

## SECTION XXI

### WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

97.	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES
99.	SPECIAL CLASSIFICATION PROVISION

#### COMMODITY

#### CODE

97.	<b>WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES</b>	
	<b>PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING NO.49.06 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES.</b>	
	Paintings, drawings and pastels	97011000
	Other collages and similar decorative plaques	97019000
	<b>ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS</b>	97020000
	<b>ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL.</b>	97030000
	<b>POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED, OR IF UNUSED NOT OF CURRENT OR NEW ISSUE IN THE COUNTRY TO WHICH THEY ARE DESTINED.</b>	97040000
	<b>COLLECTIONS AND COLLECTORS, PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST.;</b>	97050000
	Collections and collectors, pieces of zoological or botanical interest	97050010
	Other; collection and collectors, other than zoological or botanical	97050090
	<b>ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEAR</b>	97060000

99.	<b>SPECIAL CLASSIFICATION PROVISIONS</b> (As per Chapter 99 of Pakistan Customs Tariff 2002-2003)
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#### **SUB-CHAPTER 1 IMPORTS BY PRIVILEGED PERSONS, ORGANIZATIONS, AND OTHER DIGNITARIES**

Goods imported by various agencies of the United Nations under the United Nations (Privileges and Immunities) Act, 1948 (XX of 1948), as certified by UNDP or the respective Importing agency of the United Nations.

Goods imported by Diplomats/Embassies/Consulate under the Diplomatic and 99020000 Consular Privileges Act, 1972(Act ix of 1972) as certified by the Ministry of Foreign Affairs, Government of Pakistan.

Goods imported by privileged personnel/organizations under grant-in-aid 99030000 agreements signed by the Economic Affairs Division (EAD) Government of Pakistan, duly concurred by the Central Board of Revenue

Vehicles in CKD condition, imported by recognized local manufacturer for supply 99040000 to diplomat, diplomatic mission, privileged person (as per model rules) and organizations etc. eligible to import duty free vehicles subject to the procedure laid down by the Board.

Household articles and personal effects including vehicles and goods for donation 99050000 to projects established in Pakistan imported by the United Arab Emirates dignitaries as listed below subject to the conditions mentioned in sub-

(1)H.H.Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force.

(2)H.E.Sheikh Surror Bin Muhammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi

(3)H.E.Sheikh Muhammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi.

(4)H.E.Sheikh Mubarak Bin Muhammad Al-Nahyan, Member of the ruling family of Abu Dhabi.

(5)H.E.Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi.

(6)H.H.General Sheikh Muhammad Bin Zayed Al-Nahyan,Chief of Staff of UAE Armed Forces.

(7)H.E.Sheikh Tahnoum Bin Muhammad Al-Nahyan, Member of the ruling family of Abu Dhabi.

(8)H.E.Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai.

Goods imported under the President's Salary, Allowances and Privileges Act, 99060000 1975(Act LVIII of 1975).

Goods imported under the Prime Minister's Salary, Allowances and Privileges 1975(Act LIX of 1975).

Goods imported under the Governor's Salary, Allowances and Privileges, Order, 1975(President's Order No.5 of 1975).

Goods imported under the Acting Governor's (Allowance and Privileges) Order, 1978 (President's Order No.19 of 1978).

## **SUB-CHAPTER –II IMPORT OF RELIEF GOODS, GIFTS, SAMPLES**

Goods imported for the President's Fund for Afghan Refugees, Bonafide relief 99070000 goods donated for the Afghan Refugees through the Chief Commissioner or the Provincial Commissioner of the Afghan Refugees subject to a certificate from the Chief Commissioner for the Afghan Refugees that the imported goods or equipment are meant for free distribution amongst Afghan Refugees or for relief work and that the same would not be sold or otherwise disposed of without the prior approval of the Central Board of Revenue

Goods received as gift by Pakistani organizations from Church World Services or 99080000 the Catholic Relief Services as are certified by the Ministry of Health, that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service.

Articles, value of which does not exceed Rs.1000/-per parcel, if imported through 99090000 post or courier service as unsolicited gift parcel.

Samples of no commercial value imported by manufacturers-cum-exporters 99100000 subject to the following conditions:-

a) raw materials and products of such dimensions /specifications that are useless except for purposes of demonstrations;

b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind;

c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method;

d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of:

(1) non-consumable goods of an individual value not exceeding US\$ 50 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and

(2) consumable goods of an individual value not exceeding US\$ 50 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and manner in which they are put up preclude their being used otherwise than as samples.

