

[AS PASSED BY THE NATIONAL ASSEMBLY SECRETARIAT]

An

Act

to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2023, and to amend certain laws

WHEREAS, it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2023, and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows: -

1. **Short title and commencement.** – (1) This Act shall be called the Finance Act, 2023.

(2) It shall, unless specified otherwise, come into force on the first day of July, 2023.
2. **Amendment of the Petroleum Products (Petroleum Levy) Ordinance, 1961 (XXV of 1961).**— In the Petroleum Products (Petroleum Levy) Ordinance, 1961 (XXV of 1961), in the Fifth Schedule, in column (1),-
 - (a) against Sr. No. 1, in column (4), for the figure “50”, the figure “60” shall be substituted; and
 - (b) against Sr. No. 2, in column (4), for the figure “50”, the figure “60” shall be substituted.”.
3. **Amendments of the Members of Parliament (Salaries and Allowances) Act, 1974 (XXVII of 1974).** — In the Members of Parliament (Salaries and Allowances) Act, 1974 (XXVII of 1974), in section 13A, in sub-section (1), in paragraph (e), -
 - (i) for the expression “1300 CC”, the expression “1200CC to 1600CC” shall be substituted;
 - (ii) sub-paragraphs (ii) and (iii) shall be omitted and the remaining sub-paragraphs shall be re-numbered accordingly;
 - (iii) for the existing sub-paragraph (iv), the following shall be substituted, namely: -
“(iv) official vehicle shall only be driven by the Staff Car Driver for outstation duty and he shall be entitled to TA/DA;”.
4. **Amendments of the Customs Act, 1969 (IV of 1969).** - In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely: -
 - (1) in section 2, in clause (s), after the word “goods”, occurring for the first time, the expression “, anywhere within the territorial jurisdiction of Pakistan”, shall be inserted;
 - (2) in section 3C, for the expression “Pakistan Customs Academy (PCA)”, occurring wherever, the expression “Customs Academy of Pakistan (CAP)” shall be substituted;
 - (3) in section 7, after the expression “(BMP)”, the expression “, Provincial Levies, Khasadar Force” shall be inserted;

- (4) in section 19, -
- (a) in sub-section (1), after the word "Pakistan," occurring for the first time, the expression ", or to implement an agreement of the Government of Pakistan with any entity" shall be inserted; and
 - (b) in sub-section (5), in the second proviso, for the figure "2023", the figure "2024" shall be substituted;
- (5) in section 25A, in sub-section (1), in the proviso, for the expression "incorporate values from", the expression "consult prices of goods available in" shall be substituted;
- (6) in section 79, in sub-section (1), after the second proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:-
- "Provided further also that in case of land customs station at border, the owner of any imported goods shall file Goods Declaration (GD) for home consumption or warehousing or transshipment or any other approved purpose, within three days of arrival of goods at the border Customs station.";
- (7) in section 98, in sub-section (1), for the words "one month" occurring for the first time, the words "three months" shall be substituted;
- (8) in section 139, in sub-section (1), after the word "crew", the expression "or a representative on behalf of a group of passengers" shall be inserted;
- (9) in section 156, in sub-section (1), in the Table, -
- (a) against S.No.1, -
 - (i) sub-serial number (ii) shall be omitted; and
 - (ii) for sub-serial number (iii), the following shall be substituted, namely: -

“(iii) If any person fails to attach or electronically upload mandatory documents required under section 79 or 131 of the Customs Act, 1969-,	Such person shall be liable to a penalty not exceeding Rs.50,000/-.	General”;
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 - (b) against S. No. 8, in sub-serial number (i), in clause (b), clause (c), clause (d) and clause (e), in column (2) after the word "times", the words "but not less than" shall be inserted;
 - (c) against S.No. 9, in column (2), after the word "times", the words "but not less than" shall be inserted;
 - (d) against S.No. 89, in sub-serial number (i), in column (2), after the word "times" occurring for second time, the words "but not less than" shall be inserted;
 - (e) against S. No. 90, in column (2), after the word "times", the words "but not less than" shall be inserted;
- (10) in section 179, in sub-section (2), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-
- "Provided that the respondent may opt for adjudication through the customs computerized system for such goods or offences as notified by the Board.";
- (11) in section 182, in the proviso, after the word, "that", the expression "subject to rules," and after the word "vehicles" the expression ", conveyance and any other equipment" shall be inserted;

- (12) in section 185D, after sub-section (2), the following new sub-section shall be added, namely: -
“(3) The Board may at any stage of investigation direct transfer of investigation of criminal case from one field formation to other formation.”;
- (13) in section 194A, in sub-section (1), in clause (f), for the full stop at the end, a semi-colon and the word “and” shall be substituted and thereafter the following new clause shall be added, namely: -
“(g) an appellate order or a quasi-judicial order passed by the Chief Collector of Customs under provisions of this Act and the rules made thereunder provided that such appeal shall be heard by a special bench consisting of one technical member and one judicial member.”;
- (13A) in section 195C, in sub-section (2), for clause (c), the following shall be substituted, namely: -
“(c) a retired judge not below the rank of a judge of High Court, who shall also be the Chairperson of the Committee, to be nominated by the Board from a panel notified by the Law and Justice Division for such purpose.”;
- (14) in section 208, in sub-section (2), in the proviso, for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely: -
“Provided further that the Board may make rules regarding eligibility of a person for self-filing of goods declaration as provided under sub-section (2) read with section 155C of this Act.”;
- (15) in section 212B, in sub-section (2), in clause (ii), after semi-colon, the word “or” shall be added and thereafter clause (iii) shall be omitted;
- (16) the amendments set out in the First Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969); and
- (17) in the Fifth Schedule, -
(A) in Part-I, in column (1), -
(i) after S. No. 8, the following new S. No. 8(a) and the entries relating thereto in column (2), (3) (4) and (5) shall be inserted namely: -

“8(a)	1. Imports or exports made by or for the qualified investment in respect of the project as specified at Serial No.1 of the First Schedule to the Foreign Investment (Promotion and Protection) Act, 2022.	Respective Headings	0%	The concession shall be available subject to conditions, limitations and restrictions as prescribed in Serial 1 & 2 of Part-F of the Second Schedule to the Foreign Investment (Promotion and Protection) Act, 2022.
	2. Household goods of employees of Reko Diq Mining Company (Private) Limited. Explanation: - for	Respective Headings	0%	Only such employees can claim the benefit who are either citizen of a country other

	the purpose of this Serial, the concession of Customs Duty includes all duties and levies leviable under the Customs Act, 1969.			than Pakistan or who for the Tax Year immediately prior to the import of goods were non-resident in Pakistan for the purpose of Income Tax Ordinance, 2001.”;
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- (ii) against S. No. 26, in column (2), for the figure “2023”, the figure “2024”, shall be substituted;
- (B) in Part-II, in Table A, in column (1), Sr. No. 312 and the entries relating thereto in columns (2), (3) and (4), shall be omitted;
- (C) in Part-III, in the Table, in column (1), -
- (i) against Sr. No. 113, in column (5), for the word “hemodialyzers”, the words “fluids and powders for use in hemodialyzers” shall be substituted;
- (ii) against Sr. No. 107, -
- (a) in column (2), for the expression, “(i) Paper having specification 60 gm/m² in 23X36 inches or 20X30 inches sheets (ii) Art paper having specification 20x30 inches, 23x30 inches, 23x33 inches, 23x36 inches and 700x1000 mm”, the expression “(i) Paper having specification 60 to 90 gsm of 20x30, 23x30, 23x36, 23x33 and 30x40 inches in sheets; and (ii) Art card or board (200 to 300 gsm) and art paper having specification 60 to 130 gsm of 20x30 inches, 23x30 inches, 23x36, 30x40 inches and 700x1000 mm in sheets”, shall be substituted”; and
- (b) in column (3), for the PCT codes “4802.5510”, the PCT code “4802.6990”, shall be substituted and the PCT code “4810.1310”, shall be omitted;”
- (D) Part-V and the Table relating thereto, shall be omitted;
- (E) in Part-V(A), in Table-II, -
- (i) against S.No.1, in column (3), in sub-serial (d), for the PCT code “8501.3290”, the PCT code “8501.3200” shall be substituted;
- (ii) against S.No.2, in column (3), in sub-serial (c), for the PCT code “8501.3290”, the PCT code “8711.6050” shall be substituted;
- (iii) against S.No.3, in column (3), in sub-serial (a), for the PCT code “8501.3290”, the PCT code “8501.3200” shall be substituted; and
- (F) For Part-V(B), the following shall be substituted, namely: -

“Part-V(B)

Import of Hybrid Electric Vehicles (CBUs)

Under Auto Industry Development and Export Policy (AIDEP) 2021-26

TABLE-I

S. No	Description	PCT Code	CD%	Condition
(1)	(2)	(3)	(4)	(5)
1.	Hybrid Electric Vehicles (HEV) (CBU)	8702.2090 8702.3090	1%	The concession shall be admissible to

				manufacturers on import of same variant to be assembled / manufactured locally from the date of issuance of manufacturing certificate and quota determination by Engineering Development Board (EDB).
2.	Hybrid Electric Vehicles (HEV) (CBU)	8704.4100 8704.4200 8704.5100 8704.5200	1%	The concession shall be admissible to manufacturers on import of same variant to be assembled / manufactured locally from the date of issuance of manufacturing certificate and quota determination by Engineering Development Board (EDB).

TABLE-II
Import of Parts for Hybrid Vehicles
Under Auto Industry Development and
Export Policy (AIDEP) 2021-26

S. No.	Description of Imported Good	PCT Code	CD %	Condition
(1)	(2)	(3)	(4)	(5)
1.	Following parts for Hybrid Electric Vehicle: -	Respective headings	4%	The concession shall be admissible to manufacturers of Hybrid electric vehicles subject to certification and quota determination by the Engineering Development Board (EDB).
	1.Battery pack and its parts: (i) thermistor (ii) resistor (iii) capacitor (iv) bus bar			
	2.Cooling system for battery packs including blower, tubes, hoses, pump			
	3.Sensor hybrid vehicle battery voltage			
	4.Inverter assembly with converter (Power control unit)			
	5.Electric motor and generator for Transaxle assembly			
	6.Battery charging system / inlet connectors			
	7.Hybrid system control			

	unit / hybrid ECU			
	8.Junction box			
2.	Following parts for Plug-in-Hybrid Electric Vehicle: -	Respective headings	3%	The concession shall be admissible to manufacturers of Plug-in Hybrid electric vehicles subject to certification and quota determination by the Engineering Development Board (EDB).
	1.Battery pack and its parts: (i) thermistor (ii) resistor (iii) capacitor (iv) bus bar			
	2.Cooling system for battery packs including blower, tubes, hoses, pump			
	3.Sensor hybrid vehicle battery voltage			
	4.Inverter assembly with converter (Power control unit)			
	5.Electric motor and generator for Transaxle assembly			
	6.Battery charging system / inlet connectors			
	7.Hybrid system control unit / hybrid ECU			
	8.Junction box			
	9.Charger			
	10.Charging port"			

Part V(C)
Import of Agricultural Tractors
TABLE

S. No.	Description	PCT Code	Customs Duty%
(1)	(2)	(3)	(4)
1.	Agricultural Tractors, having an engine capacity exceeding 26 kW but not exceeding 75kW	8701.9220 8701.9320	15%
2.	Agricultural Tractors (other than mentioned at S. No. 1 above)	8701.9100, 8701.9400 8701.9500	10%";

(18) In Notification No. S.R.O.966(I)/2022 dated the 30th day of June, 2022, the following amendments shall be made which shall be deemed to have been so made by the Federal Government in exercise of its powers conferred by sub-section (3) of section 18 of the Customs Act, 1969 (IV of 1969), namely: -

in the Table, -

- (i) after S. No.140, and the entries relating thereto in columns (2), (3) and (4) the following new serial number and the entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

"140A	2849.1000	Calcium (Carbides)	5";
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- (ii) after S. No.168, and the entries relating thereto in columns (2), (3) and (4), the following new serial number and the entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

"168A	3824.9980	Chloroparaffins liquid	10% till 31 st Dec.,2023 and 5% from 1 st January 2024 to 30 th June,2024";
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- (iii) after S. No.297, and the entries relating thereto in columns (2), (3) and (4), the following new serial number and the entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

"297A	7002.3200	Tubes of other glass having a linear coefficient of expansion not exceeding 5 x 10 ⁻⁶ per Kelvin within a temperature of 0°C to 300°C	10";
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- (iv) for S.No.299, and the entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:-

"299	70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked (except PCT code 7005.3000)	30";and
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- (v) in paragraph 2, in clause (g), for the expression "exceeding diameter 75 mm", the expression "of diameter 50 mm and exceeding 50 mm" shall be substituted;

5. **Amendments of the Sales Tax Act, 1990.**— In the Sales Tax Act, 1990, the following further amendments shall be made, namely:—

- (1) in section 2,—
 - (a) in clause (12), after the word "include", the expression "production, transmission and distribution of electricity," shall be omitted;
 - (b) in clause (33), the sub-clause (e) shall be omitted;
 - (c) in clause (43A), sub-clauses (e) and (ga) shall be omitted;
- (2) in section 3, in sub-section (1A), for the word "three", the word "four" shall be substituted;
- (3) for section 30CA, the following shall be substituted, namely:—

“30CA. Directorate General of Digital Initiatives.-- The Directorate General of Digital Initiatives shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;

(4) in section 33, in clause (23), in column (1), for the words “cigarette packs”, the expression “goods or class of goods as specified by the Board under sub-section (1) of section 40C” shall be substituted;

(5) for section 47A, the following shall be substituted, namely:—

“47A. Alternative Dispute Resolution.-- (1) Notwithstanding any other provision of this Act, or the rules made thereunder, an aggrieved person in connection with any dispute pertaining to—

- (a) the liability of tax of one hundred million rupees or above against the aggrieved person or admissibility of refund, as the case may be;
- (b) the extent of waiver of default surcharge and penalty; or
- (c) any other specific relief required to resolve the dispute, may apply to the Board for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application, which is under litigation in any court of law or an appellate authority, except where criminal proceedings have been initiated.

