Chapter 99

SPECIAL CLASSIFICATION PROVISIONS

Notes.

1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3(a) and have over-riding effect on classifications made under Chapters 1 to 97.
2. Classification in Chapter 99 is subject to,-
   (i) determination of eight digit classification under a tariff item in chapter 1 to 97;
   (ii) determination of four digit classification under chapter 99 and fulfillment of conditions mentioned in the Chapter, Sub-chapters, Headings; and
   (iii) such other conditions, limitations and restrictions as Federal Board of Revenue or the Federal Government may impose from time to time.
3. In case of sale or disposal of goods in violation of the prescribed condition, limitation or restriction, duty shall be recovered at the rates specified in Chapter 1 to 97 without prejudice to any other action required under the Customs Act, 1969.

SUB-CHAPTER -I

IMPORTS BY PRIVILEGED PERSONS, ORGANIZATIONS, AND OTHER DIGNITARIES.

Note.

1. For the purpose of sub-chapter 1, the following conditions shall apply:
   (i) The importer shall make a declaration on the bill of entry for exemption claimed.
   (ii) Any article other than a motor vehicle, sold or otherwise disposed of before the expiration of three years from its importation shall be liable to payment of customs duties, which would have been leviable at the time of importation.
   (iii) A motor vehicle shall not be sold or otherwise disposed of in Pakistan without payment of customs duties, which would have been leviable at the time of importation as provided under the procedure prescribed therefor by the Board.

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9901	Goods imported by various agencies of the United Nations under the United Nations (Privileges andImmunities) Act,1948(XX of 1948), as certified by the Ministry of Foreign Affairs, Government of Pakistan.	0
9902	Goods imported by Diplomats/Embassies/ Consulates under the Diplomatic and Consular Privileges Act, 1972 (Act IX of 1972) as certified by the Ministry of Foreign Affairs, Government of Pakistan.	0
9903	**Imports by Privileged personnel/ organization:** (a) Goods imported by privileged personnel or by organizations or by any person authorized by the contracting parties, under grant-in- aid agreements (including those agreements which cover off budget foreign contributions or funds brought by registered INGO's without any financial liabilities to the Government of Pakistan) signed by the Economic Affairs Division (EAD) and or by any Ministry authorized by the Government of Pakistan and duly concurred by the Federal Board of Revenue (FBR); (ii) Goods imported by the foreign airlines under Air Services Agreements signed by the Aviation Division, Cabinet Secretariat, Government of Pakistan with other countries on the basis of reciprocity and duly concurred by the Federal Board of Revenue.	0
9904	Vehicles in CKD condition, imported by recognized local manufacturer for supply to diplomat, diplomatic mission, privileged person (as per model rules) and organizations etc eligible to import duty free vehicles subject to the procedure laid down by the Board.	0
9905	**Imports by Dignitaries of UAE, Qatar, Bahrain and Kingdon of Saudi Arabia**: 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 and Bahrain subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:- **Dignitaries of UAE** 1. H.H.Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force. 2. H.E.Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi. 3. H.E.Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi. 4. H.E. Sheikh Nahyan Bin Mubarak Al-Nahyan, Minister for Higher Education of the UAE and Member of the ruling family of Abu Dhabi. 5. H.E.Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi. 6. H.H.General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces. 7. H.E.Sheikh Tahnoum Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi. 8. H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai. 9. H.H.Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE. 10. H.H.Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates. 11. H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai. 12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance & Industry, UAE. 13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai & Head of Central Military Command. 14. H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard. 15.H.H.Sheikha Fatima Bint Mubarak Ali Kittbi. 16. H.E.Sheikh Dr. Sultan Bin Khalifa Al-Nahyan. 17. Maj General Sheikh Al Mur Bin Muktoum Al Maktoum.	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	Dignitaries of Bahrain: 1. H.E King Hamad Bin Isa Al-Khalifa. 2. Lt. Gen. Sheikh Mohamed Bin Isa Bin Salman Al-Khalifa. **Dignitaries of Qatar:** 1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani 2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani. 3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani. 4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani 5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani. 6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani 7. H.E.Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani 8. H.E.Shaikh Faisal Bin Jassim Bin Faisal Al-Thani 9. H.E. Shaikh Falah Bin Jassim Bin Jabr Al-Thani 10. H.E.Sheikh Faisal Bin Nasser Bin Hamad Al-Thani 11. H.E.Sheikh Hamad Bin Jassim Bin Jabr Al-Thani 12. H.H. Shaikh Mohammad Bin Khalifa Al-Thani, Former Deputy Prime Minister of the State of Qatar **Dignitaries of Kingdon of Saudi Arabia:** 1. His Royal Highness Prince Fahad Bin Sultan Bin Abdul Aziz Al-Saud, Governor of Tabuk of Kingdon of Saudi Arabia 2. His Royal Highness Prince Mansour Bin Mohammad Bin S. Bin Abdul Rahman Al-Saud (i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar/Bahrain/Saudi Arabia Ambassador. (ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July & 1st January. (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. (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 Rulers. (v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan vi) On the recommendations of Ministry of Foreign Affairs, FBR may issue exemption certificate to any dignitary, not listed above under this PCT Code.	
9906	(i) Goods imported under the President's Salary, Allowances and Privileges Act, 1975(Act LVIII of 1975). (ii) Goods imported under the Prime Minister's Salary, Allowances and Privileges Order,1975 (Act LIX of 1975). (iii) Goods imported under the Governor's Salary, Allowances and Privileges, Order,1975 (President's Order No.5 of 1975). (iv) Goods imported under the Acting Governer's (Allowance and Privileges) Order,1978 (President's Order No.19 of 1978). (v) Furniture, and spare parts in respect of official cars, river craft or air craft imported or purchased out of bond for the President, Prime Minister, Governor or Acting Governor.	0

