GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, REVENUE AND ECONOMIC AFFAIRS
(REVENUE DIVISION)
***

Islamabad, the 12th June, 2013.

NOTIFICATION
(CUSTOMS)

S.R.O. 498(I)/2013. - In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O. 575(I)/2006, dated the 5th June, 2006, namely:-

In the aforesaid Notification, in the Table, in column (1),-

(i) against S. No. 1, in column (2), against the captions '(A), (B), (C), (D), (E), (F), (G) and (H)', in column (5), for the word "Nil", wherever occurring, the words "If used for agriculture sector " shall be substituted;

(ii) against S. No. 8, in column (5), for the existing clauses (i) to (iii), the following shall be substituted, namely:-

(i) tourism departments of Provincial Governments, Gilgit-Baltistan, FATA and Department of Tourist Services of Capital Administration and Development Division shall approve the project. The project requirement shall, however, be determined by the Directorate of Input/output Co-efficient Organization (IOCO) on the format prescribed as Annex-B to this notification. The authorized officer of IOCO 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);

(ii) 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 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;

(b) only those importers shall be eligible to avail the aforesaid exception whose cases are recommended and forwarded by IOCO to FBR; and

(c) 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;

(iii) the importer shall furnish an undertaking in such form as may be prescribed by the Collector of Customs covering the amount of customs-duties and taxes at the time of clearance of goods and shall declare that the goods shall be used or installed in the approved project; and

(iv) the undertaking shall be discharged subsequently on production of a certificate of installation or consumption as per Annex-D to this notification within one year of the date of importation of the goods from the Assistant Collector or Deputy Collector of Customs within whose jurisdiction the project is located to the effect that the goods have been duly installed or consumed, as the case may be.

(iii) against S. No. 35,

(a) in column (2), under item 1,-

(i) against clause (g), in column (3), after the figure "8413.7090", the comma and figure ",8413.7010" shall be added; and

(ii) after clause (i) and the corresponding entries relating thereto in columns (3), (4) and (5), the following clause and the entries relating thereto shall be added, namely:-

"(j) Energy Saving Tube Lights 8539.3920";

(b) in column (2) after item 11, the following new item shall be added, namely:-

"12. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR";

(c) in column (5), for the words, brackets and letters "Subject to certification by Alternative Energy Development Board (AEDB) Islamabad " the word "Nil" shall be substituted;

(iv) against Sr. No. 35-A, in column (5), for the words, brackets and letters "Subject to certification by Alternative Energy Development Board (AEDB) Islamabad", the word "Nil" shall be substituted; and

(v) after Annex-C, the following new annexure shall be added, namely:-

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"Annex-D

FORM

Certificate No. ___________ dated ________________ I ______________________
(Name of officer)
Collector or Deputy Collector of Customs _____________________ am satisfied that
(Place of posting)
the goods, imported by M/s ______________________ under the provisions of Sr. No. 8 of said
(Name of the Company)
SRO against GD Nos. ______________________ dated the _______________________ duly been

installed/consumed in the project.".

2. This notification shall take effect from 13th June, 2013.

[C.No. 1/1/Tariff-II/2013]

(Mohammad Riaz)
Additional Secretary