

**GOVERNMENT OF PAKISTAN**  
**MINISTRY OF COMMERCE**

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Islamabad, the 22<sup>nd</sup> April, 2022.

**ORDER**

**S.R.O. 544(I)/2022.** – In exercise of the powers conferred by sub-section (1) of section 3 of the Imports and Exports (Control) Act, 1950 (XXXIX of 1950), the Federal Government is pleased to make the following Order, namely: -

**1. Short title and commencement.** - (1) This Order shall be called the Export Policy Order, 2022.

(2) It shall come into force at once.

**2. Definitions.** - In this Order, unless there is anything repugnant in the subject or context,-

- (a) "Act" means the Imports and Exports (Control) Act, 1950 (XXXIX of 1950);
- (b) "administrative Division" means the Division to which business of this Order stands allocated;
- (c) "Appendix" means an Appendix to this Order;
- (d) "gift parcel" means goods being sent abroad through post, courier service or by air as gift;
- (e) "prescribed" means prescribed by rules or orders made under the Act;
- (f) "sample" means goods in limited quantity clearly identifiable as such and of no commercial value;  
and
- (g) "Schedule" means a Schedule to this Order.

**3. Basis of exports.** - Exports from Pakistan shall be made under the foreign exchange rules, regulations and procedures notified by the State Bank of Pakistan, from time to time, and upon submission of such documents as may be prescribed.

Provided that exports shall also be allowed under barter trade arrangements as approved by the administrative Division.

**4. Export of goods.** - (1) Export of all goods shall be allowed except those specified in Schedule-I.

(2) Notwithstanding anything contained in sub-paragraph (1), no goods shall be allowed to be exported to India, except therapeutic products regulated by the Drug Regulatory Authority of Pakistan.

(3) Export of goods specified in Schedule - II shall be subject to the conditions given therein.

(4) The provisions of this Order shall not apply to-

- (a) any goods constituting the stores or equipment or machinery parts and kitchenette of any outgoing vessel, conveyance or airline or the bona-fide accompanied baggage of the crew or of the passengers in such vessel or conveyance or airline:

Provided that banned or restricted items shall not be allowed unless otherwise authorized;

- (b) any goods trans-shipped at a port in Pakistan after having been manifested for such transshipment at the time of dispatch from a port outside Pakistan;
- (c) any goods, stores or equipment when sold abroad on Government-to-Government basis or exported under an export authorization issued by any officer authorized by the ministry of defense in this behalf;
- (d) export of samples subject to the following conditions, namely: -
  - (i) that the export of such goods is not banned; and
  - (ii) any number of samples subject to the condition that their free on board (F.O.B) value does not exceed twenty-five thousand US dollars or 0.1% of actual export proceeds during the last fiscal year in US dollars, whichever is higher, per exporter per annum except automobile manufacturers who may export samples for free on board value not exceeding one hundred thousand US dollars and pharmaceutical exporting companies which may export free samples to the extent of ten percent of the commercial exports quantity of the preceding year. However, pharmaceutical exporting companies may export free samples to the extent of twenty per cent of the quantity of first consignment at the time of launch of a product;
- (e) export of gift parcels, except banned or restricted, of a value not exceeding five thousand US dollars or equivalent in Pakistani Rupees;
- (f) export of relief goods to any part of the world by National Disaster Management Authority;
- (g) bona fide baggage of persons traveling outside Pakistan; and
- (h) persons traveling outside Pakistan may take with them as accompanied baggage, goods without any restriction of quantity, or any requirement of encashment certificates provided that such goods do not include items listed in Schedule I and that in respect of items of Schedule II, the prescribed conditions have been met with;

Provided that goods mentioned in clauses (a) to (h) do not contain control lists commodities, which are subject to licence from Strategic Export Control Division, Ministry of Foreign Affairs.

(5) Transit and border trade shall be allowed under the procedure prescribed for that purpose:

Provided that items falling under export control on goods, technologies, material and equipment related to the Nuclear and Biological Weapons and Their Delivery Systems Act, 2004 shall not be allowed unless authorized:

Provided further that nuclear or radioactive materials and radiation apparatus, as specified in **Appendix-F**, shall not be allowed without prior issuance of no objection certificate (NOC) or authorization from Pakistan Nuclear Regulatory Authority (PNRA).

**5. Relaxation of prohibitions and restrictions.** - (1) In terms of section 21 of the General Clauses Act, 1897, the Federal Government may allow export, export-cum-import or re-export in relaxation of any prohibition or restriction under this Order.