SUB-CHAPTER–II
IMPORT OF RELIEF GOODS, GIFTS, SAMPLES

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9907	Goods imported for the President's Fund for Afghan Refugees. Bonafide relief goods donated for the Afghan Refugees through the Chief Commissioner or the Provincial Commissioner of the AfghanRefugees subject to a certificate from the Chief Commissioner for the Afghan Refugees that theimported goods or equipment are menat for free distribution amongst Afghan Refugees or for relief wrok and that the same would not be sold or otherwise disposed of without the prior approval of the Federal Board of Revenue	0
9908	**Goods received as Gift or donation:** (i) Goods received as gift or donation from a foreign government or organization by the Federal or Provincial Government or any public sector organization subject to recommendation of the Federal Government and concurrence by the Federal Board of Revenue. (ii)Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry of National Health Services Regulation and Coordination (NHSRC), that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service	0
9909	Articles, value of which does not exceed Rs.30,000/- per parcel, if imported through post or courier service as unsolicited gift parcel.	0
9910	Samples of no commercial value imported by manufacturers subject to the following conditions:- a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration; b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind; c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method; d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of:	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	(1) non-consumable goods of an individual value not exceeding US$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and (2) consumable goods of an individual value not exceeding US$ 100 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples	
9911	(i) Relief goods donated for free distribution among the victims of natural disaster or other catastrophe, as are certified by the authorized officer of Federal/Provincial Government. (ii) Plant, machinery and equipment imported by way of donation for installation in the earthquake hit districts as certified by ERRA/National Disaster Management Authority. (iii) Goods imported for aircrafts, not registered in Pakistan and under distress, for repair or maintenance, subject to authentication by Civil Aviation Authority of Pakistan	0

SUB-CHAPTER III
IMPORTS BY CHARITABLE, EDUCATIONAL, SCIENTIFIC INSTITUTIONS AND HOSPITALS.

