



Customs Guide **PAKISTAN**

Information from FIDI PAKISTAN

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
<p>Removal goods Residents Availing/Eligible for Transfer of Residence (TR)</p>	<ul style="list-style-type: none"> ▪ Original passport. ▪ Original or Express BL/ AWB. ▪ Packing list. ▪ Transfer of residence (TR) form (to be provided by the destination agent to the customer). ▪ National Identity Card Copy (for locals only). ▪ Valid visa (for Foreign Nationals only). ▪ Employment letter (for Foreign Nationals only). ▪ Signatures on customs and Shipping Line/ Air Line Authority Letters. 	<ul style="list-style-type: none"> ▪ Each person is allowed duty free allowance for the following items: <ul style="list-style-type: none"> ▪ personal wearing apparel and clothing accessories, ▪ personal adornments, ▪ toilet requisites and electric shaver, ▪ medals, trophies & prizes, ▪ one electric iron, ▪ one hair dryer, ▪ one hair dresser, ▪ two hundred cigarettes or fifty cigars, or half a kg of manufactured tobacco, ▪ pushcart, toys & goods of personal use of the accompanying child, ▪ one mobile phone, ▪ one wrist watch, ▪ one radio or one ordinary tape recorder, ▪ one VCP or VCR or VCD or DVD player, ▪ one still and one video camera, ▪ one laptop or desktop PC, ▪ one wheel chair for personal use, ▪ personal jewellery not exceeding \$1500 for ladies, ▪ professional tools & equipment of the value not exceeding \$5,000, ▪ old and used furniture, fixtures, crockery, cutlery, kitchen utensils, rugs, carpets, HH linen & bedding, ▪ second-hand or used medical equipment 	<ul style="list-style-type: none"> ▪ To avail this facility the resident must have been living abroad for two years or more and his short visits and stays in Pakistan in these two years should not exceed 60 days in short breaks. ▪ The TR gives an automatic Duty free allowance of \$2500 assessed on the client's goods. The Additional collector has the authority to condone short visits up to 120 days for availing the TR if the reasons given by the customer are found to be satisfactory. ▪ The TR form is signed by the customer at destination. ▪ The transfer of residence also includes foreign nationals coming to Pakistan for a period of two years or more. ▪ To avail the TR the foreigner needs to show a company letter showing his intended posting to be two or more years along with a valid visa. ▪ Following items are allowed on the payment of duties/taxes and the New Regulatory duty as notified from time to time by the federal government. <ul style="list-style-type: none"> ▪ This list is discounted under the Transfer of residence facility: <ul style="list-style-type: none"> ▪ Television/LCD/LED ▪ Deep freezer

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		<p>only for registered medical practitioners recognized by Pakistan Medical and Dental council.</p>	<ul style="list-style-type: none"> ▪ Refrigerator ▪ Microwave oven ▪ Cooking range ▪ Washing machine ▪ Air conditioner ▪ Any other electronic/mechanical gadget <ul style="list-style-type: none"> ▪ Clearance 4-5 working days. ▪ Customs duties payable in any currency acceptable in Pakistani Banks or in Pak Rupees.
<p>Removal goods Residents not eligible for the TR facility</p>	<ul style="list-style-type: none"> ▪ Original Passport. ▪ Original/ Express BL/AWB. ▪ Packing List. ▪ National Identity Card Copy (for locals only). ▪ Signatures on Customs and shipping line/airline authority letters. 	<ul style="list-style-type: none"> ▪ Each person is allowed duty free allowance for the following items: <ul style="list-style-type: none"> ▪ personal wearing apparel and clothing accessories, ▪ personal adornments, ▪ toilet requisites and electric shaver, ▪ medals, trophies & prizes, ▪ one electric iron, ▪ one hair dryer, ▪ one hair dresser, ▪ two hundred cigarettes or fifty cigars, ▪ or half a kg of manufactured tobacco, ▪ pushcart, toys & goods of personal use of the accompanying child, ▪ one mobile phone, ▪ one wrist watch, ▪ one radio or one ordinary tape recorder, ▪ one VCP or VCR or VCD or DVD player, ▪ one still and one video camera, ▪ one laptop or desktop PC, ▪ one wheel chair for personal use, ▪ personal jewellery not exceeding \$1000 only for lady passengers, 	<ul style="list-style-type: none"> ▪ Following items are allowed on the payment of duties/taxes as notified from time to time by the federal government. Depending on your short stay abroad under this facility you are given a discount of \$500 on the duties/taxes and regulatory duty assessed on your goods except for the listed items below. <ul style="list-style-type: none"> ▪ Television/LCD/LED ▪ Deep freezer ▪ Refrigerator ▪ Microwave oven ▪ Cooking range ▪ Washing machine ▪ Air conditioner ▪ Any other electrical /mechanical gadget ▪ Clearance 4-5 days ▪ Customs duties payable in any currency acceptable in Pakistani Banks or in Pak Rupees.

