

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

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Islamabad, the 30 June, 2024.

**NOTIFICATION**  
**(CUSTOMS)**

**S.R.O. 929 (I)/2024.**- In exercise of the powers conferred by sub-section (5) of section 18 of the Customs Act, 1969 (IV of 1969), and in supersession of its Notification No. S.R.O. 967(I)/2022, dated the 30<sup>th</sup> June, 2022, the Federal Government is pleased to levy additional customs duty on import of goods specified in the First Schedule to the said Act, at the rate of-

- (i) two *per cent* on goods falling under tariff slabs of 0%, 3% and 11% and goods imported under Notifications No. S.R.O.655(I)/2006 and 656(I)/2006 both dated the 5<sup>th</sup> June, 2006;
- (ii) four *per cent* on goods falling under tariff slab of 16% except goods falling under PCT codes 5516.9300 and 5516.9400, which shall be charged at the rate of two *per cent* on import;
- (iii) six *per cent* on goods falling under tariff slab of 20%; and
- (iv) seven *per cent* on goods falling under tariff slab of 30% and higher slabs as well as slabs of specific rates, except the following which shall be charged at the rate of two *per cent*, namely: -
  - (a) goods falling under PCT codes 1507.1000, 1507.9000, 1511.1000, 1511.9010, 1511.9020, 1511.9030, 1512.1100, 1512.1900, 1512.2100, 1512.2900, 1514.1100, 1514.1900, 1514.9100 and 1514.9900; and
  - (b) cars, jeeps, light commercial vehicles in CKD condition exceeding 1,000 cc and heavy commercial vehicles in CKD condition;

2. The value of goods for purpose of this levy shall be the value as determined under section 25 or section 25A of the said Act, as the case may be.

3. The additional customs duty shall not be levied on the following, namely: -

- (i) import of seeds and spores for sowing (PCT codes 0904.2120, 1006.1010, 1209.0000), motor spirit (PCT code 2710.1210), high speed diesel oil (PCT code 2710.1931), liquified natural gas (PCT code 2711.1100) L.P.G. (PCT code 2711.1910), polymers of ethylene in primary forms (PCT code 39.01) and polymers of propylene or of other olefins in primary forms (PCT code 39.02), cotton (PCT codes 52.01 and

- 52.02); Solar Panels (PCT codes 8541.4100 and 8541.4200) and fertilizer (PCT Ch. 31);
- (ii) import of plant and machinery used in manufacturing or production of goods as is classifiable under Chapter 84 and 85 to the First Schedule to the Customs Act, 1969 (IV of 1969);
  - (iii) import under Chapter 99 of the First Schedule to the Customs Act, 1969 (IV of 1969);
  - (iv) import under the Fifth Schedule to the Customs Act, 1969 (IV of 1969), excluding, -
    - (1) serial numbers 30, 33 and 35 of the Table of Part-I,
    - (2) serial numbers 102, 110, 111, 114, 116(except xvi), 117, 118 and 147 of the Table of Part III; and
    - (3) serial numbers 29 to 34, 42 and 43 of Table-A, Sr. No. 1, 4 to 9, 14 to 46, 49 to 52, 116 to 120,161,162, 170,171, 186 to 188 and 190 to 194 of the Table-B of Part VII;
  - (v) import under the Baggage Rules, 2006;
  - (vi) import under Notification No.SRO.577(I)/2005 dated the 6<sup>th</sup> June,2005;
  - (vii) import under Notification No.SRO.565(I)/2006 dated the 5<sup>th</sup> June, 2006;
  - (viii) import under Notification No.SRO.693(I)/2006 dated the 1<sup>st</sup> July, 2006;
  - (ix) import under temporary importation scheme notified vide Notification No. S.R.O. 492(I)/2009, dated the 13<sup>th</sup> June, 2009;
  - (x) imports under condition (vii) of Notification No. SRO 678(I)/2004, dated the 7<sup>th</sup> August, 2004, by the Exploration and Production Companies, their contractors and service companies for offshore projects only made with effect from the 18<sup>th</sup> August, 2018;
  - (xi) import of electric vehicles 2-3 wheelers (CBU) falling under PCT codes 8703.8030 (electric auto rickshaw), 8711.6040 (electric motor cycle), and 8711.6060 (3-wheeler electric loader) till 30<sup>th</sup> June,2025;
  - (xii) import of cars, jeeps and light commercial vehicles in CKD condition upto 1,000cc and import of vehicles in CBU condition upto 850cc;
  - (xiii) import of goods classifiable under following PCT Codes, namely: -


3006.1090	5309.1100	5402.4800	5509.6100
5007.1000	5309.1900	5402.4900	5509.6200
5007.2000	5309.2100	5402.5200	5509.6900
5007.9000	5309.2900	5402.5300	5509.9100
5111.1100	5310.1000	5402.5900	5509.9200
5111.1900	5310.9010	5402.6200	5509.9900
5111.2000	5310.9090	5402.6300	5510.1100
5111.3000	5311.0000	5402.6900	5510.1200
5111.9000	5402.3300	5404.1200	5510.2000

5112.1100	5402.3400	5501.9000	5510.3000
5112.1900	5402.3900	5508.2000	5510.9000
5112.2000	5402.4410	5509.1100	5511.3000
5112.3000	5402.4490	5509.1200	7019.6990
5112.9000	5402.4600	5509.3100	
5113.0000	5402.4700	5509.3200	

This Notification shall take effect from the 1<sup>st</sup> day of July, 2024.

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

  
**(Mir Badshah Khan Wazir)**  
Additional Secretary