(2) The application for dispute resolution shall be accompanied by an initial proposition for resolution of the dispute, including an offer of tax payment.

(3) The Board may, after examination of the application of an aggrieved person, appoint a committee, within fifteen days of receipt of such application in the Board, comprising,—

- (i) a retired judge not below the rank of a judge of a High Court, who shall also be the Chairperson of the Committee, to be nominated by the Board from a panel notified by the Law and Justice Division for such purpose;
- (ii) Chief Commissioner Inland Revenue having jurisdiction over the case; and
- (iii) person to be nominated by the registered person from a panel notified by the Board comprising —
 - (a) chartered accountants, cost and management accountants and advocates having a minimum of ten years’ experience in the field of taxation;
 - (b) officers of the Inland Revenue Service who stood retired in BPS 21 or above; or
 - (c) reputable businessmen as nominated by Chambers of Commerce and Industry:

Provided that the registered person shall not nominate a chartered accountant or an advocate if the said chartered accountant or the advocate is or has been an auditor.

(4) The Board shall communicate the order of appointment of committee to the aggrieved person, court of law or the appellate authority where the dispute is pending and the concerned Commissioner.

(5) The committee appointed under sub-section (3) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of the Inland Revenue or any other person to conduct an audit and shall

decide the dispute by majority, within forty-five days of its appointment extendable by another fifteen days for the reasons to be recorded in writing.

(6) The decision by the committee under sub-section (5) shall not be cited or taken as a precedent in any other case or in the same case for a different tax year.

(7) The recovery of tax payable by a registered person in connection with any dispute for which a committee has been appointed under sub-section (3) shall be deemed to have been stayed on the constitution of committee till the final decision or dissolution of the committee, whichever is earlier.

(8) The decision of the committee under sub-section (5) shall be binding on the Commissioner when the aggrieved person, being satisfied with the decision, has withdrawn the appeal pending before the court of law or any appellate authority in respect of dispute as mentioned in sub-section (1) and has communicated the order of withdrawal to the Commissioner:

Provided that if the order of withdrawal is not communicated to the Commissioner within sixty days of the service of decision of the committee upon the aggrieved person, the decision of the committee shall not be binding on the Commissioner.

(9) Subject to sub-section (10), the Commissioner shall also withdraw the appeal, if any, pending before any court of law or an appellate authority in respect of dispute as mentioned in sub-section (1) within thirty days of the communication of the order of withdrawal by the aggrieved person to the Commissioner.

(10) The aggrieved person shall make the payment of sales tax and other duty or taxes and within such time as decided by the committee under sub section (5) and all decisions and orders made or passed shall stand modified to that extent.

(11) If the committee fails to decide within the period of sixty days under sub-section (5), the Board shall dissolve the committee by an order in writing and the matter shall be decided by the court of law or the appellate authority where the dispute is pending under litigation.

(12) The Board shall communicate the order of dissolution of the committee to the aggrieved person, court of law or the appellate authority and the Commissioner.

(13) On receipt of the order of dissolution of the committee, the court of law or the appellate authority shall decide the appeal within six months of the communication of said order.

(14) The Board may prescribe the amount to be paid as remuneration for the services of the members of the committee, other than the member appointed under clause (ii) of sub-section (3).

(15) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section;

(6) in the Fifth Schedule, in column (1),—

(a) after serial number 8, the following new serial number and entries thereto in column (2) shall be inserted, namely:—

“8A.	Imports or supplies made by, for or to a qualified investment as specified at Serial No.1 of the First Schedule to the Foreign Investment (Promotion and Protection) Act, 2022 for the period as specified in the Second Schedule to the said Act.”.
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(b) against serial number 12, in column (2),—

- (i) in clause (xvii), for the word “five”, the word “six” shall be substituted;
 - (ii) for clause (xxv), the following shall be substituted, namely:–
“(xxv) other drawing, marking out or mathematical calculating instruments (geometry box) (PCT heading 9017.2000).”; and
 - (c) against serial number 21, after the words “supplies of”, the expression “commodities,” shall be inserted;
- (7) in the Sixth Schedule, –
- (I) in Table-1, in column (1),–
 - (a) against serial numbers 16, in column (2), for the words “in retail packing bearing”, the word “under” shall be substituted;
 - (b) against serial numbers 17, in column (2), for the words “in retail packing bearing”, the word “under” shall be substituted;
 - (c) against serial numbers 18, in column (2), for the words “in retail packing bearing”, the word “under” shall be substituted;
 - (d) in serial number 121, in column (2), the following Explanation shall be added, namely:–
“Explanation.– For removal of doubt, it is clarified that the blood transfusion sets not packed in aluminum foil imported with blood bags CPDA-1, in corresponding quantity in same consignment are also exempt;”
 - (e) against serial number 151, in column (2), in clause (b), for the expression “30th June, 2023” the expression “30th June, 2024” shall be substituted;
 - (f) against serial number 152, in column (2), for the expression “30th June, 2023” the expression “30th June, 2024” shall be substituted;
 - (g) serial numbers 159 and 160 and entries relating thereto in columns (2) and (3) shall be omitted;
 - (h) against serial number 168, in column (2), after the word “Fertilizers”, the words “excluding DAP” shall be added; and
 - (II) in Table-2, in column (1),–
 - (a) against serial number 27, in column (2), after the words “Wheat Bran”, the expression “[This exemption shall apply from the 1st day of July, 2018]” shall be added;
 - (b) against serial number 32, in column (2), after the word “sold”, the words “in retail packing” shall be omitted;
 - (c) against serial number 34, in column (2), after the word “sold”, the words “in retail packing” shall be omitted;
 - (d) against serial number 35, in column (2), after the word “sold”, the words “in retail packing” shall be omitted;
 - (e) against serial number 36, in column (2), after the word “sold”, the words “in retail packing” shall be omitted;
 - (f) against serial number 37, in column (2), after the word “sold”, the words “in retail packing” shall be omitted;
 - (g) against serial number 39, in column (2), after the word “sold”, the words “in retail packing” shall be omitted;
 - (h) against serial number 41, in column (2), after the word “sold”, the words “in retail packing” shall be omitted; and
 - (i) against serial number 42, in column (2), after the word “sold”, the words “in retail packing” shall be omitted;

- (8) in the Eighth Schedule, in column (1),—
- (a) against serial number 66, in column (4), for the expression “12%”, the expression “15%” shall be substituted; and
- (b) serial numbers 81 and 82 and entries relating thereto in columns (2), (3), (4) and (5) shall be substituted, namely:—

“81.	Substances registered as drugs under the Drugs Act, 1976 (XXXI of 1976) and medicaments as are classifiable under chapter 30 of the First Schedule to the Customs Act, 1969 (IV of 1969) except the following, even if medicated or medicinal in nature, namely:— (a) filled infusion solution bags imported with or without infusion given sets; (b) scrubs, detergents and washing preparations; (c) soft soap or no soap; (d) adhesive plaster; (e) surgical tapes; (f) liquid paraffin; (g) disinfectants, and (h) cosmetics and toilet preparations. This substitution shall be deemed to have been made from the 1st day of July, 2022.	Respective Headings	1%	Subject to the conditions that: (i) Tax charged and deposited by the manufacturer or importer, as the case may be, shall be final discharge of tax in the supply chain (ii) No input tax shall be adjusted in the supply chain.
82	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 reduced rate as specified in column (4) which are liable to customs duty not exceeding eleven per cent ad valorem, either under the First Schedule	Respective headings	1%	Subject to the conditions that: (i) DRAP shall certify item-wise requirement of manufacturers of drugs and APIs and in case of import shall furnish all relevant information to Pakistan Customs Computerized System; and (ii) No input tax shall be

	or Fifth Schedule to the Customs Act, 1969 (IV of 1969) or under a notification issued under section 19 thereof.			adjusted in the supply chain”.
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- (c) after serial number 82, the following new serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be added, namely:—

“83.	DAP	Respective headings	5%	Subject to the condition that no refund of excessive input tax, if any, shall be admissible.”.
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6. Amendments of the Islamabad Capital Territory (Tax on Services) Ordinance, 2001, – (XLII of 2001). – In the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001),—

- (1) In section 3, in clause (b), after the expression “serial number 2”, the expression “and serial number 8A” shall be inserted;

- (2) in Table 1, in column (1). –

- (i) against serial S. No. 1 and entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

“1.	(i) Services provided or rendered by hotels, motels, guest houses, farmhouses, marriage halls, lawns, clubs and caterers. (ii) Services provided by restaurants including cafes, food (including ice-cream) parlors, coffee houses, coffee shops, deras, food huts, eateries, resorts and similar cooked, prepared or ready-to-eat food service outlets etc.	98.01	(i) Fifteen percent (ii) (a) Five percent where payment against services is received through debit or credit cards, mobile wallets or QR scanning subject to the condition that no input tax adjustment or refund shall be admissible; and (b) Fifteen percent where payment received in cash.”.
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- (ii) against S. No.11 and entries relating thereto in columns (2), (3) and (4), the following shall be substituted; namely:—

“11.	IT services and IT-enabled services. Explanation:- For the purpose of this entry- (a) “IT services” include but not limited to software development, software maintenance, system	Respective headings	Fifteen percent.”.
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	integration, web design, web development, web hosting and network design; and (b) "IT enabled services" include but not limited to inbound or outbound call centres, medical transcription, remote monitoring, graphics design, accounting services, human resources (HR) services, telemedicine centres, data entry operations, cloud computing services, data storage services, locally television programs and insurance claims processing.		
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- (iii) after S. No. 59, in columns (1), (2) and (3), the following new S. No. shall be added, namely:—

"60.	Electric Power Transmission Services	--	15%."
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7. **Amendments of Income Tax Ordinance, 2001 (XLIX of 2001).** — In the Income Tax Ordinance, 2001 (XLIX of 2001), the following further amendments shall be made, namely:—

- (1) in section 2, —
 - (a) in clause (29), after the expression "section 234", the expression ", section 236Z" shall be inserted;
 - (b) in clause (41), —
 - (i) the word "fixed", wherever occurring, shall be omitted;
 - (ii) after sub-clause (ba), a new clause (bb) shall be inserted, namely: —
 "(bb) virtual business presence in Pakistan including any business where transactions are conducted through internet or any other electronic medium, with or without having any physical presence;" and
 - (iii) in sub-clause (d), after the word "personnel", the words "or entity" shall be inserted;
- (2) in section 4C, —
 - (a) in sub-section (2), in clause (iv), for the words "and Seventh", the words ", Seventh and Eighth" shall be substituted; and
 - (b) after sub-section (5), the following new sub-section shall be added, namely: —
 —
 "(5A) The provisions of section 147 shall apply on tax payable under this section.";
- (3) in section 7E, in sub-section (2), in clause (i), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely: —
 "Provided that the exclusions mentioned at clauses (a), (e), (f) and (g) of this sub-section shall not apply in case of a person not appearing in the active taxpayers' list, other than persons covered in rule 2 of the Tenth Schedule.";
- (4) in section 21, in clause (m), for the expression, "twenty-five thousand rupees per month", the expression "thirty-two thousand rupees per month to an individual", shall be substituted;
- (5) in section 37A, in sub-section (1), for the second proviso, the following shall be substituted, namely: -
 "Provided further that this section shall not apply to the disposal of shares -

