

SUB-CHAPTER-VI TEMPORARY IMPORT OR EXPORT

PCT CODE	DESCRIPTION	CUSTOM DUTY RATE (CD)%
9918	<p>Following goods not produced or manufactured in Pakistan which are re-imported after having been exported and have not undergone any process outside Pakistan since their exportation subject to the conditions detailed below,-</p> <ol style="list-style-type: none"> 1. Re-imported machinery, equipment, apparatus, appliances, components, sub-components, Supported Palladium Catalyst and parts: In case machinery, equipment, apparatus, appliances, components, sub-components, supported palladium catalyst and parts have undergone any alterations, renovations, refurbishment, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, refurbishment, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its current PCT heading corresponding to the PCT heading determined at the time of original import provided the same was exported under a contract of alteration, renovation, refurbishment, addition or repairs, to the original supplier or his authorized service center provided further that the make, model and other specifications, as well as the receiver, shall remain the same as were at the time of the original import. 2. Vehicles re-imported by owners in possession: In case vehicles have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its current PCT heading corresponding to PCT heading determined at the time of original import provided the vehicle was exported under a contract of alteration, renovation, addition or repairs provided further that the make, model, engine number, chassis number and other specifications as well as the exporter of the vehicle shall remain the same. In case of bullet proofing of vehicles, conditions specified in Import Policy Order in vogue at the time of import shall be applicable. 	0%

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9919	<p>Goods mentioned below, imported temporarily for a period not exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank guarantee or other security/guarantee as determined by Federal Board of Revenue equivalent to customs duty chargeable at the rates specified in Chapter 1 to 97 of the 1st Schedule to the Act for such goods and other taxes leviable thereon.</p> <ol style="list-style-type: none"> 1. Packing material used or required to be used as external or internal covering of goods, or as holders of goods, or as holders on which goods rolled, wound or attached provided such material do not change their original shape or form. Packing material if imported filled, it may be re-exported empty, and if imported empty it may be re-exported filled. 2. Machinery and equipment for repair imported by manufacturer or authorized agents based in Pakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities, having in house facility for repair, Refurbishment or value addition of machinery. 3. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc. either imported in their own name or in the name of the company in Pakistan for which these are imported. 4. Tubes or cops of metal plastic or other durable material which are imported wrapped with yarn. 5. Goods imported for demonstration, display, test or trial purposes. 6. Dry fruits imported from Afghanistan. 	0%

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9920	<p><u>Temporary Imports:</u> Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy:</p> <ul style="list-style-type: none"> vi. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government. vii. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry. viii. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through any Ministry of Government of Pakistan provided that the imported promotional and advertising material including technical literature, pamphlets, brochures and other give- aways of no commercial value which are distributed free of cost by the exhibitors during the course of such exhibition shall not be required to be exported. viv. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs. vv. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure. vvi. Equipment, materials and special food stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them. vvii. Professional and technical apparatus or equipment or instruments imported by foreign nationals, experts and athlete etc participating in an international event (including but not limited to sports events) or under any 	0%

	<p>international arrangement for use solely during such event or arrangement subject to endorsement on their passports. The goods allowed temporary admission shall be identifiable at the time of import and subsequent re-export. Provided that the condition of furnishing undertaking or bond by such foreign nationals will not be applicable for this clause.</p>	
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