

The Sales Tax Act, 1990

SCHEDULES

The
FIRST SCHEDULE

¹[***]

The
SECOND SCHEDULE

²[***]

³[***The***
THIRD SCHEDULE

See ⁴[clause (a)] of sub-section (2) of section 3]

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
1	Fruit juices and vegetable juices	20.09
2	Ice Cream.	⁵ [2105.0000]
3	Aerated waters or beverages.	22.01 and 20.02
4	Syrups and squashes.	Respective headings
5	Cigarettes.	2402.2000
⁶ [6]	Toilet soap	3401.1100 and 3401.2000]
⁷ [7]	Detergents	3402.2000
8	Shampoo	3305.1000
9	Toothpaste	3306.1010
10	Shaving cream	3307.1000
11	Perfumery and cosmetics	Respective sub-headings of 33.03 and 33.04.]
¹ [12]	***	

¹ The first schedule omitted by Finance Supplementary (Amendment) Act, 1997, with effect from March 28, 1997.

² The Second Schedule omitted by Finance Supplementary (Amendment) Act, 1997, with effect from March 28, 1997.

³ The Third Schedule Substituted by Finance Act, 1998, earlier it was inserted by Finance Act, 1996.

⁴ Substituted for the words, brackets and letter "clause (c)" by Finance Ordinance, 2002

⁵ Substituted for the figure "21.05" through Finance Act, 2017

⁶ Serial No.6 and entries relating thereto substituted by Finance Act, 2005, earlier these were inserted by Sales Tax (Amendment) Ordinance, 2002, dated March 21, 2002.

⁷ Serial No.7 to 11 and entries relating thereto added by Finance Act, 2005

The Sales Tax Act, 1990

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
13	***]	
² [14	Tea	Respective sub-headings of 09.02
15	Powder drinks	21.06
16	Milky drinks	2106.9090]
³ [17	Toilet paper and tissue paper	4818.1000 and 4818.2000]
⁴ [18.	Spices sold in retail packing bearing brand names and trade marks	09.04, 09.06, 09.08 and 09.10
⁵ [19.	***	
20.	***]	
21.	Shoe polish and shoe cream	3405.1010]
⁵ [22.	***]	
⁶ [23.	***	
24.	***	
25.	***	
26.	***	
27.	***	
28.	***	
29.	***	
30.	***	
31.	***]	
32.	Fertilizers	Respective heading
33.	Cement sold in retail packing	Respective heading
34.	***	

¹ Serial No.12 to 13 and entries relating thereto omitted by Finance Act, 2008

² Serial No.14 to 16 and entries relating thereto added by Finance Act, 2005

³ Serial No.17 and entries relating thereto added by Finance Act, 2005

⁴ Serial No.18 to 21 and entries relating thereto added by Finance Act, 2006

⁵ Serial No.19 to 20 and entries relating thereto omitted by Finance Act, 2008

⁶ Serial Nos. 23 to 31, 34 and 35 entries relating thereto omitted by Notification No. S.R.O. 895(I)/2013, dated 4th October, 2013.

The Sales Tax Act, 1990

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
35.	***]	
¹ [36.	***)]	
² [37.	Mineral/bottled water	Respective headings]
³ [38.	Household electrical goods, including air conditioners, refrigerators, deep freezers, televisions, recorders and players, electric bulbs, tube-lights, electric fans, electric irons, washing machines and telephone sets.	Respective headings
39.	Household gas appliances, including cooking range, ovens, geysers and gas heaters.	Respective headings
40.	Foam or spring mattresses and other foam products for household use.	Respective headings
41.	Paints, distempers, enamels, pigments, colours, varnishes, gums, resins, dyes, glazes, thinners, blacks, cellulose lacquers and polishes sold in retail packing	Respective headings
42.	Lubricating oils, brake fluids, transmission fluid, and other vehicular fluids sold in retail packing.	Respective headings
43.	Storage batteries excluding those sold to	Respective headings

¹ Serial Nos. 22 and 36 and entries relating thereto omitted Notification No. S.R.O. 681(I)/2013, dated 26th July, 2013.