Note

For the purpose of sub-chapter III, the expression:

(i) "Charitable Institution" and "Charitable non-profit making institution" means an institution approved for the purpose of section 2(36C) of the Income Tax Ordinance, 2001;

(ii) "Gifts or Donations" include goods other than vehicles of chapter 87 of the First Schedule to the said Act, donated by the donors residing abroad. However, Mobile health unit/clinic with standard accessories (PCT 8705.9000) and ambulances received as gift or donation from abroad shall be eligible for the benefit provided that the same are imported as per Serial No. 116 of Customs General Order No.12 of 2002, dated the 15th June, 2002; and

(iii) "Competent Authority" means:
- (i) in case of educational and research institutions falling in the jurisdiction of the Federal Government, the Ministry of Education or Ministry of Science & Technology or any other relevant Ministry of the Federal Government;
- (ii) in case of an institution falling within the jurisdiction of a Provincial Government, the Director of Education or Technical Education or Public Institution or any other relevant authority of the Provincial Government; and
- (iii) in case of a university recognized by the University Grants Commission, the Registrar of the University.

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9912	**Imports by Edhi Foundation:** (i) Following goods imported by Abdul Sattar Edhi Foundation and Bilques Edhi Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi or Mr. Faisal Edhi, Vice Managing Trustee and Qubra Edhi, Trustee, Edhi Foundation at the time of import of each consignment to the effect that the goods are meant for use by Edi Foundation or, as the case may be, by Bilquis Edhi Foundation. (In the case of goods at serial No. 14,15,16, the words "Edhi Foundation" or "as the case may be , Bilquis Edhi Foundation "are inscribed at some prominent place on the body of each vehicle, aeroplane or helicopter); 1. Butter oil(04.05) 2. Rice(10.06) 3. Grains(10.07) 4. Cooking oil(Chapter 15) 5. Vitamins(29.36) 6. Hormones.(29.37) 7. Pencillin (29.41) 8. Medicaments(30.04) 9. Waddings, guaze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances.(30.05) 10. Pharmaceutical goods (30.06) 11. Worn clothing(63.09) 12. Wireless transmission apparatus (85.15) 13. Wireless reception apparatus.(85.27) 14. Ambulances (87.03) 15. Mobile radiological units(87.05) 16. Helicopters, aeroplanes (88.02) 17. Parts of helicopters and aeroplanes (Respective headings) 18. Instruments and appliances used in medical or surgical sciences.(90.18) 19. Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances, artificial parts of the body, hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability (90.21) 20. Apparatus based on the use of X-rays for medical or surgical uses, control panels and desks, screens, examination or treatment tables, chairs and the like(90.22). (ii) The ambulances already imported or to be imported under S.No. 14 of Para (i) above may be disposed of after expiry of seven years from the date of importation without payment of duty and taxes leviable at the time of import with the prior approval of FBR.	0
9913	Gifts or donations received by a charitable non-profit making hospital or institution, solely for the purpose of advancing the declared objectives of such hospital or institution, subject to the following conditions, namely:- (i) no condition is attached to the gift or donation by the donor and the receiving institution or hospital is at liberty to use the same in accordance with its declared objectives; and (ii) the receiving institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such gifts or donations will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been received and binds itself to pay the leviable	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	duties in the event of a breach of the undertaking.	
