

RD imposed on 97 new items

The Federal Board of Revenue (FBR) has increased regulatory duty (RD), ranging between 5 to 80 percent, on the import of 713 items, including imposition of RD on 97 new items, from October 17, 2017. The FBR has issued SRO 1035(I)/2017 to supersede RD related SROs of SRO 482(I)/ 2009, SRO 808(I)/2009, SRO 214(I)/2010, SRO 568(I)/2014, SRO 1043(I)/2014, SRO 254(I)/2015, SRO 393(I)/2015 and SRO 1248(I)/2015.

All RDs related SROs have been clubbed into a single SRO 1035(I)/2017 for increasing/imposing RD on the import of 713 items from the said date. The RD has been imposed on cellular mobile phone, Rs 250 per set, betel leaves, Rs 400/kg, new vehicles having engine capacity above 1000cc to 1300cc, 15 percent, RD on old and used vehicles/old and used cars and jeeps, 60 percent, dairy products (15 to 40 percent), beet sugar/gur (jaggery)/white crystalline cane sugar (40 percent), mineral/ aerated waters (20 percent), imitation jewellery (45 percent), cosmetics (50 percent), potatoes (20 percent), furnace oil (two percent), cigars, cheroots and cigarillos, containing tobacco and cigarettes containing tobacco (20 percent), varnishes (20 percent), perfumes (50 percent), sports items (30 to 50 percent), Wrist watches (20 percent), cotton yarn (10 percent), shampoo (50 percent), toothpaste (50 percent), shaving preparations (50 percent), articles of apparel and clothing accessories of leather or of composition leather (50 percent), garments made up of fabrics (5 percent), bars/rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel (30 percent), water dispenser (35 percent), microwave ovens/electric oven/coffee or tea makers/toasters (20 percent), finishing ceramics (45 percent), diapers for adults (patients) of weight exceeding 25kg (10 percent) and 10 percent RD has been imposed on the import of flours, meals and pellets, of meat or meat offal greaves.

List of RD as per SRO 1035(I)/2017 revealed that out of 713 items subjected to RD, regulatory duty has been imposed at the rate of 5 percent on imported items. Other slabs of RD on imported items included 10 percent, 15 percent, 17.5 percent, 20 percent, 25 percent, 30 percent, 35 percent, 40 percent, 45 percent, 50 percent, 60 percent and 80 percent.

The regulatory duty shall not be levied on the imports under notification No. SRO 678 (I)/2004, dated the 7th August 2004, and imports under Chapter 99 of First Schedule of the Customs Act, 1969. The regulatory duty shall not be levied on the imports under Fifth Schedule to the Customs Act, 1969, excluding serial numbers 1A, 2, 6, 7, 8, 9, 9B, 9C, 9D, 84 and 85 of the Table of Part-III, serial number 3, of Table-A and serial numbers 1, 2, 5, 10 to 15 and 17 to 24 of Table-B, Part VII of the said Schedule subject to fulfillment of conditions laid therein; (d) imports under sub-chapters 3 and 7 of chapter XII and chapter XV of Customs Rules, 2001; imports under Small and Medium Enterprises and Export Oriented Units Rules, 2008 and imports under Temporary Importation Scheme vide SRO 492(I)/2009, dated the 13th June, 2009.

The regulatory duty shall not be levied on the imports of HRC by manufacturers of CRC under Serial No. 5 of notification No. SRO 565(I)/2006, dated the 5th June, 2006; imports of special steel round bars and rods of non-alloy steel exceeding diameter 75 mm (PCT code 7214.9990) by the seamless pipes manufacturers registered under the Sales Tax Act, 1990; imports under PCT codes 7312.9010, 7318.1520 and 7318.1620; imports of non-grain oriented electrical steel sheets (PCT codes 7225.1900 and 7226.1900) under Sr.No.6 and 8 of notification No. SRO 565(I)/2006, dated 5th June 2006, and imports of grain-oriented electrical steel sheets (PCT codes 7225.1100 and 7226.1100) under Serial No. 7 of notification No. SRO 565(I)/2006, dated the 5th June 2006; imports under PCT code 7217.3010 (bead wire) and imports of parts/kits by registered assemblers or manufacturers of items classifiable under PCT codes 85.09 and 85.16.

