

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(I)/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
- (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, 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