² New Serial number added through Finance Act, 2016

³ Serial numbers 38 up to 49 and entries relating thereto added through Finance Act, 2019.

The Sales Tax Act, 1990

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	automotive manufacturers or assemblers	
44.	Tyres and tubes excluding those sold to automotive manufacturers or assemblers	Respective headings
45.	Motorcycles	Respective headings
46.	Auto rickshaws	Respective headings
47.	Biscuits in retail packing with brand name	Respective Headings
48.	Tiles	Respective Headings
49.	Auto-parts, in retail packing, excluding those sold to automotive manufacturers or assemblers	Respective Headings]

The
FOURTH SCHEDULE

¹[***]

²[***The***
FIFTH SCHEDULE
[See section 4]

Serial No.	Description
(1)	(2)
1.	(i) Supply, repair or maintenance of any ship which is neither; (a) a ship of gross tonnage of less than 15 LDT; nor

¹ Fourth Schedule omitted by Finance Act, 1998.

² Fifth Schedule added by Finance Act, 1996.

The Sales Tax Act, 1990

Serial No.	Description
(1)	(2)
	<p>(b) a ship designed or adapted for use for recreation or pleasure.</p> <p>(ii) Supply, repair or maintenance of any aircraft which is neither;</p> <p>(a) an aircraft of weight-less than 8000 kilograms; nor</p> <p>(b) an aircraft designed or adapted for use for recreation or pleasure.</p> <p>(iii) Supply of spare parts and equipment for ships and aircraft falling under (i) and (ii) above.</p> <p>(iv) Supply of equipment and machinery for pilot age, salvage or towage services.</p> <p>(v) Supply of equipment and machinery for air navigation services.</p> <p>(vi) Supply of equipment and machinery for other services provided for the handling of ships or aircraft in a port or Customs Airport.</p>
2.	Supply to diplomats, diplomatic missions, privileged persons and privileged organizations which are covered under various Acts, Orders, Rules, Regulations and Agreements passed by the Parliament or issued or agreed by the Government of Pakistan.]
¹ [3.	Supplies to duty free shops, provided that in case of clearance from duty free shops against various baggage rules issued under the Customs Act, 1969, (IV of 1969), the supplies from duty free shops shall be treated as import for the purpose of levy of sales tax.

¹Serial Nos. 3 and 4 added by Finance Supplementary (Amendment) Act, 1997, with effect from March 28, 1997.

The Sales Tax Act, 1990

Serial No.	Description
(1)	(2)
¹ [4.	***]]
² [5.	Supplies of raw materials ³ [, components and goods for further] manufacture of goods in the Export Processing Zones.]
⁴ [6.	Supplies of such locally manufactured plant and machinery ⁵ [*** ⁶ [***] to petroleum and gas sector Exploration and Production companies, their contractors and sub-contractors] as may be specified by the Federal Government, by notification in the official Gazette, subject to such conditions and restrictions as may be specified in such notification.]
⁷ [6A.	Supplies of locally manufactured plant and machinery of the following specifications, to manufacturers in the Export Processing Zone, subject to the conditions, restrictions and procedure given below, namely:- <ul style="list-style-type: none"> (i) Plant and machinery, operated by power of any description, as is used for the manufacture or production of goods by that manufacturer; (ii) Apparatus, appliances and equipments specifically meant or adapted for use in conjunction with the machinery specified in clause (i); (iii) Mechanical and electrical control and transmission gear, meant or adapted for use in conjunction with machinery specified in clause (i); and (iv) Parts of machinery as specified in clauses (i), (ii) and (iii), identifiable for use in or with such machinery.

¹Serial No. 4 and entry relating thereto omitted by Finance Act, 2012

²Serial No. 5 added by the Finance Act, 1997.

³Substituted for the words "and components for" by the Sales Tax (Amendment) Ordinance, 1999

⁴Serial No. 6 added by the Finance Act, 2001.

⁵Words "to the Export Processing Zones and" omitted by Finance Act, 2015.

⁶The words "and to petroleum and gas...." inserted by the Finance Ordinance, 2002.