For the purpose of levy of regulatory duty under this notification, the value of vehicles (PCT Code 87.03) having bullet proofing and other security features shall be the same as is determined under notification # SRO # 1121(I)/2007, dated 17th November 2007.

Following is the names of item and rate of RD on their import as per SRO1035 # (I)/2017 from October 17, 2017: Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls (except Grandparent/parent stock of chicken), rate of RD is 10%; fish frozen, excluding fish fillets and other fish meat of heading 03.04, rate of RD is 25%; Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen, rate of RD is 25%; Milk and cream, concentrated or containing sugar or other sweetening matter, rate of RD is 25%; yogurt, rate of RD is 20%; other, rate of RD is 20%; whey powder, rate of RD is 25%; butter, rate of RD is 20%; dairy spreads, rate of RD is 15%; other, rate of RD is 20%; cheese, rate of RD is 20%; curd, rate of RD is 15%; other, rate of RD is 20%; grated or powdered cheese of all kinds, rate of RD is 40%; processed cheese not grated or powdered, rate of RD is 40%; blue veined cheese and other cheese containing veins produced by Penicillium roqueforti, rate of RD is 20%; other cheese, rate of RD is 20%; of fowls of the species gallus domesticus (chicken), rate of RD is 10%; dried, rate of RD is 5%; other, rate of RD is 5%; natural honey, rate of RD is 20%; ware potato, rate of RD is 25%; cucumbers and gherkins fresh or chilled, rate of RD is 30%; coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled (except 0801.1100, 0801.1990 & 0801.3200), rate of RD is 10%; desiccated coconut, rate of RD is 35%; other, rate of RD is 15%; shelled, rate of RD is 35%; in shell, rate of RD is 15%; shelled, rate of RD is 45%; areca (betel nuts), rate of RD is 55%; figs, rate of RD is 20%; pineapples, rate of RD is 20%; avocados, rate of RD is 20%; guavas, rate of RD is 15%; mangoes, rate of RD is 15%; mangoes teens, rate of RD is 15%; frozen mango, rate of RD is 15%; mango pulp, rate of RD is 15%; other, rate of RD is 15%; oranges, rate of RD is 20%; mandarins (including tangerines and satsumas), rate of RD is 20%; clementines, rate of RD is 20%; kino (fresh), rate of RD is 20%; other, rate of RD is 20%; grapefruit, including pomelos, rate of RD is 15%; lemons (citrus limon, citrus limonum) and limes (citrus aurantifolia, citrus latifolia), rate of RD is 20%; other, rate of RD is 20%; fresh, rate