(2) The Federal Government may issue authorization for export, export-cum-import or re-export in respect of any item for which relaxation is made under sub-paragraph (1) or for which an authorization is required

under this Order. The authorization so issued shall be on its letter head, consecutively numbered and duly embossed which shall be valid for a period of six months unless otherwise specified.

**6. Re-export of frustrated cargo.** - Re-export of frustrated cargo shall be allowed by the Customs authorities subject to the conditions contained in the Customs Rules, 2001 and export control on goods, technologies, material and equipment related to the Nuclear and Biological Weapons and Their Delivery Systems Act, 2004.

**7. Exports to Afghanistan and through Afghanistan to Central Asian Republics.** - (1) Subject to the provisions of sub-paragraph (1) of paragraph 4, export of the following goods shall be allowed against Pakistan currency on filing of regular shipping bills without the requirement of E form, namely: -

- (a) fruits;
- (b) vegetables;
- (c) dairy products;
- (d) meat;
- (e) rice;
- (f) fish and fish products;
- (g) poultry, meat and products thereof;
- (h) sugar confectionery and bakery products;
- (i) fruit, nuts and other edible parts of plants;
- (j) oilcake and other solid residues;
- (k) vegetable materials and vegetable waste;
- (l) salt;
- (m) cement;
- (n) pharmaceuticals;
- (o) matches;
- (p) textile and textile articles;
- (q) building stone; and
- (r) surgical instruments.

(2) Export of the items in sub-paragraph (1) shall not be entitled to –

- (a) zero rating of sales tax on taxable goods;
- (b) rebate of central excise duty; and
- (c) payment of drawback of customs duty.

(3) Subject to the provisions of sub-paragraph (1) of paragraph 4 and Schedule III, all items and commodities produced or manufactured in Pakistan, exported via land route or by air against irrevocable letters of credit, confirmed orders on realization of export proceeds through banking channel or advance payment, in convertible foreign currency, shall be allowed-

- (a) zero-rating of sales tax on taxable goods;
- (b) rebate of Federal excise duty; and
- (c) repayment or drawback of customs-duty:

Provided that the above facility of duty and tax-exemption including refund of petroleum levy shall not be available to the export of petroleum products unless there is a Government-to-Government contract and export is done only through oil marketing companies (OMCs) duly registered with the Oil and Gas Regulatory Authority (OGRA). Surplus of JP-8, as declared and decided in the product review meetings, shall also be allowed to be exported by the refineries or OMCs. If any of the OMC is of the intention to import and then export JP-8 to Afghanistan, that specific volumes shall be allowed through foreign exchange remittance from the buyers without availing any exemption of duties and taxes. The proof that the goods exported from Pakistan have reached Afghanistan shall be verified on the basis of copy of import clearance documents by Afghan customs authorities across the border:

Provided further that this condition shall not apply to exports made to International Security Assistance Force (ISAF) and Defense Logistic Support Center (DLSC) in Afghanistan. To claim the facility of zero rating of sales tax or duty drawbacks as well as Federal excise duty refund against goods exported to ISAF and DLSC, the customs authorities shall allow refunds on the basis of receipts issued by the Afghan offices of these agencies confirming that they have received the goods. The receipt shall be reconfirmed by the representatives of these agencies in Pakistan.

(4) Packages or retail packing shall prominently and indelibly be marked with the words "**For Export Only**", and in case of international donor agencies "For Export only – supply for aid to Afghanistan (insignia of the organization) not for sale in Pakistan".

(5) Export shall be allowed only through authorized export land routes i.e. Torkham, Chaman, Ghulam Khan, Qamar Uddin Karez and Kharlachi.

(6) Export from Export Processing Zones, manufacturing bonds and export-oriented units, except vegetable ghee and cooking oil, shall be allowed but these exports shall not be entitled to-

- (a) zero-rating of sales tax on taxable goods;
- (b) rebate of federal excise duty; and
- (c) repayment or drawback of customs-duty:

Provided that the export of PVC and PMC (HS Code 3901-3914) materials from the Export Processing Zones, manufacturing bonds and export-oriented units shall be eligible for zero rating of sales tax:

Provided further that export made to International Security Assistance Force (ISAF) and Defense Energy Support Center (DESC) may be made on deferred payment basis, without opening of letter of credit, subject to the following conditions, namely: -

- (a) the waiver shall be applicable strictly to exports made to ISAF and DESC;
- (b) shipments to ISAF and DESC are made by their authorized agents duly endorsed by the ISAF and DESC receiving agent in Afghanistan; and
- (c) payment of foreign exchange is received within sixty days of shipment.

