

SUB-CHAPTER -I IMPORTS BY PRIVILEGED PERSONS, ORGANIZATIONS, AND OTHER DIGNITARIES.

Note.

1. For the purpose of sub-chapter 1, the following conditions shall apply:
 - I. The importer shall make a declaration on the bill of entry for exemption claimed.
 - II. Any article other than a motor vehicle, sold or otherwise disposed of before the expiration of three years from its importation shall be liable to payment of customs duties, which would have been leviable at the time of importation.
 - III. A motor vehicle shall not be sold or otherwise disposed of in Pakistan without payment of customs duties, which would have been leviable at the time of importation as provided under the procedure prescribed therefor by the Board.

HS CODE: 9903

Imports by Privileged personnel/ organization:

PCT CODE	DESCRIPTION	CUSTOM DUTY RATE (CD)%
9903	(a) Goods imported by privileged personnel or by organizations or by any person authorized by the contracting parties, under grant-in- aid agreements (including those agreements which cover off budget foreign contributions or funds brought by registered INGO's without any financial liabilities to the Government of Pakistan) signed by the Economic Affairs Division (EAD) and or by any Ministry authorized by the Government of Pakistan and duly concurred by the Federal Board of Revenue (FBR); (ii) Goods imported by the foreign airlines under Air Services Agreements signed by the Aviation Division, Cabinet Secretariat, Government of Pakistan with other countries on the basis of reciprocity and duly concurred by the Federal Board of Revenue.	0%