

PAKISTAN

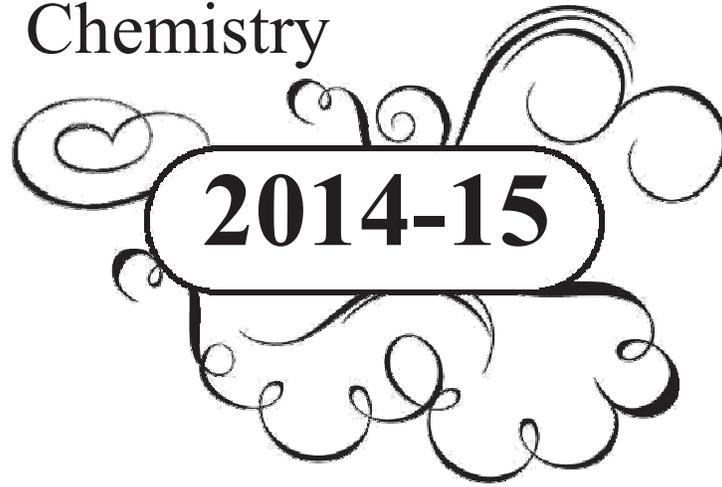
# BUDGET

CHEMISTRY 2014-15





Pakistan  
**BUDGET**  
Chemistry



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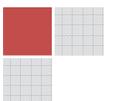
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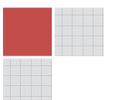
## SALIENT FEATURES SALES TAX BUDGETARY MEASURES (FY 2014-15)

The budgetary measures pertaining to Sales Tax are primarily aimed at:

1. Removal of SRO culture number of exemptions provided under notifications 551(I)/2008 dated 11<sup>th</sup> June 2008 and notifications 501(i)/2013 dated 12<sup>th</sup> June 2013 on items such pharmaceutical industry, iodized salt, medical equipment, components of energy saver lamps, renewable energy items, raw cotton and oil seeds for sowing etc were transferred to sixth schedule of the Sales Tax Act., 1990.
2. Zero rating on domestic supplies of petroleum crude oil, certain raw materials for export oriented industries granted through notification 549(I)/2008 dated 11<sup>th</sup> June 2008 and zero rating facility for dairy and stationary industry and raw materials on these sectors granted through notification 670(i)/2013 dated 18<sup>th</sup> June 2013 were transferred into Fifth Schedule of the Sales Tax Act.,
3. Registration of retailers on two tier system basis whereby (i) retailers part of national and international chains, located in air-conditioned malls having debit and credit machines; (ii) chargeability of the sales tax @ 5% in case of monthly electricity bill upto Rs. 20,000 and @ 7.5% of the monthly electricity bill exceeding Rs. 20,000 Enforced through amendment in the Sales Tax Special Procedure Rules, 2007, effective from 01.07.2014.
4. **Domain for input tax adjustment is redefined** Input tax adjustment is proposed to be restricted only to the extent of goods and services actually used in manufacturing/sales
5. Introducing electronic scrutiny and intimations system with the objective to conduct auto checks and analysis and prompt issuance of electronic intimations to the taxpayers
6. Sales tax capacity tax regime on aerated waters reverted back to the normal tax regime.
7. Introducing legal restrictions for adjustment of Further tax charged @ 1% on supplies made to unregistered persons from the purview of output tax
8. Levy of sales tax @ 5% on Plant and machinery subject to condition and limitations and imported oilseed for sowing, and raw and ginned cotton (are proposed to be charged to reduced rate of sales tax @ 5% by transferring them to the newly proposed Eight Schedule of the Sales Tax Act, 1990



9. With drawl of sales tax exemption on Re-meltable scrap (S. No. 31) is proposed to be deleted.
10. Rapeseed, sunflower seed and canola seed is brought back to the standard sales tax regime @ 17%.
11. SRO 1125(I)/2011 is being revisited and it is proposed to amend the said SRO to provide for charging of sales tax at the standard rate of 17% on the import of finished articles of leather and textile. Further details would be available after issuance of notification.
12. Local supply of tractors is being proposed to sales tax @ 10% in order to promote farm mechanization.
13. Exemption from sales tax to import and supply of “Cochlear Implants System” (Hearing Aids) is being introduced to facilitate the handicapped.
14. Exemption on import of plant, machinery and equipment for Gilgit-Baltistan, Balochistan Province and Malakand Division and FATA is being proposed to promote industrialization, job creation and economic uplift of the less developed region
15. 19. Specific rates of sales tax on mobile phones is being introduced under ninth Schedule of the S.Tax Act.
16. An explanation is being inserted in section 40B for its independent operation vis-à-vis provisions of section 40 where under search warrants are required from the Magistrate.
17. Provision for specifying zones for the purpose of charging sales tax and Federal Excise Duty on the basis of highest prices in respective zones.



**Definition of retail price****Section 2(27)**

It is proposed to insert a new proviso under the definition of retail price enabling Board to specify zones or areas for the purpose of determination of highest retail price for any brand or variety of goods.

**Scope of Sales Tax (insertion of new schedule)****Section 3(2)aa**

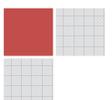
It is proposed to insert 8<sup>th</sup> schedule in Sales Tax Act., 1990. Items falling under newly added 8<sup>th</sup> schedule shall be charged at such rates and subject to such conditions and limitations as specified therein. Predominantly, the current rates under this schedule is 5% on the items covered under this schedule

**Scope of Sales Tax (insertion of new schedule in terms of sub section 3-b)****Section 3(b)**

It is proposed to insert a 9<sup>th</sup> schedule in Sales Tax Act., 1990. Items falling under this newly added Ninth schedule would liable to attract sales tax at specific rates and manners.

**Scope of Sales Tax (Sales Tax rate on supply of gas to CNG station)****Section 3(8)**

It is proposed that the Gas Transmissions and Distribution Companies shall charge sales tax from CNG stations @ 17% of the value of supply to CNG This measure has already been implemented through Presidential Ordinance and now it seeks approval from the legislature.



**Scope of Sales Tax (Sales Tax rate retailers)****Section 3(9)**

Retailers are proposed to be charged sales tax through their monthly electricity bills at following rate subject to the exclusions, procedure, restrictions and limitations as prescribed in Chapter-II of the Special procedure rules.

