

THE SIXTH SCHEDULE [see section 13(1)]		
TABLE - 1 (IMPORTS OR SUPPLIES)		
Finance Act 2017-18 update NEW / inserted Deletion or Omitted Substituted		
Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969(IV of 1969)
1	Live Animals [and live poultry.]	[0101.2100, 0101.3100 , 0101.3000, 0101.9000, 0102.1010 , [0102.2110], [0102.2120], [0102.2130], [0102.2190], [0102.3900], [0102.2910], [0102.2920], [0102.2930], [0102.2990, 0102.9000], 0104.1000, 0104.2000, 0105.1100, 0105.1200, 0105.1900 , [0105.9400], 0105.9900, 0106.1100, 0106.1200, 0106.1900, 0106.2000, 0106.3110, 0106.3190, 0106.3200, 0106.3900 and 0106.9000 ,0101.9000, 0102.1010, 4[0102.21
15	Edible fruits excluding imported fruits (except fruits imported from Afghanistan) whether fresh, frozen or otherwise preserved but excluding those bottled or canned.	0803.0000 , 0804.1010, 0804.1020, 0804.2000, 0804.3000, 0804.4000, 0804.5010, 0804.5020, 0804.5030, 0805.1000, 0805.2010 0805.2910, 0805.2090 , 0805.2100, 0805.2200 , 0805.2990, 0805.4000, 0805.5000, 0805.9000, 0806.1000, 0806.2000, 0807.1100, 0807.1900, 0807.2000, 0808.1000, [0808.3000, 0808.4000], 0809.1000, 0809.2000, 0809.3000, 0809.4000, 0810.1000, 0810.2000, 0810.4000, 0810.5000, 0810.6000, 0810.9010, 0810.9090, 0811.1000, 0811.2000, 0811.9000, 0813.1000, 0813.2000, 0813.3000, 0813.4010, 0813.4020 and 0813.4090

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17	Ginger excluding those sold in retail packing bearing brand names and trademarks.	0910.1000 09.10
19	Cereals and products of milling industry.	1001.1000, 1001.9000, 1002.0000, 1003.0000, 1004.0000, 1005.1000, 1005.9000, 1006.1090], 1006.2000, 1006.3010, 1006.3090, 1006.4000, 1007.0000, 1008.1000, 1008.2000, 1008.3000, 1008.9000, 1101.0010, 1101.0020, 1102.1000, 1102.2000, 1102.3000 , 1102.9000, 1103.1100, 1103.1300, 1103.1900, [1104.2200, 1104.2300, 1104.2900 and 1104.3000]
20	Seeds, fruit and spores of a kind used for sowing.	1006.1010, 1209.1010 , 1209.2100, 1209.2200, 1209.2300, 1209.2400, 1209.2500, 1209.2900, 1209.3000, 1209.9110, 1209.9120, 1209. 9130, 1209.9190 and 1209.9900
23	Sugar cane.	1212.9990 1212.9300
26	Fruit juices, whether fresh, frozen or otherwise preserved but excluding those bottled, canned or packaged.	2009.1100, 2009.1200, 2009.1900, 2009.2100, 2009.2900, 2009.3100, 2009.3900, 2009.4100, 2009.4900, 2009.5000, 2009.6100, 2009.6900, 2009.7100, 2009.7900, 2009.8000 and 2009.9000
31	Holy Quran, complete or in parts, with or without translation; Quranic Verses recorded on any analogue or digital media; other Holy books.	4901.9910, 8523.2100, 8523.2910, 8523.2990, 8523.4910, 8523.492 8523.4190, 8523.5100, 8523.5200 , 8523.4190, 8523.5910, 8523.5990, 8523.8010, 8523.8020 and 8523.8090

