts thereof	
		(6) Brake drums	
		(7) Brake pedal shaft	
		(8) Brake pads	
		(9) Brake rods, linkages and levers	
		(10) Brake shoes/ Mounted brake lining of asbestos	
		(11) Brakes (complete)	
		(12) Cams for brakes	
		(13) Chain case and parts thereof	

		(14) Clutch cables and parts thereof	
		(15) Complete fuel system	
		(16) Complete wheels	
		(17) Fenders and parts thereof	
		(18) Foot rest and parts thereof	
		(19) Frame / chassis and parts thereof	
		(20) Front fork assembly (complete)	
		(21) Fuel pipes / tubes	
		(22) Fuel tank (whether or not painted)	
		(23) Fuel tank cap (with or without lock)	
		(24) Fuse boxes	
		(25) Gear shift lever pad	
		(26) Grips (whether or not twisting) and parts thereof	
		(27) Handle bar and parts thereof	
		(28) Hubs for wheels	
		(29) Lever set kick starter	
		(30) Levers for front brake and clutch and parts thereof	
		(31) Motorcycle head lamp housing	
		(32) Mudguards / flaps (plastic)	
		(33) Nipples for wheels	
		(34) Parts for rear shock absorber assembly other than bushes, collars, stoppers, valves,	

		guides, rings, pistons, springs, plates and spacers	
		(35) Parts of front fork assembly other than inner tubes, guides, races, ball assembly, seals, brackets, valves, oil locks, rings, pistons, stoppers, collars, front fork springs, plugs and bridges for forks	
		(36) Rear shock absorbers assembly	
		(37) Rim flaps (other than rubber) for wheels	
		(38) Rims for wheels	
		(39) Side covers and parts thereof	
		(40) Side stands / main stands and parts thereof	
		(41) Silencers / exhaust pipes / mufflers and parts thereof	
		(42) Spokes for wheels	
		(43) Sprockets for wheels	
		(44) Swinging arm assembly and parts thereof except collar and bushing	
		(45) Throttle cables and parts thereof	
		(46) Torque link and parts thereof	
		(47) Regulator rectifier	
		(48) Clutch assembly	
		(49) Emblems / Stickers	

9401.2010		- - - For vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35
9401.9910		- - - Seat parts made of foam, head/arm rests and seat frames for vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35
98.01		Services provided or rendered by hotels, marriage halls, lawns, clubs and caterers.	
9801.1000		Services provided or rendered by hotels	
9801.2000		Services provided by restaurants	
9801.3000		Services provided or rendered by marriage halls and lawns	
9801.4000		Services provided or rendered by clubs	
9801.5000		Services provided or rendered by caterers, suppliers of food and drinks	
9801.6000		Ancillary services provided or rendered by hotels, restaurants, marriage halls, lawns, caterers	
9801.7000		Services provided or rendered by hostels	
9801.8000		Services of Ship Chandlers	
9801.9000		Other	
9905		<u>Imports by Dignitaries of UAE, Qatar, Bahrain and Kingdom of Saudi Arabia:</u>	0%”

		<p>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, Qatar, Bahrain and Kingdom of Saudi Arabia subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:-</p> <p><u>Dignitaries of UAE</u></p> <ol style="list-style-type: none"> 1. H.H. Sheikh Mohammad Bin Zayed Al Nahyan, President of UAE and Ruler of Emirates of Abu Dhabi. 2. H.H. Sheikh Mansour Bin Zayed Al Nahyan, Deputy Prime Minister and Minister of Presidential Affairs of UAE. 3. H.H. Sheikh Khaled Bin Mohamed Bin Zayed Al Nahyan, Crown Prince of Abu Dhabi 4. H.H. Sheikh Hazza Bin Zayed Al Nahyan, Deputy Ruler of Abu Dhabi. 5. H.H. Sheikh Tahnoun Bin Zayed Al Nahyan, Deputy Ruler of Abu Dhabi 6. H.H. Sheikh Suroor Bin Mohammad Al Nahyan, Chamberlain of the Presidential 	
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		<p>Court of UAE, Abu Dhabi and Member of Ruling Family of UAE.</p> <p>7. H.H. Sheikh Mohammed Bin Khalid Al Nahyan, Member of the Ruling Family of UAE.</p> <p>8. H.H. Sheikh Nahyan Bin Mubarak Al Nahyan, Member of Ruling Family of UAE and UAE's Minister of Culture, Youth, Social and Knowledge Development as well as Minister of Tolerance.</p> <p>9. H.H. Sheikh Sultan Bin Hamdan Bin Mohammed Al Nahyan, Member of Ruling Family of UAE.</p> <p>10.H.H. Sheikh Tahnoun Bin Mohammad Al Nahyan, Member of the Ruling Family of Abu Dhabi.</p> <p>11.H.H. Sheikh Rashid Bin Khalifa Bin Saeed Al Maktoum, Member of the Ruling Family of Dubai.</p> <p>12.H.H. Sheikh Saeed Bin Zayed Bin Sultan Al Nahyan, Representative of the Ruler of Abu Dhabi and Member of the Ruling Family of UAE.</p> <p>13. H.H. Sheikh Hamdan Bin Zayed Al Nahyan, Representative of the President</p>	
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		<p>of the UAE Western Region and Member of Ruling Family of Abu Dhabi.</p> <p>14.H.H. Sheikh Mohammad Bin Rashid Al Maktoum, Prime Minister/Vice President of UAE and Ruler of Dubai.</p> <p>15.H.H. Sheikh Hamdan Bin Mohammed Bin Rashid Al Maktoum, Crown Prince of Emirates of Dubai and Member of the Ruling Family of UAE.</p> <p>16. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al Maktoum, Member of the Ruling Family of UAE and Deputy Chairman of Dubai Police and Public Security.</p> <p>17. H.H. Maj. Gen. Sheikh Nahyan Bin Zayed Al Nahyan, Commander of Royal Guard and Member of the Ruling Family of UAE.</p> <p>18. H.H. Sheikha Fatima Bin Mubarak, Member of the Ruling Family of UAE.</p> <p>19. H.H. Dr. Sheikh Sultan Bin Khalifa Bin Zayed Al-Nahyan, Advisor of the President of UAE and Member of the Ruling Family of UAE.</p> <p>20. H.H. Maj. Gen. Sheikh Al Mur Bin Muktoum Bin Juma Al Maltoum, Member of the Ruling Family of UAE.</p>	
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		<p>to show status as on 1st July & 1st January.</p> <p>iii. UAE/Qatar/Bahrain/Saudi Arabia 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.</p> <p>iv. UAE/Qatar/Bahrain/Saudi Arabia 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/Bahrain/Saudi Arabia Rulers.</p> <p>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.</p> <p>vi. On the recommendations of Ministry of Foreign Affairs, FBR may issue exemption certificate to any dignitary, not listed above under this PCT Code.</p>	
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