- (i) of a listed company made otherwise than through registered stock exchange and which are not settled through NCCPL;
 - (ii) through initial public offer during listing process except where the detail of such disposal is furnished to NCCPL for computation of capital gains and tax thereon under this section,

and the provisions of section 37 shall apply on such disposal of shares of a listed company or disposal of shares through initial public offer, accordingly.”;
- (6) in section 39, in sub-section (1), –
 - (i) in clause (l), the word “and”, occurring at the end shall be omitted; and
 - (ii) in clause (la), for the full stop at the end, a semicolon and the word “and” shall be added and thereafter the following new clause shall be added, namely: –
 - “(lb) income arising to the shareholder of a company, from the issuance of bonus shares;”;
- (7) after section 44, the following new section shall be inserted, namely: –

“44A. Exemption under Foreign Investment (Promotion and Protection) Act, 2022 (XXXV of 2022). –

- (1) Taxes on income (including capital gains), advance tax, withholding taxes, minimum and final taxes under this Ordinance shall, for the period and to the extent provided in the Second and Third Schedules to the Foreign Investment (Promotion and Protection) Act, 2022 (XXXV of 2022) in respect of qualified investment as specified at Sr. No.1 of the First Schedule to the said Act or investors, be exempt or subject to tax at the rate and in the manner specified under the said Act.
- (2) All investors and shareholders of the qualified investment, their associates and companies specified in the Second and Third Schedules to the said Act including third party lenders on account of any loan shall also be exempt from taxes and other provisions of this Ordinance or subject to tax at the rate and in the manner specified under the said Act for the period and to the extent provided in the Second and Third Schedules to the said Act.
- (3) Provisions of this Ordinance relating to Anti-Avoidance, for the period and to the extent specified in the said Act including sections 106, 106A, 108, 109 and 109A, shall not apply to the persons and amounts mentioned in sub-sections (1) and (2).
- (4) Rates of depreciation, initial allowance and pre-commencement expenditure under sections 22, 23 and 25 as on the 20th day of March, 2022 shall continue to be applicable for thirty years as provided in the Third Schedule to the said Act in respect of persons mentioned in sub-sections (1) and (2).
- (5) For the purpose of this section, the terms defined under the Second and Third Schedules to the said Act shall apply *mutatis mutandis* to this Ordinance.”;
- (8) in section 85, –
 - (a) for sub-section (1), the following shall be substituted, namely: –
 - “(1) Subject to sub-section (2), two persons shall be associates where –
 - (i) the relationship between the two is such that one may reasonably be expected to act in accordance with the intentions of the other, or both persons may reasonably be expected to act in accordance with the intentions of a third person;
 - (ii) one person sufficiently influences, either alone or together with an associate or associates, the other person;

Explanation. - For the purpose of this section, two persons shall be treated as sufficiently influencing each other, where one or both persons, directly or indirectly, are economically and financially

- dependent on each other and, decisions are made in accordance with the directions, instructions or wishes of each other for common economic goal; or
- (iii) one person enters into a transaction, directly or indirectly, with the other who is a resident of jurisdiction with zero taxation regime.”; and
- (b) for sub-section (5), the following shall be substituted, namely: –
- “(5) In this section, –
- (i) “relative” in relation to an individual, means –
- (a) an ancestor, a descendant of any of the grandparents, or an adopted child, of the individual, or of a spouse of the individual; or
- (b) a spouse of the individual or of any person specified in clause (a);
- (ii) jurisdiction with zero taxation regime means jurisdiction as may be prescribed.”;
- (9) after section 99C, the following new section shall be inserted, namely: –
- “99D. Additional tax on certain income, profits and gains.** – (1) Notwithstanding anything contained in this Ordinance or any other law for the time being in force, for any of the last three tax years preceding the tax year 2023 and onwards, in addition to any tax charged or chargeable, paid or payable under any of the provisions of this Ordinance, an additional tax shall be imposed on every person being a company who has any income, profit or gains that have arisen due to any economic factor or factors that resulted in windfall income, profits or gains.
- (2) The Federal Government may, by notification in the official Gazette,
-
- (a) specify sector or sectors, for which this section applies;
- (b) determine windfall income, profits or gains and economic factor or factors including but not limited to international price fluctuation having bearing on any commodity price in Pakistan or any sector of the economy or difference in income, profit or gains on account of foreign currency fluctuation;
- (c) provide the rate not exceeding fifty percent of such income, profits or gains;
- (d) provide for the scope, time and payment of tax payable under this section in such manner and with such conditions as may be specified in the notification; and
- (e) exempt any person or classes of persons, any income or classes of income from the application of this section, subject to any conditions as may be specified in the notification.
- (3) The Federal Government shall place before the National Assembly the notification issued under this section within ninety days of the issuance of such notification or by the 30th day of June of the financial year, whichever is earlier.”;
- (10) in section 100B, in sub-section (1), after the word “thereon”, the words “including super tax under section 4C” shall be inserted;
- (11) in section 113, in sub-section (2), in clause (c), after the second proviso, the following new Explanation shall be added, namely: –
- “Explanation.* – For the removal of doubt it is clarified that the aforesaid Part referred to in this clause means clause (1) of Division I or Division II of Part I of the First Schedule.”;
- (12) for section 134A, the following shall be substituted, namely: –

“134A. Alternative Dispute Resolution. - (1) Notwithstanding any other provision of this Ordinance, or the rules made thereunder, an aggrieved person in connection with any dispute pertaining to –

- (a) the liability of tax of one hundred million rupees or above against the aggrieved person or admissibility of refund, as the case may be;
- (b) the extent of waiver of default surcharge and penalty; or
- (c) any other specific relief required to resolve the dispute, may apply to the Board for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application, which is under litigation in any court of law or an appellate authority, except where criminal proceedings have been initiated.

(2) The application for dispute resolution under sub-section (1) shall be accompanied by an initial proposition for resolution of the dispute, including an offer of tax payment.

(3) The Board may, after examination of the application of an aggrieved person, appoint a committee, within fifteen days of receipt of such application in the Board, comprising, –

- (i) a retired judge not below the rank of a judge of a High Court, who shall also be the Chairperson of the Committee, to be nominated by the Board from a panel notified by the Law and Justice Division for such purpose;
- (ii) the Chief Commissioner Inland Revenue having jurisdiction over the case; and
- (iii) a person to be nominated by the taxpayer from a panel notified by the Board comprising –
 - (a) chartered accountants, cost and management accountants and advocates having a minimum of ten years’ experience in the field of taxation;
 - (b) officers of the Inland Revenue Service who stood retired in BS 21 or above; or
 - (c) reputable businessmen as nominated by the Chambers of Commerce and Industry:

Provided that the taxpayer shall not nominate a chartered accountant or an advocate if the said chartered accountant or the advocate is or has been an auditor or an authorized representative of the taxpayer.

(4) The Board shall communicate the order of appointment of Committee to the aggrieved person, court of law or the appellate authority where the dispute is pending and to the concerned Commissioner.

(5) The Committee appointed under sub-section (3) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of the Inland Revenue or any other person to conduct an audit and shall decide the dispute by majority, within forty-five days of its appointment extendable by another fifteen days for the reasons to be recorded in writing.

(6) The decision by the Committee under sub-section (5) shall not be cited or taken as a precedent in any other case or in the same case for a different tax year.

(7) The recovery of tax payable by a taxpayer in connection with any dispute for which a Committee has been appointed under sub-section (3) shall be

deemed to have been stayed on the constitution of Committee till the final decision or dissolution of the Committee, whichever is earlier.

(8) The decision of the Committee under sub-section (5) shall be binding on the Commissioner when the aggrieved person, being satisfied with the decision, has withdrawn the appeal pending before the court of law or any appellate authority in respect of dispute as mentioned in sub-section (1) and has communicated the order of withdrawal to the Commissioner:

Provided that if the order of withdrawal is not communicated to the Commissioner within sixty days of the service of decision of the Committee upon the aggrieved person, the decision of the Committee shall not be binding on the Commissioner.

(9) Subject to sub-section (10), the Commissioner shall also withdraw the appeal, if any, pending before any court of law or an appellate authority in respect of dispute as mentioned in sub-section (1) within thirty days of the communication of the order of withdrawal by the aggrieved person to the Commissioner.

(10) The aggrieved person shall make the payment of income tax and other taxes and within such time as decided by the Committee under sub-section (5) and all decisions and orders made or passed shall stand modified to that extent.

(11) If the Committee fails to decide within the period of sixty days under sub-section (5), the Board shall dissolve the Committee by an order in writing and the matter shall be decided by the court of law or the appellate authority where the dispute is pending under litigation.

(12) The Board shall communicate the order of dissolution to the aggrieved person, court of law or the appellate authority and to the Commissioner.

(13) On receipt of the order of dissolution, the court of law or the appellate authority shall decide the appeal within six months of the communication of the said order.

(14) The Board may prescribe the amount to be paid as remuneration for the services of the members of the Committee, other than the member appointed under clause (ii) of sub-section (3).

(15) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.”;

(13) after section 146C, the following new section shall be inserted, namely:

“146D. Recovery of liability outstanding under other laws. – (1) Where any outstanding liability in or under any other statute or law for the time being in force enacted through an Act of Parliament, in respect of any defaulter is –

- (a) treated as Income Tax arrears in that law;
- (b) required to be recovered or collected by Commissioner (Inland Revenue); or
- (c) is referred to Commissioner (Inland Revenue) for the recovery– the Commissioner (Inland Revenue) shall recover the said liability and deposit the receipts in the designated account specified in that law.”;

(14) in section 147, –

- (i) in sub-section (4), in the explanation, after the word “sections”, the expression “4C,” shall be inserted;
- (ii) in sub-section (4AA), after the word “sections”, the expression “4C,” shall be inserted;
- (iii) in sub-section (4B), after the full stop occurring at the end, the following new explanation shall be added, namely: –

“Explanation. – For removal of doubt, it is clarified that tax assessed includes tax liability under section 4C.”;

- (iv) after sub-section (5B), the following new sub-section shall be inserted, namely: –

“(5C) Notwithstanding anything contained in this section, every person deriving income from the business of –

- (i) construction and disposal of residential, commercial or other buildings; or
- (ii) development and sale of residential, commercial or other plots for itself or otherwise, shall be liable to pay adjustable advance tax on Project-by-Project basis, as may be prescribed, for the tax year as per the rates specified in Part IIB of the First Schedule in four equal installments:

Provided that such advance tax shall be payable to the Commissioner in accordance with sub-sections (5) and (5A):

Provided further that the provisions of sub-sections (7) to (10) shall *mutatis mutandis* apply.”;

- (15) in section 152, in sub-section (5A), for the full stop at the end, a colon shall be substituted and thereafter the following provisos shall be added, namely: –

“Provided that the Commissioner shall be deemed to have issued the exemption certificate upon the expiry of thirty days and the certificate shall be automatically processed and issued by Iris subject to the condition that in computing the said period of thirty days, there shall be excluded days taken for adjournment by the applicant:

Provided further that the Commissioner may modify or cancel the certificate issued automatically by Iris on the basis of reasons to be recorded in writing after providing an opportunity of being heard.”;

- (16) in section 154, in sub-section (3B), after the expression “Customs Rules, 2001”, the expression “and Export Facilitation Scheme, 2021” shall be inserted;

- (17) in section 154A, in sub-section (2), in clause (c), for the semicolon at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely: –

“Provided that this condition shall not apply in case of an exporter mentioned in clause (a) of sub-section (1) of this section.”;

- (18) in section 164A, in the marginal note, for the words “Payment of tax collected or deducted by SWAPS agents”, the words “Settlement of transactions liable to Withholding Tax by SWAPS agents” shall be substituted;

- (19) in section 168, in sub-section (3), after omitted clause (j), the following new clause shall be added, namely: -

“(k) sub-section (7) of section 236Z.”;

- (20) in section 169, in sub-section (1), in clause (b), after the expression “156A or”, the expression “sub-section (7) of section 236Z” shall be inserted;

- (21) in section 218, in sub-section (2), in clause (b), the word “or” occurring at the end shall be omitted;

- (22) after section 230I, the following new section shall be inserted, namely: -

“230J. International Centre of Tax Excellence. - (1) There shall be established an Institute to be known as International Centre of Tax Excellence.

(2) The functions of the Institute shall be to help contribute to the development of tax policy, prepare model national tax policy, deliver interdisciplinary research in tax administration and policy, international tax cooperation, revenue forecasting, conduct international seminars, workshops and conferences on the current issues

faced by tax authorities in the field of international taxation, capacity building of Inland Revenue Officers, tax analysis, improve the design and delivery of tax administration for maximising revenue within existing provisions to close the tax gap or any other function as directed by the Board or the Federal Government.

(3) There shall be a Nominating Committee comprising the Minister-in-Charge, Secretary Revenue Division and Secretary Finance which shall be responsible for recommending a panel to the Federal Government for the appointment of an Executive Director and independent members of the Executive Committee.

(4) There shall an Executive Committee comprising Chairman, Federal Board of Revenue, Member (IR-Policy), Member (IR-Operations) and two independent members to be appointed by the Federal Government. Executive Director shall act as Secretary of the Executive Committee.