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Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969(IV of 1969)
33	Currency notes, bank notes, shares, stocks and bonds.	4907.0000 49.07
38	Monetary gold.	7108.2000 7108.1390 [and 7108.2090]
81	Cotton seed	1207.2000 1207.1000
83	Meat and similar products of prepared frozen or preserved meat or meat offal of all types including poultry, meat and fish.	1602.3200,1602.3900,1602.5000, 1604.1100,1604.1200,1604.1300, 1604.1400,1604.1500,1604.1600, 1604.1900,1604.2010,1604.2020, 1604.2090, 1604.3000 .
84	Preparations for infant use, put up for retail sale "Preparations suitable for infants or young children, put up for retail sale"	1901.1000
91	Energy saver lamps	8539.3910 8539.3110
97	Pens and ball pens "pens, ball pens, markers and porous tipped pens"	96.08
100A	Materials and equipment ("plant, machinery, equipment, appliances and accessories") for construction and operation of Gawadar Gwadar Port and development of Free Zone for Gawadar Gwadar Port as imported by or supplied to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely (i) China Overseas Ports Holding Company Pakistan (Private) Limited (ii) Gwadar International Terminal Limited, (iii) Gwadar Marin Services Limited and (iv) Gwadar Free Zone Company Limited, their contractors and sub-contractors; and Ship Bunker Oils bought and sold to the ships calling on/visiting Gawadar Gwadar Port, having Concession Agreement with the Gwadar Port Authority, for a period of forty year, subject to the following conditions and procedure, namely,-	Respective headings
100C	Vehicles imported by China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely (i) China Overseas Ports Holding Company Pakistan (Private) Limited (ii) Gwadar International Terminal Limited, (iii) Gwadar Marine Services Limited and (iv) Gwadar Free Zone Company Limited, for a period of twenty three years for construction, development and operations of Gwadar Port and Free Zone Area subject to limitations, conditions prescribed under PCT heading 9917	9917
106	Import of Halal edible offal of bovine animals	0206.1000, 0206.2000 , 0206.8000 and 0206.9000
108	Components or sub-components of energy saver lamps, namely:- (h) Al-oxide Suspension	3824.9099 3824.8400

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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:-- (c) SMD, LEDs, with or without ballast, with fittings and fixtures;	8539.3290, 8543.7090 "8539.5010 and 8539.5020" and 9405.4090
113	High Efficiency Irrigation Equipment (If used for agriculture sector) (2) Sprinklers including high and low pressure (centre pivotal) system, conventional sprinkler equipment, water reel travelling sprinkler, drip or trickle irrigation equipment, mint irrigation sprinkler system.	8424.8100 8424.4100, 8424.2010
114	Green House Framing and Other Green House Equipment (If used for Agriculture Sector) (1) Tunnel farming equipment [consisting of plastic covering and mulch film, anti-insect net and shade net] (2) Green houses (prefabricated)	3920.1000, 3926.9099, 5608.1900, 5608.9000, 9406.0010 "9406.1010 and 9406.9010"
130	Premixes for growth stunting	Respective Headings, and subject to conditions imposed for importation under the Customs Act, 1969; "Sodium Iron (Na Fe EDTA), and other premixes of Vitamins, Minerals and Micro-nutrients (food grade) and subject to conditions imposed for importation under the Customs Act, 1969";

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Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969(IV of 1969)
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:- Ingredients for pesticides Cadusafos Technical Material Ingredients for pesticides Ingredients for pesticides Other Ingredients for pesticides Tiethanolamine and its salts ingredients for pesticides Ingredients for pesticides Ingredients for pesticides Chemical preparations	2903.3040 2903.6900 2918.9010 2919.0010 2919.0090 2922.1300 2924.2930 2939.9910 2939.8010 2939.9910 2939.8010 3824.9099 3824.9999
134	Goods received as gift or donation from a foreign government or organization by the Federal or Provincial Governments or any public sector organization subject to recommendations of the Cabinet Division and concurrence by the Federal Board of Revenue.	9908
135	Sunflower and canola hybrid seeds meant for sowing	Respective heading
136	Combined harvesters upto five years old	8433.5100
137	Single cylinder agriculture diesel engines (compressor ignition internal combustion piston engines) of 3 to 36 HP, and CKD kits thereof	8408.9000, and

THE SIXTH SCHEDULE [see section 13(1)]		
TABLE - 2 (Local Supplies only)		
Finance Act 2017-18 update NEW / inserted Deletion or Omitted Substituted		
Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969(IV of 1969)
22	Single cylinder agriculture diesel engines (compressor-ignition internal combustion piston engines) of 3 to 36 HP, and CKD kits thereof	8408.9000."; and

TABLE - 3 (IMPORTS OR SUPPLIES)		
Finance Act 2017-18 update NEW / inserted Deletion or Omitted Substituted		
Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969(IV of 1969)
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:-		
(ii) except for S. No. 9 and 14, 14A and 15A of the Annexure, the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company's bona fide requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. In already computerized Collectorates or Customs stations where the Pakistan Customs 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 Pakistan 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; and		