In cases of Electricity bills does not exceed rupees 20000/- sales tax would be charged @ 5%.

In cases of Electricity bills does exceed rupees 20000/- sales tax would be charged @ 7.5%.

The sales tax provided in this sub section are in addition to the extra sales tax chargeable on electricity bill against person either non registered and non active.

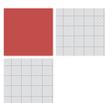
**Collection of excess amount of sales tax etc.****Section 3B(2)**

Further restriction on refund of excessively charged tax or amount of tax which is not due is proposed to be inserted in Sales Tax Act. The bill seeks substitution of sub-sec 2 of sec. 3B and now any amount payable to the Federal Government shall be deemed to be an arrear of tax or charge payable under this Act. and shall be recoverable accordingly and any claim for refund in respect of such amount shall neither be admissible to the registered person nor payable to any court of law or to any person under directions of the court.

We believe even substitution of sub section 3B(2) does not preclude the right of genuinely overpaid sales tax amount if the incidence of sales tax is not passed on to the consumer in the presence of section 3(b)(3).

**Zero Rating****Section 4 clause(d)**

In order to rationalized the sale tax law, word “zero rating appearing at clause ‘d’ of the section 4 is



proposed to be replace with “goods supplied at reduced rate of sales tax” in order to accommodate the previous and current changes made in sales tax rates. . Since government has eliminating concession given through SRO’s and general orders, the provision authorizing powers to board to grant zero rating through general orders seeks to be withdrawn.

<b>Determination of tax liability</b>	<b>Section 7(1)a</b>
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It is proposed restricted input tax adjustments subject to the conditions and provisions of section 8 and 8-B of the Sales Tax Act., The tax credit not allowed under section 8 is linked with input / output adjustments mechanism given in section-7 as well. The amendment seems to strengthen the legal backing and to curtail any chance of claiming legal right in the strength of section-7

<b>Determination of tax liability (restriction for adjustment of further tax from input tax)</b>	<b>Section 7(1)b</b>
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Under section 7 of the Sales Tax Act, input tax is adjustable from output liability. Further tax charged under section (3)(1) is also covered under the definition of output tax hence legally further tax was also adjustable from input tax credit during the month. However Federal Board of Revenue has devised the sales tax return in a manner that further tax could not adjusted during whole last year and it was expected that denial of input tax adjustment from further tax be challenged soon. The Board in order to avoid this legal challenge has proposed amendment under section-7 and seeks exclusion for adjustment of further tax from input tax credit.

We feel it’s an attempt to jeopardize the legitimate right of taxpayers. Further tax being an output tax shall admissible to be adjusted from input tax credit.

<b>Determination of tax liability (specification of domain for input tax adjustment)</b>	<b>Section 7(2)iii</b>
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The bills seeks to specify domain for input tax credit adjustment through insertion of new sub section 2(iiiia) in section 7. The entitlement of input tax credit is specifying to the extent of following accounts:-

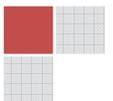
The goods and services against which input tax is claimed are:-

- (a) imported or purchased for the purpose of sale or re-sale by the registered person on payment of tax;
- (b) used directly as raw material, ingredient, part, component or packing material by the registered person in the manufacture or production of taxable goods;
- (c) electricity, natural gas and other fuel consumed directly by the registered person in his declared business premises for the manufacture, production or supply of taxable goods;
- (d) plant, machinery and equipment used by the registered person in his declared business premises for the manufacture, production or supply of taxable goods”

<b>Tax Credit not allowed</b>	<b>Section 8(1)</b>
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Following new clauses for disallowance of input tax credit are proposed to be inserted in terms of section 8:-

- (a) **Flying invoices or invoices against which no goods or services have been actually received.**
- (b) goods and services not related to the taxable supplies made by the registered person;
- (c) goods and services acquired for personal or non-business consumption;
- (d) goods used in, or permanently attached to, immoveable property, such as building and construction materials, paints, electrical and sanitary fittings, pipes, wires and cables, but



excluding such goods acquired for re-sale or for direct use in the production or manufacture of taxable goods;

- (e) vehicles falling in Chapter 87 of the First Schedule to the Customs Act, 1969 (IV of 1969), electrical and gas appliances, furniture, furnishings, office equipment (excluding electronic cash registers), but excluding such goods acquired for re-sale;

<b>Posting of Inland Revenue Officer</b>	<b>Section 40-B</b>
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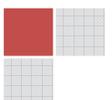
Explanation at the end of the section 40-B is proposed to be inserted to remove doubts and clarify that powers given this section are independent in nature and distinguished with powers given under section 40 of the Sales Tax Act..

During last couple of years different provisions of the law were challenged frequently in Higher Courts, therefore all such provisions are given more legal strength to avoid such litigations.

<b>Electronic Scrutiny and Intimation</b>	<b>Section 50-B</b>
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A new section 50-B is proposed to be introduced, according to the proposed addition

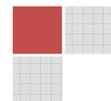
- (1) The Board may implement a computerized system for the purpose of automated scrutiny, analysis and cross-matching of returns and other available data relating to registered persons, and to electronically send intimations to such registered persons about any issue detected by the system.
- (2) The intimation sent by the computerized system shall be in the nature of an advice or advance notice, aimed at allowing the registered person to clarify the issue, rectify any mistake, or take other corrective action before any legal or penal action is initiated.
- (3) The computerized system shall keep record of the issues detected, intimations sent, responses received and actions taken, and shall present such information to the officer of Inland Revenue and to the Board in the prescribed manner;



(4) The Board may prescribe procedures and specifications for the smooth and efficient operation of the computerized system.”