(7) Zero rating of sales tax or duty drawbacks as well as Federal excise duty refund against goods exported to ISAF and Defense Logistics Agency (DLA), may be allowed on production of receipts issued by ISAF

and DLA confirming that they have received the goods. The receipts shall be reconfirmed by the representatives of these agencies located in Pakistan.

(8) Export of such goods as are made by or on behalf of United Nations High Commissioner for Refugees, World Food Programme, United Nation Development Programme, United Nations Population Fund, International Committee of the Red Cross, World Health Organization, Food and Agriculture Organization, United Nations International Children's Emergency Fund against international tenders, as relief goods to Afghanistan, shall be allowed the facility of normal duty drawback against payment in convertible foreign currency, through all standard modes of payment including letters of credit, advance payment and documents acceptance (DA) or deferred payment basis (DP).

(9) Normal duty drawback shall remain available on exports to the Central Asian Republics via Iran.

(10) Export of acetic anhydride to Afghanistan shall not be allowed till further orders.

**8. Export-cum-import.** - (1) Imported items may be exported for purposes of repairs, replacement or refilling of cylinders and International Standards Organization (ISO) tanks subject to submission of indemnity bond to customs authorities undertaking that goods being exported shall be re-imported after repairs, replacement or refilling:

Provided that in cases where defective goods have to be exported for which replacement has already been received, the condition of indemnity bond shall not apply if there is no revenue implication.

(2) Customs authorities shall allow Pakistani exporters to replace the exported goods found defective as per terms of sale contract subject to furnishing of:-

- (a) a copy of contract; and
- (b) a communication from the buyer detailing the goods that have been found to be defective.

(3) Export-cum-import of vehicles shall be allowed for purposes of traveling abroad, on the basis of carnet de passage issued by Automobile Association of Pakistan or a guarantee issued by International Chamber of Commerce, Pakistan or on indemnity bond furnished by the owner of the vehicle to the customs authorities.

(4) The temporary export and re-import of locally manufactured or imported machinery or equipment for the purpose of carrying out works awarded to construction, engineering and electrical companies shall be allowed, on submission to the customs authorities of undertaking along with evidence of contract that the machinery shall be imported back upon conclusion of the contract. No refund of import duties or levies, if paid at the time of import of machinery, shall be admissible in such cases of export-cum-import:

Provided that local construction, engineering and electrical companies shall be allowed to retain abroad the exported machinery to carry out work on export cum import basis for using the same machinery in some other project, subject to submission of a fresh indemnity bond to the concerned customs authority and issuance of no objection certification (NOC) from the State Bank of Pakistan.

(5) The temporary export-cum-re-import of products shall be allowed for participation in foreign exhibitions and fairs and also for carrying out tests or certain other processes, for which the facilities are not available in the country against submission of indemnity bond or undertaking to customs authorities.

(6) Export-cum-import of items falling under export control on goods, technologies, material and equipment related to Nuclear and Biological Weapons and their Delivery Systems Act, 2004 not be allowed unless licence is obtained from Strategic Export Control Division, Ministry of Foreign Affairs.

**9. Re-export of goods or items.** - Except banned items specified in Schedule-I and items falling under export control on goods, technologies, material and equipment related to the Nuclear and Biological Weapons and their Delivery Systems Act 2004 and nuclear or radioactive materials and radiation apparatus as specified in **Appendix-‘F’**, export of imported goods in their original and unprocessed form shall not be allowed, except-