(5) The Nominating Committee shall apply the prescribed criteria for making recommendations of the panel for Executive Director and independent members of the Executive Committee.

(6) Executive Director and independent members of the Executive Committee shall be appointed by the Federal Government.

(7) Executive Director shall also be the Chief Executive of the Institute and shall work to ensure efficient functioning and day to day administrative functions of the Institute and shall be independent in the discharge of its functions specified under sub-section (8).

(8) Executive Committee, for every fiscal year, shall assign the requirements of the Board to be undertaken by the Institute, during the year.

(9) The Executive Committee shall prescribe rules for recruitment of the employees of the Institute and Executive Director shall act in accordance with the rules. At least fifty per cent of the employees shall be serving Inland Revenue officers having at least 5 years of experience of tax policy or tax administration.

(10) The remuneration and term of employment of the employees of the Institute shall be as prescribed by the Federal Government.

(11) The Board may establish a committee to monitor the establishment of the Institute including appointment of the Project Director for the purpose.

(12) The Board may, provide such data to the Institute as is necessary for processing and analysis and for discharging its obligations under sub-section (8):

Provided that such data shall be anonymized before transmission to the Institute and identifying particulars of the taxpayers shall be kept confidential and provisions of sub-section (7) of section 216 shall apply accordingly.

(13) The Executive Committee may by notification in the official gazette make rules for carrying out the purposes of this section.”;

(23) after omitted section 231AA, the following new section shall be inserted, namely: –

“231AB. Advance tax on cash withdrawal. — (1) Every banking company shall deduct advance adjustable tax at the rate of 0.6% of the cash withdrawal from a person whose name is not appearing in the active taxpayers’ list on the sum total of the payments for cash withdrawal in a day, exceeding fifty thousand rupees.

Explanation. – For removal of doubt, it is clarified that the said fifty thousand rupees shall be aggregate cash withdrawals in a single day.”;

(24) after section 231B, the following new section shall be inserted, namely:

“231C. Advance tax on foreign domestic workers. – (1) Any authority issuing or renewing domestic aide visa to any foreign national as a domestic worker at the time of issuing or renewing such visa shall collect from the agency, sponsor or

the person as the case may be, employing the services of such foreign national a tax of two hundred thousand rupees.

(2) The tax collected or collectible under this section shall be adjustable advance tax for the tax year to which it relates on the income of such agency, sponsor or a person, as the case may be, employing the services of such foreign national.”;

(25) in section 236C, –

(a) in sub-section (1), for the words “Any person”, the expression “Subject to sub-section (2A), any person” shall be substituted;

(b) after sub-section (2), the following new sub-section (2A) shall be inserted, namely: –

“(2A) Notwithstanding anything contained in any other law, for the time being in force, any person responsible for registering, recording or attesting transfer of any immovable property shall not register, record or attest transfer unless the seller or transferor has discharged its tax liability under section 7E and evidence to this effect has been furnished to the said person in the prescribed mode, form and manner.”;

(26) after section 236Y, the following new section shall be inserted, namely:

“**236Z. Bonus shares issued by companies.** – (1) Notwithstanding anything contained in any law for the time being in force, every company, issuing bonus shares to the shareholders of the company, shall withhold ten percent of the bonus shares to be issued.

(2) Bonus shares withheld under sub-section (1) shall only be issued to a shareholder, if the company collects from the shareholder, tax equal to ten percent of the value of the bonus shares issued to the shareholder including bonus share withheld, determined on the basis of day-end price on the first day of closure of books in the case of listed company and the value as prescribed in case of other companies.

(3) Tax under sub-section (2), shall be deposited by the company, within fifteen days of closure of books, whether or not tax has been collected by the company under sub-section (2).

(4) A company liable to deposit tax under this section shall be entitled to collect and recover the tax deposited from the shareholder, on whose behalf the tax has been deposited, before the issuance of bonus shares.

(5) If a shareholder neither makes payment of tax to the company nor collects its bonus shares, within fifteen days of the date of issuance of bonus shares, the company may proceed to dispose of its bonus shares to the extent it has paid tax on its behalf under this section.

(6) Issuance of bonus shares shall be deemed to be the income of the shareholder and the tax collected by a company under this section or proceeds of the bonus shares disposed of and paid under this section shall be treated to have been paid on behalf of the shareholder.

(7) Tax paid under this section shall be final tax on the income of the shareholder of the company arising from issuing of bonus shares.”;

(27) in the First Schedule, –

(A) in Part I, –

(1) in Division I, –

(a) in clause (1), for the Table, the following shall be substituted, namely: -

“TABLE

S#	Taxable Income	Rate of Tax
(1)	(2)	(3)

1.	Where taxable income does not exceed Rs. 600,000/-	0%
2.	Where taxable income exceeds Rs. 600,000 but does not exceed Rs. 800,000	7.5% of the amount exceeding Rs. 600,000
3	Where taxable income exceeds Rs. 800,000 but does not exceed Rs. 1,200,000	Rs. 15,000 + 15% of the amount exceeding Rs. 800,000
4.	Where taxable income exceeds Rs. 1,200,000 but does not exceed Rs. 2,400,000	Rs. 75,000 + 20% of the amount exceeding Rs. 1,200,000
5.	Where taxable income exceeds Rs. 2,400,000 but does not exceed Rs. 3,000,000	Rs. 315,000 + 25% of the amount exceeding Rs. 2,400,000
6.	Where taxable income exceeds Rs. 3,000,000 but does not exceed Rs. 4,000,000	Rs. 465,000 + 30% of the amount exceeding Rs. 3,000,000
7.	Where taxable income exceeds Rs. 4,000,000	Rs. 765,000 + 35% of the amount exceeding Rs. 4,000,000.

”;

(b) in clause (2), for the Table, the following shall be substituted, namely: -

“TABLE

S#	Taxable Income	Rate of Tax	
(1)	(2)	(3)	
1.	Where taxable income does not exceed Rs. 600,000/-	0%	
2.	Where taxable income exceeds Rs. 600,000 but does not exceed Rs. 1,200,000	2.5% of the amount exceeding Rs. 600,000	
3	Where taxable income exceeds Rs. 1,200,000 but does not exceed Rs. 2,400,000	Rs. 15,000 + 12.5% of the amount exceeding Rs. 1,200,000	
4.	Where taxable income exceeds Rs. 2,400,000 but does not exceed Rs. 3,600,000	Rs. 165,000 + 22.5% of the amount exceeding Rs. 2,400,000	
5.	Where taxable income exceeds Rs. 3,600,000 but does not exceed Rs.	Rs. 435,000 + 27.5% of the	

	6,000,000	amount exceeding Rs. 3,600,000	
6.	Where taxable income exceeds Rs. 6,000,000	Rs. 1,095,000 + 35% of the amount exceeding Rs. 6,000,000.	”;

(1A) in Division IIB, for the Table, the following shall be substituted, namely: –

“Table

S. No	Income under section 4C	Rate of tax	
		For tax year 2022	For tax year 2023 and onwards
(1)	(2)	(3)	(4)
1.	Where income does not exceed Rs. 150 million	0% of the income	0% of the income
2.	Where income exceeds Rs. 150 million but does not exceed Rs. 200 million	1% of the income	1% of the income
3.	Where income exceeds Rs. 200 million but does not exceed Rs. 250 million	2% of the income	2% of the income
4.	Where income exceeds Rs. 250 million but does not exceed Rs. 300 million	3% of the income	3% of the income
5.	Where income exceeds Rs. 300 million but does not exceed Rs. 350 million	4% of the income	4% of the income
6.	Where income exceeds Rs. 350 million but does not exceed Rs. 400 million		6% of the income
7.	Where income exceeds Rs. 400 million but does not exceed Rs. 500 million		8% of the income
8.	Where income exceeds Rs. 500 million		10% of the income:”;

(1B) in Division VII, in the first proviso, for paragraph (ii), the following shall be substituted, namely: –

- “(ii) the rate of 12.5% tax shall be charged on capital gain arising on disposal where the securities are acquired on or after the first day of July, 2013 but on or before the 30th day of June, 2022; and
- (iii) the rate of 0% tax shall be charged on capital gain arising on disposal where the securities are acquired before the first day of July, 2013:”;

(B) in Part II, in the Table, in column (1), against S. No. 3, in column (3), after the words “federal excise duty”, the expression “and 6% of the import value as increased by customs duty, sales tax and federal excise duty in case of a commercial importer:” shall be added;

(B1) after omitted Part IIA, the following new Part IIB shall be inserted, namely: –

“Part IIB

Rates of Advance Tax

[see sub-section (5C) of section 147]

TABLE

Rate in respect of			
(1)	(2)	(3)	(4)
Area in	Karachi, Lahore and Islamabad	Hyderabad, Sukkur, Multan, Faisalabad, Rawalpindi, Gujranwala, Sahiwal, Sialkot, Bahawalpur, Peshawar, Mardan, Abbottabad, Quetta	Urban Areas not specified in columns (2) and (3)
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(i) FOR COMMERCIAL BUILDINGS			
Sq. Ft.	-	-	-
Any size	Rs.250 per Sq. ft.	Rs. 230 per Sq. ft.	Rs. 210 per Sq. ft.
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(i) FOR RESIDENTIAL BUILDINGS			
Sq. Ft.	-	-	-
upto 3000	Rs.80 per Sq. ft.	Rs. 65 per Sq. ft.	Rs. 50 per Sq. ft.
3000 and above	Rs. 125 per Sq. ft.	Rs. 110 per Sq. ft.	Rs. 100 per Sq. ft.
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(ii)			
Sq. Yds.	-	-	-
Any size	Rs. 150 per Sq. yd	Rs. 130 per Sq. yd	Rs. 100 per Sq. yd
TAX ON PERSONS FALLING UNDER SECTION 147(5C)(ii) FOR DEVELOPMENT OF INDUSTRIAL AREA			
Sq. Yds.	-	-	-
Any size	Rs. 20 per Sq. yd	Rs. 20 per Sq. yd	Rs. 10 per Sq. yd:

Provided that in case of mixed use buildings having both commercial and residential areas, respective rates mentioned above shall apply:

Provided further that in case of development of plots and constructing buildings on the same plots as one project, both rates shall apply.”;

(C) in Part III, –

(1) in Division II, –

- (i) in paragraph (4), in sub-paragraphs (i) and (ii), for the expressions “4%” and “4.5%”, the expressions “5%” and “5.5%” shall be substituted respectively;
- (ii) in paragraph (5), –
 - (a) in sub-paragraph (i), for the expression “3%”, the expression “4%” shall be substituted; and

- (b) in sub-paragraph (ii), in clauses (a) and (b), for the expressions “8%” and “10%”, the expressions “9%” and “11%” shall be substituted respectively;
- (iii) in paragraph (6), in sub-paragraph (ii), for the expression “7%”, the expression “8%” shall be substituted;
- (2) in Division III, –
- (i) in paragraph (1), in sub-paragraph (b), for the expressions “4%” and “4.5%”, the expressions “5%” and “5.5%” respectively shall be substituted;
- (ii) in paragraph (2), –
- (a) in sub-paragraph (i), for the expression “3%”, the expression “4%” shall be substituted;
- (b) in sub-paragraph (ii), in clauses (a) and (b), for the expressions “8%” and “10%”, the expressions “9%” and “11%” respectively shall be substituted;
- (iii) in paragraph (3), in sub-paragraphs (ii) and (iii), for the expressions “6.5%” and “7%”, the expressions “7.5%” and “8%” respectively shall be substituted.”;
- (3) in Division IVA, in the Table, in column (1), in S. No.1, in column (3), after the word “proceeds”, the expression “for tax years 2024 up to tax year 2026” shall be added; and
- (D) in Part IV, –
- (i) in Division VII, for clause (1), the following shall be substituted, namely: –

“(1) The rate of tax under sub-sections (1) and (3) of section 231B shall be as set out in the following Table: – **Table**

S. No.	Engine capacity	Tax
(1)	(2)	(3)
1.	Upto 850 cc	Rs.10,000
2.	851cc to 1000cc	Rs.20,000
3.	1001cc to 1300cc	Rs.25,000
4.	1301cc to 1600cc	Rs.50,000
5.	1601cc to 1800cc	Rs.150,000
6.	1801cc to 2000cc	Rs.200,000
		Rate of Tax
7.	2001cc to 2500cc	6% of the value
8.	2501cc to 3000cc	8% of the value
9.	Above 3000cc	10% of the value:

Provided that the value for the purpose of S. Nos. 7 to 9 of the above Table shall be in case of motor vehicle –

- (i) imported in Pakistan, the import value assessed by the Customs authorities as increased by customs duty, federal excise duty and sales tax payable at import stage;
- (ii) manufactured or assembled locally in Pakistan, the invoice value inclusive of all duties and taxes; or
- (iii) auctioned, the auction value inclusive of all duties and taxes:

