

**THE SIXTH SCHEDULE [see section 13(1) ]**

**TABLE - 1 (IMPORTS OR SUPPLIES)**

Amended Bill 2016-17 **NEW / inserted** Deletion or Omitted Substituted

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969(IV of 1969)
100A	<p>Materials and equipments for construction and operation of Gawadar Port and development of Free Zone for Gawadar Port as imported by or supplied to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely</p> <ul style="list-style-type: none"> <li>(i) China Overseas Ports Holding Company Pakistan (Private) Limited</li> <li>(ii) Gwadar International Terminal Limited,</li> <li>(iii) Gwadar Marin Services Limited and</li> <li>(iv) Gwadar Free Zone Company Limited,</li> </ul> <p>their contractors and sub-contractors; and Ship Bunker Oils bought and sold to the ships calling on/visiting Gawadar Port, having Concession Agreement with the Gwadar Port Authority, for a period of forty year, subject to the following conditions and procedure, namely,-</p>	Respective Headings
	<b>(A). Conditions and procedure for imports.-</b>	
	(i) This exemption shall be admissible only to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies, their contractors and subcontractors which hold the Concession Agreement;	
	(ii) Ministry of Ports and Shipping shall certify in the prescribed manner and format as per Annex-I that the imported materials and equipments are bonafide requirement for construction and operation of Gawadar Port and development of Free Zone for Gawadar Port. The authorized officer of that Ministry shall furnish all relevant information online to Pakistan Customs against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorate or Customs station, where the computerized system is not operational, the Project Director or any other person authorized by the Collector in this behalf shall enter the requisite information in the Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis, provided that this condition shall not apply to ship bunker oils; and	

	(iii) The goods so imported shall not be sold or disposed of without prior approval of the FBR and payment of sales tax leviable at the time of import, provided that this condition shall not apply to ship bunker oils.	w.e.f 25 <sup>th</sup> June 2016
	<b>(B). Conditions and procedure for local supply.-</b>	
	(i) This exemption shall be admissible only to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies, their contractors and subcontractors which hold Concession Agreement;	
	(ii) for claiming exemption on goods which are otherwise taxable in Pakistan, the operating companies will purchase the materials and equipments for the construction of Gawadar Port and development of Free Zone for Gawadar Port from the sales tax registered persons only;	
	(iii) invoice of the exempt supply, containing the particulars required under section 23 of the aforesaid Act, shall for each supply be issued by the registered person to the operating company mentioning thereon that the said invoice is being issued under this notification;	
	(iv) a monthly statement summarizing all the particulars of the supplies made in the month against invoices issued to the operating companies shall be prepared in triplicate by the registered persons making the exempt supplies and shall be signed by the authorized person of the registered person. All three copies of the said signed monthly statement shall be got verified by the registered person from the person authorized to receive the supplies in the office of operating company, confirming that supplies mentioned in the monthly statement have been duly received;	
	(v) after verification from the operating company, original copy of the monthly statement will be retained by the registered person, duplicate by the operating company and the triplicate provided by the registered person to the Collector of Sales Tax having jurisdiction, by twentieth day of the month following the month in which exempt supplies to the operating companies were made; and	
	(vi) the registered person making the exempt supplies shall keep the aforesaid record for presentation to the sales tax department as and when required to do so.	

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Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969(IV of 1969)
<b>100B</b>	Supplies made by the businesses to be established in the Gwadar Free Zone for a period of twenty-three years within the Gwadar Free Zone, subject to the condition that the sales and supplies outside the Gwadar Free Zone and into the territory of Pakistan shall be subjected to sales tax.	Respective Headings

**Annex-I**

NTN / FTN of Importer							Approval No				
(1)							(2)				
Details of materials and equipments (to be filled in by the authorized officer of the Ministry of Ports and Shipping)							Goods imported (Collectorate of import)				
HS code	Description	Specs	Customs duty rate (applicable)	Rate of Sales tax	W HT	Quantity	UOM	Quantity imported	Collectorate	CRN / Match No.	Date of CRN / Match No.
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

NOTE 1.- Before certifying, the authorized officer of the Ministry of Ports and Shipping shall ensure that the goods are genuine and bona fide requirement for construction and operation of Gwadar Port and development of Free Zone for Gwadar Port.

Signature \_\_\_\_\_

Designation \_\_\_\_\_

NOTE 2.- In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished online against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969 (IV of 1969).