ANNEXURE

S.No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
2	<p>Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes:-</p> <p>A. Medical Equipment.</p> <p>(1) Dentist chairs</p> <p>(2) Medical surgical dental or veterinary furniture</p> <p>(3) Operating Table.</p> <p>(4) Emergency Operating Lights.</p> <p>(5) Hospital Beds with mechanical fittings</p> <p>(6) Gymnasium equipment.</p> <p>(7) Cooling Cabinet.</p> <p>(8) Refrigerated Liquid Bath.</p> <p>(9) Contrast Media Injections (for use in Angiography & MRI etc).</p>	<p>9402.1010</p> <p>9402.9090</p> <p>9402.9010</p> <p>9405.4090</p> <p>9402.9020</p> <p>9506.9100</p> <p>8418.5000</p> <p>3824.9099 9999</p> <p>3822.0000</p>	<p>(a) The project requirement shall be approved by the Board of Investment (BOI). The authorized officer of BOI shall certify the item wise requirement of the project in the prescribed format and manner as per Annex-B and shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under Section 155D of the Customs Act, 1969 (IV of 1969);</p> <p>(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 at statutory rates leviable at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969)</p>

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ANNEXURE

S.No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
14	Following items for use with solar energy:- Solar Power Systems.	8501.3110 8501.3210	
	(1) Off-grid/On-grid solar power system (with or without provision for USB/charging port) comprising of : (i) PV Module. (ii) Charge controller. (iii) Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system). (iv) Essential connecting wires (with or without switches). (v) Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT)). (vi) Bulb holder (2) Water purification plants operating on solar energy.	8541.4000 9032.8990 8507.2090 8507.3000 8544.4990 8507.6000 8544.4990 8504.4090 8504.4090 8536.6100 8536.6100 8421.2100	
14A	Following systems and items for dedicated use with renewable source of energy like solar, wind, geothermal etc. 1. (a) Solar Parabolic Trough Power Plants. (b) Parts for Solar Parabolic Power Plants. (i) Parabolic Trough collectors modules. (ii) Absorbers/Receivers tubes. (iii) Steam turbine of an output exceeding 40MW. (iv) Steam turbine of an output not exceeding 40MW. (v) Sun tracking control system. (vi) Control panel with other accessories.	8502.3900 8503.0010 8503.0090 8406.8100 8406.8200 8543.7090 8537.1090	

ANNEXURE

S.No	Description	PCT Heading	Conditions
(1)	(2)	(3)	(4)
	2. (a) Solar Dish Stirling Engine. (b) Parts for Solar Dish Stirling Engine. (i). Solar concentrating dish. (ii). Sterling engine. (iii). Sun tracking control system. (iv). Control panel with accessories. (v). Stirling Engine Generator	8412.8090 8543.7000 8543.7000 8543.7090 8406.8200 8501.6100	
	3. (a) Solar Air Conditioning Plant (b) Parts for Solar Air Conditioning Plant (i). Absorption chillers. (ii). Cooling towers. (iii). Pumps. (iv). Air handling units. (v). Fan coils units. (vi). Charging & testing equipment.	8415.1090 8418.6990 8419.8910 8413.3090 8415.8200 8415.9099 9031.8000	
	4. (a) Solar Desalination System (b) Parts for Solar Desalination System (i). Solar photo voltaic panels. (ii). Solar water pumps. (iii). Deep Cycle Solar Storage batteries. (iv). Charge controllers. (v). Inverters (off grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT)	8421.2100 8541.4000 8413.3090 8507.2090 9032.8990 8504.4090	
	5. Solar Thermal Power Plants with accessories.	8502.3900	
	6. (a) Solar Water Heaters with accessories. (b) Parts for Solar Water Heaters (i). Insulated tank (ii). Vacuum tubes (Glass) (iii). Mounting stand (iv). Copper and Aluminum tubes	8419.1900 7309.0000 7310.0000 7020.0090 Respective heading	

ANNEXURE

S.No	Description	PCT Heading	Conditions
(1)	(2)	(3)	(4)
	(c) Accessories: (i) Electronic controller (ii) Assistant/ feeding tank (iii) Circulation Pump (iv) Electric heater/ immersion rod (one piece with one solar water heater) (v) Solenoid valve (one piece with one solar water heater) (vi) Selective coating for absorber plates	Respective heading	
	7. (a) PV Modules. (b) Parts for PV Modules (i). Solar cells. (ii). Tempered Glass. (iii). Aluminum frames. (iv). O-Ring. (v). Flux. (vi). Adhesive labels. (vii). Junction box & cover. (viii). Sheet mixture of paper and plastic (ix). Ribbon for PV Modules (made of silver & Lead). (x). Bypass diodes. (xi). EVA (Ethyl Vinyl Acetate) Sheet (Chemical).	8541.4000 8541.4000 7007.2900 7610.9000 4016.9990 3810.1000 3919.9090 8538.9090 3920.9900 Respective heading 8541.1000 3920.9900	
	8. Solar Cell Manufacturing Equipment (i). Crystal (Grower) Puller (if machine). (ii). Diffusion furnace. (iii). Oven. (iv). Wafering machine. (v). Cutting and shaping machines for silicon ingot. (vi). Solar grade polysilicon material. (vii). Phosphene Gas. (viii). Aluminum and silver paste.	8479.8990 8514.3000 8514.3000 8486.1000 8461.9000 3824.9999 2853.9000 Respective Headings	
	9. Pyranometers and accessories for solar data collection.	9030.8900	
	10. Solar chargers for charging electronic devices.	8504.4020	
	11. Remote control for solar charge controller.	8543.7010	