Provided further that in cases where engine capacity is not applicable and the value of vehicle is Rupees five million or more, the rate of tax collectible shall be 3% of the import value as increased by customs duty, sales tax and federal excise duty in case of imported vehicles or invoice value in case of locally manufactured or assembled vehicles.”;

- (ii) in Division VIII, in the proviso, after the word “auction”, the words “and sale by auction of train management services by Pakistan Railways” shall be inserted;
- (iii) in Divisions X and XVIII, for the expression “2%”, the expression “3%” shall be respectively substituted; and
- (iv) in Division XXVII, for the expression “1%”, the expression “5%” shall be substituted;

(28) in the Second Schedule, –

(A) in Part I, –

- (i) in clause (66), in sub-clause (1), in Table 1, in column (1), after S. No (Ixii), the following new S. Nos. and entries relating thereto in column (2) shall be added, namely: –

“(Ixiii)	The Prime Minister's Relief Fund for Flood, Earthquake and Other Calamities with effect on and from the 5 th August, 2022.	”;
(Ixiv)	Film and Drama Finance Fund	
(Ixv)	Export-Import Bank of Pakistan	
(Ixvi)	Shaheed Mohtarma Benazir Bhutto Institute of Trauma, Karachi	
(Ixvii)	Shaheed Zulfikar Ali Bhutto Institute of Science and Technology	”;

- (ii) in clause (66), in sub-clause (2), in Table 2, in column (1), after S. No (xlv) and entry relating thereto in column (2), the following new S. Nos. and entries relating thereto in column (2) shall be added, namely: –

“(xlv)	Balochistan Bar Council	
(xlvii)	Islamabad Bar Council	
(xlviii)	Khyber Pakhtunkhwa Bar Council	
(xlix)	Punjab Bar Council	
(l)	Sindh Bar Council	
(li)	Shaheed Zulfikar Ali Bhutto Foundation (SZABF)	”;

- (iii) in clause (145A), for the figure, “2023”, the figure “2024” shall be substituted;
- (iv) in clause (150), after the word “Limited”, the words “and Alteraz Engineering Consultant” shall be inserted; and

(C) in Part IV, –

- (i) in clause (11A), after sub-clause (xlv), the following new sub-clause shall be added, namely: –

“(xlv) The Prime Minister's Relief Fund for Flood, Earthquake and Other Calamities with effect on and from the 5 th August, 2022.”;
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- (ii) clause (100) shall be omitted;

- (iii) in clauses (109A) and (110), for the figure “2023”, the figure “2024” shall be respectively substituted;” and
- (iv) after clause (120), the following new clauses shall be added, namely:
 - “(121) The provisions of section 151 shall not apply to the Prime Minister's Relief Fund for Flood, Earthquake and other calamities with effect on and from the 5th August, 2022.
 - (122) The provisions of section 236 shall not apply on the amount donated through SMS to the Prime Minister's Relief Fund for Flood, Earthquake and other calamities with effect on and from the 5th day of August, 2022.
 - (123) The provisions of section 148 shall for a period of three months from the 1st day of December, 2022 not apply to goods required and imported for relief operation for flood affectees, duly certified by the National Disaster Management Authority or the Provincial Disaster Management Authority.
 - (124) The provisions of section 148 shall not apply to tomato (PCT heading 0702.0000) and onion (PCT heading 0703.1000) imported till the 31st day of December, 2022.”;
- (29) in the Fourth Schedule, after rule 6DA, the following new rule shall be added, namely: –
 - “(6DB) The provisions of section 99D shall apply to the taxpayers under this Schedule.”;
- (30) in the Fifth Schedule, in Part I, after rule 4AB, the following new rule shall be inserted, namely: –
 - “(4AC) The provisions of section 99D shall apply to the taxpayers under this Schedule.”;
- (31) in the Seventh Schedule, –
 - (a) in rule 7CA, for the figure “2022”, the figure “2023” shall be substituted;
 - (b) after rule 7CA, amended as aforesaid, the following new rule shall be added, namely: –
 - “(7CB) The provisions of section 99D shall apply to the taxpayers under this Schedule.”
 - (c) in rule 8, after sub-rule (3), the following new sub-rules shall be added, namely: –
 - “(4) Profit on debt and capital gains from Federal Government's sovereign debt or a sovereign debt instrument shall be exempt from tax chargeable under this Ordinance, derived by any non-resident banking company approved by the Federal Government under a sovereign agreement for the purpose of this sub-rule.
 - (5) The provisions of sub-rule (6A) of rule 6C shall not apply to a banking company for tax year 2024.”;
- (32) in the Eighth Schedule, after rule 4, the following new rule shall be inserted, namely: –
 - “**4A. Computation, collection and payment of tax under section 4C.** – In addition to capital gains tax, NCCPL shall also compute and collect tax under section 4C at the rates specified in Division IIB of Part I of the First Schedule on the amount of capital gains computed under this Schedule in the manner specified in this Schedule and rules made thereunder.”;

- (33) in the Tenth Schedule, in rule 10, after omitted sub-rule (g), the following new sub-rule shall be inserted, namely: –

“(ga) tax deducted under section 231AB;”.

- (34) in the Thirteenth Schedule, in the Table, in column (1), after S. No 63 and entries relating thereto in column (2), the following new S. Nos. and entries relating thereto in column (2) shall be added, namely: –

“64.	The Prime Minister’s Relief Fund for Flood, Earthquake and Other Calamities with effect on and from the 5 th August, 2022.
65.	Film and Drama Finance Fund.”

;

8. **Amendments of the Federal Excise Act, 2005.**– In the Federal Excise Act, 2005, the following amendments shall be made, namely:–

- (1) in section 3, in sub-section (1),–

- (i) in clause (c), the word “and” occurring at the end, shall be omitted;
- (ii) in clause (d), after the semi colon at the end, the word “and” shall be added; and
- (iii) after clause (d) as amended above, the following new clause (e) shall be added, namely:–

“(e) any item not covered in clause (a) to (d) above and specified in the First Schedule.”;

- (2) in section 29, in sub-section (2),–

- (i) in clause (b), the word “and” occurring at the end shall be omitted; and
- (ii) in clause (c), for the full stop at the end, a semi colon and word “and” shall be added and thereafter the following new clause shall be added, namely:–

“(d) the Directorate General of Digital Initiatives shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;

- (3) for section 38, the following shall be substituted, namely:–

38. Alternative Dispute Resolution.– (1) Notwithstanding any other provision of this Act, or the rules made thereunder, an aggrieved person in connection with any dispute pertaining to—

- (a) the liability of duty of one hundred million rupees or above against the aggrieved person or admissibility of refund, as the case may be;
- (b) the extent of waiver of default surcharge and penalty; or
- (c) any other specific relief required to resolve the dispute,

may apply to the Board for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application, which is under litigation in any court of law or an appellate authority, except where criminal proceedings have been initiated.

(2) The application for dispute resolution shall be accompanied by an initial proposition for resolution of the dispute, including an offer of payment of duty.

(3) The Board may, after examination of the application of an aggrieved person, appoint a committee, within fifteen days of receipt of such application in the Board, comprising,—

- (i) a retired judge not below the rank of a judge of a High Court, who shall also be the Chairperson of the Committee, to be nominated by the Board from a panel notified by the Law and Justice Division for such purpose;

- (ii) Chief Commissioner Inland Revenue having jurisdiction over the case; and
- (iii) person to be nominated by the registered person from a panel notified by the Board comprising –
 - (a) chartered accountants, cost and management accountants and advocates having a minimum of ten years' experience in the field of taxation;
 - (b) officers of the Inland Revenue Service who stood retired in BPS 21 or above; or
 - (c) reputable businessmen as nominated by Chambers of Commerce and Industry:

Provided that the registered person shall not nominate a chartered accountant or an advocate if the said chartered accountant or the advocate is or has been an auditor.

(4) The Board shall communicate the order of appointment of committee to the aggrieved person, court of law or the appellate authority where the dispute is pending and the concerned Commissioner.

(5) The committee appointed under sub-section (3) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of the Inland Revenue or any other person to conduct an audit and shall decide the dispute by majority, within forty-five days of its appointment extendable by another fifteen days for the reasons to be recorded in writing.

(6) The decision by the committee under sub-section (5) shall not be cited or taken as a precedent in any other case or in the same case for a different tax year.

(7) The recovery of duty payable by a registered person in connection with any dispute for which a committee has been appointed under sub-section (3) shall be deemed to have been stayed on the constitution of committee till the final decision or dissolution of the committee, whichever is earlier.

(8) The decision of the committee under sub-section (5) shall be binding on the Commissioner when the aggrieved person, being satisfied with the decision, has withdrawn the appeal pending before the court of law or any appellate authority in respect of dispute as mentioned in sub-section (1) and has communicated the order of withdrawal to the Commissioner:

Provided that if the order of withdrawal is not communicated to the Commissioner within sixty days of the service of decision of the committee upon the aggrieved person, the decision of the committee shall not be binding on the Commissioner.

(9) Subject to sub-section (10), the Commissioner shall also withdraw the appeal, if any, pending before any court of law or an appellate authority in respect of dispute as mentioned in sub-section (1) within thirty days of the communication of the order of withdrawal by the aggrieved person to the Commissioner.

(10) The aggrieved person shall make the payment of federal excise duty and other taxes and within such time as decided by the committee under sub-section (5) and all decisions and orders made or passed shall stand modified to that extent.

(11) If the committee fails to decide within the period of sixty days under sub-section (5), the Board shall dissolve the committee by an order in writing and

the matter shall be decided by the court of law or the appellate authority where the dispute is pending under litigation.

(12) The Board shall communicate the order of dissolution of the committee to the aggrieved person, court of law or the appellate authority and the Commissioner.

(13) On receipt of the order of dissolution of the committee, the court of law or the appellate authority shall decide the appeal within six months of the communication of said order.

(14) The Board may prescribe the amount to be paid as remuneration for the services of the members of the committee, other than the member appointed under clause (ii) of sub-section (3).

(15) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.

(4) in section 40, after sub-section (3), the following new sub-section shall be added, namely:—

“(4) All rules made under sub-section (1) or any other provisions of this Act, shall be collected, arranged and published along with general orders and departmental instructions and rulings, if any, at appropriate intervals and sold to the public at reasonable price or may be placed regularly on the official website maintained by the Board.”;

(5) in the First Schedule, in column (1),—

(a) in Table-I,—

- “(i) against serial number 8c, in column (4), for the expression “Rupees five thousand two hundred per kg”, the expression “Rupees sixteen thousand five hundred per kg” shall be substituted; and
- (ii) against serial number 59, in column (4), for the word “Ten”, the word “Twenty” shall be substituted; and
- (iii) after S. No. 59 and entries relating thereto in columns (2), (3) and (4), the following new S. Nos. and corresponding entries thereto shall be added, namely:—

“60.	Energy inefficient fans both locally manufactured and imported which do not comply with the MEPS, notified by PSQCA	Respective heading	Rupees two thousand per fan with effect from the 1 st day of January, 2024
61.	Incandescent bulbs both locally manufactured and imported	8539.2200 and 8539.2990	Twenty percent ad valorem with effect from the 1 st day of January, 2024
62.	Fertilizers	Respective heading	Five percent ad valorem.”.

(b) in Table-II, in S. No. 11, in column (1) and entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

“Franchise services, royalty and fee for technical services	Respective heading	Ten percent of the charges.”.
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(6) in the Third Schedule, in column (1),—

(a) in Table-I, after S. No. 25 and entries relating thereto in columns (2) and (3), the following S. No. shall be added, namely:—

“26.	Imports or supplies made by, for or to a qualified	Respective
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	investment as specified at Serial No.1 of the First Schedule to the Foreign Investment (Promotion and Protection) Act, 2022 for the period as specified in the Second Schedule to the said Act.”.	heading.”.
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- (b) in Table-II, after S. No. 14 and entries relating thereto in columns (2) and (3), the following S. No. shall be added, namely:—

“15.	Services provided or rendered by, for or to a qualified investment as specified at Serial No.1 of the First Schedule to the Foreign Investment (Promotion and Protection) Act, 2022 for the period as specified in the Second Schedule to the said Act.”.	Respective heading.”.
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9. **Amendment of Public Finance Management Act, 2019**, – In the Public Finance Management Act, 2019, the following further amendments shall be made, namely;—

- (1) In Section 3, for the words, “fifteenth of April”, the words “tenth of May” shall be substituted;
- (2) for section 28, the following shall be substituted, namely;—
“28. Chief finance and accounts officer. – To assist principal accounting officers in financial management, there shall be chief finance and accounts officer posted in Ministries and Divisions as recommended by Finance Division to perform functions as notified and financial advisers’ organization shall stand disbanded.”.
- (3) in section 29, for sub-section (1), the following shall be substituted, namely;—
“29. Chief internal auditor. – (1) Within a period not exceeding eighteen months from the date of commencement of this Act, the position of chief internal auditor shall be created who shall work under the direct supervision of principal accounting officer. The appointment and functions of chief internal auditor shall be as determined by the Finance Division, from time to time.”.
- (4) In Section 32, after sub-section (3), the following new sub-sections shall be added namely;—
“(4) The legal framework of pay, allowances and retirement benefits may be promulgated through an Act of Parliament within a period not exceeding twenty-four months.
- (5) The Finance Division, with the approval of the Government, shall establish pension fund by the end of the financial year 2023-24 to help discharge liabilities of the existing defined benefits pension scheme and new contributory pension scheme.
- (6) The Finance Division, with the approval of the Government, may introduce a contributory pension scheme for new employees entering the Government service from a date approved by the Federal Government.”.

