

## Pakistan Customs Laws

6. Any stores or equipment when sold abroad on Government to Government basis and exported under an export licence issued by the Director of Pakistan (Army) or by any other officer authorised by the Ministry of Defence.
7. Bona fide samples provided that -
  - (a) the FOB value of such samples does not exceed the limit prescribed by the Ministry of Commerce; and
  - (b) the samples are supplied free of charge.
8. Gift parcels of value not exceeding one thousand rupees each.
9. Goods exported to and from the Export Processing Zone.
10. Relief goods sent as aid for those affected by natural disaster or catastrophe.
11. Goods sent abroad for trade fairs, repair and renovation or calibration.
12. Wheat being supplied to Afghanistan on Government to Government basis.

[C.No.6(4)/2002-CB]

(DR. MANZOOR AHMAD)  
Additional Secretary

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

Islamabad, the 7th June, 2003.

NOTIFICATION  
CUSTOMS

**S.R.O.486(I)/2003.**- In exercise of the powers conferred by sub-section (2) of section 10 of the Finance Act, 1991 (XII of 1991), the Federal Government is pleased to exempt edible oils imported by vegetable ghee manufacturers, in excess of 1[0.25%] of additional customs-duty leviable thereon as surcharge under sub-section (1) of section 10 of the said Act, subject to the condition that the aforesaid goods are cleared within thirty days from the date of in bonding:

Provided that if the goods are not cleared within thirty days from the date of in bonding, then additional customs duty shall be levied and collected from the date of in bonding.

[C.No.10(11)/L&P/2003]

As amended:

S.R.O.626(I)/2007

(Zafar ul Majeed)  
Additional Secretary

dated 21.06.2007(w.e.f. 01.07.2007)



## Pakistan Customs Laws

8. Spare parts or equipments imported and stored in Shaheen Bonded Warehouse, Chaklala for the exclusive use of Pakistan Air Force and Pakistan Aeronautical Complex, Kamra.
9. Re-export of imported goods.
- <sup>9</sup>[10. Goods imported by a unit licensed and operating under Export Oriented Units and small and Medium Enterprises Rules, 2008.]

C.No. 2(77)T&W/91.

**M. MUBEEN AHSAN**  
*Additional Secretary*

As amended:

1.	S.R.O. 11(I)/92.	-	dated 11.01.1992
2.	S.R.O.406(I)/96,	-	dated 13.06.1996
3.	S.R.O.888(I)/92.	-	dated 15.09.1992
4.	S.R.O.541(I)/98,	-	dated 12.06.1998
5.	S.R.O.1252(I)/92,	-	dated 24.12.1992
6.	S.R.O.____(I)/2002	-	dated 30.10.2002
7.	S.R.O.37(I)/93,	-	dated 10.01.1993.
8.	S.R.O.25(I)/2005	-	dated 06.01.2005
9.	S.R.O.1227(I)/2008	-	dated 28.11.2008

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

*Islamabad, the 15th June, 2002.*

NOTIFICATION  
CUSTOMS

**S.R.O.369 (I)/2002.-** In exercise of the powers conferred by sub-section (3) of section 11 of the Finance Act, 1991 (XII of 1991), the Federal Government is pleased to exempt the goods specified in the table below from the whole of Export Development Surcharge leviable thereon, namely:-

**TABLE**

S.No.	Description of goods.
(1)	(2)
1.	Bona fide baggage of the crew or the passengers of any out-going vessel or conveyance.
2.	Goods constituting the stores or equipment of any outgoing vessel or conveyance.
3.	Any goods transhipped at a port in Pakistan after having been manifested for such transhipment at the time of despatch from a port outside Pakistan.
4.	Goods consigned under a procedure prescribed for regulating transit traffic.
5.	Goods exported under a procedure prescribed for regulating trade between border areas of Pakistan and those of the adjacent territories.