Zero rating granted through notifications were transferred in respective schedule	Fifth Schedule (Items Subject to Zero rate of sales tax)
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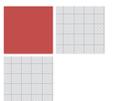
1	Goods exempted under section 13, if exported by a manufacturer who makes local supplies of both taxable and exempt goods.
2	Petroleum Crude Oil (PCT heading 2709.0000)
3	Raw materials, components, sub-components and parts, if imported or purchased locally for use in the manufacturing of such plant and machinery as is chargeable to sales tax at the rate of zero percent, subject to the condition that the importer or purchaser of such goods holds a valid sales tax registration showing his registration category as “manufacturer”; and in case of import, all the conditions, restrictions, limitations and procedures as are imposed by Notification under section 19 of the Customs Act, 1969 (IV of 1969), shall apply.
4	<p>The following goods <b>and the raw materials, packing materials, sub-components, components, sub-assemblies and assemblies imported or purchased locally for the manufacture of the said goods</b>, subject to the conditions, limitations and restrictions as specified in Chapter XIV of the Sales Tax Special Procedure Rules, 2007:–</p> <ul style="list-style-type: none"> <li>(i) Colors in sets 3213.1000</li> <li>(ii) Writing, drawing and marking inks 3215.9010 and 3215.9090</li> <li>(iii) Erasers 4016.9210 and 4016.9290</li> <li>(iv) Exercise books 4820.2000</li> <li>(v) Pencils sharpener 8214.1000</li> <li>(vi) Geometry boxes 9017.2000</li> <li>(vii) Pens, ball pens, markers and porous tipped pens 96.08</li> <li>(viii) Pencils including color pencils 96.09</li> <li>(ix) Milk including flavored milk 04.01 and 0402.9900</li> <li>(x) Yogurt 0403.1000</li> <li>(xi) Cheese 0406.1010</li> <li>(xii) Butter 0405.1000</li> <li>(xiii) Cream 04.01 and 04.02</li> <li>(xiv) Desi ghee 0405.9000</li> </ul>



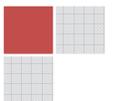
(xv) Whey 04.04
(xvi) Milk and cream, concentrated and added sugar or other sweetening matter 0402.1000
(xvii) Preparations for infant use put up for retail sale 1901.1000
(xviii) Fat filled milk 1901.9090
(xix) Bicycles 87.12

<b>Exemption granted through notification 551(I)/2008 and 501(I)/2013 were made part of sixth Schedule</b>	<b>Sixth Schedule (Sales Tax Exemption Table-I)</b>
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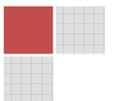
1	Uncooked poultry meat	02.07
2	Milk and cream	04.01 and 04.02
3	Flavored milk	0402.9900 and 22.02
4	Yogurt	0403.1000
5	Whey	04.04
6	Butter	0405.1000
7	Desi ghee	0405.9000
8	Cheese	0406.1010
9	Processed cheese not grated or powdered	0406.3000
10	Cotton seed	1207.2000
11	Frozen, prepared or preserved sausages and similar products of poultry meat or meat offal	1601.0000
12	Meat and similar products of prepared frozen or preserved meat or meat offal of all types including poultry meat and fish	1602.3200, 1602.3900, 1602.5000, 1604.1100, 1604.1200, 1604.1300, 1604.1400, 1604.1500, 1604.1600, 1604.1900, 1604.2010, 1604.2020, 1604.2090, 1604.3000
13	Preparations for infant use, put up for retail sale	1901.1000
14	Fat filled milk	1901.9090
15	Colours in sets (Poster colours)	3213.1000



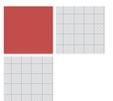
16	Writing, drawing and marking inks	3215.9010 and 3215.9090
17	Erasers	4016.9210 and 4016.9290
18	Exercise books	4820.2000
19	Pencil sharpeners	8214.1000
20	Energy saver lamps	8539.3910
21	Sewing machines of the household type	8452.1010 and 8452.1090
22	Bicycles	87.12
23	Wheelchairs	8713.1000 and 8713.9000
24	Vessels for breaking up	89.08
25	Other drawing, marking out or mathematical calculating instruments (geometry box)	9017.2000
26	Pens and ball pens	96.08
27	Pencils including colour pencils	96.09
28	Compost (non-chemical fertilizer) produced and supplied locally	Respective headings
29	Construction materials to Gawadar Export Processing Zone's investors and to Export Processing Zone Gawadar for development of Zone's infrastructure.	Respective headings
30	Raw and pickled hides and skins, wet blue hides and skins, finished leather, and accessories, components and trimmings, if imported by a registered leather goods manufacturer, for the manufacture of goods wholly for export, provided that conditions, procedures and restrictions laid down in rules 264 to 278 of the Customs Rules, 2001 are duly fulfilled and complied with.	Respective headings



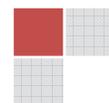
31	Machinery, equipment and materials imported either for exclusive use within the limits of Export Processing Zone or for making exports therefrom, and goods imported for warehousing purpose in Export Processing Zone, subject to the conditions that such machinery, equipment, materials and goods are imported by investors of Export Processing Zones, and all the procedures, limitations and restrictions as are applicable on such goods under the Customs Act, 1969 (IV of 1969) and rules made thereunder shall <i>mutatis mutandis</i> , apply.	Respective headings
32	Import and supply thereof, up to the year 2020, of ships of gross tonnage of less than 15 LDT and all floating crafts including tugs, dredgers, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistan entity and flying the Pakistan flag, except ships or crafts acquired for demolition purposes or are designed or adapted for use for recreation or pleasure purposes, subject to the condition that such ships or crafts are used only for the purpose for which they were procured, and in case such ships or crafts are used for demolition purposes within a period of five years of their acquisition, sales tax applicable to such ships purchased for demolition purposes shall be chargeable.	Respective headings



33	<p>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:-</p> <p>(i) filled infusion solution bags imported with or without infusion given sets;</p> <p>(ii) scrubs, detergents and washing preparations;</p> <p>(iii) soft soap or no-soap soap;</p> <p>(iv) adhesive plaster;</p> <p>(v) surgical tapes;</p> <p>(vi) liquid paraffin;</p> <p>(vii) disinfectants; and</p> <p>(viii) cosmetics and toilet preparations.</p>	
34	<p>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 exemption which are liable to customs duty not exceeding ten per cent <i>advalorem</i>, either under the First Schedule to the Customs Act, 1969 (IV of 1969) or under a notification issued under section 19 thereof.</p>	
35	<p>Import of <i>Halal</i> edible offal of bovine animals.</p>	<p>0206.1000,0206.2000 0206.8000,0206.9000</p>
36	<p>Import and supply iodized salt bearing brand names and trademarks whether or not sold in retail packing.</p>	
37	<p>Components/sub-components of energy saver lamps, namely:-</p> <p>(a) Electronic Circuit</p> <p>(b) Plastic Caps (Upper and Lower)</p> <p>(c) Base Caps B22 and E27</p>	<p>8539.9040</p> <p>8539.9040</p> <p>8539.9040</p>