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103	Import and supply thereof, up to the year 2020, <del>of ships of gross tonnage of less than 15 LDT</del> and all floating crafts including tugs, dredgers, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistan entity and flying the Pakistan flag, except ships or crafts acquired for demolition purposes or are designed or adapted for use for recreation or pleasure purposes, subject to the condition that such ships or crafts are used only for the purpose for which they were procured and in case such ships or crafts are used only for the purpose for which they were procured, and in case such ships or crafts are used for demolition purposes within a period of five years of their acquisition, sales tax applicable to such ships purchased for demolition purposes shall be chargeable.	Respective Headings.
105	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 which are liable to customs duty not exceeding <del>ten eleven</del> 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.	Respective Headings.
110	The following items with dedicated use of renewable source of energy like solar and wind, subject to certification by the Alternative Energy Development Board (AEDB), Islamabad:--  (a) Solar PV panels; (b) LVD induction lamps; (c) SMD, LEDs, with or without ballast, with fittings and fixtures; (d) Wind turbines including alternators and mast; (e) Solar Torches; (f) Lanterns and related instruments; (g) PV modules along with related components, including invertors, charge controllers and batteries. (h) Tubular day lighting device (i) Energy saver lamps and tube lights of varying voltages (operating on AC or DC) (j) Invertors (off-grid/on grid/ hybrid) with provision for direct connection / input from renewable energy source and with Maximum Power Point Tracking (MPPT);	8541.5000 <del>8539.3990</del> 8539.3290 <del>9405.1090</del> 8539.3290 8543.7090 and 9405.4090 8502.3100 8513.1040 8513.1090 8541.4000 , 8504.4090, 9032.8990 and 8507.0000 9405.5010 8539.3110 8539.3120 8540.4090
111	<del>White crystalline sugar</del>	<del>1701.9910 and 1701.9920</del>
119	<del>Tubular day lighting devices (TDDs)</del>	<del>8539.3930</del>

123	Aircraft, whether imported or acquired on wet or dry lease.  Provided that in case of import or acquisition on wet or dry lease by Pakistan International Airlines Corporation, this exemption shall be available with effect from 19 <sup>th</sup> March, 2015; and	8802.2000, 8802.3000, 8802.4000
130	Premixes for growth stunting	Respective Headings, and subject To conditions imposed for importation under the Customs Act, 1969;
131	Laptop computers, notebooks whether or not incorporating multimedia kit	8471.3010
132	Personal computers	8471.3020
133	Pesticides and their active ingredients registered by the Department of Plant Protection under the Agricultural Pesticides Ordinance, 1971(II of 1971), stabilizers, emulsifiers and solvents, namely:-	38.03
	Xylol (xylenes)	2707.3000
	- Beta Pinene / Agrotin 527 / Terpenic derivative	2902.1990
	Toluene	2902.3000
	Mixed xylene isomers	2902.4400
	Naphthalene	2902.9010
	Solvesso-100, 150, 200	2902.9090
	Ingredients for pesticides	2903.3040
	Cadusafos Technical Material	2903.6900
	Methanol (methyl alcohol)	2905.1100
	Propylene glycol (propane-1, 2-diol)	2905.3200
	- Adhesives Polyvinyl Acetate - Polyvinyl Alcohol	2905.4900
	Ingredients for pesticides	2906.2910
	Other Ingredients for pesticides	2906.2990
	- Solvenon MP / 1-Methoxy 2-Propanol - Methyglycol Acetate	2909.4910
	Methanal (formaldehyde)	2912.1100
	Cyclo-hexanone and methyl- cyclohexanones	2914.2200
	- Cyclohexanon - Cyclohexanone Mixed petroleum Xylene (1,2 & 1,3 & 1,4 dimethyl benzene and ethyle benzene)	2914.2990
	Acetic anhydride derivative	2915.2400
	Ingredients for pesticides	2916.3920
	Diocetyl orthophthalates	2917.3200
	Ingredients for pesticides	2918.9010
	Ingredients for pesticides	2919.0010
	Other Ingredients for pesticides	2919.0090
	Endosulfan Technical Material	2920.9020
	Other Ingredients for pesticides	2920.9090