of RD is 40%;dried, rate of RD is 20%; water melons, rate of RD is 40%; other, rate of RD is 40%; papawas (papayas), rate of RD is 20%; apples, pears and quinces, fresh, rate of RD is 20%; apricots, rate of RD is 40%; sour cherries (prunus cerasus), rate of RD is 15%; other, rate of RD is 40%; peaches, including nectarines, rate of RD is 40%; plums and sloes, rate of RD is 20%; strawberries, rate of RD is 20%; raspberries, blackberries, mulberries and loganberries, rate of RD is 20%; black, white or red currants and gooseberries, rate of RD is 15%; cranberries, bilberries and other fruits of the genus vaccinium, rate of RD is 20%; kiwifruit, rate of RD is 20%; durians, rate of RD is 15%; persimmons, rate of RD is 15%; pomegranates, rate of RD is 20%; other, rate of RD is 20%; strawberries, rate of RD is 20%; raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, rate of RD is 20%; other, rate of RD is 20%; cherries, rate of RD is 20%; other, rate of RD is 20%; apricots, rate of RD is 50%; prunes, rate of RD is 50%; apples, rate of RD is 50%; tamarind, rate of RD is 30%; cherries, rate of RD is 50%; pine nut (chilgoza), rate of RD is 50%; peaches (aaroo), rate of RD is 45%; plums (aloocha), rate of RD is 50%; lichis, rate of RD is 50%; raisins, rate of RD is 50%; other, rate of RD is 50%; mixtures of nuts or dried fruits of this chapter, rate of RD is 50%; peel of citrus fruit or melons, rate of RD is 20%; other, rate of RD is 20%; malt extract, rate of RD is 20%; preparations other than in retail packing, not containing cocoa, rate of RD is 20%; other, rate of RD is 20%;containing eggs, rate of RD is 20%; macaroni raw, rate of RD is 20%;vermicelli, rate of RD is 20%; other, rate of RD is 20%; stuffed pasta, whether or not cooked or otherwise prepared, rate of RD is 20%; other pasta, rate of RD is 20%; couscous, rate of RD is 20%; corn flakes, rate of RD is 20%; other, rate of RD is 20%; prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, rate of RD is 20%; bulgur wheat, rate of RD is 20%; other, rate of RD is 20%; crisp bread, rate of RD is 20%; gingerbread and the like, rate of RD is 20%; sweet biscuits, rate of RD is 20%; waffles wafers, rate of RD is 20%; rusks, toasted bread and similar toasted products, rate of RD is 20%; other, rate of RD is 20%; cucumbers and gherkins, rate of RD is 20%; pickles, rate of RD is 20%; other, rate of RD is 20%; tomatoes, whole or in pieces, rate of RD is 20%; tomatoes past, rate of RD is 20%; other, rate of RD is 15%; mushrooms of the genus agaricus, rate of RD is 20%; potatoes , rate of RD is 50%; other vegetables and mixtures of vegetables , rate of RD is 50%; homogenized vegetables, rate of RD is 20%; potatoes, rate of RD is 20%; peas (pisum sativum), rate of RD is 20%; beans, shelled, rate of RD is 20%; other, rate of RD is 20%; asparagus, rate of RD is 15%; sweet corn (zea mays var. saccharata), rate of RD is 20%; bamboo shoots, rate of RD is 15%; other, rate of RD is 20%; vegetables, fruit, nuts, fruit peel and other parts of plants, preserved by sugar (drained, glace or crystallized), rate of RD is 20%; homogenized preparations, rate of RD is 20%; citrus fruit, rate of RD is 20%; other, rate of RD is 20%; groundnuts, rate of RD is 20%; other, including mixtures, rate of RD is 20%; pineapples, rate of RD is 40%; citrus fruit, rate of RD is 20%; pears, rate of RD is 20%; apricots, rate of RD is 20%; cherries, rate of RD is 20%; peaches, including nectarines, rate of RD is 20%; strawberries, rate of RD is 20%; palm hearts, rate of RD is 20%; cranberries (vaccinium macrocarpon, vaccinium oxycoccus, vaccinium vitisidaea) , rate of RD is 20%; mixtures, rate of RD is 20%; other, rate of RD is 20%; frozen, rate of RD is 50%; not frozen, of a brix value not exceeding 20, rate

