Government of Pakistan
Prime Minister's Office
National Disaster Management Authority
Islamabad

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Policy for Issuance of NOCs' for all Types of Tax Exemption on Relief Items for Natural and Man-Made Disasters

The National Disaster Management Authority (NDMA) is mandated to coordinate/ facilitate relief activities undertaken by different governments and humanitarian organizations. Besides regulation of activities by humanitarian organizations, the NDMA also undertakes resource mapping of its partners in humanitarian community and facilitates these organizations by issuing NOCs to them for waiver of tax exemption including duties/ taxes on the relief items/ goods as per applicable government policies. However, such facilitation through issuance of NOCs is required to be undertaken in an efficient but transparent manner. Therefore, the following SOPs shall henceforth be followed in letter and spirit regarding issuance of NOCs for waiver of all kinds of taxes and duties on relief items/ goods as per applicable government policies as the time of issuance of NOC.

2. **Eligibility**

   a. Government departments/ agencies, international organizations and UN agencies, International and Local NGOs involved in humanitarian activities shall be eligible for NOCs. All such organizations shall be duly registered and legally allowed to undertake such activities under the law of the Islamic Republic of Pakistan.

   b. The NOC shall only be issued for items used for Relief/ Recovery/ Rehabilitation/ Reconstruction activities/ operations.

3. **Medicines, Medical Equipments & Ambulances**

   a. NOC for medicines shall only be issued if these have standard life/ expiry deadline as per the regulations of the Government and DRAP clearance. The relief agencies/ organizations shall give a certificate to this effect.

   b. The Authority shall give preference for facilitating the stores clearly marked as relief items on packing of medicines.

4. **Food items**

   a. Food items imported by relief agencies/ organizations shall be Halal and the packing shall be clearly marked as such as per international trading practices. A certificate from concerned authority of the country of origin shall also be submitted to this effect by the importing agency.

b. The food items shall be useable with minimum of one (01) month expiry dates/ deadlines.

5. **Non-Food Items (NFIs)**. Quality Non-Food Items (NFIs) relating to Relief/ Recovery/ Rehabilitation/ Reconstruction shall be encouraged for entry/ import in Pakistan by relief agencies/ organizations.

6. **Used items**

a. Used items like clothes & bedding etc generally be discouraged between government to government.

b. The committee/ authority can consider used items on certification from relief agencies/ organizations that used items will be for affectees on case to case basis, with following conditions certified by relief agencies/ organizations: -

(1) Items to be as per local culture.

(2) Generally, in good conditions, not worn out.

(3) Items are sterilized/ cleaned before donation.

c. The committee/ authority may also consider issuing NOC for relief stores/ items of used machinery and equipments of sophisticated technology, on case to case basis.

7. **Miscellaneous**. The country of origin and the donating agency/ country shall be intimated by the relief agencies/ organizations. Generally, the import of those items shall be encouraged which are either not available in Pakistan or are donations. Preference to local purchase of relief items (if available) should be given over import by the relief agencies/ organizations.

8. **Procedure of Application for NOC**

a. An application/ request containing details of the relief items and purpose of import along with distribution plan specifying areas of distribution i.e. province, districts, may be submitted to Director (R&R), NDMA, (ERRA Headquarter), Islamabad. The following documents shall be attached with the application;

(1) Bill of Lading/Airways Bill.

(2) Packing list.

(3) Donation Certificate.

(4) Certificate to the effect that relief items are meant for Humanitarian/Relief activities and are meant for free distribution amongst the affectees in affected areas.

(5) Proposed distribution plan.

(6) Other supporting documents (if any).

b. Processing time of 3 to 4 working days should be given to NDMA for the issuance of NOC.

c. After issuance of NOC, the respective relief agency/ organization will be responsible for: -

(1) To collect its relief goods from airport/ port within stipulated period of time.

(2) Payment of demurrages/ late charges imposed by the respective authorities.

(3) Handling, safe custody, transportation and distribution of relief items relief as per the plan.

9. **Completion Certificate**. After distribution of relief items as per proposed plan, completion certificate duly verified by the respective District Administration will be submitted to the NDMA by relief agency/ organization within 15 days.

10. **Monitoring Mechanism**

a. The relief agency/ origination will also share the NOC along with distribution plan with the concerned PDMA/ SDMA/ GBDMA/ ICT/ DDMA for coordination/ execution of the task as per approved plan.

b. Completion report/ certificate will be submitted to NDMA by respective DC through PDMA/ SDMA/ GBDMA/ ICT with respect to each NOC.

c. The NDMA may also send its monitoring teams to carry out inspections of the relief activities and verify the actual distribution of relief items by the concerned relief agency/ organization.

d. The issuance of NOCs of relief items shall be subject to satisfactory performance of the relief agency/ organization concerned.

11. **Cancellation of NOC**. NDMA reserve the rights to cancel any NOC at any time if respective relief agency/ organization fails to implement the approved relief plan. In this case, respective relief agency/ organization will deposit all exemption charges availed through NOC.

12. **Note:** For NDMA's priorities for relief items please visit main page of our Website: **www.ndma.gov.pk**

13. **Focal persons for facilitation of issuance of NOCs are as under: -**

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