9914	**Imports by Charitable Institutions and Hospitals:** Following imports by (i) charitable non-profit making institutions operating hospitals of fifty beds or more; or (ii) hospitals run by the Federal or a Provincial Government; or (iii) the Federal or a Provincial Government exclusively meant for hospitals run by the Federal or a Provincial Government: - (1) Machinery, equipment, apparatus, appliances, instruments and spares thereof classifiable under Chapter 84, 85 or 90, excluding such items as are notified through a Customs General Order issued by the Federal Board of Revenue from time to time; (2) Oxygen cylinders, wheelchairs, medical, surgical, dental furniture and spares thereof; (3) Re-agents, disposables and radioactive isotopes like Cobalt-60 falling under PCT 2844.4000. (4) Modular/Particle Free Operation Theatre equipped with OT Lights, wall panels with anti-bacterial spray / coating, specialized ventilating system for germ free air flow, anti-static door panel to avoid short circuit and Sterilized Flooring panels; (5) Mobile health unit/clinic with standard accessories (PCT 8705.9000) Subject to the following conditions: - (a) the importing institution operating a hospital of fifty beds or more shall furnish a proof thereof to the satisfaction of respective Collector of Customs. (b) the head of the importing institution or hospital shall furnish an undertaking in writing to the respective Collector of Customs to the effect that imported goods are *bona fide* requirement of the project or for in house use and these shall not be sold, utilized or disposed of otherwise than for the purpose for which the same have been imported and binds itself to pay the leviable duty and taxes in the event of breach of the undertaking. (c) undertaking so furnished by the hospital or institution is certified: (i) in case of Federal Government hospitals or institutions or charitable non-profit making institutions by the Ministry of National Health Services Regulations and Coordination (NHSRC). (ii) in case of Provincial Government hospitals or institutions or charitable non-profit making institutions by the Secretary of the Health Department of the province where such hospital or institution is situated. (iii) in case of the Federal Government or a Provincial Government by the Ministry of National Health Services Regulations and Coordination (NHSRC) or Secretary of the Health Department of the Province where such hospital is situated, respectively. (iv) in case of hospitals/institutions of Armed Forces, respective Surgeon Generals (Director General Medical Services) or equivalent rank/authority. (v) in case of Fauji Foundation hospitals, M.D Fauji Foundation. (vi) in case of Pakistan Atomic Energy Commission hospitals/institutions, Director General Procurement PAEC. (d) In case of private sector institutions or hospitals, accountal of the goods shall be ensured by the Board of Trustees/ Governors and proof thereof shall be furnished to the satisfaction of respective Collector of Customs on demand. (e) Exemption under this PCT code will also be available to the hospitals being set up or constructed subject to the above conditions. (f) The goods imported under this PCT shall not be sold or otherwise disposed of before 5 years of import date. After 5 years, the goods may be disposed of on payment of customs duties and taxes at statutory rates leviable at the time of import and taking into consideration the physical condition of goods as determined by respective Customs Collectorate. (g) machinery and equipment falling under chapters 84, 85 or 90 may be allowed to be donated or sold to any other charitable institution / hospital, after 5 years of import, without payment of duty/taxes, with permission of the respective Customs Collectorate, subject to fulfillment of the aforesaid conditions.	0
9915	Goods imported by or donated to non -profit making educational and research institutions subject to the following conditions: (i) the imported goods have an educational and scientific character; (ii) the importing or receiving institutions are recognized, aided or run by the Federal Government or a Provincial Government, a City Government or a District Government; (iii) the importing or receiving institution shall produce a certificate from the competent authority that – (a) goods of equivalent educational and scientific value are not produced in Pakistan; and (b) the imported goods will be used exclusively under the control and responsibility of the importing or receiving institution.	0