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		<ul style="list-style-type: none"> ▪ professional tools not exceeding a value of \$2,000. 	
Diplomats removals	<ul style="list-style-type: none"> ▪ Exemption certificate issued by Ministry of Foreign Affairs in Islamabad. ▪ Original or Express BL/ AWB. ▪ Inventory/Packing list. ▪ Authority letter from Mission for customs and Shipping line/ Airline. 	<ul style="list-style-type: none"> ▪ All household goods and personal effects are duty/tax free. ▪ Port storage is free for six days while demurrage for containerized shipments will be charged normally after seven days from vessel arrival. 	<ul style="list-style-type: none"> ▪ The shipment is exempt from any physical checks and does not open at the port/airport. ▪ The MOFA exemptions usually take between two to four weeks to be given. Hence almost all if not all diplomatic shipments incur port / airport storage demurrage and container detention costs. Ask your local partner to best suggest ways to minimize these amounts. ▪ Clearance 2-4 working days. ▪ Customs duties payable in any currency acceptable in Pakistani Banks or in Pak Rupees if the exemption certificate is not available.
Temporary Visitors/Tourists	<ul style="list-style-type: none"> ▪ Original passport. ▪ Original or Express BL/AWB. ▪ Packing list. ▪ Signatures on Customs and Shipping Line/Airline authority letters. 	<ul style="list-style-type: none"> ▪ The tourist is allowed duty free allowance for a period of 30 days or less: <ul style="list-style-type: none"> ▪ personal wearing apparel and clothing accessories, ▪ personal adornments, ▪ toilet requisites and electric shaver, ▪ medals, trophies & prizes, ▪ one electric iron, ▪ one hair dryer, ▪ one hair dresser, ▪ two hundred cigarettes or fifty cigars, or half a kg of manufactured tobacco, ▪ pushcart toys & goods of personal use of the accompanying child, ▪ one mobile phone, ▪ one wrist watch, ▪ one still and one video camera, 	<ul style="list-style-type: none"> ▪ An officer of customs not below the rank of superintendent may allow temporary release of any personal and professional tools, equipment, computers, cameras, video camera, DVD, VCD without payment of customs duties by: <ul style="list-style-type: none"> ▪ making an endorsement to that effect of the serial number, or the identifications on the passport of foreigners or against a bank guarantee for export within thirty days or return of the tourist whichever is earlier. ▪ Clearance 4-5 working days. ▪ Customs duties payable in any currency acceptable in Pakistani banks or Pak Rupees.