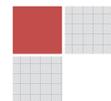


	(d) Tungsten Filaments	8539.9040
	(e) Lead-in-wire	8539.9040
	(f) Fluorescent Powder (Tri Band Phospher)	3206.5010      3824.9099
	(g) Adhesive Additive	3824.9099
	(h) Al-Oxide Suspension	3214.1050
	(i) Capping Cement	3215.9010
	(j) Stamp Pad Ink	2850.0000
	(k) Gutter for Suspension	
38	Goods imported temporarily with a view to subsequent exportation, as concurred by the Board, including passenger service item, provision and stores of Pakistani Airlines.	Respective headings
39	The following items with dedicated use of renewable source of energy like solar and wind, subject to certification by the Alternative Energy Development Board (AEDB),	
		8541.5000
	Islamabad:-	8539.3990
	(a) Solar PV panels;	9405.1090
	(b) LVD induction lamps;	
	(c) SMD, LEDs with or without ballast, with fittings and fixtures;	8502.3100
	(d) Wind turbines including alternators and mast;	8513.1040
	(e) Solar torches;	8513.1090
	(f) Lanterns and related instruments;	8541.4000
	(g) Solar torches;	8504.4090
	(f) Lanterns and related instruments;	9032.8990
	(g) PV modules along with related components, including invertors, charge controllers and batteries.	8507.0000
40	White crystalline sugar	1701.9910

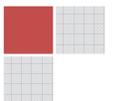




	<b>D. TEMPORARY PACEMAKERS</b> (with leads, connectors and accessories)	
	<b>E. PERMANENT PACEMAKER</b> (with leads, connectors and accessories)	
	<b>F. HEART FAILURE DEVICES</b> (with leads, connectors and accessories)	
	<b>G. IMPLANTABLE CARDIOVERTES</b> (with leads, connectors and accessories)	
	<b>H. CARDIAC ELECTROPHYSIOLOGY PRODUCTS</b>	
	1. Electrophysiology catheters	
	2. Electrophysiology cables	
	3. Electrophysiology connectors	
	<b>I. LEAR CARDIOLOGY PRODUCTS</b>	
	1. Radioactive isotopes	
	2. Cold kits (Cardioloite MAA, DTPA etc)	
	<b>J. CARDIAC SURGERY PRODUCTS</b>	
	1. Oxygenators	
	2. Cannulas	
3. Prosthetic Heart Valves		
4. Luminal Shunts for heart surgery		
5. Artificial limbs and appliances		
<b>K. EQUIPMENT</b>		
1. Cardiac Angiography Machine		
2. Echocardiography Machines		
3. ETT Machines		
4. Gamma Camera for Nuclear cardiology studies		



	<b>L. PERIPHERAL INTERVENTIONS EQUIPMENT</b>		
	Disposables and other equipment for peripheral interventions including stents (including carotid and wall stents), balloons, sheaths, catheters, guide wires, filter wires coils, needles, valves (including rotating homeostatic valves), connecting cables, inflation devices adaptors.		
42	<b>High Efficiency Irrigation Equipment.</b>		
	(If used for agriculture sector)		
	1) Submersible pumps (up to 75 lbs and head 150 meters)		8413.7010
	2) Sprinklers including high and low pressure (center pivotal) system, conventional sprinkler equipment, water reel traveling sprinkler, drip or trickle irrigation equipment, mint irrigation sprinkler system.	8424.8100	8424.2010
	3) Air release valves, pressure gauges, water meters, back flow preventers, and automatic controllers.	8481.1000	8481.3000 9026.2000
43	<b>Green House Farming and Other Green House Equipment.</b>		
	(If used for agriculture sector)		
	1) Tunnel farming equipment.		8430.3100
			8430.3900
	2) Green houses (prefabricated).		9406.0010

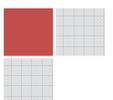


44	Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan Province and Malakand Division subject to the same conditions and procedure as are applicable for import of such plant, machinery and equipment under the Customs Act, 1969 (IV of 1969).	Respective headings
45	Plant, machinery and equipment imported for setting up industries in FATA subject to the same conditions and procedure as are applicable for import of such plant, machinery and equipment under the Customs Act, 1969 (IV of 1969).	Respective headings

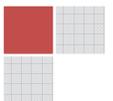
<b>Exemption on domestic supply</b>	<b>Sixth Schedule (Table-II)</b>
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1	Reclaimed lead, if supplied to recognized manufacturers of lead batteries	Respective headings
2	Waste paper	Respective headings
3	(a) Sprinkler Equipment (b) Drip Equipment (c) Spray Pumps and nozzles	Respective headings
4	Raw cotton and ginned cotton	Respective headings.”; and

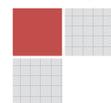
<b>Conditional Exemption</b>	<b>Sixth Schedule (Table-III)</b>
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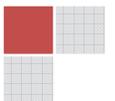
S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
1	Machinery and equipment for initial installation, balancing, modernization, replacement or expansion of desalination plants, coal firing system, gas processing plants and oil and gas field prospecting.	Respective Headings	Nil
2	Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes:-		Locally manufactured goods of description as specified in column (2) and pre-fabricated buildings can also be imported upon fulfillment of the following conditions, namely:- (a) The project requirement shall be approved by the Board of Investment (BOI). The authorized officer of BOI shall certify the item wise requirement of the project in the prescribed format and manner as per Annex-B and shall furnish all relevant information Online to Pakistan Customs Computerized System against a specific user ID and password obtained under Section 155D of the Customs Act, 1969 (IV of 1969);
	<b>A. Medical Equipment.</b>		(b) the exception shall be available on one time basis for setting up of new projects and expansion of existing ones, and shall not be available on the spare parts.
	1) Dentist chairs	9402.1010	(c) only those importers shall be eligible to avail the aforesaid exception whose cases are recommended and forwarded by BOI to FBR;