of RD is 50%; other, rate of RD is 50%; of a brix value not exceeding 20, rate of RD is 50%; other, rate of RD is 50%; of a brix value not exceeding 20, rate of RD is 50%; other, rate of RD is 50%; of a brix value not exceeding 20, rate of RD is 50%; other, rate of RD is 50%; tomato juice, rate of RD is 50%; of a brix value not exceeding 30, rate of RD is 50%; other, rate of RD is 50%; of a brix value not exceeding 20, rate of RD is 50%; other, rate of RD is 50%; cranberry juice, rate of RD is 50%; other, rate of RD is 50%; mixtures of juices, rate of RD is 50%; extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof (except 2101.2000, 2101.3000) , rate of RD is 15%; extracts, essences and concentrates, tea or mate and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate, rate of RD is 10%; Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof, rate of RD is 10%; soya sauce, rate of RD is 50%; tomato ketchup and other tomato sauces, rate of RD is 50%; mustard flour and meal and prepared mustard, rate of RD is 50%; other, rate of RD is 50%; soups and broths and preparations therefore, rate of RD is 20%; homogenized composite food preparations, rate of RD is 20%; ice cream and other edible ice, rate of RD is 20%; protein hydrolysates, rate of RD is 15%; other, rate of RD is 20%; concentrates for aerated beverage in all forms, rate of RD is 20%; syrups and squashes, rate of RD is 20%; emulsifying agents for food and dairy products, rate of RD is 15%; preparations including tablets consisting of saccharin, lactose, rate of RD is 20%; sweet meats, rate of RD is 20%; other, rate of RD is 20%; mineral waters, rate of RD is 20%; aerated waters, rate of RD is 20%; other, rate of RD is 20%; aerated waters, rate of RD is 40%; other, rate of RD is 20%; non-alcoholic beer, rate of RD is 20%; other, rate of RD is 20%; flours, meals and pellets, of meat or meat offal greaves, rate of RD is 10%; other, rate of RD is 10%; dog or cat food, put up for retail sale, rate of RD is 20%; tobacco, partly or wholly stemmed/ stripped, rate of RD is 30%; cigars, cheroots and cigarillos, containing tobacco, rate of RD is 20%; cigarettes containing tobacco, rate of RD is 20%; other, rate of RD is 20%; water pipe tobacco specified in Subheading note 1 of chapter 24 of the first schedule to the customs act, 1969, rate of RD is 15%; other, rate of RD is 15%; homogenised" or "reconstituted" tobacco, rate of RD is 20%; tobacco for chewing, rate of RD is 20%; other, rate of RD is 20%; furnace oil, rate of RD is 2%; varnishes, rate of RD is 20%; other, rate of RD is 20%; varnishes, rate of RD is 20%; other, rate of RD is 20%; varnishes, rate of RD is 20%; other, rate of RD is 20%; other varnishes, rate of RD is 20%; other, rate of RD is 20%; eAUde cologne, rate of RD is 50%; perfumes, rate of RD is 50%; other, rate of RD is 50%; lip make up preparations, rate of RD is 50%; eye make up preparations, rate of RD is 20%; nail polish, rate of RD is 50%; other, rate of RD is 50%; face powder, rate of RD is 50%; talcum powder, rate of RD is 50%; other, rate of RD is 50%; face and skin creams and lotions, rate of RD is 50%; tonics and skin food, rate of RD is 50%; other, rate of RD is 50%; shampoos, RD 50%; preparations for permanent waving or straightening, RD 50%; hair lacquers, RD 50%; cream for hair, RD 50%; dyes for hair, RD 50%; other, RD 50%; tooth paste, RD 50%; other, RD 50%; yarn used to clean between the teeth (dental floss) , RD 50%; other, RD 50%; pre shave, shaving or after shave preparations, RD 50%; personal deodorants and

antiperspirants, RD 50%; perfumed bath salts and other bath preparations, RD 50%; "agarbatti" and other odoriferous preparations which operate by burning, RD 20%; other, RD 50%; contact lens solution, RD 20%; other, RD 50%; for toilet use (including medicated products) , RD 50%; baby wipes, RD 30%; other soap in other forms, RD 50%; organic surface active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap, RD 50%; sulphonic acid(soft), RD 20%; other, RD 20%; other than in retail packing, RD 20%; other, RD 20%; non-ionic, RD 20%; cocoamidopropyl betaine (CAPB) , RD 20%; other, RD 20%; preparations put up for retail sale, RD 35%; other, RD 35%; dried, RD 20%; other, RD 10%; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg, RD 20%; shoe adhesives, RD 20%; other, RD 20%; other, RD 20%; pvc resin, RD 2%; pigment thickener, RD 5%; acrylic thickener, RD 20%; of polymers of vinyl chloride, RD 30%; of other plastics, RD 30%; boxes, cases, crates and similar articles, RD 10%; of polymers of ethylene, RD 10%; of other plastics, RD 10%; bottles, RD 10%; other, RD 10%; spools, cops, bobbins and similar supports, RD 10%; stoppers, lids, caps and other closures, RD 10%; preform made from polyethylene terephthalate, RD 10%; other, RD 10%; tableware and kitchenware, RD 30%; other, RD 30%; other, RD 10%; of a kind used on motor cars (including station wagons and racing cars) , RD 20%; of a kind used in light trucks, RD 20%; other, RD 35%; surgical, RD 10%; other, RD 10%; other, RD 10%; other, RD 10%; trunks, suit cases, vanity cases, executive cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers travelling bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map cases, cigarette cases, tobacco pouches, tool bags, sports bags, bottle cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. (except PCT 4202.2100, 4202.2200, 4202.2900) , RD 20%; with outer surface of leather or of composition leather, RD 40%; with outer surface of sheeting of plastics or of textile materials, RD 40%; other, RD 40%; articles of apparel and clothing accessories, of leather or of composition leather (except PCT 4203.2920), RD 50%; gloves leather industrial, RD 40%; in the form of booklets, RD 30%; in the form of tubes, RD 30%; in rolls of a width not exceeding 5cm, RD 30%; other, RD 30%; wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design printed or otherwise decorated layer of plastics, RD 30%; other, RD 30%; sacks and bags, having a base of a width of 40 cm or more, RD 10%; cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale, RD 10%; cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale, RD 10%; cotton yarn (other than sewing thread) put up for retail sale, RD 10%; woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m, RD 10%; woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m, RD 10%; woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man made fibres, weighing not more than 200 g/m, RD 10%; woven fabrics of cotton,