THE FIRST SCHEDULE

[see section 4(16)]

In the Customs Act, 1969 (IV of 1969), in the First Schedule, for the corresponding entries against "PCT Code", "Description" and "CD%" specified in columns (1), (2), (3) and (4) appearing in chapter 1 to 99, the following corresponding entries relating to "PCT Code", "Description" and "CD%" shall be substituted, namely: -

2501.0021		- - - Pink rock salt	20
2815.1200		- - In aqueous solution (soda lye or liquid soda)	16
2849.1000		- Of calcium	11
2933.4950		- - - Moxifloxacin HCL	20
2933.5960		- - - Sitagliptin Phosphate Monohydrate	20
2933.5970		- - - Trimethoprim	20
4421.9950		- - - Wooden splints for matches	20
4008.1110		- - - Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub - heading 8704.3130, 8704.2190 and 8704.3190 except weather strip moulding (inner or outer) for glass	35
4008.1910		- - - Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub - heading 8704.3130, 8704.2190 and 8704.3190 except weather strip moulding (inner or outer) for glass	35
4008.2110		- - - Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub - heading 8704.3130, 8704.2190 and 8704.3190 except weather strip moulding (inner or outer) for glass	35
4008.2910		- - - Weather strips for doors, glass and luggage compartments for Vehicles of heading 87.03 and vehicles of sub - heading 8704.3130, 8704.2190 and 8704.3190 except weather strip moulding (inner or outer) for glass	35
4009.1120		- - - Following components for vehicles of chapter 87:- (1) Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil reservoir hose for vehicles of heading 87.03 and vehicles of sub – heading 8704.2190, 8704.3130 and 8704.3190 (2) Hose side demister for vehicles of heading 87.03	35
4009.2120		- - - Following components for vehicles of chapter 87 (1) Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil reservoir hose for vehicles of heading 87.03 and vehicles of sub – heading 8704.2190, 8704.3130 and 8704.3190 (2) Hose side demister for vehicles of heading 87.03	35

4009.3120		- - - Following components for vehicles of chapter 87 (1) Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil reservoir hose for vehicles of heading 87.03 and vehicles of sub – heading 8704.2190, 8704.3130 and 8704.3190	35
4009.4120		- - - Following components for vehicles of chapter 87 (1) Water hoses for engine cooling system and heater, air cleaner hoses and Brake oil reservoir hose for vehicles of heading 87.03 and vehicles of sub – heading 8704.2190, 8704.3130 and 8704.3190 (2) Hose side demister for vehicles of heading 87.03	35
4016.9930		- - - Following component for vehicles of chapter 87:- (1) Articles for mounting silencers, exhaust pipes and mufflers for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130 and 8704.3190;	35
		(2) Floor mats, grommets for transfer box lever, exhaust pipe mountings, covers for pedals, bump stop and front cover for center tunnel, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
		(3) Rubber cover for kick starter lever, foundation rubber for engine mounting, rubber bushings, rubber plugs, rubber insulators, packing rubber for wind screen, rubber mountings for silencer pipes bushes, boots, and mud flappers, meant for industrial assembly / manufacture of vehicles of sub - headings 8703.2115, 8704.3150 and 8703.8030	
		(4) Rubber cushions for bonnet for vehicles of heading 8704.2190 and 8704.3190	
		(5) Rubber cushions for bonnet, rubber drain plug, hole covers and pads / cushions for absorbing shock / noise in struts / suspensions, for vehicles of heading 87.03	
		(6) Rubber for bottom channel for holding window glass for motor cars of heading 87.03 and vehicles of sub - headings 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	
		(7) Runs for glasses for motor cars of heading 87.03 and vehicles of sub - headings 8703.2193, 8704.2190 and 8704.3190	

		(8) Trim door opening and door moulding for door opening for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, 8703.2193, 8703.2195, 8703.2240 and 8704.3130	
5703.2910		- - - Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	16
5703.3910		- - - Of a kind used in vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3190 (cut to size and shaped)	16
7007.1111		- - - - (1) Wind Screen, Rear and window glasses for vehicles of sub -heading 8704.2190 and 8704.3190. (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of heading 87.03	35
7007.2111		- - - - (1) Wind Screen, Rear and window glasses for vehicles of sub -heading 8704.2190 and 8704.3190. (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of heading 87.03	35
7009.1010		- - - Rear view mirrors for vehicles of heading 87.03, and vehicles of sub-headings 8704.3130, 8704.3150, 8704.2190, 8704.3190, and vehicles of heading 87.11	35
8206.0010		- - - For vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35
8302.1010		- - - (1) Of a kind used in vehicles for doors, luggage compartment, luggage compartment lid, seats, bonnet, rear deck for vehicles of 87.03 and vehicles of sub-heading 8704.2190, 8704.3130 and 8704.3190 (except sliding door hinges)	35
8302.3010		- - - (1) Latch assembly for hood/doors (manual type) of a kind used in vehicles for doors, luggage compartment lid and bonnet, for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240 (except back door latches), 8704.2190, 8704.3130 and 8704.3190	35
		(2) Grip bars/ assistants, grab rails and parts thereof for vehicles of heading 87.03 and vehicles of sub-headings 8704.3130 (except foamed type) 8704.2190 and 8704.3190	

		(3) Strikers for latches for vehicles of heading 87.03 and vehicles of sub-heading 8704.2190 and 8704.3190	
		(4) Window opening mechanism, rack and pinion type for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130 and 8704.3190	
		(5) Tail board fittings for vehicles of heading 87.11	
8421.3110		- - - For vehicles of heading 87.03 (excluding wet type), vehicles of sub-headings-8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11 (other than foam type)	35
8544.6010		- - - For a voltage exceeding 1,000 V but not exceeding 72,000 V	20
8507.1010		- - - Meant for vehicles of heading 87.03, vehicles of subheadings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	35
8512.2010		- - - Following components of motor vehicles; (1) Head light for vehicles of sub-headings 8703.2115, 8703.2260, 8703.2313, 8703.2323, 8703.3223, 8703.3225, 8704.3150 and vehicles of heading 87.11	35
		(2) Lamp assembly, front turn signal for motor cars of heading 87.03 (not exceeding 1200cc), vehicles of subheadings 8703.2113, 8703.2115, 8703.2193, 8703.2195, 8703.2240, 8703.3225, 8703.8030, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	
		(3) Lamp assembly for luggage compartment for vehicles of heading 87.03	
		(4) Lamp assembly for illuminating license plate for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130 and 8704.3190;	
		(5) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for motor cars of heading 87.03, vehicles of subheadings 8703.2113, 8703.2115, 8703.2195, 8703.2240, 8703.3225, 8703.8030, 8704.3130, 8704.3150, 8704.3190 and 87.11;	
		(6) Lamp assembly, side body turning indicator for vehicles of heading 87.03 and vehicles of sub-headings 8704.3130, 8704.3150 and 8704.3190;	
		(7) Turn flasher assembly for motor cars of heading 87.03 and vehicles of sub-heading 8703.2115, 8703.8030 and 8704.3150 winking devices for vehicles of heading 87.11	

		(8) Car ceiling lamp/room lamp for vehicles of heading 87.03 and vehicles of sub-heading 8704.2190, 8704.3130 and 8704.3190	
8512.4010		--- (1) Wiper arm and blade assembly for vehicles of heading 87.03 and vehicles of sub-heading 8704.2190 and 8704.3190; (2) Link assembly for wiper arm and blade for vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130 and 8704.3190	35
8517.6280		--- Smart Watches	16
8536.5021		---- (1) Ignition switches without combination steering lock for motor cars of heading 87.03 (not exceeding 800 cc) (2) Ignition switches (with or without combination lock) and handle switch assembly for vehicles of heading 87.11 (3) Switch assembly combination and ignition switch assembly for vehicles of heading 8703.2113, 8703.2195, 8703.2240, 8704.3130 and 8704.3190; (4) Door switches for interior lamp for motor cars of heading 87.03 and vehicles of sub -heading 8704.2190 and 8704.3190	35
8544.3011		---- Wiring sets and cable sets for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	35
8544.4221		---- Wiring sets and cable sets for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and vehicles of heading 87.11	35
8708.1020		--- (1) Following components for vehicles of heading 87.03 (i) Front and Rear Bumper and parts thereof (ii) Member/reinforcement for bumpers (iii) Side supports / stay/ bracket for bumpers (2) Front bumper and parts thereof for vehicles of sub – headings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35
8708.2110		--- For vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130 and 8704.3190	35
8708.2931		---- (A) Following components for motor cars of heading 87.03	35
		(1) Air outlet assembly	
		(2) Anchor for spare tyre and parts thereof	

	(3) Apron assembly for front fender and parts thereof	
	(4) Arm rest for door trims	
	(5) Ash trays and parts thereof	
	(6) Battery trays, clamps, bands and parts thereof	
	(7) Bezels for inside door handles	
	(8) Bottom channel for holding window glass	
	(9) Bracket rear suspension	
	(10) Compartments for floor, rear floor sides, plates side sills for floor, side lockers for floor	
	(11) Console box assembly and parts thereof	
	(12) Cover assembly for spare wheel and parts thereof (hard board type)	
	(13) Cover Fuel pipe	
	(14) Cross member assemblies for floors and parts thereof	
	(15) Cross member for roof	
	(16) Cross member/ member front lower, front hood (for vehicles up to 1200cc)	
	(17) Door assemblies complete (for vehicles not exceeding 800cc)	
	(18) Door checker/ stopper assemblies and parts thereof	
	(19) Door gussets	
	(20) Door handles inside and parts thereof	
	(21) Door handles outside and parts thereof	
	(22) Door seals for service holes (PE Sheet type)	
	(23) Engine compartment assembly (complete)	
	(24) Engine under covers (dust/ mud/ splash protectors)	
	(25) Extensions for rear floor cross members	
	(26) Floor assemblies (complete)	
	(27) Fresh air control assembly (for vehicles not exceeding 800cc)	
	(28) Front floor panels (for vehicles not exceeding 1200cc)	
	(29) Front hood assembly (complete)	
	(30) Front radiator grill (non plated) and parts thereof	
	(31) Garnishes and trims (inner/ outer) other than chrome plated	
	(32) Handles window regulator and parts thereof	
	(33) Heat insulators/ baffles for floor insulation from exhaust pipe	
	(34) Heating/demisting/ventilation/ defrosting air ducts and nozzles	
	(35) Housing/ box fuel Inlet	

		(36) Inner panel for windshield header/ rail roof / frame roof assembly (front/ rear) and parts thereof	
		(37) Inner Panels for quarter window	
		(38) Inner pillars/ reinforcements for side body	
		(39) Instrument panel complete excluding foamed	
		(40) Linings/ guards for fender and wheel housing	
		(41) Link rods for activating door latches	
		(42) Lower cross member for dash panel and parts thereof (for vehicles not exceeding 1200cc)	
		(43) Luggage door and parts thereof (hatch back type) (for vehicles not exceeding 800cc)	
		(44) Member assembly front side with or without apron and parts thereof (for vehicles not exceeding 800cc)	
		(45) Member cowl and parts thereof	
		(46) Member for engine mounting (for vehicles not exceeding 800cc)	
		(47) Member steering support and parts thereof	
		(48) Member tail end (for vehicles not exceeding 800cc)	
		(49) Package tray trim/ trim partition	
		(50) Pan rear floor and parts thereof (for vehicles not exceeding 1200cc)	
		(51) Panel assembly for head lamp support/ mounting and parts thereof	
		(52) Panel assembly for rear combination lamp mounting and parts thereof	
		(53) Panel complete rear skirt and parts thereof	
		(54) Panel dash (sheet metal) (for vehicles not exceeding 1200cc)	
		(55) Panel dash side (for vehicles not exceeding 1200cc)	
		(56) Panel front fenders (for vehicles not exceeding 1200cc)	
		(57) Panel grill lower (for vehicles not exceeding 800cc)	
		(58) Panel hood assembly and parts thereof (for vehicles not exceeding 1200cc)	
		(59) Panel/ Trim assembly for doors and parts thereof except retainers/ clips	
		(60) Panels rear wheel housing inner) and parts thereof (for vehicles not exceeding 1200cc)	
		(61) Panels door Inner and outer (sheet Metal) front, rear and back (for vehicles not exceeding 800cc)	
		(62) Panels for cowl and parts thereof, (for vehicles not exceeding 1200cc)	