SUB-CHAPTER-IV
IMPORT OF REPLACEMENT GOODS

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9916	Goods supplied free of cost as replacement of identical goods previously imported including goods imported within warranty period not exceeding one year or such extended period as allowed by the Collector of Customs, subject to the following conditions:- (i) the goods were imported in pursuance of firm contract of sale, and not under a contract of sale or return, on approval; on consignment for sale or on similar terms; (ii) the goods at the time of importation were not in accordance with the terms of contract in respect of their description, quality, state or condition or had been damaged or defected; (iii) the goods were not used except in circumstances in which limited use was indispensable to reveal any inherent defect in the imported goods or to establish that they do not conform to the conditions of the contract;	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	(iv) if the goods are returned abroad, they are returned to the supplier and if they are not returned, they are deposited with customs for further disposal.	

SUB-CHAPTER-V
IMPORTS MADE BY THE UNITS LOCATED IN EXPORTS PROCESSING ZONES (EPZ)/SEZ/ GWADAR AND FREE ZONE AREA OR SPECIAL TECHNOLOGY ZONES (STZ) OR AUTHORIZED UNDER EXPORT FACILITATION SCHEMES

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9917	(1) Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time. (2) Capital goods, as defined in the preamble of Part-I of the Fifth Schedule to the Customs Act, and firefighting equipment, except the items listed under Chapter 87 of the Pakistan Customs Tariff, imported for setting up of a Special Economic Zone (SEZ) by zone developers and for installation in that zone by Zone Enterprises, on one-time basis as prescribed in the SEZ Act, 2012 and rules thereunder subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time. Co-developer as defined in Special Economic Zone Rules, 2013, shall also be entitled to avail the same incentives and exemptions for the same period as available to the Developer under the SEZ Act 2012, subject to condition that the Developer of the SEZ relinquishes its rights to the incentives and exemptions in favour of the Co-developer; provided further that the respective Special Economic Zone Authority duly endorses such reassignment, and ensures that such reassignment shall not be misused. (3) Following imports for construction, development and operations of Gwadar port and Free Zone Area subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time: - (i) Equipments and materials (plant, machinery, equipment, appliances and accessories), imported by the Concession holder, its operating companies including Gwadar International Terminals Limited and Gwadar Marine Services Limited, and their contractors and sub-contractors exclusively for construction and operation of the terminals and the Free Zone Area for a period of forty (40) years; (ii) Ship bunker oils imported by the Concession holder for the sole purposes of supplying fuels and lubricants to all visiting ships including foreign and local and fishing vessels at GwadarPort for a period of forty (40) years; (iii) Vehicles imported by the concession holder and its operating companies for a period of twenty-three (23) years for construction, development and operations of Gwadar Port and Free Zone Area under the regulatory mechanism. The regulatory mechanism for such vehicles, including the number and types importable, shall be devised by the Ministry of Port & Shipping and FBR (in consultation with the Provincial Government if so required) and notified by the FBR; (iv) Imports by the following businesses to be established in the Gwadar Free Zone Area for a period of 23 years with effect from 1st July, 2016, packaging, distribution, stuffing and de- stuffing, CFS, container yard, warehousing including cool and cold rooms, transhipment,labelling, light end assembly and re-assembly, imports and exports/value added exports, valueadding of imports, other similar or related businesses activities and such commercial activities as are required to support the free zone. 4(i) Capital goods including but not limited to materials, plant, machinery, hardware, equipment and software for a period of ten years as prescribed in the Special Technology Zone Authority Ordinance, 2020 (XIII of 2020), if not manufactured locally, imported from the date of signing of the development agreement for consumption within zones by the Special Technology Zones Authority and zone developers, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time; and (ii) Capital goods including but not limited to materials, plant, machinery, hardware, equipment and software for a period of ten years as prescribed in the Special Technology Zone Authority Ordinance, 2020 (XIII of 2020), if not manufactured locally, imported from the date of issuance of license by the Special Technology Zones Authority for consumption within zones by the said Authority and zone enterprises, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time. (5) Imports by persons as authorized under Export Facilitation Scheme, 2021 notified by the Federal Board of Revenue with such conditions, limitations and restrictions.	0

SUB-CHAPTER-VI
TEMPORARY IMPORT OR EXPORT

PCT CODE	Description	CD (%)
(1)	(2)	(3)