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		<ul style="list-style-type: none"> ▪ professional tools of the value not exceeding five hundred dollars, ▪ additional duty free allowance of the value not exceeding one hundred dollars, ▪ pushcart, toys and goods of personal use of the accompanying child. 	
Vehicles	<ul style="list-style-type: none"> ▪ OBL/AWB. ▪ Goods Declaration Form. ▪ Original Technical Passport or Certificate of Title. ▪ Invoice of purchase showing the engine number, model and horsepower. ▪ Valid Driving License (in case of TR). ▪ De-registration Certificate (in case of used car import). ▪ National Identity Card copy (in case of Locals). ▪ Signatures on customs and shipping line/airline authority letters. 	<ul style="list-style-type: none"> ▪ Duty as per specifications: <ul style="list-style-type: none"> ▪ Up to 800 CC <ul style="list-style-type: none"> ▪ 50% Custom Duty on the assessed value ▪ 17% Sales Tax ▪ 9% Income Tax ▪ 801 to 1000 cc <ul style="list-style-type: none"> ▪ 55% customs duty ▪ 15% New Regulatory Duty ▪ All other duties remain the same ▪ 1001 to 1500 cc <ul style="list-style-type: none"> ▪ 60% Custom duty ▪ 15% to 30% New Regulatory Duty ▪ All other duties remain the same ▪ 1501 to 1800 cc <ul style="list-style-type: none"> ▪ 75% Custom duty ▪ 30% to 60% New Regulatory Duty ▪ All other duties remain the same ▪ 1800cc and above <ul style="list-style-type: none"> ▪ 150% Custom duty on the assessed value ▪ 10% Federal Excise Duty ▪ 17% Sales Tax ▪ 9% Income Tax ▪ 60% to 80% New Regulatory Duty. ▪ Motor Bike <ul style="list-style-type: none"> ▪ 65% Customs Duty ▪ 17% Sales Tax ▪ 9% Income Tax 	<ul style="list-style-type: none"> ▪ Sales tax is charged at the assessed value plus the custom duty. Income tax is charged at the assessed value plus the custom duty plus the sales tax value. ▪ Cars older than three years cannot be imported into Pakistan. ▪ A depreciation of 2% /month is calculated from the date of manufacture of the vehicle and is restricted to a maximum of 50%. ▪ Cars/passenger vehicles can be imported under three schemes: <ul style="list-style-type: none"> ▪ Transfer of residence ▪ Gift Scheme ▪ Personal baggage scheme ▪ A diplomat is exempt from all these formalities.

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		<ul style="list-style-type: none"> ▪ Duty free entry for diplomats and privileged persons. 	
Pets/Animals	<ul style="list-style-type: none"> ▪ Health & Vaccination Certificates issued by concerned Authority at originating country. ▪ Passport of importer. ▪ Quarantine, Health Certificate issued by Government of Pakistan. ▪ Pet passport. ▪ AWB. 	<ul style="list-style-type: none"> ▪ Allowed accompanied or as unaccompanied baggage 	<ul style="list-style-type: none"> ▪ Immediate clearance on arrival on presentation of AWB + Health certificate + Quarantine certificate (required at least 48 hours prior to arrival of flight).
Prohibited/Restricted items		<ul style="list-style-type: none"> ▪ Weapons of any kind, ▪ Alcohol in any quantity, ▪ Pornography or related magazines , DVDS, ▪ Erotic/naked artwork, ▪ Narcotics, ▪ Toxic and radioactive materials, ▪ Ivory, ▪ Perishable goods, ▪ Any publication, book, magazine against Islam or Pakistan, ▪ All goods of Israeli origin. 	
Remark		<p>Allowances under these rules shall not be admissible in case:</p> <ul style="list-style-type: none"> ▪ Goods are in commercial quantity; ▪ Goods are not shipped from the country where the passenger has resided prior to arriving in Pakistan; ▪ Goods do not reach Pakistan within sixty days of the passenger's arrival; ▪ Baggage of the crew of the conveyances excluding the articles in their personal use; ▪ Baggage of the passengers returning to Pakistan after stay abroad of less than seven 	<ul style="list-style-type: none"> ▪ Reference New Regulatory Duty: (SRO) 1035(I)/2017 Dated 16th October, 2017 http://www.fbr.gov.pk/DisplaySRO/6285

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		days excluding the articles of their personal use.	



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