

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

Islamabad, the 30th June, 2021.

**NOTIFICATION**  
**(CUSTOMS)**

**S.R.O.845 (I)/2021.-** 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. 572 (1)/2020, dated the 30th June, 2020, 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 *per cent* on goods falling under tariff slabs of 0%, 3% and 11%;
- (ii) four *per cent* on goods falling under tariff slab of 16% except goods falling under PCT code 5516.9300 and 5516.9400, which shall be charged at the rate of two *per cent* on import;
- (iii) six *per cent* on goods falling under tariff slab of 20%; and
- <sup>1</sup>(iv) **seven *per cent* on goods falling under tariff slab of 30% and higher slabs as well as slabs of specific rates, except 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 cars, jeeps and light commercial vehicles in CKD condition exceeding 1,000cc, which shall be charged at the rate of two *per cent* on import";**

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) Goods falling under tariff slabs of 0% except PCT code 72.04;
- (ii) import of seeds and spores for sowing (PCT 0904.2120, 1006.1010, 1209.0000);
- (iii) import under Chapter 31 of First Schedule of the Customs Act, 1969 (IV of 1969);
- (iv) plant and machinery used in manufacturing or production of goods as is classifiable under Chapter 84 and 85 of the First Schedule to the Customs Act, 1969 (IV of 1969);
- (v) import under PCTs 8517.1211 and 8517.1219;
- (vi) import under Chapter 99 of First Schedule of the Customs Act, 1969 (IV of 1969);
- (vii) import under Fifth Schedule to the Customs Act, 1969 (IV of 1969) excluding;
  - (1) serial numbers 30, 32, 33 and 35 of table of Part-I,
  - (2) serial numbers 102, 110, 111, 113, 114, 116(except xvi), 117, 118 and 147 of Table of Part III; and
  - (3) Serial numbers 29 to 34, 42 and 43 of Table-A, Sr. No.1, 4 to 9, 14 to 46, 49 to 52, 116 to 120, 161, 162, 170, 171, 186 to 188 and 190 to 194 of Table-B of Part VII;
- (viii) import under the Baggage Rules, 2006;
- (ix) import under sub-chapters 3 and 7 of chapter XII and chapter XV of Customs Rules, 2001;
- (x) import under Notification No.SRO.577(I)/2005 dated 6th June,2005;
- (xi) import under Notification No.SRO.565(1)/2006 dated 5th June, 2006;
- (xii) import under Notification No.SRO.693(I)/2006 dated 1th July, 2006;
- (xiii) import under Small and Medium Enterprises and Export Oriented Units Rules, 2008;

- (xiv) import under temporary importation scheme vide S.R.O. 492(1)/2009, dated the 13th June, 2009;
- (xv) imports under condition (vii) of SRO 678(1)/2004, dated the 7<sup>th</sup> 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;
- (xvi) Import till 30.06.2025 of electric vehicles 2-3 wheelers (CBU) falling under PCT codes 8703.8030 (electric auto rickshaw), 8711.6040 (electric motor cycle), and 8711.6060 (3-wheeler electric loader);
- (xvii) **<sup>1</sup>Imports of cars, jeeps and light commercial vehicles in CKD condition up to 1,000cc and imports of vehicles in CBU condition up to 850 cc; and"**
- (xviii) Import of goods classifiable under PCT Codes: -