		(63) Panels for partition and support to package tray trim / and parts thereof	
		(64) Panels rear wheel housing inner and outer) and parts thereof (for vehicles not exceeding 800cc)	
		(65) Panels side body (for vehicles not exceeding 800cc)	
		(66) Parts of instrument panel other than those classifiable under chapter 90 (excluding foamed parts and registers/ louvers)	
		(67) Protective moldings for doors	
		(68) Rails for center roof and reinforcements, assemblies and parts thereof	
		(69) Rails for roof side and reinforcements, assemblies and parts thereof (for vehicles upto 1200cc)	
		(70) Reinforcement radiator grill	
		(71) Reinforcements for center floor cross members	
		(72) Reinforcements for strikers and hinges	
		(73) Rod/stay/prop for hood support assembly and parts thereof	
		(74) Roof head lining (except those meant for sunroof)	
		(75) Roof panel complete (for vehicles not exceeding 800cc)	
		(76) Shroud for fan	
		(77) Side body assembly (complete)	
		(78) Side member assemblies for rear floors and parts thereof	
		(79) Side members/ reinforcement for main floor and parts thereof	
		(80) Side sill panel assemblies for main floor, and parts thereof	
		(81) Silencer/ insulation sheets inner) for dash panel	
		(82) Sound deadening/ insulation/ silencer sheets for floor	
		(83) Strikers for rear seat holding	
		(84) Sun Visor	
		(85) Torsion bars for hinges of luggage compartment	
		(86) Trim door opening	
		(87) Upper front member for hood latch (for vehicles not exceeding 1200cc)	
		(88) Upper rail/member/frame for back window assembly and parts thereof	

		(89) Wheel housing mudguards/ mud flaps	
		(B)Following components for vehicles of sub-heading 8703.2113, 8703.2195, 8703.2240	
		(1) Anchor for spare tyre and parts thereof	
		(2) Ash trays and parts thereof	
		(3) Battery trays, clamps, bands, box and parts thereof	
		(4) Bottom channel for holding window glass	
		(5) Bracket/ reinforcement/ hangers for suspension	
		(6) Brackets for seat belts	
		(7) Case/ bazel for inside door handles	
		(8) Chassis and parts thereof	
		(9) Cross member assemblies for floor and parts thereof	
		(10) Door assemblies (except front door)	
		(11) Door seals for service holes(PE sheet type)	
		(12) Emblems	
		(13) Engine under cover(dust, mud, splash protectors)	
		(14) Floor assemblies	
		(15) Floor mats	
		(16) Frame floor side	
		(17) Frame for front suspension	
		(18) Frame roof front/ plate side and parts thereof	
		(19) Front body	
		(20) Front floor panels and parts thereof	
		(21) Garnish head lamp and centre	
		(22) Garnish, side defroster cover, Control lever	
		(23) Handles, inside pull and parts thereof, except sliding door handles	
		(24) Handles, outside and parts thereof, except sliding door handles	
		(25) Handles, window regulator and parts thereof	
		(26) Inner pillars/ reinforcements for side body	
		(27) Inner/ outer panel for rear quarter	
		(28) Instrument panel complete, excluding foamed	
		(29) Knob door inside lock	
		(30) Link rods for activating door latches	
		(31) Member floor side	
		(32) Member for engine room	
		(33) Pan rear floor and parts thereof	
		(34) Panel engine room	
		(35) Panel/ trim assembly for doors and parts thereof except retainers/ clips	
		(36) Panels for rear wheel housing (inner) and parts thereof	

		(37) Parts of instrument panel other than those classifiable under Chapter 90(excluding foamed parts and lid glove box)	
		(38) Pillar front outer	
		(39) Reinforcements floor side	
		(40) Retainer licence plate	
		(41) Service lid, rear floor	
		(42) Shroud for fan	
		(43) Shut stop for center door	
		(44) Side body assembly	
		(45) Side member assemblies for floor and parts thereof	
		(46) Side sills, front and centre (inner)	
		(47) Sill rear side inner	
		(48) Splash plate for radiator	
		(49) Sun visor	
		(50) Trim rail roof	
		(51) Wheel housing mud guards/ mud flaps	
		(C) Following components for vehicles of sub- heading 8703.2193	
		(1) Bar for side window	
		(2) Battery trays, clamps, bands and parts thereof	
		(3) Bezels for inside door handles	
		(4) Bracket rear licence plate	
		(5) Carrier for spare tyre and parts thereof	
		(6) Cover assembly for spare wheel	
		(7) Door handles inside/pull and parts thereof	
		(8) Door handles outside and parts thereof	
		(9) Door seals for service holes (PE Sheet type)	
		(10) Duct ventilator/hose defroster	
		(11) Emblems/Stickers	
		(12) Floor mat (plastic)	
		(13) Garnish head lamp	
		(14) Handles window regulator and parts thereof	
		(15) Head lamp support	
		(16) Knob for door lock	
		(17) Mud flaps	
		(18) Panel/ Trim assembly for doors and parts thereof except retainers/ clips	
		(19) Rod/stay/prop hood support assembly and parts thereof	
		(20) Service lid rear floor	
		(21) Sound deadning/ insulation/ silencer sheets for floor	
		(22) Stay for radiator support	
		(23) Stay hood lock opener	
		(24) Sun Visor	

	(D) Following components for SUV vehicles of heading 87.03:	
	(1) Battery tray assembly and parts thereof	
	(2) Cross member (rear)	
	(3) Door checkers	
	(4) Door handle outside	
	(5) Door handles (inner / outer)	
	(6) Door seals (PE sheet type)	
	(7) Dust cover assembly and parts thereof, for gear change / control lever	
	(8) End plate	
	(9) Filler neck assembly	
	(10) Floor mat assemblies	
	(11) Front grill / radiator grill	
	(12) Gear box cover assembly for dust / mud protection	
	(13) Gusset plates for engine compartment	
	(14) Heat insulators	
	(15) Heat protector for exhaust manifold	
	(16) Hood cover / soft top	
	(17) Hood sticks	
	(18) Lining for roof	
	(19) Mud covers for engine	
	(20) Mudguard / mud flaps	
	(21) Opener filler lid	
	(22) Pad for Roof Headlining	
	(23) Plastic linings for wheel housing / fender	
	(24) Plate assembly for hand brake mounting	
	(25) Plate holder set for mounting cable for hood opening	
	(26) Reinforcement for bumpers	
	(27) Reinforcements for front floor	
	(28) Reinforcements for roof (sheet metal)	
	(29) Reinforcements for seat belts	
	(30) Reinforcements for storage box / jack box	
	(31) Rod/prop for hood support and parts thereof	
	(32) Side body gussets	
	(33) Side plates for floor	
	(34) Side sills for floor	
	(35) Sound deadening / silencer sheet	
	(36) Stay for fan shroud	
	(37) Stay for radiator	
	(38) Step assembly rear and mounting brackets	
	(39) Sun visor	
	(40) Windshield header panel / Rail	

		(E) Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8703.2115 and 8703.8030	
		(F) Following components for vehicles of sub - heading 8703.3225	
		(1) Air intake grills for fenders / side grill	
		(2) Bonnet buffer and wind screen staples	
		(3) Centre facia consol assembly (central part of instrument panel) and parts thereof	
		(4) Channels for body drain	
		(5) Check link cover (strap) for internal door hinge	
		(6) Cubby box (Console Tunnel base)	
		(7) Door glass holding channel	
		(8) Door Trim (Casing)	
		(9) Emblems	
		(10) Escutcheon (Bazel) for window regulator	
		(11) Escutcheon for sill for lock control	
		(12) Floor mats	
		(13) Gear box tunnel pad (insulation)	
		(14) Handles for tail doors	
		(15) Handles for window regulators	
		(16) Header rails and parts thereof	
		(17) Hood cover (soft top tarpauline)	
		(18) Hood sticks and parts thereof for soft top mounting	
		(19) Inside handles for doors	
		(20) Lamp guards	
		(21) Lid assembly for locker / storage and parts thereof	
		(22) Locking angle for locker / storage lids	
		(23) Plate assembly for hand brake mounting	
		(24) Radiator grill assembly and parts thereof	
		(25) Rear curtain rod and clamp	
		(26) Rear mud flaps	
		(27) Roll over bar assembly and parts thereof	
		(28) Shedder assembly (PE plastic sheet type) for door insulation	
		(29) Side running board	
		(30) Step assemblies and parts thereof	
		(31) Sunvisors	
8708.3020		- - Following components for vehicles of heading 87.03	35
		(1) Brake pedal box assembly and parts, top cover for brake pedal (sheet metal), hand brake lever assembly and parts and brake pipes of vehicles of sub – heading 8703.3225	

		(2) Brake tubes, pipes and their covers of vehicles of heading 87.03	
		(3) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut) and Mounted brake linings for vehicles of sub heading 8703.2115 and 8703.8030.	
		(4) Cable parking brake and parts thereof, of motor cars of heading 87.03 and vehicles of sub-heading 8703.2113, 8703.2195 and 8703.2240;	
		(5) Disc/ drum brake of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195 and 8703.2240	
		(6) Dust Cover for brake disc of motor cars of heading 87.03 and vehicles of sub-heading 8703.2193	
		(7) Lever parking brake assembly and parts thereof, of vehicles of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.2195, 8703.2240, 8703.2260, 8703.2313, 8703.2323 and 8703.3223	
		(8) Brake Pedal and housing assembly and parts thereof for motorcars of sub-headings 87.03 and 8703.2193	
		(9) Brake Pedal assembly and parts thereof; Parking brake cable and parts thereof for SUVs vehicles of 87.03	
8708.7010		- - - Road wheels (excluding casted), rims discs, caps, ornaments and weights for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35
8708.9120		- - - Radiator other than aluminum core for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, 8704.3190 and 8703.3225	35
8708.9210		- - - Silencers, mufflers and exhaust pipes for vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150, and 8704.3190	35
8708.9930		- - - For the vehicles of heading 87.03:	35
		(A) Following components for motor cars of heading 87.03	
		(1) Air cleaner housing assembly and parts thereof	
		(2) Arms for fan belt adjusting	
		(3) Bracket for generator	
		(4) Bracket for holding jack	
		(5) Bracket for jacking	

	(6) Bracket for stabilizing bar (for vehicles upto 1200cc)	
	(7) Bracket front seat inside	
	(8) Bracket parking lever	
	(9) Cable assembly for choke and parts thereof	
	(10) Cable for heater / air vent control and parts thereof (for vehicles upto 800cc)	
	(11) Cable for hood latch release and parts thereof	
	(12) Cables for opening fuel lid and parts thereof	
	(13) Cables for opening trunk latch and parts thereof	
	(14) Cap assembly fuel filler maintenance hole	
	(15) Cap assembly fuel filler	
	(16) Engine mounting brackets (sheet metal and cast iron, non rubberised)	
	(17) Fuel filler neck and pipe (other than plastic)	
	(18) Fuel pipe (main)	
	(19) Fuel pipe (return)	
	(20) Fuel tank (other than plastic)	
	(21) Fuel tank bands / brackets for mounting	
	(22) Fuel tube protectors	
	(23) Gear shift control rods/ transmission cables (manual type)	
	(24) Heater unit (using engine heat) and parts thereof	
	(25) Lever fuel lid latch release	
	(26) Lever gear shift control and parts thereof (manual)	
	(27) Lever hood latch release	
	(28) Lever luggage door latch release	
	(29) Lid assembly fuel filler	
	(30) Nozzel and hose for wind shield washer	
	(31) Pedal and housing assembly (brake, clutch, accelerator and parts thereof)	
	(32) Protectors for fuel filler pipes	
	(33) Protectors fuel tank	
	(34) Reserve tank and hose assembly for radiator tank and parts thereof	
	(35) Seat track adjuster without reclining mechanism	
	(36) Shield fuel tank filler pipe	
	(37) Towing hooks	
	(38) Washer jar	
	(B) Following components for vehicles of heading 8703.2113, 8703.2195 and 8703.2240	
	(1) Air suction assembly for air cleaner	
	(2) Arm for gear select assembly and parts thereof	

