

Government of Pakistan
Ministry of Commerce

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Islamabad, the 28th December, 2011.

ORDER

S.R.O. 1119 (I) / 2011. – In exercise of the powers conferred by sub-section (1) of section 3 of the Imports and Exports (Control) Act, 1950 (XXXIX of 1950), the Federal Government is pleased to direct that the following further amendments shall be made in the Import Policy Order, 2009, namely: -

In the aforesaid Order,-

(1) in paragraph 4 for the “full stop”, at the end, a “colon” shall be substituted and thereafter the following new proviso shall be inserted, namely:-

“Provided that the amendments brought in this Order from time shall not be applicable to such imports where bill of lading (B/L) and letter of credit (L/C) were issued or established prior to the issuance of amending notification”;

(2) in paragraph 11, for the expression “However manufacture of regenerated Polyester Staple Fiber (PSF) are allowed temporary import of polyethylene terephthalate (PET) bottle scrap (H.S.No. 3915.9000), if imported under DTRE Scheme, subject to certification from the exporting country that the scrap being exported does not include hazardous waste as defined in Basel Convention” the following shall be substituted, namely;-

“However, units registered under DTRE scheme shall be eligible to import input items listed in Appendix-B subject to fulfillment of the conditions mentioned therein”;

(3) in Appendix-B,-

(a) in Part-1, in the Table, in column (1), after S.No. 68 and the entries relating thereto in columns (2), (3) and (4), the following new S.No. and corresponding relating in columns (2), (3) and (4) respectively shall be added, namely:-

“69.	Respective headings.	Waste and scrap of exhausted batteries of automobiles	Import of such scrap shall be allowed only in favour of industrial consumer only for their own use subject to the condition that importer shall furnish to Customs Authorities:- a) a certificate from Environment Authority (CADD) that he has adequate manufacturing facility capable of handling hazardous wastes in accordance with the provision of Basel Convention; and b) permission or authorization specifying quantitative entitlement for the import of waste and scrap of electric accumulators issued Environment Authority (CADD).”;
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- (b) in Part-II, in the Table, in column (1),-
- (i) against S.No. 4, in column (4), for the full stop, at the end, the following shall be substituted, namely:-
“Having valid registration with the Oil and Gas Regulatory Authority (OGRA) under the rules.”; and
- (ii) against S. No. 18, in column (4) after the “full stop”, at the end, the following words, comma and full stop shall be inserted:-
“In case of disposal of such ambulances before ten years, the duties and taxes payable at the time of imports shall be applicable.”;

- (4) in Appendix-C, in the Table, in column (1),-
- (a) against S.No. 9, in column (2), for the words, brackets and figures “Machinery (chapter 85)” the following shall be substituted, namely:-
“Machinery falling under PCT codes specified in column (3) shall not be importable in secondhand or used condition. The ban shall however not apply on all kind of computer related equipment in second hand or used condition falling under their respective PCT headings notwithstanding of their inclusion in column (3)”;
- (b) against S.No. 11, in column (2), after the words “Auto Parts”, the bracket and the words “(including serviceable auto parts imported as steel scrap)” shall be inserted; and

- (5) in Appendix-G, in the Table, in column (1),-
- (a) after S.No.1946 and the corresponding entries relating thereto in columns (2) and (3), the following shall be added, namely:-

“1947	7612.9010 7612.9020 7612.9030	Empty Aluminum alloy cans
1948	7415.1000 7415.2900 8301.6000 8301.7000 8306.1000 8306.2100 8306.2900 8308.1000 8308.2000 8308.9000	Accessories for leather bags and footwear.
1949	Respective Headings	Jigs and dies for vehicles
1950	3901.9000	Other Polymers of ethylene in primary form.
1951	2924.2990	LUFENURON (chemical name – dichloro- hexa

		fluoro – propoxy phenyl/urea).
1952	1404.2000	Cotton Linters
1953	3808.9220	Fungicides for leather industry.
1954	2912.1900	Other Chemicals (Ucer G-50) for leather industry.
1955	8445.2000	Textile spinning machines.
1956	8445.4020	Cone/Bobbin Winding Machines.
1957	8445.4030	Reeling Machines.
1958	8446.2100	Power Looms.
1959	7319.9010	Sewing, darning or embroidery needles
1960	2621.9000	Fly ash for cement industry only
1961	Respective Headings	Traction Motors and their spares
1962	Respective Headings	Printed books of all kind.
1963	2106.9030	Flavoring Powders.”;

