

**VERSION - 05**

(As amended vide SRO 562(I)/2014 dated 26<sup>th</sup> June, 2014)

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**GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE AND REVENUE  
(REVENUE DIVISION)**

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Islamabad, the 6th June, 2005

**NOTIFICATION  
(CUSTOMS, SALES TAX AND INCOME TAX)**

**S.R.O. 577(I)/2005.**-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, <sup>1</sup> [and] sections 53 and 148 of the Income Tax Ordinance, 2001 (XLIX of 2001) <sup>2</sup> [\*\*\*] and in supersession of its notification No. SRO 932(1)/2004, dated the 20<sup>th</sup> November, 2004, the Federal Government is pleased to exempt old and used automotive vehicles <sup>3</sup> [of Asian makes] meant for transport of persons specified in column (2) of the table below, falling under PCT heading number 87.03 of the First Schedule to the Customs Act, 1969 (IV of 1969) on the imports from so much of the Customs duty, sales tax, withholding <sup>4</sup> [tax and] <sup>5</sup> [\*\*\*] as are in excess of the cumulative amount specified in column (3) thereof.

<sup>6</sup> [TABLE

S. No.	Automotive vehicles of Asian makes meant for transport of persons.	Duty and taxes in US\$ or equivalent amount in Pak rupees
(1)	(2)	(3)
1.	Upto 800CC	US\$ <sup>7</sup> [4800]
2.	Upto 801cc to 1000cc	US\$ <sup>8</sup> [6000]
3.	From 1001cc to 1300CC	US\$ <sup>9</sup> [12000]
4.	From 1301cc to 1500CC	US\$ <sup>10</sup> [16900]
5.	From 1501cc to 1600CC	US\$ <sup>11</sup> [20500]
6.	From 1601 cc to 1800 CC (excluding jeeps)	US\$ <sup>12</sup> [25400]

- 1 After the figure and comma "1990," the word "and" was substituted vide S.R.O. 560 (I)/2008, dated.11<sup>th</sup> June, 2008.
- 2 The words, brackets, figures and commas "and sub-section (10) of section 7 of the Finance Act, 1989," were omitted vide S.R.O.560 (I)/2008, dated.11<sup>th</sup> June, 2008.
- 3 Inserted vide SRO 84(I)/2010 dated 15<sup>th</sup> January, 2010
- 4 For the word and comma "tax," the words "tax and" were substituted vide S.R.O. .560 (I)/2008, dated.11<sup>th</sup> June, 2008.
- 5 The words, brackets and letters "and capital value tax (CVT)" were omitted vide S.R.O. 560 (I)/2008, dated.11<sup>th</sup> June, 2008.
- 6 The TABLE was substituted vide SRO 84(I)/2010 dated 15<sup>th</sup> January, 2010. Earlier the table was substituted vide SRO 560(I)/2008, dated.11<sup>th</sup> June, 2008.
- 7 For the figure "4400", the figure "4800" was substituted vide SRO 562(I)/2011 dated 26<sup>th</sup> June, 2014
- 8 For the figure "5500", the figure "6000" was substituted vide SRO 562(I)/2011 dated 26<sup>th</sup> June, 2014
- 9 For the figure "11000", the figure "12000" was substituted vide SRO 562(I)/2011 dated 26<sup>th</sup> June, 2014
- 10 For the figure "15400", the figure "16900" was substituted vide SRO 562(I)/2011 dated 26<sup>th</sup> June, 2014
- 11 For the figure "18700", the figure "20500" was substituted vide SRO 562(I)/2011 dated 26<sup>th</sup> June, 2014
- 12 For the figure "23100", the figure "25400" was substituted vide SRO 562(I)/2011 dated 26<sup>th</sup> June,

2. Depreciation in the duties and taxes @ <sup>13</sup>[ 1] per month in payable amount as per cumulative scales mentioned in the table shall be allowed subject to a maximum of 50% <sup>14</sup>[but 60% for cars ] as per Customs General of 14 of 2005 dated 6<sup>th</sup> June 2005. Other old and used vehicles shall be assessed as per normal procedure prescribed under the above-mentioned Customs General Order.
3. This Notification shall take effect from the 6<sup>th</sup> days of June, 2005.

(MUHAMMAD RAMZAN)  
ADDITIONAL SECRETARY

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- 13 For the figure "2", the figure "1" was substituted vide S.R.O.25 (I)/2009, dated.12<sup>th</sup> January, 2009
- 14 In paragraph 2, after the figure and symbol "50%", the words, figure and symbol "but 60% for cars" was inserted vide SRO 275(I)/2011 dated 26<sup>th</sup> March, 2011