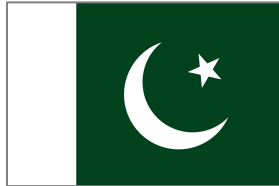




IMPORT REFERENCE INFORMATION GUIDE

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PAKISTAN

ISO Country Code: PK

Customs Information: Federal Board of Revenue
Revenue Division – Government of Pakistan
Website: <https://www.fbr.gov.pk/>

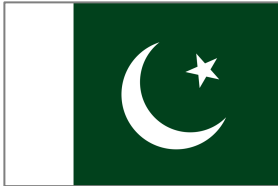
Primary Carrier¹ Contact: Universal Logistics Services (UPS Partner Shipping Company)
Pvt. Ltd. Office No 9 & 9A, 2nd Fl,
Services Mess, Extension Bldg., Mereweather Rd,
Karachi, Pakistan
Telephone: 92 21 3567 1546

Import Considerations	Related Information
Formal and/or Informal Entry for Customs Clearance	<p>There are two modes of clearance through customs, Formal Entry and Informal Entry. Requirements for Formal Entry and Informal Entry vary by government. Formal Entries usually require additional import documentation, cost, and time to be processed through customs than Informal Entries. Local customs officials may choose to hold any shipment for closer inspection without prior notice.</p> <p>Customs in Pakistan requires all CAP proficiency testing (PT)/external quality assurance (EQA) programs to be cleared via Formal Entry. Additional import documents may be applicable.</p>
Material and Packaging	<p>The CAP's proficiency testing (PT)/external quality assurance (EQA) programs are packaged and shipped according to International Air Transportation Association (IATA) regulations. Some CAP's PT/EQA programs may contain biological source material. Some CAP PT programs may be categorized by the United Nations as UN3373, (Category B Dangerous Goods), UN1845 (Dry Ice²), UN1992 (Flammable) in Excepted Quantities and UN3264 (Corrosive) in Excepted Quantities.</p>
Value Added Tax (VAT)	<p>VAT is a consumption tax placed on goods and services. The government of Pakistan specifically assesses a 10% VAT on the CAP's PT/EQA programs. Additional duties/taxes/fees may be applicable.</p>



IMPORT REFERENCE GUIDE (cont.)

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PAKISTAN

ISO Country Code: PK

Import Considerations	Related Information
Remittance of Duties/Taxes/Fees	Carriers are required to collect duties/taxes/fees on behalf of the government. To avoid shipping delays, work with your carrier to set up an account.
Importer of Record or Broker (Customs Clearance Agent)	Not required. The importer may choose to hire a broker or importer of record to manage customs clearance.
Time in Transit³	The time in transit for the CAP PT/EQA shipments from the United States to delivery at the laboratory is approximately 4-5 business days. The exact time in transit may be impacted by factors such as the location of the laboratory (remote locations may take longer) and the customs clearance process.
Export Documents (Provided by the CAP)	Commercial Invoice and Air Waybill. Contact the CAP if your lab has any additional export documentation requirements such as a packing slip or Safety Data Sheet (SDS).

1. Alternative carriers may be used in select circumstances.
2. CAP PT/EQA programs that must be kept cold will ship with frozen cold packs or dry ice as needed and allowed by country importation regulations.
3. The time in transit may vary by program or shipment and can be affected by several factors including type of clearance (informal or formal), additional steps by customs officials (like holding for inspection), and post-customs in-country delivery. As a result, it may take up to 10 business days from when it ships from the US and arrives at user destination.