- (a) parts obtained from ship breaking;
- (b) scrapped battery cells;
- (c) waste dental amalgam;
- (d) waste exposed x-ray films;
- (e) old machinery provided that no refund of import levies or duty draw back shall be made;
- (f) items imported against back-to-back letter of credit for re-export subject to the procedure and conditions notified by the State Bank of Pakistan;
- (g) imported goods in their original and unprocessed form provided that re-export is made against sight letter of credit, advance payment, usance letter of credit, documents acceptance (DA) or deferred payment (DP). Such re-export shall be made against export form available in banks (E-Form) and subject to procedure prescribed by the Federal Board of Revenue (FBR) for re-export of imported goods stored in bonded warehouses and of imported goods already cleared for home consumption and of imported goods lying at port;
- (h) the part or whole of the shipment imported from abroad and re-exported from the ports without getting them cleared for home consumption such re-exports shall be allowed without payment of duties and taxes against free number as outlined under the Custom General Order, 2005, dated the 8th February, 2005;
- (i) for export sourcing from third countries and supplying directly to the foreign buyers without bringing to Pakistani ports, FBR and State Bank of Pakistan, in consultation with Commerce Division, shall devise a procedure for facilitating such exports to reduce the transaction cost;
- (j) where the manufacturer-cum-exporter imported goods with the condition that payment shall be made on quality approval and the quality of the goods is not approved;
- (k) where the manufacturer-cum-exporter imported goods which partially consumed in the manufacture of goods for export and the balance remained un-utilized due to quality inspection and damage or the balance goods could not be disposed of locally due to brand conditionalities;
- (l) where goods imported under various duty-free schemes meant for exports and could not be consumed due to cancellation of export order; and
- (m) old vehicles and aircrafts not falling within the definition of antiquities.

**10. Export or re-export of humanitarian commodities.** - The international humanitarian aid and relief agencies, specified as such by the National Disaster Management Authority, shall be allowed to export or re-export all humanitarian commodities to all destinations without export form available in banks (E-Form) subject to provision of encashment certificate of foreign exchange from authorized dealers.

**11. Export of chemicals, etc.** – No Schedule-I chemicals specified in Appendix-A and Schedule-II chemicals specified in Appendix-B shall be exported to states not party to Chemical Weapons Convention. Schedule-III chemicals listed in Appendix-C which are widely used in the commercial sector may be exported to states not party to the Chemical Weapons Convention with the restriction that for such transfers, the importing country shall adopt necessary measures to ensure that the transferred chemicals shall only be used for purpose not prohibited under the Chemical Weapons Convention. Form T-30 attached as Appendix-D shall be completed by the recipient state and by the end user before importing these chemicals from Pakistan. Detailed instructions with regard to filling and disposal of these forms are set out in Appendix E. Prior permission shall be obtained in addition to Appendix-D for export of any Schedule chemical under Chemical Weapons Convention (CWC) from National Authority of the Ministry of Foreign Affairs, sixty days in advance. Handbook on Chemicals 2009, available at [www.opcw.org](http://www.opcw.org), shall be consulted for the identification of chemicals.

**12. Export from Export Processing Zones.** - The units operating in Export Processing Zones may export goods abroad as well as to the tariff area in accordance with the rules and procedures prescribed by the Customs Export Processing Zones Rules, 1981.

**13. Exports from Gawadar Special Economic Zone.** - Export of goods from Gawadar Special Economic Zone to foreign countries and to the tariff area shall be in accordance with the rules and procedures to be notified by the Federal Government.

**14. Export of controlled commodities.-** (1) Export, re-export, transit and transshipment of all the commodities falling under export control on goods, technologies, material and equipment related to the Nuclear and Biological Weapons and their Delivery Systems Act, 2004 and control lists notified thereunder shall be in accordance with the Export Control (Licensing and Enforcement) Rules, 2021.

(2) In case of items notified in pursuance of Section 4 of Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act, 2004 license from Strategic Export Control Division, Ministry of Foreign Affairs shall be required for every export.

**15. Restrictions imposed under other laws.** – Restrictions or conditionalities imposed under relevant provisions of the following laws and the rules made thereunder shall be treated to be restrictions and conditionalities under this Order, namely:-

- (a) the Antiquities Act, 1975 (VII of 1976);
- (b) the Arms Act, 1878 (XI of 1878);
- (c) the Copyright Ordinance, 1962 (XXXIV of 1962);
- (d) the Customs Act, 1969 (IV of 1969);
- (e) the Drugs Act, 1976 (XXXI of 1976);
- (f) the Explosives Act, 1884 (IV of 1884);