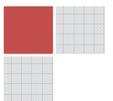
2) Medical surgical dental or veterinary furniture	9402.9090	(d) the goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs-duties and taxes at statutory rates be leviable at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969)	
3) Operating Table.	9402.9010		
4) Operating Lights.	9018.9090		
5) Emergency Operating Lights.	9405.4090		
6) Hospital Beds with mechanical fittings	9402.9020		
7) Gymnasium equipment.	9506.9100		
8) Cooling Cabinet.	8418.5000		
9) Refrigerated Liquid Bath.	3824.9099		
10) Contrast Media Injections (for use in Angiography & MRI etc).	3822.0000		(b) the exception shall be available on one time basis for setting up of new projects and expansion of existing ones, and shall not be available of the spare parts.
11) Breathing Bags.	9020.0020		
12) Automatic blood cell counter.	9018.9090		
13). Automatic Cell Separator for preparation of platelets.	9018.9090		(c) only those importers shall be eligible to avail the aforesaid exception whose cases are recommended and forwarded by BOI to FBR;
<b>B. Cardiology/Cardiac Surgery Equipment</b>			
1) Cannulas.	9018.3940	(d) the goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs duties and taxes at statutory rates be leviable	
2) Manifolds.	8481.8090		
3) Intravenous cannula i.v. catheter.	9018.3940		
<b>C. Disposable Medical_Devices</b>			



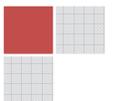
	1) Self-disabling safety sterile syringes.	9018.3110	at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969)
	2) Insulin syringes.	9018.3110	
	3) Burettes.	7017.9000	
	<b>E. Other Related Equipments</b>		
	1) Fire extinguisher.	8424.1000	
	2) Fixtures & fittings for hospitals	Respective Headings	
<b>3</b>	<b>1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non-luxury) i.e. single or double cabin pickups, accessories, spares, chemicals and consumables meant for mine construction phase or extraction phase.</b>	Respective Headings	
	<b>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.</b>	Respective Headings	
<b>4</b>	<b>Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pick-ups, imported for Thar Coal Field.</b>	Respective Headings	This concession shall be available to those mining companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.



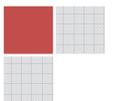
			The goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of customs duties and taxes leviable at the time of import. These shall, however, be allowed to be transferred to other entitled mining companies with prior approval of the Board.
5	<p><b>1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through oil, gas, coal, wind and wave energy including under construction projects, which entered into an implementation agreement with the Government of Pakistan.</b></p> <p><b>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</b></p>	Respective Headings	<p>(i) This concession shall also be available to primary contractors of the project upon fulfillment of the following conditions, namely:-</p> <p>(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</p> <p>(b) the Chief Executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the projects bona fide requirement; and</p> <p>(c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of sales tax leviable at the time of import;</p>



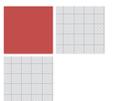
			(ii) temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of sales tax and the amount payable under this notification, along with an undertaking to pay the sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.
6	<p>1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through gas, coal, hydel, and oil including under construction projects.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>	Respective Headings	-do-
7	1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through nuclear and renewable energy sources like solar, wind, micro-hydel bio-energy, ocean, waste-to-energy and hydrogen cell etc.	Respective Headings	-do-



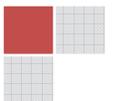
	<p><b>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</b></p> <p><b>Explanation. -The expression “projects for power generation” means any project for generation of electricity whether small, medium or large and whether for supply to the national grid or to any other user or for in house consumption.</b></p>		
8	<p><b>1. Machinery and equipment meant for power transmission and grid stations including under construction projects.</b></p> <p>Explanation.- For the purpose of this serial number, “machinery and equipment” shall mean,-</p> <p>(a) machinery and equipment operated by power of any description, such as is used in the generation of power;</p> <p>(b) apparatus, appliances, metering and testing apparatus, mechanical and electrical control, transmission gear and transmission tower, power transmission and distribution cables and conductors, insulators, damper spacer and hardware and parts thereof adapted to be used in conjunction with the machinery and equipment as specified in clause (a) above; and</p>	Respective Headings	-do-



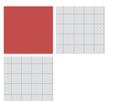
	(c) components parts of machinery and equipment, as specified in clause (a) and (b) above, identifiable for use in or with machinery imported for the project and equipment including spares for purposes of the project.  <b>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</b>		
9	<b>Following machinery, equipment and other education and research related items imported by technical, training institutes, research institutes, schools, colleges and universities:-</b>		Nil
	1) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.	7017.1010	
	2) Other dryers	8419.3900	
	3) Filtering or purifying machinery and apparatus for water	8421.2100	
	4) Other filtering or purifying machinery and apparatus for liquids	8421.2900	
	5) Personal weighing machines, including baby scales; household scales	8423.1000	
	6) Scales for continuous weighing of goods on conveyors	8423.2000	
	7) Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	8423.3000	



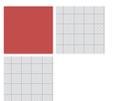
8) Other weighing machinery having a maximum weighing capacity not exceeding 30 kg	8423.8100
9) Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg	8423.8200
10) Other weighing machinery	8423.8900
11) Weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000	8423.9000
12) Other weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000	8423.9000
13) Networking equipments like routers, LAN bridges, hubs excluding switches and repeaters.	8517.6970
14) Other furnaces and ovens	8514.3000
15) Electronic balances of a sensitivity of 5 cg or better, with or without weights.	9016.0010
16) Other balances of a sensitivity of 5 cg or better, with or without weights.	9016.0090
17) Thermostats of a kind used in refrigerators and air-conditioners	9032.1010
18) Other thermostats	9032.1090
19) Manostats	9032.2000
20) Other instruments and apparatus Hydraulic or pneumatic	9032.8100
21) Other instruments and apparatus	9032.8990
22) Parts and accessories of automatic regulating or controlling instruments and apparatus	9032.9000



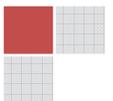
	23) Spares, accessories, and reagents for scientific equipments.	Respective Headings	
10	Machinery, equipment, raw materials, components and other capital goods for use in buildings, fittings, repairing or refitting of ships, boats or floating structures imported by Karachi Shipyard and Engineering Works Limited.	Respective Headings	Nil
11	<b>Following machinery and equipment for marble, granite and gem stone extraction and processing industries:</b>		1. For the projects of Gem Stone & Jewellery Industry, CEO/COO, Pakistan Gem and Jewellery Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bonafide project requirement. The authorized person of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.
	1) Polishing cream or material	3405.4000, 3405.9000	2. For the projects of Marble & Granite Industry, CEO/COO, Pakistan Stone Development Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are bonafide project requirement. The authorized persons of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.