Relief goods donated by Foreign Government/Agencies for free distribution 99110000 among the victims of natural disaster or other catastrophe, as are certified by the authorized officer of Federal/Provincial Government

### **SUB-CHAPTER –III IMPORTS BY CHARITABLE, EDUCATIONAL, SCIENTIFIC INSTITUTIONS AND HOSPITALS**

Following goods imported by Abdul Sattar Edhi Foundation and Bilques Edhi 99120000 Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi at the time of import of each consignment to the effect that the goods are meant for use by Edi Foundation or, as the case may be, by Bilquis Edhi Foundation. (In the case of goods at serial No.10,11,12, the words “Edhi Foundation” or as the case may be, Bilquis Edhi Foundation are inscribed at some prominent place on the body of each vehicle, aero plane or helicopter);

- 1 Butter oil (04.5)
- 2 Rice (10.06)
- 3 Grains(10.07)
- 4 Cooking oil (Chapter 15)
- 5 Vitamins (29.36)
- 6 Hormones (29.37)
- 7 Penicillin (29.41)
- 8 Medicaments (30.04)
- 9 Wadding, guaze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances 30.05)

- 10 Pharmaceutical goods (30.06)
  - 11 Warm clothing (63.09)
  - 12 Wireless transmission apparatus (85.15)
  - 13 Wireless reception apparatus (85.27)
  - 14 Ambulances (87.03)
  - 15 Mobile radiological units (87.05)
  - 16 Helicopters, aero planes (88.02)
  - 17 Parts of helicopters and aero planes (Respective headings)
  - 18 Instruments and appliances used in medical or surgical sciences (90.18)
  - 19 Orthopedic appliances, including crutches, surgical belts and trusses; Splints and other fracture appliances, artificial parts of the body, hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability (90.21)
  - 20 Apparatus based on the use of X-rays for medical or surgical uses, control Panels and desks, screens, examination or treatment tables, chairs and the like (90.22)
- Gifts or donations received by a charitable non-profit making hospital or institution, 99130000 solely for the purpose of advancing the declared objectives of such hospital or institution, subject to the following conditions, namely:-
- i) no condition is attached to the gifts or donation by the donor and the receiving institution or hospital is at liberty to use the same in accordance with its declared objectives; and
  - ii) the receiving institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such gifts or donations will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been received and binds itself to pay the leviable duties in the event of a breach of the undertaking.
- Equipment, apparatus, reagents, disposables and spares, imported by: - 99140000
- i) charitable non profit making institutions operating hospitals of fifty beds or more; and
  - ii) Hospitals run by the Federal Government or a Provincial Government:-
- Subject to the following conditions:-
- a) the importing institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such equipment, apparatus, reagents, disposable and spares will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been imported and binds itself to pay the leviable duty and sales tax in the event of breach of the undertaking.
  - b) the importing institution operating a hospital of fifty beds or more shall furnish a proof thereof to the satisfaction of the respective Collector of Customs.
- Goods imported by or donated to non profit making educational and research 99150000 institutions subject to the following conditions:-
- i) the imported goods have an educational and scientific character:-
  - ii) the importing or receiving institutions are recognized, aided or run by the Federal Government or a Provincial Government;
  - iii) the importing or receiving institution shall produce a certificate from the competent authority that:-
- a) goods of equivalent educational and scientific value are not produced in Pakistan; and
  - b) the imported goods will be used exclusively under the control and responsibility of the importing or receiving institution.

**SUB-CHAPTER-IV**  
**IMPORT OF REPLACEMENT GOODS**

Goods supplied free of costs as replacement of identical goods previously 99160000 imported including goods imported within warranty period not exceeding one year or such extended period as allowed by the Board, subject to the following conditions:-

- i) the goods were imported in pursuance of firm contract of sale, and not under a contract of sale or return, on approval; on consignment for sale or on similar terms;
- ii) the goods at the time of importation were not in accordance with the terms of contract in respect of their description, quality, state or condition or had been damaged or defected;
- iii) the goods were not used except in circumstances in which limited use was indispensable to reveal any inherent defect in the imported goods or to establish that they do not conform to the conditions of the contract;
- iv) if the goods are returned abroad, they are returned to the supplier and if they are not returned, they are deposited with customs for further disposal.

**SUB-CHAPTER-V**

**IMPORT MADE BY THE UNITS LOCATED IN  
EXPORTS PROCESSING ZONES (EPZ)**

Goods imported into and exported from the Export Processing Zones established 99170000 under the Export Processing Zone Authority Ordinance, 1980(IV of 1980), subject to such conditions, limitations and restrictions and the Central Board of Revenue may impose from time to time.

**TEMPORARY IMPORT OR EXPORT**

Goods not produced or manufactured in Pakistan, which are re-imported after 99180000 having been exported and have not undergone any process outside Pakistan since their exportation. In case the goods have undergone any alterations, renovations addition or repairs prior to their re-alternations, renovations, additions or repairs shall be liable to duty as leviable under its respective PCT heading determined at the time of original import notwithstanding the fact whether such cost is borne by the importer or the supplier.