- (g) the Foreign Exchange Regulation Act, 1947 (VII of 1947);
- (h) the Merchandise Marks Act, 1889 (IV of 1889);
- (i) the Pakistan Animals Quarantine (Import and Export of Animal and Animal Products) Ordinance, 1979 (XLIX of 1979);
- (j) the Poisons Act, 1919 (XII of 1919);
- (k) the Export Control on Goods, Technologies, Material and Equipment Related to Nuclear and Biological Weapons and their Delivery Systems Act, 2004 (V of 2004);
- (l) export to entities or countries sanctioned under United Nations Security Council Resolutions shall be subject to the provisions of SROs issued in pursuance to The United Nations (Security Council) Act, 1948 (XIV of 1948) by Ministry of Foreign Affairs, from time to time, in respect of goods, technologies and materials specified therein;
- (m) the Petroleum Act, 1934 (XXX of 1934);
- (n) the Control of Narcotic Substances Act, 1997 (XXV of 1997);
- (o) the Chemical Weapons Convention Implementation Ordinance, 2000 (LIV of 2000);
- (p) The Pakistan Nuclear Regulatory Authority Ordinance, 2001 (III of 2001);
- (q) Pakistan Fish Inspection and Quality Control Act, 1997 (XXXV of 1997)
- (r) Pakistan Plant Quarantine Act, 1976, and Plant Quarantine Rules, 2019
- (s) The Drug Regulatory Authority of Pakistan. Act, 2012 (XXI of 2012)
- (t) The Seed Act, 1976 (XXIX of 1976)
- (u) Pakistan Trade Control of Wild Fauna and Flora Act, 2012 (XIV of 2012)
- (v) Pakistan Tobacco Board Ordinance, 1968 (Ordinance No. I of 1968); and
- (w) any other law notified in the official Gazette by the Federal Government.

**16. Contravention of the Act.** - Any export made without compliance with the requirements of this Order or made on the basis of false or incorrect particulars shall be treated as contravention of the provisions of the Act.

**17. Repeal.** - The Export Policy Order, 2020 is hereby repealed.



**SCHEDULE-I**  
[see paragraph 4(1)]

S.No.	HS Code	Description	Exceptions
(1)	(2)	(3)	(4)
1.	Respective Headings	Appendix-I and II fauna and flora species (live, their parts and derivatives) of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) and all animals, mammals, reptiles and endemic birds (live, their parts and derivatives) protected under any Acts of Provinces/Territories	(a) Management Authority constituted by Ministry of Climate Change under the Pakistan Trade Control of Wild Fauna and Flora Act, 2012 is authorized to issue CITES permit or NOC for export for the following purposes, namely: (i) Research; and (ii) Trophies from community managed conservation areas and Game Reserves notified under any laws of Provinces / Territories. (b) Exotic/ certified captive bred/ artificially propagated species subject to production of CITES permit or NOC by the Management Authority constituted by Ministry of Climate Change under the Pakistan Trade Control of Wild Fauna and Flora Act, 2012 and mandatory checking by the respective Wildlife and Forest Departments of Provinces/ Territories at the airports or exit points.
2.	Respective Headings	Appendix-III fauna and flora species (live, their parts and derivatives) of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) and all animals, mammals, reptiles and endemic birds (live, their parts and derivatives) protected under any Acts of Provinces/Territories.	CITES permit or NOC from the Management Authority constituted by Ministry of Climate Change under the Pakistan Trade Control of Wild Fauna and Flora Act, 2012 and Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).
3.	Respective Headings	Schedule Chemicals (as per details in Appendix-A, B & C to this Order).	(i) Prior permission from National Authority (CWC), Ministry of Foreign Affairs shall be obtained as per procedure given in paragraph 11 of this Order. (ii) SECDIV Licence, in case of Chemicals mentioned in Controlled Lists or covered by the Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act 2004.

4.	Respective Headings	Counterfeit products	-
5.	0102.0000 0102.2110 0102.2120 0102.2130 0102.2190 0102.2910 0102.2920 0102.2930 0102.2990 0102.3100 0102.3900 0102.9000 0104.0000 0104.1000 0104.2000 0106.1300 0106.1900	Livestock	
6.	0713.1000 0713.2010 0713.2020 0713.2090 0713.3100 0713.3200 0713.3300 0713.3400 0713.3500 0713.3910 0713.3920 0713.3990 0713.4010 0713.4020 0713.5000 0713.9010 0713.9020 0713.9030 0713.9090	Grams and pulses of all sorts.	
7.	1102.9000	Gram Flour	-

8.	1701.1200 1701.1310 1701.1390 1701.1400 1701.9100 1701.9910 1701.9920 1701.9930 1701.9990	Cane or beet sugar and chemically pure sucrose, in solid form, and other cane sugar	-
9.	2844.1000 2844.2000 2844.3000 2844.4000 2844.5000 2845.1000 2845.9000	Fissionable material.	-
10.	1211.4000 2203.0000 2204.1000 2204.2100 2204.2200 2204.2900 2204.3000 2205.1000 2205.9000 2206.0000 2208.2000 2208.3000 2208.4000 2208.5000 2208.6000 2208.7000 2208.9000 2939.0000	Alcoholic beverages, poppy straw and alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	Export of alcoholic beverages by non-Muslims enterprises to non-OIC countries.
11.	3102.1000	Urea	Subject to the approval of ECC of the Cabinet on case to case basis.

