

APTMA/PO/PSW/0004

5th October 2026

Syed Aftab Haider

Chief Executive Officer,
Pakistan Single Window,
Karachi.

Subject: **Exemption of EFS GDs from Punjab Infrastructure Development Cess**

Dear Sir,

Please refer to PSW email dated 1st October 2026 with subject "Important Announcement: Punjab Infrastructure Development Cess" sent to importers, exporters, traders and customs agents regarding collection of Punjab Infrastructure Development Cess through PSW.

2. APTMA wishes to bring to your attention that Goods Declarations filed under the Export Facilitation Scheme are exempt from Punjab Infrastructure Development Cess where consignments are cleared through Lahore Dry Port or Lahore Airport.

3. In this regard, reference is made to Section 6 of the Punjab Infrastructure Development Cess Act, 2015, which provides that goods exempted by the Federal Government from payment of duties and taxes for import shall be exempt from cess.

4. Reference is also made to Rule 880(1) of the Export Facilitation Scheme, 2021, notified through Federal Government SRO 957(I)/2021, as amended, under which a user is entitled to acquire input goods without payment of customs duty, Federal excise duty, sales tax or withholding tax as per authorization under the scheme. Rule 880(1) (a) further provides that input goods may be imported free of duty and taxes on filing of a Goods Declaration giving the number of authorization granted.

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5. Accordingly, EFS Goods Declarations filed at Karachi ports by Punjab-based exporters should also be treated as exempt from Punjab Infrastructure Development Cess. PSW is requested to kindly review the system configuration in consultation with Punjab Revenue Authority and Federal Board of Revenue and ensure that Punjab Infrastructure Development Cess is not charged on EFS GDs filed at Karachi ports, in line with the exemption available under the Punjab Infrastructure Development Cess Act, 2015 and the Export Facilitation Scheme, 2021.

7. A clarification may also kindly be issued for the guidance of exporters, importers and customs agents.

With best regards,



Mohammad Raza Baqir
Secretary General

1. **Mr. Faisal Hussain**, Deputy Manager – Change Management, Pakistan Single Window (PSW), Karachi.
2. **Mr. Mudassar Raza Siddiqi**, DG Textile, Ministry of Commerce, Islamabad.

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