

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE**

C. No. 1(l)/1001.CUS.EXM (VOL.V)

Islamabad, the 21st December, 2009

CUSTOMS GENERAL ORDER No. 08/2009

SUBJECT: -- PROCEDURE FOR THE CLEARANCE OF GROUND HANDLING EQUIPMENT WITHIN THE JURISDICTION OF CUSTOMS AIR PORT IN PAKISTAN.

The following procedure shall be observed for the clearance of Ground Handling Equipment named in the appended list and imported by various Airlines/Ground Handling Service providers for use in connection with the maintenance and establishment of International Service and which are exempt from duty and taxes. In order to avoid abuse of the concession, the exemption shall be confined to such equipment as are used within the notified customs area of airports in Pakistan.

2. A list of such Equipment will be furnished by the Air Lines/Ground Handlers to the Collector of Customs at the time of importation with a guarantee that the Equipment will be used only within the limits of the airport in connection with their airport services. The Air Lines/Ground Handlers shall also enter into an Indemnity Bond, or submit any other financial instrument) binding themselves that the Ground Equipment imported by them shall be used within the limits of Air Port in the notified area and when any of the imported equipment is no longer required it will be re-exported out of the country. If the Air Lines/Ground Handlers intend to dispose of the equipment locally, they should obtain prior permission from the Board to do so. In such cases the equipment should be re-valued and duty and sales tax and other taxes realized.

3. All imports of Ground Equipment by air or sea will be noted in a register on the enclosed format maintained for this purpose in the Air Freight Unit. The serial number of the entry in the register will be allotted on the Goods Declaration and to the ground equipment under the serial as General Equipment List "G.E.L." The serial number will be painted or otherwise executed by the Air Line; Ground Handler on the equipment in question and will be an authority for the use of the equipment. This will facilitate the physical check of the ground equipment imported by the airline. A separate format will be maintained for each Air Line Ground handler.

4. This Indemnity Bond will be renewed each fiscal year. While applying for the renewal of the Bond, the Air Line/Ground Handler will furnish a complete list of ground equipment held by them upto date and after physical check up and accounting for re-export or local disposal. The bond will be renewed for another year pertaining to equipment already imported or disposed of locally.

5. Ground Handling Service Providers/Ground Handlers is to whom a licence has been issued by the Civil Aviation Authority for such purposes.

6. Each Ground Handling Service providers/Ground Handler shall develop software and establish an online connection with the Customs authorities for regulating imports/disposal under this CGO.

7. This Customs General Order supersedes Standing Order No.39/66 dated 5th July. 1966 and all other instructions issued by the Board from time to time.

S. No.	Title	PCT Heading	Rate of Duty
1.	Battery. - Powered Ground Support Equipment	8427.1000	5%
2.	Self-Propelled Telescopic Passenger Stairs	8705.9000	30%
3.	Towed Passenger Steps	7326.9090	20%
4.	Passenger Boarding-Deboarding Vehicle	8702.9090	20%
5.	Passenger Transfer Vehicle	8702.9090	20%