12.	3102.2000 3102.3000 3102.4000 3102.5000 3102.6000 3102.8000 3102.9000 3103.0000 3104.0000 3105.0000	DAP, NP and other Fertilizers	Except re-export of fertilizer by UNDP and other UN agencies.
13.	4401.1100 4401.1200 4401.2100 4401.2200 4401.3100 4401.3900 4402.1000 4402.9000	Charcoal and firewood.	-

14.	4401.2100 4401.2200 4403.1100 4403.1200 4403.2100 4403.2200 4403.2300 4403.2400 4403.2500 4403.2600 4403.4100 4403.4910 4403.9100 4403.9300 4403.9400 4403.9500 4403.9600 4403.9700 4403.9800 4403.9900 4404.1000 4404.2000 4407.1100 4407.1200 4407.1900 4407.2100 4407.2200 4407.2500 4407.2600 4407.2700 4407.2800 4407.2900 4407.9100 4407.9200 4407.9300 4407.9400 4407.9500 4407.9600 4407.9700 4407.9900	Wood and Timber.	-
15.	4418.4000	Shuttering material of Poplar wood	
16.	5302.9000	Sann Hemp	-

17.	9306.9000	Anti-Personnel Landmines (APLS)	-
18.	9701.1000 9701.9000 9702.0000 9703.0000 9704.0000 9705.0000 9706.0000	An antiquity which has been in existence for a period of not less than seventy-five years	-
19.	1001.1900 1001.9900 1101.0010	Wheat, Wheat flour, Wheat Products-Fine, Maida and Suji	

**SCHEDULE-II**  
[See paragraph 4(3)]

S.NO. (1)	HS Code (2)	ITEM/GOODS (3)	CONDITIONS/PROCEDURE/ FORMALITIES (4)
1.	0103.0000 0203.0000 4103.3000	Wild Boars its meat and skin.	Export of wild boars, its meat and skin shall be permissible only by the non-Muslim exporters.
2.	As per PCT Codes in <b>Appendix-G</b>	Live animals and animal products as per <b>Appendix-G</b>	As per conditions mentioned in <b>Appendix-G</b> .
3.	0703.1000	Onions	Allowed except through land route via Wagah to India.
4.	0804.5020	Mangoes	(i). The export of mangoes to Europe, Canada, Iran, China, Kuwait and Bahrain by air shall be in standardized packaging of 1.5, 2, 2.5, 3, 3.5, 4, 4.5, 5, 5.5, 6, 6.5, 7, 7.5 and 8 kilograms with 5% variation in weight on either side. (ii). Export of mangoes shall be allowed from the 20 <sup>th</sup> day of May unless otherwise specified by the committee comprising Ministry of Commerce and Ministry of National Food Security and Research. (iii). The Pakistan Customs authorities shall enforce the weight standards and date of export.

5.	0805.2910	Kino (Fresh)	Export of Citrus Hybrid (Kinnow) shall be allowed from the 1 <sup>st</sup> day of December unless otherwise specified by the committee comprising Ministry of Commerce and Ministry of National Food Security and Research.
6.	1006.0000	Rice	Subject to the conditions and procedures specified by the Ministry of Commerce.
7.	1207.9100	Poppy Seeds.	Export of imported Poppy seeds shall be allowed if imported from the countries where Opium Poppy is grown licitly in accordance with the provisions of the Single Convention on Narcotic Drugs of 1961.
8.	1516.1000 1516.2010 1516.2020 1518.0000	Vegetable ghee and cooking oil.	<p>(i) The export of vegetable ghee and cooking shall be allowed (excluding that manufactured in manufacturing bonds and export oriented units in case of exports to Afghanistan only) provided there is value addition of fifteen percent for edible uses in packs up to twenty five litres for cooking oil and twenty five kilograms for vegetable ghee .However, fifty per cent value addition in Ghee &amp; Cooking oil in non-edible uses in packs up to half litre or half kilogram.</p> <p>(ii) The containers or packages of vegetable ghee and cooking oil exported to Afghanistan will contain ingredient information printed on them in ‘Dari’ and ‘Pushto’ languages.</p> <p>(iii) Bulk export of indigenous oils (Sun Flower, Canola and Cotton Seed).</p>
9.	5201.0000	Cotton.	<p>(i) Export contract registration with TDAP against security deposit of 1% of the contract value and presentation of the same before customs authorities with shipping documents along with cotton grading and classification certificate issued by the Pakistan Cotton Standards Institute.</p> <p>(ii) An irrevocable letter of credit shall be opened by the buyers within thirty-five days and the shipment of contracted quantity shall be completed within one hundred and eighty days of the registration of contract. In case letter of credit is not opened within the stipulated time or non-performance of the contract the security deposit shall be forfeited by</p>