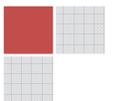
2) Hand sharpening and polishing stones.	6804.3000	3. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
3) Fiber glass mesh	7019.5190	
5) Chain saw/diamond wire saw in all sizes and dimensions and spares thereof, diamond wire joints all types and dimensions, chain for chain saw and diamond wires for wire saw and spare widia.	8202.4000      8202.9100	
6) Gin saw blades.	8202.9910	
7) Gang saw blades/diamond saw blades/multiple blades or all types and dimensions.	8202.9990	
8) All interchangeable tools	8207.9000	
9) Air compressor (27 cft and above)	8414.8010	
10) Quarry winches (100 ton capacity and above.	8425.3100	
11) Quarry winches and electric motor jacks 30 ton capacity and above.	8425.3900	
12) Quarry crane.	8426.3000	
13) Fork lifter	8427.9000	
14) Excavators	8429.5900	
15) Ultrasonic machine tools.	8456.2090	
16) Sharpening machine.	8460.3900	
17) All diamond saw machines, diamond tools and segments.	8464.1000	
	& Respective headings	
18) Grinding machines.	8464.2010	
19) Polishing machines of all types and dimensions.	8464.2090 & Respective headings	
20) Other machine tools for working stones	8464.9000	
21) Pneumatic machines and tools.	8467.1100	



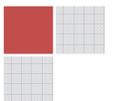
	22) Horizontal and Vertical pneumatic line drilling machine. Pneumatic grinding machines.	8467.1900	
	23) Machine and tool for stone work; sand blasting machines; tungsten carbide tools; diamond tools & segments (all type & dimensions), hydraulic jacking machines, hydraulic manual press machines, air/hydro pillows, compressed air rubber pipes, hydraulic drilling machines, manual and power drilling machines, steel drill rods and spring (all sizes and dimensions), whole finding system with accessories, manual portable rock drills, cross cutter and bridge cutters.	8464.9000 & Respective headings	
	24) Integral drilling steel for horizontal and vertical drilling, extension thread rods for pneumatic super long drills, tools and accessories for rock drills.	8466.9100	
12	<b>Machinery, equipment and other project related items including capital goods, for setting up of hotels, power generation plants, water treatment plants and other infrastructure related projects located in an area of 30 km around the zero point in Gwadar.</b>	Respective Headings	1. Ministry of Industries, Production & Special Initiatives, shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide project requirement. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.



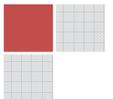
			2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
13	<b>Effluent treatment plants</b>	Respective headings	Nil
14	<b>Following items with dedicated use of renewable source of energy like solar, wind, geothermal etc:-</b>		Nil
	<b>1. Solar Home Systems.</b>		
	a). Inverters.	8504.4090	
	c). Charge controllers/current controllers.	9032.8990	
	d). Energy saver lamps of varying voltages (operating on DC).	8539.3910	
	e). Energy saver lamps of varying voltages (operating on AC).	8539.3910	
	f). Light emitting diodes (light emitting indifferent colors).	8541.5000	
	g). Water pumps operating on solar energy.	8413.7090 8413.7010	
	h). Water purification plants operating on solar energy.	8421.2100	
	i) Batteries NiCd, Li-ion & Lead Acid specific utilization and integrated with solar electrification system.	8507.3000 8507.8000	
	(j) Energy Saving Tube Lights	8539.3920	
	<b>2. Solar Parabolic Trough Power Plants.</b>	8502.3900	
	a). Parabolic Trough collectors modules.	8503.0010	
	b). Absorbers/Receivers tubes.	8503.0090	
	c). Steam turbine of an output exceeding 40MW.	8406.8100	
	d). Steam turbine of an output not exceeding 40MW.	8406.8200	



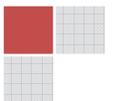
e). Sun tracking control system.	8543.7090	
f). Control panel with other accessories.	8537.1090	
<b>3. Solar Dish Sterling Engine.</b>	8412.8090	
a). Solar concentrating dish.	8543.7000	
b). Sterling engine.	8543.7000	
c). Sun tracking control system.	8543.7090	
d).Control panel with accessories.	8406.8200	
e) Generator	8501.6100	
<b>4. Solar Air Conditioning System</b>	8415.1090	
a). Absorption chillers.	8418.6990	
b). Cooling towers.	8419.8910	
c). Pumps.	8413.3090	
d). Air handling units.	8415.8200	
e). Fan coils units.	8415.9099	
f). Charging & Testing equipment.	9031.8000	
<b>5. Solar Desalination System</b>	8421.2100	
a) Solar photo voltaic panels	8541.4000	
b) Solar water pumps	8413.3090	
c) Storage batteries.	8507.2090	
d) Charge controllers.	9032.8990	
e) Inverters.	8504.4090	
<b>6. Solar Thermal Power Plants with accessories.</b>	8502.3900	
<b>7. Solar Water Heaters with accessories.</b>	8419.1900	
a) Vacuum tubes (Glass).	7020.0090	
b) Selective coating for absorber plates.	Respective heading	
c) Copper, aluminum and stainless steel sheets.	Respective heading	
d) Copper and aluminum tubes.	Respective heading	



