GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE AND REVENUE
(REVENUE DIVISION)
***

Islamabad, the 30th June, 2025.

NOTIFICATION
(CUSTOMS)

S.R.O. 1151 (I)/2025.- In exercise of the powers conferred by sub-section (5) of section 18 of the Customs Act, 1969 (IV of 1969), and in supersession of its Notification No. S.R.O. 929 (I)/2024, dated the 30th June, 2024, the Federal Government is pleased to levy additional customs duty on import of goods specified in the First Schedule to the said Act, at the rate of-

(i) two *percent* on, -

(a) goods falling under tariff slab of 15%;

(b) goods imported under Notifications No. S.R.O.655(I)/2006 and 656(I)/2006 both dated the 5th June, 2006; and

(c) goods imported under following PCT codes, -

"0901.1100,	0901.1200,	0901.2100,	0901.2200,	0901.9000,
0902.1000,	0902.2000,	0902.3000,	0902.4010,	0902.4020,
0902.4090,	0903.0000,	1201.9000,	2710.1941,	3901.1000,
3901.2000,	3901.3000,	3901.4000,	3901.9000,	3902.1000,
3902.2000,	3902.3000,	3902.9000,	5311.0000,	5407.1000,
5407.2000,	5407.3000,	5407.4100,	5501.2000,	5501.4000,
5501.9000,	5503.2010,	5503.2090,	5503.4000,	5503.9000,
5506.2000,	5506.9000,	5509.2100,	5509.2200,	5509.4100,
5509.4200,	5509.5100,	5509.5200,	5509.5300,	5509.5900,
5509.6100,	5509.6200,	5509.6900,	5509.9100,	5509.9200,
5509.9900,	5510.1100,	5510.1200,	5510.2000,	5510.3000,
5510.9000,	5511.1000,	5511.2000,	5511.3000,	5512.1110,
5512.2110,	5512.2120,	5512.9110,	5512.9120,	5512.9920,
5513.1110,	5513.1120,	5513.1210,	5513.1220,	5513.1310,
5513.1320,	5513.1910,	5513.1920,	5514.1110,	5514.1120,
5514.1210,	5514.1220,	5514.1910,	5514.1920,	5515.1120,
5515.1210,	5515.1310,	5515.1910,	5515.2110,	5515.2210,
5515.2910,	5515.9110,	5515.9910,	5516.1100,	5516.2100,
5516.3100,	5516.4100,	5516.9100,	5516.9300	5516.9400";

(ii) four *percent* on goods falling under tariff slab of 20%; and

(iv) six *percent* on goods falling under tariff slab of 30% and higher slabs as well as slabs of specific rates, except the following which shall be charged at the rate of two percent, namely: -

(a) goods falling under PCT codes 1507.1000, 1507.9000, 1511.1000, 1511.9010,1511.9020, 1511.9030, 1512.1100, 1512.1900, 1512.2100, 1512.2900, 1514.1100, 1514.1900, 1514.9100 and 1514.9900; and

(b) cars, jeeps, light commercial vehicles in CKD condition exceeding 1,000 cc and heavy commercial vehicles in CKD condition;

2. The value of goods for purpose of this levy shall be the value as determined under section 25 or section 25A of the said Act, as the case may be.

3. The additional customs duty shall not be levied on the following, namely: -

(i) import of plant and machinery used in manufacturing or production of goods as is classifiable under Chapter 84 and 85 to the First Schedule to the Customs Act, 1969 (IV of 1969);

(ii) import under Chapter 99 of the First Schedule to the Customs Act, 1969 (IV of 1969);

(iii) import under the Fifth Schedule to the Customs Act, 1969 (IV of 1969), excluding, -
(1) serial numbers 30, 33 and 35 of the Table of Part-I,
(2) serial numbers 102, 110, 111, 116(except xvi), 117 and 118 of the Table of Part III;

(iv) import under the Baggage Rules, 2006;

(v) import under Notification No.SRO.577(I)/2005 dated the 6th June,2005;

(vi) import under Notification No.SRO.565(I)/2006 dated the 5th June, 2006;

(vii) import under Notification No.SRO.693(I)/2006 dated the 1st July, 2006;

(viii) import under temporary importation scheme notified vide Notification No. S.R.O. 492(I)/2009, dated the 13th June, 2009;

(ix) imports under condition (vii) of Notification No. SRO 678(I)/2004, dated the 7th August, 2004, by the Exploration and Production Companies, their contractors and service companies for offshore projects only made with effect from the 18th August, 2018;

(x) import of cars, jeeps and light commercial vehicles in CKD condition up to 1,000cc and import of vehicles in CBU condition up to 850cc.; and

(xi) Imports under PCT codes 8703.8030, 8711.6040 and 8711.6060

4. This Notification shall take effect from the 1st day of July, 2025.

[C. No. 1(1)/2015-CB]

(Wajid Ali)
Additional Secretary