			<p>the State Bank of Pakistan proportionate to the quantity not-shipped.</p> <p>(iii) The export of cotton shall be allowed on the basis of types as well as grades. The exporters shall, however, mention the grade equivalence on the shipping documents if they opt to export the cotton on type basis and the requirement of classification and grading certificate in such cases, shall be dispensed with, if the ginned cotton is packed in export packing.</p>
10.	Respective Headings	Metals	<p>I. Export of metals by foreign enterprises will be governed by a special mechanism identified by Ministry of Petroleum and Natural Resources for checking the prices, etc.</p> <p>II. Export of all commodities falling under Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act 2004 and control lists issued thereunder are subject to License from Ministry of Foreign Affairs.</p>
11.	Respective Headings	Arms, ammunition, explosives and ingredients thereof.	<p>I. NOC from Ministry of Defence Production.</p> <p>II. SECDIV Licence for items falling under Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act 2004 and control lists issued there under.</p>
12.	Respective Headings	Dual Use” Goods, Technologies, material and equipment that can be used in Nuclear and Biological Weapons and their Delivery Systems as well as have commercial uses”.	SECDIV Licence, as per provisions of the “Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act, 2004.
13.	Respective Headings	Complete Rocket and Unmanned Air Vehicle (UAV) systems and their parts.	<p>(i) Licence of Ministry of Foreign Affairs and NOC from Ministry of Defence Production</p> <p>(ii) SECDIV Licence for items falling under the “Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act, 2004.</p>



14.	Respective Headings	Nuclear or radioactive materials and equipment as specified in <b>Appendix-F</b> or any other item covered by Pakistan Nuclear Regulatory Authority Ordinance, 2001 (III of 2001). And other than those falling under "Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act 2004.	(i) Export of nuclear or radioactive materials and equipment, as specified in Appendix-F, shall be subject to prior issuance of No Objection Certificate (NOC) from Pakistan Nuclear Regulatory Authority (PNRA). (ii) NOC from SECDIV, Ministry of Foreign Affairs shall be required in case of items falling under Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act, 2004.
15.	Respective Headings	Equipment used for production, use or application of nuclear energy or activity including generation of electricity and spares related to these.	(i) As per procedure notified by the Pakistan Nuclear Regulatory Authority. (ii) SECDIV Licence for items falling under the "Export Control on Goods, Technologies, Material and Equipment related to Nuclear and Biological Weapons and their Delivery Systems Act, 2004.
16.	7113.1100 7113.1910 7113.1990 7114.1100 7115.9000	Precious and semi- precious jewelry "as per Import and Export of Precious Metals, Jewelry and Gemstones Order, 2013.	As per procedure specified in the Import and Export of Precious Metals, Jewelry and Gemstones Order, 2013.
17.	9018.4900 9018.9030 9018.9040 9018.9090	Surgical Instruments	The export of surgical instruments shall be subject to certificate/test report to be issued by the Sialkot Material Testing Laboratory.
18.	Respective Headings	Fruits in retail packing	Gross weight to be indicated.
19.	Respective heading	Ethanol and other products manufactured from cane molasses.	Export of ethanol and other products manufactured from cane molasses shall be subject to the condition that the cane molasses used in production of the ethanol and other products manufactured from cane molasses being exported is either produced in-house by the exporter or purchased directly from a sugar mill".
20.	1209.9900 2401.1000 2401.2000 2401.3000	Tobacco, tobacco products and tobacco seeds	The export shall be subject to license issued by Pakistan Tobacco Board (PTB).

