

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

NOTIFICATION
(CUSTOMS)

Islamabad, the 30th June, 2022.

S.R.O. 967(I)/2022.- 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. 845(I)/2021, dated the 30th June, 2021, 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% & 11% and goods imported under Notification No. S.R.O.655(I)/2006 and 656(I)/2006 both dated the 5th June, 2006;
- (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 the following which shall be charged at the rate of two per cent:-
 - (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;
 - (b) cars, jeeps, light commercial vehicles in CKD condition exceeding 1,000cc 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) 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), Polymers of ethylene in primary forms (PCT 39.01) and Polymers of propylene or of other olefins in primary forms (PCT 39.02);
- (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 Chapter 99 of First Schedule of the Customs Act, 1969 (IV of 1969);
- (vi) import under Fifth Schedule to the Customs Act, 1969 (IV of 1969) excluding;
 - (1) serial numbers 30, 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;
- (vii) import under the Baggage Rules, 2006;
- (viii) import under sub-chapters 3 and 7 of chapter XII and chapter XV of Customs Rules, 2001;
- (ix) import under Notification No.SRO.577(I)/2005 dated 6th June,2005;
- (x) import under Notification No.SRO.565(I)/2006 dated 5th June, 2006;
- (xi) import under Notification No.SRO.693(I)/2006 dated 1th July, 2006;
- (xii) import under Small and Medium Enterprises and Export Oriented Units Rules, 2008;
- (xiii) import under temporary importation scheme vide S.R.O. 492(I)/2009, dated the 13th June, 2009;
- (xiv) imports under condition (vii) of 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;
- (xv) 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);
- (xvi) Imports of cars, jeeps and light commercial vehicles in CKD condition upto 1,000cc and imports of vehicles in CBU condition upto 850cc;
- (xvii) import of goods classifiable under PCT Codes: -

3006.1090	5309.1100	5402.5200	5509.6900
5007.1000	5309.1900	5402.5300	5509.9100
5007.2000	5309.2100	5402.5900	5509.9200
5007.9000	5309.2900	5402.6200	5509.9900
5111.1100	5310.1000	5402.6300	5510.1100
5111.1900	5310.9010	5402.6900	5510.1200
5111.2000	5310.9090	5404.1200	5510.2000
5111.3000	5311.0000	5501.9000	5510.3000
5111.9000	5402.3300	5508.2000	5510.9000
5112.1100	5402.3400	5509.1100	5511.3000
5112.1900	5402.3900	5509.1200	7019.6990; and
5112.2000	5402.4600	5509.3100	
5112.3000	5402.4700	5509.3200	
5112.9000	5402.4800	5509.6100	
5113.0000	5402.4900	5509.6200	

(xviii) import of goods falling under PCT codes 0714.3000, 0909.3100, 1211.9000, 2503.0000, 2526.1010, 2515.1100, 2701.1200, 2701.1900 and 8609.0000, if imported from the Islamic Republic of Afghanistan;

4. This notification shall take effect from the 1st day of July, 2022.

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


(Suraiya Ahmed Butt)
Additional Secretary