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	Diethylamine and its salts	2921.1200
	Ingredients for pesticides	2921.4310
	Other Ingredients for pesticides	2921.4390
	Ingredients for pesticides	2921.5110
	Triethanolamine and its salts	2922.1300
	Dimethyl Formamide (DMF)	2924.1990
	Ingredients for pesticides	2924.2930
	Other Ingredients for pesticides	2924.2990
	Alpha cyano, 3-phenoxybenzyl (-) cis, trans 3-(2,2-dicloro vinyl) 2,2 dimethyl cyclopropane carboxylate	2926.9010
	(S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4, chloro phenyl)-3 mehtyl butyrate	2926.9020
	Cyano, 3-phenony benzyl 2,2,3,3 tetra methyl cyclopropane carboxalate	2926.9030
	- Cypermethrin, Alpha Cypermethrin, Beta-Cypermethrin, Zeta-Cypermethrin, Lambda Cylalothrin, Deltamethrin, Fenpropathrin, Esfenvalerate, Bifenthrin Technical Material- Acetamiprid, Imidacloprid Technical Material- Monomehypo, Chlorothalonil Technical Material-Bromoxynil Technical Material	2926.9050
	Other nitrite compounds- Cyfluthrin, Beta Cyfluthrin Technical Material	2926.9090
	2-N, N-Dimethyl amino-I sodium thiosulphate, 3-thiosulfourpropane	2930.2010
	Ingredients for pesticides	2930.2020
	2- N,N-dimethy amino 1,3 disodium thiosulphate propane	2930.9010
	O,S-dimethyl phosphoramidothioate	2930.9020
	S-S (2 dimethyl amino (trimethylene) bis (thio carbamate)	2930.9030
	Diafethiuran technical (itertbutyl) 3-2-6 disopropyl (4-phenoxyphenyl) thiourene	2930.9040
	O-O diethyl O-(3,5,6 trichloro pyridinyl) phosphorothioate	2930.9050
	O-(4-bromo, 2-chloro phenyl) o-ethyl sproyl (phosphorothioate)	2930.9060
	O,O duethyl O-(3,5,6-trichloro 2-pyridyl) phosphorothioate	2930.9070
	Ingredients for pesticides	2930.9080
	Other orgonosulpher compounds - Ethion, Methamidophos Technical Material - Dimethylsulfoxid	2930.9090
	Ingredients for pesticides	2931.0010
	Other Ingredients for pesticides	2931.0090
	Ingredients for pesticides	2932.2920
	2,3 Dihydro 2-2 dimethyl-7 benzo furanyl methyl-carbamate	2932.9910
	Other ingredients for pesticides - Carbosulfan Technical Material	2932.9990
	Fipronil	2933.1900

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	Ingredients for pesticides	2933.3930
	Other Ingredients for pesticides	2933.3990
	- Chlorpyrifos, Triazophos, Diazinon Technical Material	2933.5950
	Other Ingredients for pesticides	2933.5990
	Pyrimethanine	2933.6910
	Ingredients for pesticides	2933.6940
	- Atrazine Technical Material	2933.6990
	I satin (lactam of istic acid)	2933.7910
	1-Vinyl-2-pyrrol-idone	2933.7920
	- Triazophos Technical Material	2933.9910
	Ingredients for pesticides	2934.1010
	Ingredients for pesticides	2934.9920
	-Methyl benzimidazol - 2 - ylcarbamate. -Dicopper chloride trihydroxide	2938.9010
	Ingredients for pesticides	2939.9910
	- Abamectin, Emamectin Technical Material	2941.9050
	Other Ingredients for pesticides	2941.9090
	Sulphonic acid (Soft)	3402.1110
	Other surface active agents	3402.1190
	Cationic	3402.1290
	Non ionic surface active agents	3402.1300
	Other organic surface active agents	3402.1990 3402.9000
	Chemical preparations	3824.9099
	Solvent C-9	2707.5000"; and

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**TABLE - 3 (IMPORTS OR SUPPLIES)**

Amended Bill 2016-17 **NEW / inserted** ~~Deletion or Omitted~~ Substituted

The plant, machinery, equipment and apparatus, including capital goods, specified in column (2) of the Annexure below, falling under the HS Codes specified in column (3) of that Annexure, shall be exempt from the whole of sales tax, subject to the following conditions, besides the conditions specified in column (4) of the Annexure, namely:-

**ANNEXURE**

S.No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
4	Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pick-ups <b>and dump trucks</b> , imported for Thar Coal Field.	Respective Headings	(a) This concession shall be available to those mining companies or their authorized operators or on tractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.  (b) The goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of customs duties and taxes leviable at the time of import. These shall, however, be allowed to be transferred to other entitled mining companies with prior approval of the Board.
14	Following items with dedicated use of renewable source of energy like solar, wind, geothermal etc:-		NIL
	1. Solar Home System		
	c. Energy saver lamps of varying voltages (operating on DC).	8539.3910	
	d. Energy saver lamps of varying voltages (operating on AC).	<del>8539.3910</del> 8539.3110	
	i. Energy Saving Tube Lights	<del>8539.3920</del> 8539.3120	