(b) against S.No. 1934, in column (3),-

(I) in entry (i), the word “and”, at the end, shall be omitted; and

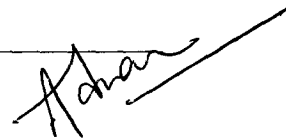
(II) in entry (ii), for the “full stop” a “semi colon” and the word “and” shall be substituted and thereafter the following new entry shall be inserted, namely:-

“(iii) temporary import-cum-reexport of accessories for export-oriented textile or leather sectors mentioned at S.No. 6 of S.R.O. 492(I)/2009 dated 13th June, 2009, shall also be allowed subject to fulfillment of conditions mentioned therein.”; and

(6) in the Note for paragraph (1) the following shall be substituted, namely:-

“(1) items appearing against serial No. 1-23,45,46,47,48,50 (Cauliflowers only), 52 (Cabbage only), 57 (Carrot only), 59 (Cucumber only), 60,61,64,69 (Green pepper/shimla mirch and green chilies), 70,71 (Lady finger/okra), ground/marrow, bitter gourd, radish arum/arvi, green coriander, tinda, 72-79,103,114,135 (ginger fresh only) 142,211-214, 220, 269, 548, 895, 896, 897, 1100, 1147, 1149-1194, 1195 (Raw Jute), 1288-1315 and 1579 of the Appendix are allowed via land route also through trucks from Wagah.”.

[F. No. 2(8)/2011-A.C (T.P)]



(Adnan Younis Lodhi)
Section Officer

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS, STATISTICS & REVENUE
(REVENUE DIVISION)

Islamabad, the 13th June, 2009.

NOTIFICATION
(CUSTOMS / SALES TAX)

S.R.O. **492(I)/2009**.— In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and sub-section (2) of section 13 of the Sales Tax Act, 1990, and in supersession of its Notification No. S.R.O. 1065(I)/2005, dated the 20th October, 2005, the Federal Government is pleased to exempt the whole of the customs–duty and sales tax on temporary importation of goods for subsequent exportation as specified in the Table below subject to the following conditions, namely:–

- (i) this facility shall be available to exporters also registered as manufacturers;
- (ii) the importer shall make an application for grant of exemption to the Collector of Customs, giving full particulars of the goods and the purpose for which they are imported;
- (iii) the importer shall submit a bank guarantee or pay order or indemnity bond along with post-dated cheque equivalent to the amount of customs-duty and sales tax otherwise leviable thereon;
- (iv) the importer shall export temporarily imported goods after due processing thereof within eighteen months of their import. On a request from the importer, the Collector concerned shall allow extension for six months on payment of one per cent surcharge per month on C&F value of the goods for which extension has been sought. The Board may consider any further extension in exceptional circumstances on such terms and conditions as may be deemed appropriate in the matter;

- (v) only such goods, except the goods specified at serial No.2 of the Table, as are capable of identification at the time of their re-exportation, shall be exempt from the aforesaid customs duty and sales tax;
- (vi) packing material, as mentioned in the Table at serial No.10, may be imported empty and exported filled;
- (vii) at the time of importation of goods, the importer shall make a written declaration on the goods declaration to the effect that the goods are imported for the purposes of this notification;
- (viii) after ascertaining correctness of description, classification and importability status of goods at the time of import, the same shall be assessed to value in accordance with the values determined for identical goods cleared for local consumption for the sake of uniformity;
- (ix) at the time of export, the exporter shall make declaration that the goods were imported for the purposes of this notification, giving particulars of import documents (IGM No. & date, G.D. No. & date, Cash No. & date, etc.) and at least 20% value addition has been made as compared to value of goods at the time of import;
- (x) the export shall be allowed only if the Assistant Collector or the Deputy Collector, incharge of export station, is satisfied that the goods temporarily imported have been duly consumed in the manufacture of goods being exported;
- (xi) immediately after the re-exportation of goods, the applicant shall produce evidence to the Collector of Customs concerned that the goods have been re-exported within the stipulated period. On production of such evidence/declaration, bank guarantee, pay order or the indemnity bond along with post-dated cheque submitted at the time of import shall be released. For regular manufacturers-cum-exporters, the concerned export station must immediately inform electronically the concerned bank guarantee section of import Collectorate regarding verification of export against particular Goods Declaration for release of bank guarantee, pay order or the indemnity bond along with post-dated cheque submitted at the time of import;