<b>8. PV Modules</b>	8541.4000	
a). Solar cells.	8541.4000	
b) . Tempered Glass.	7007.2900	
c) Aluminum frames.	7610.9000	
d) O-Ring.	4016.9990	
e) Flux	3810.1000	
f) Adhesive labels.	3919.9090	
g) Junction box + Cover	8538.9090	
h) Sheet mixture of Paper and plastic	3920.9900	
i) Ribbon for PV Modules (made of silver & Lead)	Respective headings	
j) Bypass diodes.	8541.1000	
k) EVA (Ethyl Vinyl Acetate) Sheet (Chemical).	3920.9900	
<b>9. Solar Cell Manufacturing Equipment.</b>		
a) Crystal (Grower) Puller (if machine).	8479.8990	
b). Diffusion furnace.	8514.3000	
c) Oven.	8514.3000	
d). Wafering machine	8479.8990	
e). Cutting and shaping machines for silicon ingot.	8461.9000	
f). Solar grade polysilicon material.	3824.9099	
g). Phosphene Gas.	2848.0000	
h). Aluminum and silver paste.	Respective headings	
9A Pyranometers and accessories for solar data collection	9030.8900	
9B. Solar chargers for charging electronic devices	8504.4020	
9C. Remote control for solar charge controller.	8543.7010	
<b>10. Wind Turbines.</b>	8412.8090	
a). Rotor	8412.9090	
b). Hub	8412.9090	
c) Generator	8501.6490	



	d) Deep cycle battery	8507.8000	
	<b>10A. Wind water pump</b>	8413.8190	
	<b>11. Geothermal energy equipments.</b>		
	1). Geothermal Heat Pumps	8418.6100 8418.6990	
	2). Geothermal Reversible Chillers	8418.6990	
	3). Air handlers for indoor quality control equipments	8415.8300	
	4). Hydronic heat pumps	8418.6100	
	5). Slim Jim heat exchangers	8419.5000	
	6). HDPE fusion tools	8515.8000	
	7). Geothermal energy Installation tools and Equipment	8419.8990	
	8). Dehumidification equipment	8479.6000	
	9). Thermostats and IntelliZone	9032.1090	
	<b>12. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR.</b>		
15	<b>Following items for promotion of renewable energy technologies</b>		Nil
	1. LVD induction lamps	8539.3990	
	2. SMD, LEDs with or without ballast with fittings and fixtures.	9405.1090	
	3. Wind turbines including alternators and mast.	8502.3100	
	4. Solar torches	8513.1040	
	5. Lanterns and related instruments	8513.1090	
	6. PV module, with or without, the related components including invertors, charge controllers and batteries	8541.4000 8504.4090 9032.8990 8507.0000	Subject to certification by AEDB that the inverters, charge controllers and batteries being imported are in quantities which commensurate with the PV modules being imported.
16	<b>Plant, machinery, equipment and</b>	Respective headings	The Alternative Energy

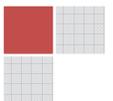


	specific items used in production of bio-diesel.		Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide project requirement. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
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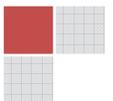
Items chargeable to reduced rate of sales tax @ 5%

Eight Schedule (Table-I)

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
1	Soyabean meal	2304.0000	5%	
2	Oil cake and other solid residues, whether or not ground or in the form of pellets	2306.1000	5%	
3	Directly reduced iron	72.03	5%	
4	Oilseeds meant for sowing.	Respective headings	5%	Import thereof subject to the condition that Plant Protection Department of Ministry of Food, Agriculture and Livestock certifies that the imported seeds are fungicide and insecticide treated and are meant for sowing.
5	Raw cotton and ginned cotton	Respective headings	5%	On import



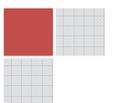
6	Plant and machinery not manufactured locally and having no compatible local substitutes	Respective headings	5%	<p>(i) On import of such plant and machinery by registered manufacturers, post-dated cheque(s) equal to the differential amount of sales tax payable at import stage, shall be submitted to the customs authorities, which shall be returned on furnishing proof of filing of first sales tax return after import of such machinery, showing the import of such machinery;</p> <p>(ii) On import by commercial importers, good-for-payment cheque, bank guarantee, pay order or treasury challan showing deposit, equal to the differential amount of sales tax payable at import stage, shall be submitted to the customs authorities, which shall be returned back, or as the case may be, refunded, after evidence of subsequent supply to registered manufacturers or industrial users is furnished to the customs authorities;</p> <p>(iii) Supply of such imported plant and machinery by commercial importers to unregistered persons or persons other than manufacturers shall be liable to standard rate of tax, and evidence to that effect shall be produced to the customs authorities for release of the abovementioned instruments or refund of the amount paid at import stage;</p>
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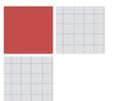
				<p>(iv) Subsequent supply of plant and machinery imported or acquired by registered manufacturers to unregistered persons or persons other than manufacturers shall be liable to tax at standard rate; and</p> <p>(v) the validity period of instruments furnished under this provision shall not be less than one hundred and twenty days.</p> <p><i>Explanation.</i>— For the purpose of this provision, plant and machinery means such plant and machinery as is used in the manufacture or production of goods.</p>
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	<b>Eight Schedule (Table-II)</b>
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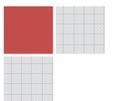
S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
1	Machinery and equipment for development of grain handling and storage facilities.	Respective Headings	Nil
2	Cool chain machinery and equipment.	Respective Headings	Nil
3	Following items imported by Call Centers, Business Processing Outsourcing facilities duly approved by Telecommunication Authority.		Nil



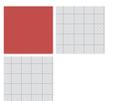
1) UPS, inverters/converters.	8504.4010 8504.4090
2) Fax machines	8443.3260
3) Photo copiers	8443.3910
4) IP Phones	8517.1890
5) Telephone sets/head sets.	8517.1100
6) Dialers	8517.7000
7) Generator.	8502.1200
8) Cat 5/Cat 6/Power cables	8544.4990
9) PAPX Switch	8517.6290
10) Multimedia projectors	8528.6110
11) Video conferencing equipment.	8525.8090
12) CCTV	8525.8010
13) Plasma TV	8528.7212
14) PUD's	8525.8090
15) Dedicated telephone exchange system for call centers.	8517.6290
16. Parts, voice cards.	8517.7000
17. Other (digital call recorders)	8519.8990
18. VAST terminals	8525.6040