2503.0000	2844.5000	3808.9140	5108.1000	5404.1900
2504.9000	2845.1000	3808.9180	5108.2000	5404.9000
2508.1000	2845.9000	3808.9210	5109.1000	5405.0000
2509.0000	2901.1010	3808.9290	5109.9000	5406.0000
2510.1000	2901.1090	3808.9910	5110.0000	5501.1000
2513.2020	2901.2200	3809.9110	5111.1100	5502.1000
2519.9090	2901.2910	3811.2100	5111.1900	5502.9010
2520.1020	2901.2990	3811.9000	5111.2000	5508.2000
2525.2000	2902.1100	3812.1000	5111.3000	5509.1100
2525.3000	2902.1920	3818.0000	5111.9000	5509.1200
2528.0000	2902.1990	3823.1200	5112.1100	5509.3100
2529.2200	2902.2000	3824.1000	5112.1900	5509.3200
2529.3000	2902.3000	3824.9100	5112.2000	5509.6100
2530.1000	2902.4200	3905.3000	5112.3000	5509.6200
2530.2000	2902.4400	3906.9040	5112.9000	5509.6900
2530.9010	2902.5000	3921.9010	5113.0000	5509.9100
2530.9020	2902.6000	4005.1020	5303.1090	5509.9200
2530.9030	2902.7000	4005.9100	5305.0020	5509.9900
2619.0000	2902.9010	4301.1000	5306.1000	5510.1100
2714.9000	2902.9090	4301.3000	5306.2000	5510.1200
2801.2000	2903.9200	4301.6000	5307.1000	5510.2000
2801.3000	2904.1010	4301.8000	5307.2000	5510.3000
2804.5000	2911.0000	4301.9000	5308.1000	5510.9000
2804.6100	2915.2100	4302.1100	5308.2000	5511.3000
2804.6900	2915.3920	4302.1990	5308.9000	6902.1090
2804.7000	2915.4000	4302.2000	5309.1100	8517.1211
2804.8000	2915.5000	4302.3000	5309.1900	8517.1219
2804.9000	2915.6010	4408.1000	5309.2100	7019.5900
2811.1100	2915.6020	4408.3100	5309.2900	3006.1090
2811.1920	2915.6030	4408.3900	5310.1000	5501.9000

2811.1990	2915.6090	4408.9090	5310.9010	<sup>1</sup> 5402.3300
2811.2910	2915.7090	5001.0000	5310.9090	<sup>1</sup> 5402.4600
2811.2990	2915.9000	5002.0000	5311.0000	<sup>1</sup> 5402.4700
2812.9000	2917.1110	5003.0000	5401.2010	<sup>1</sup> 5402.5200
2813.1000	2921.4510	5004.0000	5401.2090	<sup>1</sup> 5402.6200
2813.9000	2923.1000	5005.0000	5402.1100	<sup>1</sup> 5509.1100
2815.2000	2923.2000	5006.0000	5402.1900	<sup>1</sup> 5509.1200
2815.3000	2923.9010	5007.1000	5402.3100	<sup>1</sup> 5509.3100
2816.1010	2923.9090	5007.2000	5402.3200	<sup>1</sup> 5509.3200
2816.1090	2929.9020	5007.9000	5402.3400	
2816.4000	2929.9030	5101.1100	5402.3900	
2821.1020	2929.9090	5101.1900	5402.4490	
2821.2000	2933.4100	5101.2100	5402.4800	
2827.3200	2933.7990	5101.2900	5402.4900	
2827.4100	2933.9100	5101.3000	5402.5100	
2827.4900	2934.1090	5102.1100	5402.5300	
2827.5100	2939.6900	5102.1900	5402.5900	
2827.5900	2941.9020	5102.2000	5402.6100	
2827.6000	2941.9030	5103.1000	5402.6300	
2833.2500	2941.9070	5103.2000	5402.6900	
2833.2700	3102.5010	5103.3000	5403.1000	
2833.2940	3105.5100	5104.0000	5403.3200	
2833.2990	3204.1300	5105.2900	5403.3300	
2835.3900	3207.3000	5105.3100	5403.3910	
2836.9930	3207.4090	5105.3900	5403.3990	
2837.1100	3503.0020	5105.4000	5403.4100	
2844.1000	3802.1000	5106.1000	5403.4200	
2844.2000	3803.0000	5106.2000	5403.4900	
2844.3000	3807.0000	5107.1000	5404.1100	
2844.4000	3808.9130	5107.2000	5404.1200	

(xix) This notification shall take effect from the 1st July, 2021.

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IC. No. 1(1)/2015-CB1

(Syed Hamid Ali)  
Additional Secretary

As amended

1. S.R.O.904(I)/2021 dated 09.07.2021