Goods mentioned below, imported temporarily for a period not exceeding 6 99190000 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank guarantee or other security/guarantee as determined by Central Board of Revenue equivalent to customs duty chargeable at the rates specified in Chapter 1 to 97 of the 1<sup>st</sup> Schedule to the Act for such goods and other taxes leviable thereon.

1. Packing material used or required to be used as external or internal covering of goods, or as holders of goods, or as holders on which goods rolled, wound or attached provided such material do not change their original shape or form. Packing material if imported filled, it may be re-exported empty, and if imported empty it may be re-exported filled.
2. Machinery and equipment for repair imported by manufacturer or authorized agents based in Pakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities, having in house facility for repair, Refurbishment or value addition of machinery.
3. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc.
4. Tubes or cops of metal plastic or other durable material, which are imported wrapped with yarn.
5. Goods imported for demonstration purposes.
6. Dry fruits imported from Afghanistan.

Goods mentioned below, imported temporarily into Pakistan with a view to 99200000 subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/Department/Embassy:

1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government of Pakistan or Provincial Government.

2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry.

3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs.

4. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs.

5. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure.

6. Equipment, materials and special foods stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them.

Container for transportation of cargo (PCT No.86.09) if imported by the shipping 99210000 companies for use on board the ships and for transportation of cargo to and from inland container depot or container freight stations subject to the furnishing of indemnity bond by the shipping lines, equal to the amount of duty and taxes to the respective Collector of Customs. The indemnity bond is to be discharged on receipt of proof of export of the containers.

Ship spares, stores and equipment imported for use in ships registered in 99220000 Pakistan under the Merchant Shipping Act, 1923(XXI 1923) subject to the condition that the importer satisfies the respective Collector of Customs that the items imported would be used by such vessels.

### **SUB-CHAPTER-VIII MISCELLANEOUS**

Currency Notes, unused stamps	99230000
Eye Cornea	99240000
Artificial kidneys, hemodialysis machines, hemodialyzers, A.V.fistula needles, hemodialysis fluids & powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients and peritoneal dialysis solution.	99250000
Machinery and equipment, not manufactured locally, namely navigational equipment, fish finders, storage and handling equipment, if imported by fish farming or catching stage operators, who will enjoy the status of indirect exporters.	99260000
Pharmaceutical raw materials if imported for manufacture of contraceptives in such quantities as are certified by Chief (Survey), Central Board of Revenue, Contraceptives and accessories thereof.	99270000
Petroleum items/products:-	99280000
i. Crude Oil	
ii. Motor spirit	
iii. Aviation spirit	
iv. Spirit type jet fuel	
v. J.P.I.	
vi. Furnace oil	
vii. Methyl tertiary butyl ether (MTBE)	
Goods mentioned below if imported by the importer cum exporter in accordance with the conditions and procedures laid down in Export Promotion Bureau Public Notice No. EPB-2(6)/95/Com.1 dated 22.11.1996 provided that no foreign exchange remittance from the government is involved.	99290000
i) Pearls	
ii) Gold	
iii) Un-cut precious and semi precious stones	
iv) Polished semi precious stones	
v) Jewelry casting powder	
vi) Moulding rubber	
vii) Injection wax	
viii) Jewelry casting machines and accessories	
ix) Rhodium-plating solution concentrate	
x) Bright and chrome lacquering solution	
xi) Steel balls and pins (different sizes) used for polishing	
xii) Diamond cutting tools (different sizes)	
xiii) Alloys of silver copper and sinc for mixing in 24 ct.gold	

xiv) Mounts and findings of gold, silver and platinum jewelry

Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/Local Government Departments, Municipal bodies and Development authorities subject to the condition that the goods are donated to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Central Board of Revenue.

Ground handling equipments, service and operation vehicles, catering equipment and fuel trucks not manufactured locally, imported by domestic airlines or by any other service company to which a license has been issued by the Civil Aviation authority for such goods

Heing, zeera and other medicinal herbs, if imported temporarily into Pakistan from Afghanistan with a view to subsequent exportation

Following machinery and equipment for the manufacture of items used in the field of Information Technology:-

Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers;  
Chemical vapor deposition apparatus for semiconductor production and parts thereof; spin dryers for semiconductor wafer processing and parts thereof, deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process;

spraying appliances for etching, stripping or cleaning semiconductor wafers and parts thereof;

machines for working any materials by removal of material, by laser or other light or semiconductor wafers;

machines for dry-etching pattern on semiconductor materials;

apparatus for stripping of cleaning semiconductor wafers;

focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices;

laser cutters for cutting contacting tracks in semiconductor production by laser beam;

machines for sawing monocrystal semiconductor boules into slices or wafers into chips

grinding, polishing and lapping machines for processing of semiconductor wafers;

dicing machines for scribing or scoring semiconductor wafers and parts thereof;

grinding polishing and lapping machines of processing of semiconductor wafers;

parts of focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices;

laser cutters for cutting contacting tracks in semiconductor production by laser beam;

encapsulation equipment for assembly of semiconductors and parts thereof;

extruders of a kind used for plastic, of capacity not exceeding 76.2 mm diameter for encapsulation;



automated machines for transport, handling and storage of semiconductor wafers;  
wafers cassettes, wafer boxes and other material for semiconductor devices;  
apparatus for growing or pulling monocrystal semi-conductor boules;  
apparatus for physical deposition by sputtering on semi-conductor wafers or for wet etching, developing, stripping or cleaning semiconductor wafers;  
flat panel displays;  
coaxial deposition machines for semiconductor wafers;  
spinners for coating, photographic emulsions on semiconductor wafers.  
Machine for bending, folding and straightening semi conductor leads.  
physical deposition apparatus for semiconductor production, or for the manufacturers of semiconductor devices on semiconductor wafers and parts thereof; Ion implanters for doping semiconductor materials;  
direct write-on-wafer apparatus;  
step and repeat aligners;  
optical stereoscopic microscopes fitted with equipment specially designed for the handling and transport of semiconductor wafers or reticles;  
photo micrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles;  
electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles;  
pattern generating apparatus of a kind used for producing masks or reticles from photo resist coated substrates and parts thereof;  
instruments for measuring or checking semiconductor wafers or devices;  
optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers;  
optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photo-masks or reticles used in manufacturing semiconductors.

Following items relating to computers and Information Technology:-

99340000

Automatic data processing machines and units thereof; magnetic or optical readers; machines for ascribing data onto data media in coded form;

machines for processing such data;  
laptop computers;  
note books;  
computer systems;  
palm top computers;  
other personal computers and units thereof;  
monitors;  
printers;  
scanners;  
central processing units;  
key boards;  
mouse;  
storage units;  
disc and tape drives;  
networking equipment (i.e. routers, LAN bridges, cluster controllers, multi-station access units);  
hubs, SNA optical fibre converters;  
fast Ethernet adapters;  
control units;

adapter units;  
parts and accessories for computer like casing with power supply, toner and ink cartridges (excluding refills) and gateways;  
loudspeakers without housing, having a frequency range of 300 Hz to 3.4 KHZ with a diameter or not exceeding 50 mm. for telecommunication use;  
microphones having a frequency range of 300 Hz to 3.4 KHZ with a diameter not exceeding 10 mm and a height not exceeding 3 mm for telecommunication use;  
modems;  
computer disc and diskettes  
CD-Rom (Blank);  
Software on CD-Rom;  
Software on magnetic tapes and diskettes; recorded media for reproducing representations of instructions, data sound and image, recorded in a machine readable binary form; and capable of being manipulated or providing interactivity to user; by means of an automatic data processing machine;

indicator panels incorporating liquid crystal devices(LCD) or light emitting diodes (LED) and parts thereof; fixed carbon resistors;  
Composition or film types variable resistors including rheostts and potentiometers and parts thereof;  
electronic AC switches consisting of optically coupled input and output circuits (insulated thruster AC switches) electronics switches including temperature protected electronic switches consisting of a transistor and a logic chip (chip on chip technology) for a voltage not exceeding 1000 volts;

electromechanical snap action switches for a current not exceeding 11 amps;

plugs and sockets for co-axial cables and printed circuits  
wafers probers;  
diodes , other than photo sensitive light emitting diodes;  
mounted piezo-electric crystals and parts thereof;  
cards incorporating an  
electronic integrated circuit (smart cards); metal oxide semiconductors (MOS technology); circuits obtained by bipolar technology other circuits including circuits obtained by a combination of bipolar and MOS technology (BIMOS technology);

other monolithic integrated circuits;  
hybrid integrated circuits;  
Ion implanters for doping semiconductor materials;  
proximity cards and tags;  
electrical machines with translation or dictionary functions;  
computer leads;  
heomatographs and electro-phoresis instruments;

spectrometers;  
spectro-photometers;  
meters and spectrographs using optical radiations (Uv,visible, ir);  
instruments and apparatus using optical radiations (Uv,visible, ir)and parts thereof;

other instruments and apparatus, specially designed for telecommunication (for example cross-talk meters, gain measuring instruments, distortion factor meters, psophometers).

Phosphoric rock	99350000
Fertilizers (excluding urea PCT 3102.1000)	99360000