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

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Islamabad, the 19<sup>th</sup> January, 2009.

**NOTIFICATION**  
**(CUSTOMS)**

**S.R.O. 42(I)/2009.**-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 capital equipment (plant, machinery, equipment and accessories) shall be exempt from the whole of customs-duty and sales tax if imported for the development of Pakistan-China Investment Zones and for establishing projects in these Zones, subject to the following conditions, namely:-

- (a) locations and perimeters shall be notified by the Board of Investment of Investment Division;
- (b) only such projects or joint ventures would be entitled to this exemption as are certified by the Board of Investment to have at least forty per cent foreign equity from Chinese Companies;
- (c) capital equipment (plant, machinery, equipment and accessories) imported for the zones will not be removed from the zones without the permission of the FBR within five years of their importation;
- (d) in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings; and
- (e) Board of Investment shall certify in the prescribed manner and format as per Annex-A that the imported goods are bona fide project requirement. In case the clearance of the imported goods is through Pakistan Customs Computerized System <sup>1</sup>[\*\*\*] the authorized officer of the BOI shall furnish all relevant information online to <sup>2</sup>[\*\*\*] against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorates or Customs stations where the <sup>3</sup>[\*\*\*] is not operational, the Project Director or any other person authorized by the Collector in this behalf shall enter the requisite information in the Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis.

**2. Explanation. - For the purpose of this notification.**-the expression “Pakistan-China Investment Zones” means Special Industrial Zones located in the territory of Pakistan notified by the Board of Investment, Government of Pakistan having not less than forty per cent (40%) investment by approved Chinese investors.

**Annex-A**

[See clause (e), first paragraph]

Header Information										
NTN or FTN of Importer							Approval No.			
(1)							(2)			
Details of input goods (to be filled by the authorized officer of the Regulatory Authority)							Goods imported (Collectorate of import)			
HS Code	Description	Customs-duty rate (appli-	Sales Tax rate (applic-				Quantity imported	Collect-orate	CRN or Mach	Date CRN or Mach

			cable)	able)						No.	No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

**Certificate.-** Before certifying the authorized officer of the Regulatory Authority shall ensure that the goods are genuine and bona fide requirement of the project.

Signature:

Designation:

**NOTE.-** In case of clearance through Pakistan Customs Computerized System <sup>4</sup>[\*\*\*], the information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969.

**[C.No. 1/9/Mach./92]**

(MUHAMMAD AFZAL BHATTI)  
ADDITIONAL SECRETARY

**REFERENCES**

1. The brackets and letters "(PaCCS)" were omitted vide SRO 1098(I)/2012 dated 31<sup>st</sup> August, 2012
2. The letters "PaCCS" were omitted vide SRO 1098(I)/2012 dated 31<sup>st</sup> August, 2012
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