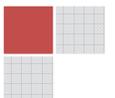
4	<p><b>1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e. single or double cabin pickups, accessories, spares, chemicals and consumables meant for mineral exploration phase.</b></p> <p><b>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.</b></p>	Respective Headings	<p>1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.</p> <p>2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this notification, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p>
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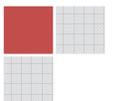
			3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs duties and taxes leviable at the time of import. These shall however be allowed to be transferred to other entitled mining companies with prior approval of the Board.
5	<b>Complete plants for relocated industries.</b>	Respective Headings	Nil
6	<b>Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil, hydro- cracking and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.</b>	Respective Headings	Nil
7	<b>Proprietary Formwork System for</b>	7308.4000	(i) If not manufactured



	<b>building/structures of a height of 100 ft and above and its various items/ components consisting of the following, namely:-</b>		locally and imported by the construction companies registered with the Pakistan Engineering Council;
	1) Plastic tube.	3917.2390	(ii) the system is to be procured from a well renowned international manufacturer;
	2) Plastic tie slot filters/plugs, plastic cone.	3926.9099	(iii) a certificate from one of the following International Pre-shipment Inspection Companies/Survey Firms to the extent that all the components/parts are to be used in the Proprietary Formwork System for construction of structures/buildings of more than 100 feet height, is produced, namely:-



3) Standard steel ply panels, Special sized steel ply panels, wedges, tube clamps (B-Type & G Type), push/pull props, brackets (structure), steel soldiers (structure), drop head, standard, prop tic, buard rail post (structure), coupler brace, cantilever frame, decking beam/Infill beam and doorway angles.	7308.4000	(a) Messrs Lloyds of London; (b) Messrs Quality Tech, LLC; (c) Messrs ABS; (d) Messrs Bureau Veritas; and (e) Messrs SGS; and (iv) The Pakistan Engineering Council shall certify that the imported Proprietary Formworks System conform to the requirement of the Company's project..
4) Lifting Unit (Structure)	7308.9090	-do-
5) Bolts, tie bolts, anchor bolt assembly (fastener), anchor screw (fastener).	7318.1590	-do-
6) Nuts	7318.1690	-do-
7) Steel pins, tie wing nut (fastener).	7318.1900	-do-
8) Steel washers, water plate (fastener).	7318.2290	-do-
9) Special hammers	8205.2000	-do-
10) Extraction keys.	8205.5900	-do-
11) Adjustable base jack (thread rod with nut and steel plate), adjustable fork head (threaded rod with nut and steel channel).	8425.4900	-do-



## Sales Tax special rates (Mobile Phones)

## Ninth Schedule

(1)	(2)	(3)
Description / Specification of Goods	Sales tax payable at the time of import	Sales tax payable at the time of registration of a new International Mobile Equipment Identity (IMEI) number
<b>A. <u>Low Priced Cellular Mobile Phones or Satellite Phones</u></b>	Rs. 150 per phone	Rs. 250 per registration
i. All cameras: 2.0 mega-pixels or less		
ii. Screen size: 2.6 inches or less		
iii. Key pad		
<b>B. <u>Medium Priced Cellular Mobile Phones or Satellite Phones</u></b>	Rs. 250 per phone	Rs. 250 per registration
i. One or two cameras: between 2.1 to 10 mega-pixels		
ii. Screen size: between 2.6 inches and 4.2 inches		
iii. Micro-processor: less than 2 GHZ		
<b>C. <u>Smart Cellular Mobile Phones or Satellite Phones</u></b>	Rs. 500 per phone	Rs. 250 per registration
i. One or two cameras: 10 megapixels and above		
ii. Touch Screen: size 4.2 inches and above		
iii. 4GB or higher Basic Memory		
iv. Operating system of the type IOS, Android V2.3, Android Gingerbread or higher, Windows 8 or Blackberry RIM		
v. Micro-processor: 2GHZ or higher, dual core or quad core		

Proposed amendments in Federal Excise Act 2005

<b>Board power for Highest Retail price in Zones or Areas</b>	<b>Section 3(4)</b>
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Through the insertion of a new proviso, Board may through a general order specify zones or areas only for the purpose of determination of highest retail price for any brand or variety of goods

<b>Enhancement of FED on Cigarettes</b>	<b>First schedule of the Federal Excise Act, 2005</b>
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9. locally produced cigarettes if their on-pack printed retail price exceeds rupees two thousand seven hundred and six per thousand cigarettes.	24.02	Rupees 2,632 per thousand cigarettes
10. locally produced cigarettes if their on-pack printed retail price does exceeds rupees two thousand seven hundred and six per thousand cigarettes.	24.02	Rupees 1,835 per thousand cigarettes

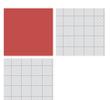
<b>Change in Rate of FED on Cement</b>	<b>First schedule Serial No. 13</b>
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Rate of Federal Excise Duty on cement has now been proposed to be @5% - of retail price against the previous rate of Rupees 400 per metric ton

<b>Exemption of FED on Local Motor Vehicles</b>	<b>First schedule Serial No. 55</b>
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Vide this amendment, federal excise duty of 10% will now only be charged on imported motor cars or other imported vehicles mention in serial No. 55

<b>Amendment in variants at different price points of Restriction</b>	<b>First schedule (Table-I)</b>
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Vide this amendment restriction for introducing or selling new cigarettes brand , current minimum price variant of existing brand means the lowest price of a brand variant “of the current financial year” which was previously “on the day of announcement of Budget 2012-13”

<b>Enhancement of FED rate on traveling by Air on international journey</b>	<b>First schedule (Table-II)</b>
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- i- Rate of FED on economy and economy plus replaced with Rs.5000 by the existing rate of Rs. 3840.
- ii- Rate of FED on Club-business and first class replaced with Rs.10,000 by the existing rate of Rs. 6840.

<b>Telecommunication Services</b>	<b>First schedule (Table-II)</b>
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Rate of telecommunication services has been reduce from 19.5% to 18.5%.

Besides that vide another amendment exclude all those service from the levy of FED, on which the provincial governments imposed sales tax and started collection thereof..

<b>FED on Chartered Flights</b>	<b>First schedule (Table-II)</b>
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Through the insertion of new item line in the schedule , FED has been imposed at the rate of sixteen percent on the charges of Chartered Flights.