ANNEXURE

S.No	Description	PCT Heading	Conditions
(1)	(2)	(3)	(4)
	12. Wind Turbines. (a) Wind Turbines for grid connected solution above 200 KW (complete system). (b) Wind Turbines upto 200 KW for off-grid solutions comprising of: (i). Turbine with Generator/Alternator. (ii). Nacelle with rotor with or without tail. (iii). Blades. (iv). Pole/ Tower. (v). Inverter for use with Wind Turbine. (vi). Deep Cycle Cell/ Battery (for use with wind turbine).	8412.8090 8412.8090 Respective heading 8507.2090	
	13. Wind water pump	8413.8100	
	14. Geothermal energy equipment (i). Geothermal heat pumps. (ii). Geothermal Reversible Chillers. (iii). Air handlers for indoor quality control equipment. (iv). Hydronic heat pumps. (v). Slim Jim heat exchangers. (vi). HDPE fusion tools. (vii). Geothermal energy installation tools and equipment. (viii). Dehumidification equipment. (ix). Thermostats and intellizone.	8418.6100 8418.6990 8415.8300 8418.6990 8418.6100 8415.8300 8419.5000 8418.6100 8515.8000 8419.5000 8419.8990 8515.8000 8479.6000 9032.1090	
	15. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR.	Respective heading	
15	Following items for promotion of renewable energy technologies or for conservation of energy:- (i) SMD/LED/LVD lights with or without ballast, fittings and fixtures. (ii) SMD/LED/LVD street lights, with or without ballast, PV module, fitting and fixtures (iii) Tubular day lighting device. (iv) Wind turbines including alternators and mast. (v) Solar torches. (vi) Lanterns and related instruments. (vii) LVD induction lamps.	9405.1090 8539.3290 8539.5010 8539.5020 8543.7090 9405.4090 9405.4090 8539.3290 8539.3290 8539.5010 8543.7090 8539.5020 9405.5010 8502.3100 8513.1040 8513.1090 8539.3290	

ANNEXURE

S.No	Description	PCT Heading	Conditions
(1)	(2)	(3)	(4)
	<p>(viii) LED bulb/tube lights.</p> <p>(ix) PV module, with or without, the related components including invertors (offgrid/ on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT), charge controllers and solar batteries.</p> <p>(x) Light emitting diodes (light emitting in different colors).</p> <p>(xi) Water pumps operating on solar energy along with solar pump controllers</p> <p>(xii) Energy saver lamps of varying voltages</p> <p>(xiii) Energy Saving Tube Lights.</p> <p>(xiv) Sun Tracking Control System</p> <p>(xv) Invertors (off-grid/on grid/hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT).</p> <p>(xvi) Charge controller/ current controller. Provided that exemption under this serial shall be available with effect from 01.07.2016.</p>	<p>8543.7090 8543.5010 8539.5020</p> <p>8541.4000 8504.4090 9032.8990 8507.0000</p> <p>8541.5000</p> <p>8413.7010 8413.7090 8504.4090 8539.3110 8539.3210 8539.3120 8539.3220</p> <p>8543. 7090 8504.4090</p> <p>9032.8990</p>	
15A	<p>Parts and components for manufacturing LED lights:</p> <p>(i) Aluminum housing/ shell for LED (LED light fixture)</p> <p>(ii) Metal clad printed circuit boards (MCPCB) for LED</p> <p>(iii) Constant current power supply for of LED lights (1-300W)</p> <p>(iv) Lenses for LED lights</p>	<p>9405.1090</p> <p>8543.0000</p> <p>8504.4090</p> <p>9001.9000</p>	<p>If imported by LED light manufacturers registered under the Sales Tax Act, 1990 subject to annual quota determination by the Input Output Coefficient Organization (IOCO)“;</p>
15B	<p>CKD kits for single cylinder agriculture diesel engines (compression-ignition internal combustion piston engines) of 3 to 36 HP.</p>	<p>8408.9000</p>	<p>Subject to same conditions and limitations as are applicable for availing concession in customs duty on import of such CKD kits.“;</p>