	(3) Arms for fan belt adjusting	
	(4) Bracket for brake fluid reservoir	
	(5) Bracket for fuse box	
	(6) Bracket for generator	
	(7) Bracket for holding jack	
	(8) Bracket for mounting radiator	
	(9) Bracket for suspension	
	(10) Brake fluid reservoir assembly and parts thereof	
	(11) Cable assembly for accelerator and parts thereof	
	(12) Cable assembly for choke and parts thereof	
	(13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket.	
	(14) Fuel filler neck and pipe	
	(15) Fuel tank (other than plastic)	
	(16) Gear shift control rods/ transmission cables	
	(17) Hanger for muffler	
	(18) Hooks for engine lifting	
	(19) Lever gear shift control and parts thereof	
	(20) Nozzle and hose for wind shield washer	
	(21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs	
	(22) Reserve tank and hose assembly for radiator water and parts thereof	
	(23) Spare wheel carrier and bolt assembly	
	(24) Support set for gear shift arm	
	(25) Towing hooks	
	(26) Washer jar	
	(C) Following components for vehicles of sub- heading 8703.2193	
	(1) Arms for fan belt adjusting	
	(2) Engine mounting brackets (sheet metal and cast iron, non rubberised)	
	(3) Fuel tank	
	(4) Lifting hooks for engine	
	(5) Link rods for activating door latches	
	(6) Nozzle wind shield washer	
	(7) Pedal and housing assembly for brake, clutch, accelerator and parts thereof	
	(8) Plate cylinder block	
	(9) Plates, seats, hangers, shackles (inner/ outer), stop rear bump, bumper rear spring and pad for leaves for use with leaf spring assemblies	
	(10) Reserve tank and hose assembly for radiator water and parts thereof	

		(11) Washer jar	
		“(D) Following components for SUV vehicles of heading 87.03	
		(1) Bands / protective blankets / brackets for fuel tank.	
		(2) Brackets for accelerator cable.	
		(3) Brackets for mounting air cleaner assembly	
		(4) Brackets for mounting bumper	
		(5) Brackets for mounting engine (sheet metal)	
		(6) Brackets for mounting fuse box / relay box	
		(7) Brackets for mounting power steering tank, power steering pump and power steering oil reservoir	
		(8) Brackets for mounting radiator	
		(9) Brackets for mounting silencers / mufflers / exhaust pipes	
		(10) Brackets for mounting suspension (sheet metal)	
		(11) Brackets for mounting vacuum tank	
		(12) Brackets for mudguards	
		(13) Brackets for release mechanism for hood opening	
		(14) Brackets for seats	
		(15) Cable for hood latch release	
		(16) Cable for hood lock control	
		(17) Engine cooling system pipes (metal)	
		(18) Fuel pipe for inlet fuel	
		(19) Fuel tubes, main and return	
		(20) Knobs for seat reclining knuckles	
		(21) Mounting system for spare wheel	
		(22) Oil cooler pipes (metal)	
		(23) Pedal Assembly for accelerator and parts thereof	
		(24) Pedal assembly for clutch and parts thereof	
		(25) Power adjustment screw for hand brake	
		(26) Radiator pipes	
		(27) Resonator for air intake system.	
		(28) Seat Adjusting Track	
		(29) Spare wheel carrier assembly and parts thereof	
		(30) Towing hook	
		(31) Wire protecting pads (foam)	
		(E) Following components for vehicles of sub heading 8703.2115 and 8703.8030	
		(1) Air filter assembly and parts thereof	
		(2) Battery carrier assembly and parts thereof	
		(3) Brackets	

	(4) Brake oil tank	
	(5) Breather tube	
	(6) Chassis and parts thereof	
	(7) Control cables assemblies and parts thereof	
	(8) Engine mounting bolt; Engine cover	
	(9) Engine mounting bridge / cross member	
	(10) Fuel pipes	
	(11) Fuel tank assembly and parts thereof; cap fuel tank	
	(12) Fuse box assembly and parts thereof	
	(13) Handle grip	
	(14) Internal cock for handle grip	
	(15) Kick starter assembly and parts thereof	
	(16) Knobs	
	(17) Lever assembly gear shift	
	(18) Sleeve for wheel	
	(19) Spacer for wheel	
	(20) Speedometer cable assembly and parts thereof	
	(21) Torque rod	
	(22) Wheel nuts	
	(F) Following components for vehicles of sub - heading 8703.3225	
	(1) Accelerator cable	
	(2) Accelerator pedal assembly and parts thereof	
	(3) Air cleaner housing assembly and parts thereof	
	(4) Battery tray assembly and parts thereof	
	(5) Bracket for body floor support	
	(6) Bracket for fuel tank pipes	
	(7) Bracket for mounting body on chassis	
	(8) Bracket for mounting internal light	
	(9) Bracket for power steering oil reservoir	
	(10) Bracket for power steering pump mounting	
	(11) Bracket for radiator mounting	
	(12) Bracket for roll over bar	
	(13) Bracket for silencer / exhaust pipe support	
	(14) Bracket for track rod protection	
	(15) Clutch pipe (feed)	
	(16) Cover for fuse box	
	(17) Cradle / support for fuel tank	
	(18) Cyclone pipe oil drain (sheet metal)	
	(19) Flinger / damper	
	(20) Fuel filler cover assembly and parts thereof	
	(21) Fuel filler neck	
	(22) Gate plate for gear lever retention	
	(23) Hose assembly for washer	
	(24) Internal air duct for heater	

		(25) Lower air duct	
		(26) Lower seat for front spring	
		(27) Pipe assembly for fuel and parts thereof	
		(28) Pipe for heater return	
		(29) Retainer for suspension spring	
		(30) Retaining plate for pulley	
		(31) Rings for securing shock absorbers	
		(32) Spare wheel carrier assembly and parts thereof	
		(33) Stay assembly with cover for roll over bar	
		(34) Strap for fuel tank	
		(35) Strut for air cleaner bracket	
		(36) Top plate (plate grommet) for gear change assembly	
		(37) Towing hook	
		(38) Towing ring recovery and lashing assembly and parts thereof	
		(39) Underside protection bar assembly for propeller shaft	
		(40) Washer tank assembly and cap thereof	
9401.2010		- - - For vehicles of heading 87.03 and vehicles of sub-headings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35
9401.9910		- - - Seat parts made of foam, head/arm rests and seat frames for vehicles of heading 87.03 and vehicles of subheadings 8704.2190, 8704.3130, 8704.3150 and 8704.3190	35
		- Wooden furniture of a kind used in the bedroom:	
9403.5010		- - - Wooden cabinets	20
9403.5020		- - - Wooden beds	20
9403.5090		- - - Other	20
98.01		Services provided or rendered by hotels, marriage halls, lawns, clubs and caterers.	
9801.1000		Services provided or rendered by hotels	
9801.2000		Services provided by restaurants	
9801.3000		Services provided or rendered by marriage halls and lawns	
9801.4000		Services provided or rendered by clubs	
9801.5000		Services provided or rendered by caterers, suppliers of food and drinks	
9801.6000		Ancillary services provided or rendered by hotels, restaurants, marriage halls, lawns, caterers	
9801.7000		Services provided or rendered by hostels	
9801.9000		Other	
98.05		Services provided or rendered by persons authorized to transact business on behalf of others.	
9805.1000		Shipping agents	

9805.2000		Stevedores	
9805.2100		Ship management service	
9805.3000		Freight forwarding agents	
9805.4000		Customs agents	
9805.5000		Travel agents	
9805.5100		Tour operators	
9805.6000		Recruiting agents	
9805.7000		Advertising agents	
9805.8000		Services of Ship Chandlers	
9805.9000		Share transfer agent	
9805.9100		Sponsorship services	
9805.9200		Business support services	
9805.9900		Other	
9905		<u>Imports by Dignitaries of UAE, Qatar, Bahrain and Kingdom of Saudi Arabia:</u> Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE, Qatar, Bahrain and Kingdom of Saudi Arabia subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes: - <u>Dignitaries of UAE</u> 1. H.H. Sheikh Mohammad Bin Zayed Al Nahyan, President of UAE and Ruler of Emirates of Abu Dhabi. 2. H.H. Sheikh Mansour Bin Zayed Al Nahyan, Deputy Prime Minister and Minister of Presidential Affairs of UAE. 3. H.H. Sheikh Khaled Bin Mohamed Bin Zayed Al Nahyan, Crown Prince of Abu Dhabi 4. H.H. Sheikh Hazza Bin Zayed Al Nahyan, Deputy Ruler of Abu Dhabi. 5. H.H. Sheikh Tahnoun Bin Zayed Al Nahyan, Deputy Ruler of Abu Dhabi 6. H.H. Sheikh Suroor Bin Mohammad Al Nahyan, Chamberlain of the Presidential Court of UAE, Abu Dhabi and Member of Ruling Family of UAE. 7. H.H. Sheikh Mohammed Bin Khalid Al Nahyan, Member of the Ruling Family of UAE. 8. H.H. Sheikh Nahyan Bin Mubarak Al Nahyan, Member of Ruling Family of UAE and UAE's Minister of Culture, Youth, Social and Knowledge Development as well as Minister of Tolerance. 9. H.H. Sheikh Sultan Bin Hamdan Bin Mohammed Al Nahyan, Member of Ruling Family of UAE. 10. H.H. Sheikh Tahnoun Bin Mohammad Al Nahyan, Member of the Ruling Family of Abu Dhabi. 11. H.H. Sheikh Rashid Bin Khalifa Bin Saeed Al Maktoum, Member of the Ruling Family of Dubai. 12. H.H. Sheikh Saeed Bin Zayed Bin Sultan Al Nahyan, Representative of the Ruler of Abu Dhabi and	0"

		Member of the Ruling Family of UAE. 13. H.H. Sheikh Hamdan Bin Zayed Al Nahyan, Representative of the President of the UAE Western Region and Member of Ruling Family of Abu Dhabi. 14.H.H. Sheikh Mohammad Bin Rashid Al Maktoum, Prime Minister/Vice President of UAE and Ruler of Dubai. 15.H.H. Sheikh Hamdan Bin Mohammed Bin Rashid Al Maktoum, Crown Prince of Emirates of Dubai and Member of the Ruling Family of UAE. 16. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al Maktoum, Member of the Ruling Family of UAE and Deputy Chairman of Dubai Police and Public Security. 17. H.H. Maj. Gen. Sheikh Nahyan Bin Zayed Al Nahyan, Commander of Royal Guard and Member of the Ruling Family of UAE. 18. H.H. Sheikh Fatima Bin Mubarak, Member of the Ruling Family of UAE. 19. H.H. Dr. Sheikh Sultan Bin Khalifa Bin Zayed Al-Nahyan, Advisor of the President of UAE and Member of the Ruling Family of UAE. 20. H.H. Maj. Gen. Sheikh Al Mur Bin Muktoom Bin Juma Al Maltoum, Member of the Ruling Family of UAE. <u>Dignitaries of Bahrain:</u> 1. H.E. King Hamad Bin Isa Al-Khalifa. 2. Lt. Gen. Sheikh Mohamed Bin Isa Bin Salman Al-Khalifa. 3. H.E. Shaikh Ahmed Bin Ali Bin Abdullah Al Khalifa, Member of Ruling Family & First Cousin of His Majesty, the King of the Kingdom of Bahrain <u>Dignitaries of Qatar:</u> 1. H.H. Sheikh Tamim Bin Hamad Al-Thani, the Emir of the State of Qatar. 2. H.H. Sheikh Hamad Bin Khalifa Al-Thani, the Father of the Emir of the State of Qatar. 3. H.H. Sheikh Mohammad Bin Abdul Rahman Bin Jassim, Prime Minsiter of the State of Qatar. 4. H.E. Sheikh Mohammad Bin Khalifa Al-Thani, Former Deputy Prime Minister of the State of Qatar. 5. H.E. Sheikh Hamad Bin Jassim Bin Jabr Al-Thani, Former Prime Minister & Former Foreign Minister. 6. H.E. Sheikh Mohammad Bin Faisal Al-Thani. 7. H.E. Sheikh Ali Bin Abdullah Al-Thani. 8. H.E. Sheikh Falah Bin Jassim Bin Jabr Al-Thani. 9. H.E. Sheikh Faisal Bin Khalifa Kh. A. Al-Thani. 10.H.E. Sheikh Abdullah Bin Jassim Al-Thani. 11. H.E. Sheikh Faisal Bin Jassim Al-Thani. 12. H.E. Sheikh Faisal Bin Nasser Al-Thani. <u>Dignitaries of Kingdom of Saudi Arabia:</u> 1. His Royal Highness Prince Fahad Bin Sultan Bin Abdul AzizAl-Saud, Governor of Tabuk of Kingdom of	
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		Saudi Arabia 2. His Royal Highness Prince Mansour Bin Mohammad Bin S. Bin Abdul Rahman Al-Saud 3. HRH Prince Mutaib Bin Mohammad Al Saud, Member of Royal Family of Saudi Arabia. i. A complete list of all vehicles showing name of the owner, details of imports and present custodian etc. shall be provided by UAE/Qatar/Bahrain/Saudi Arabia Ambassador. ii. The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July & 1st January. iii. UAE/Qatar/Bahrain/Saudi Arabia Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives. iv. UAE/Qatar/Bahrain/Saudi Arabia Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar/Bahrain/Saudi Arabia Rulers. v. In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan. vi. On the recommendations of Ministry of Foreign Affairs, FBR may issue exemption certificate to any dignitary, not listed above under this PCT Code.	
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TAHIR HUSSAIN
secretary