

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

Islamabad, the 3rd June, 2024.

NOTIFICATION
(CUSTOMS)

S.R.O. 928 (I)/2024.- In exercise of the powers conferred by sub-section (3) of section 18 of the Customs Act, 1969 (IV of 1969) and in supersession of its Notification No. S.R.O. 966(I)/2022, dated the 30th June, 2022, the Federal Government is pleased to levy regulatory duty on import of goods specified in column (3) of the Table below, falling under the PCT Code of the First Schedule to the said Act specified in column (2) of the said Table, at the rates specified in column (4) thereof, namely: -

TABLE

S. No	PCT Code	Description	Rate of Regulatory Duty (%)
(1)	(2)	(3)	(4)
1.	0101.2100	Pure-bred breeding animals	5
2.	01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls (except Grandparent/parent stock of chicken).	10
3.	0106.1900	Other	5
4.	0106.3200	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5
5.	0202.3000	Boneless	5
6.	0206.1000	Of bovine animals, fresh or chilled	5
7.	03.01	Live fish	10
8.	03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	10
9.	03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	35
10.	03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	35
11.	03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	10
12.	03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or	10

		not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	
13.	03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.	10
14.	03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.	10
15.	04.02	Milk and cream, concentrated or containing sugar or other sweetening matter	25
16.	04.03	Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	20
17.	0404.1010	Whey powder	25
18.	04.05	Butter and other fats and oils derived from milk; dairy spread.	20
19.	04.06	Cheese and curd.	50
20.	04.07	Birds' eggs, in shell, fresh, preserved or cooked (except PCT code 0407.2100).	10
21.	0407.2100	Of fowls of the species <i>Gallus domesticus</i> (chicken)	20
22.	04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	15
23.	0409.0000	Natural honey.	30
24.	0410.0000	Insects and other edible products of animal origin, not elsewhere specified or included.	10

25.	06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.	10
26.	06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.	10
27.	06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	10
28.	06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	10
29.	0701.9000	Ware Potato	25
30.	0703.9000	Leeks and other alliaceous vegetables	10
31.	07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled (except PCT code 0704.9000)	10
32.	07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	10
33.	0706.9000	Other	10
34.	07.09	Other vegetables, fresh or chilled (except PCT codes 0709.3000)	10
35.	07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	10
36.	07.11	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption. (except PCT codes 0711.4000)	10
37.	07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared (except PCT codes 0712.3300)	10
38.	07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith(except PCT codes 0714.3000 and 0714.4000)	10
39.	08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	20

40.	0802.1100	In shell	20
41.	0802.1200	Shelled	20
42.	0802.8000	Areca (Betel Nuts)	20
43.	08.03	Bananas, including plantains, fresh or dried.	10
44.	0802.9100	Pine nuts in to shell	45
45.	0802.9200	Pine nuts shelled	45
46.	0802.9900	Other	45
47.	08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried (except PCT codes 0804.1010, 0804.1020 and 0804.2000)	25
48.	0804.1010	Fresh	10
49.	0804.1020	Dried	10
50.	08.05	Citrus fruit, fresh or dried (except PCT codes 0805.1000, 0805.4000 and 0805.9000)	25
51.	0805.1000	Oranges	15
52.	0805.4000	Grapefruit and pomelos	15
53.	0805.9000	Other	15
54.	0807.2000	Papaws (papayas)	45
55.	08.08	Apples, Pears and Quinces, fresh (except PCT code 0808.1000)	30
56.	08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh(except PCT codes 0809.1000, 0809.2100 and 0809.3000)	35
57.	0809.2100	Sour cherries (Prunus cerasus)	45
58.	0809.3000	Peaches, including nectarines	45
59.	08.10	Other fruit, fresh (except PCT code 0810.9010)	30
60.	08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter(except PCT code 0811.2000)	30
61.	0811.2000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	20
62.	0812.1000	Cherries	30