- (xii) transfer of ownership of temporarily imported goods may be allowed by the Collector of Customs, or the Additional Collector of Customs concerned, at his discretion, subject to the transfer of title of bank guarantee or pay order or indemnity bond along with post-dated cheque submitted at the time of import:

Provided that the transfer of ownership shall be allowed only in cases in which the imported goods have undergone the manufacturing process to reach an intermediary product stage;

- (xiii) in cases where temporarily imported goods are used in addition to other imported raw materials on the import of which duties and taxes have been paid and repayment is admissible on export of ultimately manufactured products, the f.o.b. price for claiming such repayment shall be the value excluding value of the goods temporarily imported under this notification;
- (xiv) only such operations as are listed in the Table shall be carried out with the inputs and raw materials imported under this notification;
- (xv) exemption under this notification shall not be allowed in cases in which physical inspection of manufacturing becomes necessary for the purposes of such exemption;
- (xvi) all the existing licenses and those issued under Chapter XV of the Customs Rules, 2001 shall be deemed to have been issued with immediate effect till the validity of existing licenses already issued. All liabilities of the said licensees shall be deemed to be their liabilities under the said rules; and
- (xvii) the Collector of Customs, or the Additional Collector of Customs, may refuse entry of any goods without payment of customs-duty and sales tax if *prima facie* it appears to him that such entry is in violation of any of the conditions of this notification.

2. An application under condition (ii) shall be submitted on the following format, namely:—

FORM

- | | | |
|----|--|-------|
| 1. | Name of the unit with address | _____ |
| 2. | N.T.N. No. | _____ |
| 3. | Sales Tax Registration No. | _____ |
| 4. | Station of import. | _____ |
| 5. | Value of goods exported in the previous financial year | _____ |
| 6. | Description of imported inputs | _____ |
| 7. | Description of goods to be exported | _____ |
| 8. | Input and output ratio of entries 6 and 7 above | _____ |

Name and signature of the applicant

TABLE

(1)	(2)
1.	Materials, excluding fabrics and leather, for manufacturing of – (a) leather goods and leather garments and sports goods; (b) garments and textile made-ups including foundation garments; and (c) furniture, wood ware and fittings.
2.	Textile designs, artwork, transparencies (bearing design for textiles) for reproduction of finished goods.
3.	Plush fabrics, nylon, polyester fiber, eyes and nose for use in stuffed toys.
4.	Unit soles with heels, soles and heels for manufacture of footwear.
5.	Price labels or tags for affixing on finished goods.
6.	Trimmings, buttons, belts, fur lining, lining, pads and inter lining material, Velcro tapes, hangers, special labels, special buttons, rivets, eyelets, buckles, special brand tags, special thread and other items such as decorative fittings, zippers, locker loops, etc.,

for use in ready made garments, foundation garments, textile made ups, footwear and other items mentioned in this table.

7. Materials for embellishing or decorating goods produced in Pakistan for exportation.
8. Components and sub-components for assembly of –
 - (a) machinery and parts thereof;
 - (b) electrical and electronic equipment and parts thereof;
 - (c) bicycles;
 - (d) aluminium-ware, steel ware, kitchen utensils and cutlery, vacuum flasks;
 - (e) surgical instruments; and
 - (f) dolls, toys, and games.
9. Forgings of surgical instruments for processing.
10. Packing material (excluding straw, paper, paper cones, glass wool and like material) for packing of goods.
11. Polypropylene woven and jute bags subject to the condition that such bags bear the particulars of the Pakistani exporters in permanent print on each bag.
12. Materials for general superficial processes such as elementary repairs, cleaning, removal of damaged parts, sorting, straining, sifting, clarification, filtering, marking, sealing, labeling, re-packing, drying, preserving, refrigerating, chilling, fumigating, greasing, anti-rusting, protective coating, printing, etc.
13. Materials, for the manufacture of decorative items, through the process of cutting, knotting or any other process, to be used in gift packs, toys and sweets/chocolate boxes, etc., for decoration purposes.
14. Materials, sub-components and components for the manufacture of stationery items like pencils, glue sticks, fiber tip pens and staples, etc.

[C.No.11(21)DRD/2009.]

(Munir Qureshi)
Additional Secretary