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9918	Following goods not produced or manufactured in Pakistan which are re-imported after having been exported and have not undergone any process outside Pakistan since their exportation subject to the conditions detailed below,- **1. Re-imported machinery, equipment, apparatus, appliances, components, sub-components, Supported Palladium Catalyst and parts:** In case machinery, equipment, apparatus, appliances, components, sub-components, supported palladium catalyst and parts have undergone any alterations, renovations, refurbishment**,** addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, refurbishment, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its current PCT heading corresponding to the PCT heading determined at the time of original import provided the same was exported under a contract of alteration, renovation, **refurbishment,** addition or repairs, to the original supplier or his authorized service center provided further that the make, model and other specifications, as well as the receiver, shall remain the same as were at the time of the original import. **2. Vehicles re-imported by owners in possession:** In case vehicles have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its current PCT heading corresponding to PCT heading determined at the time of original import provided the vehicle was exported under a contract of alteration, renovation, addition or repairs provided further that the make, model, engine number, chassis number and other specifications as well as the exporter of the vehicle shall remain the same. In case of bullet proofing of vehicles, conditions specified in Import Policy Order in vogue at the time of import shall be applicable.	0
9919	Goods mentioned below, imported temporarily for a period not exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank guarantee or other security/guarantee as determined by Federal Board of Revenue equivalent to customs duty chargeable at the rates specified in Chapter 1 to 97 of the lst Schedule to the Act for such goods and other taxes leviable thereon. 1. Packing material used or required to be used as external or internal covering of goods, or as holders of goods, or as holders on which goods rolled, wound or attached provided such material do not change their original shape or form. Packing material if imported filled, it may be re-exported empty, and if imported empty it may be re-exported filled. 2. Machinery and equipment for repair imported by manufacturer or authorized agents based inPakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities, having in house facility for repair, Refurbishment or value addition of machinery. 3. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc. either imported in their own name or in the name of the company in Pakistan for which these are imported. 4. Tubes or cops of metal plastic or other durable material which are imported wrapped with yarn. 5. Goods imported for demonstration , display, test or trial purposes. 6. Dry fruits imported from Afghanistan.	0
9920	**<u>Temporary Imports</u>:** Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy: 1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government. 2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry. 3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through any Ministry of Government of Pakistan provided that the imported promotional and advertising material including technical literature, pamphlets, brochures and other give- aways of no commercial value which are distributed free of cost by the exhibitors during the course of such exhibition shall not be required to be exported. 4. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs. 5. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure. 6. Equipment, materials and special food stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them. 7. Professional and technical apparatus or equipment or instruments imported by foreign nationals, experts and athlete etc participating in an international event (including but not limited to sports events) or under any international arrangement for use solely during such event or arrangement subject to endorsement on their passports. The goods allowed temporary admission shall be identifiable at the time of import and subsequent re-export. Provided that the condition of furnishing undertaking or bond by such foreign nationals will not be applicable for this clause.	0
9921	Container for transportation of cargo (PCT No.86.09) if imported by the shipping companies for use on board the ships and for transportation of cargo to and from inland container depots or container freight stations subject to the furnishing of indemnity bond by the shipping lines, equal to the amount of duty and taxes to the respective Collector of Customs. The indemnity bond is to be discharged on receipt of proof of export of the containers.	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9922	Ship spares, stores and equipment imported for use in ships registered in Pakistan under the Merchant Shipping Act, 1923 (XXI of 1923) subject to the condition that the importer satisfies the respective Collector of Customs that the items imported would be used by such vessels.	0