containing less than 85 % by weight of cotton, mixed mainly or solely with man made fibres, weighing more than 200 g/m, RD 10%; other woven fabrics of cotton, RD 10%; of polyesters, RD 5%; other, of polyesters, partially oriented, RD 5%; other, of polyesters, RD 5%; of polyesters, RD 5%; of polyesters , RD 5%; woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04, RD 5%; woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05, RD 5%; woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres, RD 5%; woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m, RD 5%; woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of weight exceeding 170 g/m, RD 5%; other woven fabrics of synthetic staple fibres, RD 5%; woven fabrics of artificial staple fibres, RD 5%; metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal, RD 5%; men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), wind cheaters, wind jackets and similar articles, other than those of heading 62.03, RD 5%; women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), wind cheaters, wind jackets and similar articles, other than those of heading 62.04, RD 5%; men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear) , RD 5%; women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear) , RD 5%; men's or boys' shirts, RD 5%; women's or girls' blouses, shirts and shirt blouses, RD 5%; men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, RD 5%; women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, RD 5%; babies' garments and clothing accessories. garments made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07, RD 5%; track suits, ski suits and swimwear other garments, RD 5%; brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted, RD 5%; handkerchiefs, RD 5%; shawls, scarves, mufflers, mantillas, veils and the like, RD 5%; ties, bow ties and cravats, RD 5%; other made up clothing accessories parts of garments or of clothing accessories, other than those of heading 62.12, RD 5%; blankets and travelling rugs bed linen, table linen, toilet linen and kitchen linen, RD 5%; curtains (including drapes) and interior blinds curtain or bed valances, RD 5%; other furnishing articles, excluding those of heading 94.04, RD 5%; sacks and bags, of a kind used for the packing of goods, RD 5%; tarpaulins, awnings and sunblinds tents sails for boats, sailboards or landcraft, camping goods, RD 5%; other made up articles, including dress patterns, RD 5%; sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale, RD 5%; used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials, RD 5%; waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are

neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes, RD 15%; other footwear with outer soles and uppers of rubber or plastics (except pct 6402.9900) , RD 15%; other, RD 35%; footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather (except pct 6403.9900) , RD 15%; other, RD 35%; new sport utility vehicles (SUVs 4 x 4) , RD 80%; old and used sport utility vehicles above 2000cc, RD 60%; new all-terrain vehicles (4x4), RD 80%; old and used all terrain vehicles (CBU), RD 60%; other (new), RD 80%; old and used cars and jeeps above 2000cc, RD 60%; other (new) , RD 80%; old and used cars and jeeps above 2500cc, RD 60%; other (new) , RD 15%;other (new) , RD 15%; new vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc, RD 15%, vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc, RD 15% and RD has been imposed on other items specified in SRO1035 No. (I)/2017.

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