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GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS (APPRAISEMENT)
CUSTOM HOUSE, KARACHI

NO. S9/749/2005-IMP/Regarding.

Dated: 02-07-2007

PUBLIC NOTICE NO. 22 / 2007-(A)

SUBJECT: DECLARATIONS REGARDING INCOME TAX ON IMPORT GD

Pursuant to changes regarding withholding taxes made through Finance Act, 2007, importers availing concession/exemption of withholding tax on import of goods of categories as mentioned in column (1) of the Table-I and Table-II below to which the concessions/exemptions are available at the rates mentioned under column (2) shall make declarations as mentioned at column (3) of the said tables; in column 40 of the Import Goods Declaration.

TABLE-I

ITEM CATEGORY	CONCESSION AVAILABLE @	PHRASE TO BE DECLARED IN COLUMN 40 OF THE GD
(1)	(2)	(3)
Capital goods including plant, machinery and equipment (Imported by manufacturers registered with the sales tax as manufacturers).	1%	EXMWHT_ORD/2001 Sr. No. 10010
Raw materials (Imported by the manufacturers registered with sales tax as manufacturers).	1%	EXMWHT_ORD/2001 Sr. No. 10020
Edible oil/Crude oil (Imported for manufacturer of ghee or cooking oil)	2%	EXMWHT_ORD/2001 Sr. No. 10030
Energy Savers Lamps classifiable under PCT 8539.10	2%	EXMWHT_ORD/2001 Sr. No. 10040
Bitumen classifiable under PCT 2714.	2%	EXMWHT_ORD/2001 Sr. No. 10050
Fixed Wireless Terminals classifiable under PCT 8525.2010	2%	EXMWHT_ORD/2001 Sr. No. 10060
Pesticides & Medicides classifiable under PCT 3808.1050	2%	EXMWHT_ORD/2001 Sr. No. 10070

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TABLE II

DESCRIPTION CATEGORY	CONCESSION AVAILABLE	PHRASE TO BE DECLARED IN COLUMN 40 OF THE GD
(1)	(2)	(3)
Capital goods (Imported by manufacturer-cum-exporter exclusively for manufacturing of goods to be exported who is registered with Sales Tax as manufacturer).	Exempt	EXMWHT_ORD/2001 Sr. No. 30010
Raw material imported by manufacturer-cum-exporter exclusively for manufacturing of goods to be exported who is registered with Sales Tax as manufacturer.	Exempt	EXMWHT_ORD/2001 Sr. No. 30020
Petroleum (E&P) Companies covered under SRO 678(I)/2004 dated August 7, 2004 except motor vehicles imported by such companies.	Exempt	EXMWHT_ORD/2001 Sr. No. 30030
Companies importing high speed diesel oil, light diesel oil, high octane blending components or motor spirit furnace oil, kerosene oil and crude oil for refining.	Exempt	EXMWHT_ORD/2001 Sr. No. 30040
Re-importation of re-useable container for re-exports qualifying for Custom and Sales Tax exemption.	Exempt	EXMWHT_ORD/2001 Sr. No. 30050

This Public Notice shall take effect from July 1, 2007.

(MUNIR QURESHI)
Collector

Copy for information to :-

1. All Collectors of Customs.
2. The President, (FPCCI), PFCCI House, Clifton, Karachi.
3. The President, Chamber of Commerce & Industry, Karachi.
4. The President, Custom House Agents Association, Karachi.
5. The Commissioner of Income Tax, Enforcement - Division-II, Companies Zone-V, (R.T.O), Corporate Wing, Karachi.
6. The Manger, PRAL, Custom House, Karachi.
7. All concerned for strict compliance.