6.	Heavy Item Lift Platform	8709.1900	30%
7.	Self-Propelled Conveyor Belt Loader	8705.9000	30%
8.	Upper Deck Catering Vehicle	8705.9000	30%
9.	Catering Vehicle	8705.9000	30%
10.	Lower Deck Container/Pallet Loader	8427.290	5%
11.	Main Deck Container/Pallet Loader	8427.2090	5%
12.	Powered Extension Platform to Lower Deck /	8427.2090	5%
13.	Narrow Body Lower Deck Single Platform Loader	8427.2090	5%
14.	Single Platform Slave Loader Bed for lower Deck	8427.2090	5%
15.	Air Transportable Main Deck Platform Container /	8427.2090	5%
16.	Large Capacity Freighter and Combi Aircraft tail	8705.9000	30%
17.	Transfer Platform Lift	8428.4000	5%
18.	Equipment Used for Establishing the Weight of a	8423.8200	5%
19.	Storage Equipment used for full & half sized Unit	Respective Heading	
20.	Airport Passenger Bus	8702.9090	20%
21.	Crew Transportation Vehicle	8702.9090	20%
22.	Valuable Cargo Vehicle	8704.2190	60%
23.	Aircraft. Washin ^g Machine	8705.9000	30%
24.	Towbar Aircraft Tractor	8701.9090	10%
25.	Aircraft Main Gear-controlled Towbarless Tractor	8701.9090	10%
26.	Aircraft Nose Gear-controlled Tractor	8701.9090	10%
27.	Aircraft Towbar	8701.9090	10%
28.	Unit Load Devices Transport Vehicle	8705.9000	30%
29.	Roller System for Unit Load Devices Transportation on vehicles with closed Vans	8716.3990	15%
30.	Rollerised Platform for the transportation of 20 ft Unit Load Devices on ISO Truck Chassis	8716.3990	15%
31.	Baggage/Cargo Cart	8716.3990	15%
32.	Lower Deck Container Turntable Dolly,	8716.1090	15%
33.	Pallet Dolly	8716.1090	15%
34.	Twenty Foot Unit Load Device Dolly	8716.1090	15%
35.	Ramp Equipment Tractor	8701.9090	10%
36.	Pallet Container Transporter	8704.2190	60%
37.	Self-Propelled potable Water Vehicle	8704.2190	60%
38.	Self-Propelled Lavatory Vehicle	8704.2190	60%
39.	Ground Power Unit for Aircraft Electrical System	8705.9000	30%
40.	Aircraft Ground Heater	8705.9000	30%
41.	Aircraft Air Conditioning (Cooling) Unit	8705.9000	30%
42.	Aircraft De-icing/Anti-icing Vehicle	8705.9000	30%
43.	Air Start Unit	8705.9000	30%
45.	De-Icing Unit for Commuter Type Aircraft	8705.9000	30%
46.	Towed Lavatory Service Cart for Commuter Type	8705.9000	30%
47.	Fork-Lift Truck for loading Aircraft Lower Deck	8427.9000	5%
48.	Functional Specification for a Traction Battery charger for Electrically Powered Ground Support	8705.9000	30%
49.	Starter Batteries and Carts	8716.3990	15%
50.	Maintenance platforms and steps	8428.9090	5%
51.	Ground Radio Equipment	8527.9100	20%
52.	Passenger and airline Crew or Staff vehicles for apron used only and ramp Scooter as aircraft	8702.9090	20%
53.	Specialized Passenger - Weighing Devices	8423.8200	5%
54.	Specialized Catering Equipment	76 & 87	

55.	Vehicles for moving or loading of baggage. cargo,	8704.2190	60%
56.	Specialized Cargo -Loading Devices	8426.1210	5%
57.	Specialized Cargo - weighing Devices	8423.8200	5%
58.	Security Equipment (Weapon detecting devices. explosive detecting devices, intrusion detection	8543.2000	10%
59.	Fire Extinguishers and Cans for same	8705.3000	30%
60.	Clamps. Line and hose. Fitting and Valves. Gas Kit	7326.9090	20%
61.	Vacuum Cleaner and Pans thereof	8508.6010	5%
62.	Motorized Cabin Cleaning vehicles and pans thereof	8705.9000	30%
63.	Starter Motor and pans thereof	8511.3020	35%
64.	Starter Batteries, Accumulator Chemicals	8507.8000	10%
65.	All others motorized non-motorized lifting device	8428.9090	5%
66.	Cranes including Pulleys, Trackles, Traveling Crane	8428.9090	5%
67.	Ground Radio Equipments, Ground transmitting and receiving apparatus, and pans thereof with motorized carts for mobile units for both test of	8527.9100	20%
68.	Ground to cockpit communication head sets complete with earphones, microphones,	8525.6030	10%
69.	Portable/hand-held walkie talkie set and spare	8525.6030	10%
70.	Portable/Hand-Held walkie talkie set and spare		
71.	Electrical test instruments, microphones, radio valves headsets, printed circuit cards, modules and	8467.2900	5%
72.	Special Tools	8467.2900	5%
73.	Cargo Handling Equipment (baggage and cargo carts, Specialized Cargo weighing Equipment.	8705.9000	30%
74.	Ambu Lifter Truck self propelled	8427.9000	5%
75.	Components and spare parts for maintenance/ incorporation of listed above equipment and also	Respective Heading	
76.	Buggie Cart	8705.9000	30%
77.	Sold Rubber Tyres and wheels for pallet dollies	4011.2090	5%
78.	Passenger Boarding Bridges	8479.7100	5%

INDEMNITY BOND NO
NAME OF THE AIRPORT
NAME OF THE AIR LINE/GROUND HANDLING SERVICE
PROVIDER

G.E. No.	Date	IGM No. & date	Index No. & date	Country Whence consigned	No of packages	Qty	Description of Goods	Import Value	Rate Of duty
1	2	3	4	5	6	7	8	9	10

Rate Of Sale Tax	Other Taxes if any	Export Shipping Bill No. & date if exported	Authority For local sale	Value assessed	Amount Of duty paid	Amount of S.Tax paid	Amount of other taxes paid	Cash Dep No.
11	12	13	14	15	16	17	18	19

(SADIQULLAH KHAN)
SECOND SECRETARY (G&SE)

REFERENCES

1. *New entry was added vide CGO No. 2/2013 dated 9th January, 2013*

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