SUB-CHAPTER-VII

MISCELLANEOUS

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9923	Currency Notes, unused stamps	0
9924	Eye cornea	0
9925	(A) Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids and powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and cardiac catheters. (B) Following items and appliances for Ostomy use: - 1. Baseplate/Stoma Wafer/Flange. 2. Ostomy (Colostomy/Ileostomy/ Urostomy) bags (All type) 3. Ostomy (Colostomy/Ileostomy/ Urostomy) Paste 4. Ostomy (Colostomy/Ileostomy/ Urostomy) Belt 5. Ostomy (Colostomy/Ileostomy/ Urostomy) Deodorizers 6. Ostomy (Colostomy/ Ileostomy/ Urostomy) Strip Paste 7. Stoma Powder/Ostomy Powder (Colostomy/Illeostomy/Urostomy Powder/ Ileostomy/Urostomy Powder) 8. Ostomy (Colostomy/Ileostomy/ Urostomy) Skin Barrier Spray and Wipe 9. Ostomy (Colostomy/Ileostomy/ Urostomy) Adhesive Remover Spray and Wipe. 10. Ostomy (Colostomy/Ileostomy/Urostomy) Adhesive Spray & Wipe. 11. Ostomy (Colostomy/Ileostomy/ Urostomy) Mouldable Ring 12. Ostomy (Colostomy/Ileostomy/ Urostomy) Elastic Tape 13. Ostomy (Colostomy/Ileostomy/ Urostomy) Barrier Cream 14. Ostomy (Colostomy/Ileostomy/ Urostomy) Protective Sheets 15. Ostomy (Colostomy/Ileostomy/ Urostomy) Cap 16. Ostomy (Colostomy/Ileostomy/ Urostomy) Protective Seal 17. Plastic Clips for closing the Ostomy bags. 18. Liquid washers and wipes for cleaning and washing peristomal skin 19. Night Drainage Bag 20. Cystoscope 21. Lithotripter 22. Colonoscope 23. Sigmoidoscope 24. Laparoscope 25. Suprapubic Cystostomy Set 26. Ryles Tube (Nasogastric Tube) 27. Foley's Catheter 28. Endoscope (Video Endoscopes) 29. Linear Cutter/Stapler 30. Circular Stapler 31. Right Angle Cutter/Stapler 32. Laparoscopic Hand Instruments: a) Dissector b) Grasper c) Scissors d) Clipper e) Hook f) Retractors g) Needles Holders h) Knot Pusher i) Telescope (0o, 30o) 33. Urological Endoscopic Instruments: (a) Resectoscope (Rotating and Fix) (b) Optical Urethrotone (c) Telescope (0o, 30o, 75o) (d) Turp Resecting Loops (e) Diathermy Cord (C) Dietetic foods for medicinal purposes, subject to submission of provisional enlistment certificate duly issued under the Drug Regulatory Authority Act, 2012 (XXI of 2012), and the rules made thereunder, by the Drug Regulatory Authority of Pakistan.	0
9926	Machinery and equipment, not manufactured locally, namely navigational equipment, fish finders, storage and handling equipment, if imported by fish farming or catching stage operators, who will enjoy the status of indirect exporters.	0
9927	Pharmaceutical raw materials if imported for manufacture of contraceptives in accordance with the input out put ratios determined by the Directorate of Input Output Co-efficient Organization. Contraceptives and accessories thereof.	0
9928	Omitted.	
9929	Goods mentioned below if imported in accordance with the conditions and procedures laid down in	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	Import and Export of Gold, Gold Jewellery and Gemstones Order, 2001 as amended from time to time, notified vide Ministry of Commerce's SRO 760(I)/2013 dated 2nd September, 2013.. i) Pearls ii) Gold iii) Un-cut precious and semi preceious stones iv) Polished semi precious stones v) Jewelry casting powder vi) Moulding rubber vii)Injection wax viii) Jewelry casting machines and assessories ix) Rhodium-plating solution concentrate x) Bright and chrome lacquering solution xi) Steel balls and pins (different sizes) used for polishing. xii) Diamond cutting tools (different sizes) xiii) Alloys of silver copper and sinc for mixing in 24 ct. gold xiv) Mounts and findings of gold, silver and platinum jewelry.	
9930	Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/ Local Government Departments, Muncipal bodies and Development authorities subject to the condition that the goods are donated to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Federal Board of Revenue.	0
9931	Ground handling equipments, service and operation vehicles, catering equipment and fuel trucks not manufacted locally, imported by domestic airlines or by any other service company to which a licence has been issued by the Civil Aviation Authority for such purposes.	0
9932	Heing, zeera and other medicnal herbs, if imported temporarily into Pakistan from Afghanistan with a view to subsequent exportation.	0
9933	Omitted.	
9934	Omitted.	
9935	Omitted.	
9936	Omitted.	
