



GOVERNMENT OF PAKISTAN  
FEDERAL BOARD OF REVENUE

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No.F.NO.1(24)TAR-II/92

Islamabad, the 01<sup>st</sup> January , 2026

From

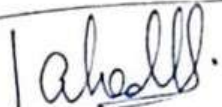
Fahad Ali Chaudhary  
Secretary (Tariff-III)

To

1- Director Plans, National Logistics Corporation, Rawalpindi

**SUBJECT: CLARIFICATION ON CUSTOMS DUTIES AND TAXES FOR TEMPORARY IMPORT OF TSHD ON TIME CHARTER FOR NDMS DREDGING WORKS**

I am directed to refer to National Logistics Corporation (NLC)'s letter No. NLC/NDMS/Customs/2025-01 dated 30-12-2025 on the subject cited above and to inform that at present, Dredgers classifiable under PCT 8905.1000 attracts 0% Customs Duty, Additional Customs Duty and Regulatory Duty, therefore, the question of temporary importation or otherwise does not matter in this case under the existing tariff structure. However, regarding applicability or exemption of sales tax and WHT (or any other taxes), the matter may be taken up with Inland Revenue (IR) Wing of Federal Board of Revenue for clarification.

  
Fahad Ali Chaudhary  
Secretary (Tariff-III)

**Copy for information to:-**

1- Member (Inland Revenue - Policy), FBR, Islamabad

Fahad Ali Chaudhary  
Secretary (Tariff-III)