

**SUB-CHAPTER-V IMPORTS MADE BY THE UNITS  
LOCATED IN EXPORTS PROCESSING ZONES  
(EPZ)/SEZ/**

**GWADAR AND FREE ZONE AREA OR SPECIAL TECHNOLOGY ZONES  
(STZ) OR AUTHORIZED UNDER EXPORT FACILITATION SCHEMES**

**HS CODE: 9917**

<b>PCT CODE</b>	<b>DESCRIPTION</b>	<b>CUSTOM DUTY RATE (CD)%</b>
<b>9917</b>	<ol style="list-style-type: none"> <li>1. Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.</li> <li>2. Capital goods, as defined in the preamble of Part-I of the Fifth Schedule to the Customs Act, and firefighting equipment, except the items listed under Chapter 87 of the Pakistan Customs Tariff, imported for setting up of a Special Economic Zone (SEZ) by zone developers and for installation in that zone by Zone Enterprises, on one-time basis as prescribed in the SEZ Act, 2012 and rules thereunder subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time. Co-developer as defined in Special Economic Zone Rules, 2013, shall also be entitled to avail the same incentives and exemptions for the same period as available to the Developer under the SEZ Act 2012, subject to condition that the Developer of the SEZ relinquishes its rights to the incentives and exemptions in favour of the Co-developer; provided further that the respective Special Economic Zone Authority duly endorses such reassignment, and ensures that such reassignment shall not be misused.</li> <li>3. Following imports for construction, development and operations of Gwadar port and Free Zone Area subject to such conditions, limitations and</li> </ol>	<b>0%</b>

	<p>restrictions as the Federal Board of Revenue may impose from time to time: -</p> <ul style="list-style-type: none"><li>I. Equipments and materials (plant, machinery, equipment, appliances and accessories), imported by the Concession holder, its operating companies including Gwadar International Terminals Limited and Gwadar Marine Services Limited, and their contractors and sub-contractors exclusively for construction and operation of the terminals and the Free Zone Area for a period of forty (40) years;</li><li>II. Ship bunker oils imported by the Concession holder for the sole purposes of supplying fuels and lubricants to all visiting ships including foreign and local and fishing vessels at Gwadar Port for a period of forty (40) years;</li><li>III. Vehicles imported by the concession holder and its operating companies for a period of twenty- three (23) years for construction, development and operations of Gwadar Port and Free Zone Area under the regulatory mechanism. The regulatory mechanism for such vehicles, including the number and types importable, shall be devised by the Ministry of Port &amp; Shipping and FBR (in consultation with the Provincial Government if so required) and notified by the FBR;</li><li>IV. Imports by the following businesses to be established in the Gwadar Free Zone Area for a period of 23 years with effect from 1<sup>st</sup> July, 2016, packaging, distribution, stuffing and de- stuffing, CFS, container yard, warehousing including cool and cold rooms, transshipment, labelling, light end assembly and re-assembly, imports and exports/value added exports, value adding of imports, other similar or related businesses activities and such commercial activities as are required to support the free zone.</li></ul> <p>4.</p> <ul style="list-style-type: none"><li>i. Capital goods including but not limited to materials, plant, machinery, hardware, equipment and software for a period of ten years as prescribed in the Special Technology Zone Authority Ordinance, 2020 (XIII of 2020), if not manufactured locally, imported from the date of signing of the development agreement for consumption within zones by the Special</li></ul>	
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	<p>Technology Zones Authority and zone developers, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time; and</p> <ul style="list-style-type: none"><li>i. Capital goods including but not limited to materials, plant, machinery, hardware, equipment and software for a period of ten years as prescribed in the Special Technology Zone Authority Ordinance, 2020 (XIII of 2020), if not manufactured locally, imported from the date of issuance of license by the Special Technology Zones Authority for consumption within zones by the said Authority and zone enterprises, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.</li></ul> <p>5. Imports by persons as authorized under Export Facilitation Scheme, 2021 notified by the Federal Board of Revenue with such conditions, limitations and restrictions.</p>	
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