9937	Folowing items relating to disabled persons:- (1) Wheel chairs. (2) Artificial human parts. (3) Hearing aids (all types and kinds) (4) Hearing assessment equipment: (i) audio meters (ii) tympanometer(iii) ABR (iv) Oto acoustic emission (5) Cochlear implants system. (6) Asociated devices and materials: (i) Hearing aid batteries # 675, 13,10,5,312.(ii) 2 pin and 3 pin cords(iii) Ear mold material (iv) Soft/hard mold fabrication material (v) Ear impression taking material (vi) Manufacturing equipment related to above items. 7) Hearing impairment/deaf related:(i) Printed material (ii) Software (iiii)Computer cards (8) Programming software and hardware. (9) Items used for rehabilitation of blind persons: (i) Sixer & eighter for Braille writing (ii) Braille board for alphabet writing (iii) 4/6/9/27/36 Liner frames. (iv) Perkins brailler machine(v) Mathematics slates for blind (vi) Abacus frames (maths) (vii)White cane (viii) Thermofoam duplicating machine(ix) Manila paper for duplication(x) Every card for brail writing (xi) Magnifier glasses for low vision (xii) Brail printing press.	0
9938	Disposables, as are not manufactured locally, for Cardiology/cardiac surgery, Neurovascular, Electrophysiology, Endosurgery, Endoscopy, Oncology, Urology, Gynecology; and following equipment:- **A. ANGIOPLASTY PRODUCTS:** 1. Coronary Artery Stents. 2. Drugs Eluting Coronary Artery Stents. 3. Coronary Artery Dilatation Catheters (Balloons). 4. PTCA Guide Wires. 5. PTCA Guiding Catheters. 6. Inflation Devices/Priority Packs. **B. ANGIOGRAPHY PRODUCTS:** 1. Angiography Catheters. 2. Sheaths. 3. Guide Wires 4. Contrast Lines 5. Pressure Lines 6. Mannifolds **C. CONTRAST MEDIA FOR ANGIOGRAPHY/ ANGIOLPASTY:** 1. Angiography Accessories. 2. ASD Closure Devices 3. ASD Delivery Systems 4. VSD Closure Devices 5. VSD Delviery System 6.Guide Wires 7. Sizing Balloons 8.Sizing Plates. 9.PDA Closure Devices 10. PDA Delivery Systems **D. TEMPROARY PACEMAKERS (with Leads, Connectors & accessories).** **E. PERMANENT PACEMAKERS (with Leads, Connectors & accessories)** **F. HEART FAILURE DEVICES (with Leads, Connectors & accessories)**	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	G. IMPLANTABLE CARDIOVERTER DEFIBRILATORS (with Leads, Connectors & accessories) **H. CARDIACE ELECTROPHYSIOLOGY PRODUCTS.** 1. Electrophysiology catheters 2. Electrophysiology Cables 3. Electrophysiology Connectors	
	I. LEAR CARDIOLOGY PRODUCTS 1. Radioactive isotopes 2. Cold Kits (Cardioloite MAA, DTPA, etc) **J CARDICE SURGERY PRODUCTS.** 1. Oxygenators 2. Cannulas 3. Prosthetic Heart Valves 4. Luminal Shunts for Heart Surgery 5. Artificial Limbs and Appliances. **K. EQUIPMENT** 1. Cardiac Angiography Machine 2. Echocardiography Machine 3. ETT Machine 4. Gamma Camera for Nuclear Cardiology Studies. **L. PERIPHERAL INTERVENTIONS EQUIPMENT** Disposables and other equipment for peripheral interventions including : Stents (including carotid , wall stents and Bio Re-absorbable Vascular Scaffold), Balloons, sheaths, catheters, Guide wires, Filter wires, Coils, Needles, Valves (including rotating homeostatic valves, connecting cables, inflation devices adaptors.	
9939	Diagnostic kits for HIV, Hepatitis. Cancer and Corona Virus	0
9940	Re-import of the Contingent Owned Equipment (COE) of the Mission deployed abroad subject to NOC from Ministry of Commerce and physical examination of the goods by Customs for reconciliation with export documents	0
9941	Following goods imported by or donated to municipal authorities including development authorities, Federal Government, Provincial Government, Government of Azad Jammu and Kashmir, Government of Gilgit-Baltistan, National Disaster Management Authority (NDMA), Provincial Disaster Management Authority (PDMA) and Government Emergency/Rescue services, excluding contractors thereof, subject to the condition that the goods shall not be sold or otherwise disposed-off within a period 10 years of imports without prior approval of the FBR and payment of customs duties and taxes leviable at the timeof import. 1. Ambulances ((Respective heading) 2. Fire fighting vehicles (PCT 8705.3000) 3. Waste disposal trucks (PCT 8704.2200, 8704.2300) 4. Incinerators for disposal waste management (8417.8000) 5. Motorized sweepers (PCT 8479.8990) 6. Brake down lorries (PCT 8705.9000) 7. Special purpose vehicles for the maintenance of street lights and overhead cables (8705.9000) 8. Snow ploughs (PCT 8430.2000) 9. Mobile health unit/clinic with standard accessories (PCT 8705.9000)	0

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