	2402.1000 2402.2000 2402.9000 2403.1100 2403.1900 2403.9100 2403.9910 2403.9990		
21.	As per PCT Codes in Appendix-H	Medical Devices as per <b>Appendix-H</b>	As per <b>Appendix-H</b>
22.	As per PCT Codes in Appendix-I	Seeds as per <b>Appendix-I</b>	As per <b>Appendix-I</b>
23.	As per PCT Codes in Appendix-J	Plant and Plant Material as per <b>Appendix-J</b>	As per <b>Appendix-J</b>

**SCHEDULE-III**  
*[see paragraph 7(3)]*

**NEGATIVE LIST OF ITEMS FOR EXPORTS TO AFGHANISTAN UNDER DUTY DRAWBACK SCHEME**

1. Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes.
2. Dyes and chemicals.
3. Yarn all types.
4. Polyester metalized film.
5. Ball bearings.
6. Vegetable ghee and cooking oil (if exported from Export Processing Zones, manufacturing bonds and export-oriented units.

**Appendix-A**  
*[see paragraph 11]*

**SCHEDULE-I CHEMICALS**

No.	Chemicals	CAS Registry Number	PCT Code
<b>A. Toxic chemicals:</b>			

1.	O-Alkyl(<C10, incl. cycloalkyl) alkyl (Me, Et, n-Pr or i-Pr)-phosphonofluoridates e.g. Sarin: O-Isopropylmethylphosphonofluoridate Soman: O-Pinacolyl methylphosphonofluoridate	(107-44-8)  (96-64-0)	2931.3910
2.	O-Alkyl (<C10, incl. cycloalkyl) N,N-dialkyl (Me, Et, n-Pr or i-Pr) phosphoramidocyanidates e.g. Tabun: O-Ethyl N,N-dimethyl phosphoramidocyanidate	(77-81 -6)	2931.3920
3.	O-Alkyl (H or <C10, incl. cycloalkyl) S-2-dialkyl (Me, Et, n-Pr or i-Pr)-aminoethyl alkyl (Me, Et, n-Pr or i-Pr) phosphonothiolates and corresponding alkylated or protonated salts e.g. VX: O-Ethyl S-2-diisopropylaminoethyl methyl phosphonothiolate	(50782-69-9)	2930.9091
4.	Sulfur mustards:		
	2-Chloroethylchloromethylsulfide	(2625-76-5)	2930.9092
	Mustard gas: Bis(2-chloroethyl)sulfide	(505-60-2)	2930.9092
	Bis(2-chloroethylthio)methane	(63869-13-6)	2930.9092
	Sesquimustard: 1,2-Bis(2-chloroethylthio)ethane	(3563-36-8)	2930.9092
	1,3-Bis(2-chloroethylthio)-n-propane	(63905-10-2)	2930.9092
	1,4-Bis(2-chloroethylthio)-n-butane	(142868-93-7)	2930.9092
	1,5-Bis(2-chloroethylthio)-n-pentane	(142868-94-8)	2930.9092
	Bis(2-chloroethylthiomethyl)ether	(63918-90-1)	2930.9092
	O-Mustard: Bis(2-chloroethylthioethyl)ether	(63918-89-8)	2930.9092
5.	Lewisites:		
	Lewisite 1: 2-Chlorovinylchloroarsine	(541-25-3)	2931.9050
	Lewisite 2: Bis(2-chlorovinyl)chloroarsine	(40334-69-8)	2931.4060
	Lewisite 3: Tris(2-chlorovinyl)arsine	(40334-70-1)	2931.9070
6.	Nitrogen mustards:		
	HN1: Bis(2-chloroethyl)ethylamine	(538-07-8)	2921.1920
	HN2: Bis(2-chloroethyl)methylamine	(51-75-2)	2921.1930
	HN3: Tris(2-chloroethyl)amine	(555-77-1)	2921.1940
7.	Saxitoxin	(35523-89-8)	3002.9030
8.	Ricin	(9009-86-3)	3002.9040
<b>B. Precursors:</b>			
9.	Alkyl (Me, Et, n-Pr or i-Pr) phosphonyldifluorides e.g. DF: Methylphosphonyldifluoride	(676-99-3)	2931.3930
10.	O-Alkyl (H or <C10, incl. cycloalkyl) O-2-dialkyl (Me, Et, n-Pr or i-Pr)-aminoethyl alkyl (Me, Et, n-Pr or i-Pr) phosphonites and corresponding alkylated or protonated salts e.g. QL: O-Ethyl O-2-diisopropylaminoethyl methylphosphonite.	(57856-11-8)	2931.3940