

Computer parts exempted: No import of 94 types of used machinery from January 24: FBR

The Federal Board of Revenue (FBR) will not allow import of 94 different types of second hand or used machinery including telephone sets from December 24, 2018; however, all kinds of second hand computer related equipment would be exempted from this ban. Sources said that the FBR has issued instructions to the Model Customs Collectorates (MCCs) in this regard.

The FBR has also forwarded an order of Ministry of Commerce to the collectors of customs for necessary action in this regard. Sources said that import of most of said types of machinery, as specified, was already not allowed, but due to an inadvertent error, the import was made allowed. The error has been rectified through issuance of another notification to stop clearance of these items already banned by the government.

The FBR will stop clearance of these 94 different types of second hand or used machinery. However, the ban would not be imposed on all kinds of second hand computer related equipment, sources said.

According to the order, machinery falling under relevant PCT codes specified shall not be importable in second hand or used condition. The ban shall, however, not apply on all kinds of computer related equipment either second hand or in used condition falling under their respective Pakistan Customs Tariff (PCT) headings.

The second hand or used machinery not allowed to be imported included ballasts for discharge lamps or tubes, liquid dielectric transformers, primary cells and primary batteries; electric accumulators, including separators therefor, whether or not rectangular (including square); Vacuum cleaners; Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading like food grinders and mixers; fruit or vegetable juice extractors, food grinders, fruit mixers, fruit or vegetable juice extractors, other appliances and parts; Shavers, hair clippers and hair-removing appliances, with self-contained electric motor; Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines; electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles; portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading; electric instantaneous or storage water heaters and

immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45; telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28; telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28; Video recording or reproducing apparatus, whether or not incorporating a video tuner; parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21; discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the

recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37; transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders; reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock; electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08); electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30; electrical capacitors, fixed, variable or adjustable (pre-set); electrical resistors (including rheostats and potentiometers), other than heating resistors; electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts; electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables; electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes); diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezoelectric crystals; electronic integrated circuits; electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter; insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors and insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefore, of base metal lined with insulating material.

SOHAIL SARFRAZ