⁷Serial 6A and the entry relating thereto in column (2) inserted by Finance Act, 2015

The Sales Tax Act, 1990

Serial No.	Description
(1)	(2)
	<p><u>Conditions, restrictions and procedures:-</u></p> <ul style="list-style-type: none"> (a) the supplier of the machinery is registered under the Act; (b) proper bill of export is filed showing registration number; (c) the purchaser of the machinery is an established manufacturer located in the Export Processing Zone and holds a certificate from the Export Processing Zone Authority to that effect; (d) the purchaser submits an indemnity bond in proper form to the satisfaction of the concerned Commissioner Inland Revenue that the machinery shall, without prior permission from the said Commissioner, not be sold, transferred or otherwise moved out of the Export Processing Zone before a period of five years from the date of entry into the Zone; (e) if the machinery is brought to tariff area of Pakistan, sales tax shall be charged on the value assessed on the bill of entry; and (f) breach of any of the conditions specified herein shall attract legal action under the relevant provisions of the Act, besides recovery of the amount of sales tax along with default surcharge and penalties involved.]
¹ [7.	Supplies made to exporters under the Duty and Tax Remission Rules, 2001 subject to the observance of procedures, restrictions and conditions prescribed therein.]

¹Serial No. 7 added by Finance Ordinance, 2001

The Sales Tax Act, 1990

Serial No.	Description
(1)	(2)
¹ [8.	Imports or supplies made to Gawadar Special Economic Zone, excluding vehicles falling under heading 87.02 of the Pakistan Customs Tariff, subject to such conditions, limitations and restrictions as the ² [Board] may impose.]
³ [9.	Goods exempted under section 13, if exported by a manufacturer ⁴ [***].
10.	Petroleum Crude Oil (PCT heading 2709.0000).
11.	Raw materials, components, sub-components and parts, if imported or purchased locally for use in the manufacturing of such plants and machinery as is chargeable to sales tax at the rate of zero percent, subject to the condition that the importer or purchaser of such goods holds a valid sales tax registration showing his registration category as “manufacturer”; and in case of import , all the conditions, restrictions, limitations and procedures as are imposed by notification under section 19 of the Customs Act,1969(IV of 1969), shall apply.
12.	<p>The following goods and the raw materials, packing materials, sub-components, components, sub-assemblies and assemblies imported or purchased locally for the manufacture of the said goods, subject to the conditions, limitations and restrictions as ⁵[prescribed by the Board]:--</p> <p style="padding-left: 40px;">⁶[(i) to (ix) [.....]]</p> <p style="padding-left: 40px;">⁷[(x) ...</p> <p style="padding-left: 40px;">(xi) ...</p> <p style="padding-left: 40px;">(xii) ...</p>

¹ Serial No. 8 and entries relating thereto inserted by Finance Act, 2004

²Substituted f Revenue” by Finance Act, 2007

³ S. Nos. 9 to 12 and entries relating thereto inserted by Finance Act, 2014

⁴ Words “who makes local supplies of both taxable and exempt goods” omitted by Finance Act, 2015.

⁵ Substituted for the word “specified in Chapter XIV of the Sales Tax Special Procedure Rules, 2007” through Finance Act, 2019.

⁶ Serial numbers (i) to (ix) omitted through Finance Act, 2016.

⁷ Clauses (x) to (xvi) omitted by Finance Act, 2015

The Sales Tax Act, 1990

Serial No.	Description
(1)	(2)
	<p>(xiii) ...</p> <p>(xiv) ...</p> <p>(xv) ...</p> <p>(xi) ...]</p> <p>(xvii) ¹[Preparations suitable for infants, put up for retail sale] (PCT Heading 1901.1000)</p> <p>(xviii) ²[.....]</p> <p>(xix) Bicycles (PCT heading 87.12).</p> <p>(xx) ³[Colors in sets (PCT heading 3213.1000).</p> <p>(xxi) Writing, drawing and marking inks (PCT heading. 3215.9010 and 3215.9090)</p> <p>(xxii) Erasers (PCT heading 4016.9210 and 4016.9290)</p> <p>(xxiii) Exercise books (PCT heading 4820.2000)</p> <p>(xxiv) Pencil sharpeners (PCT heading 8214.1000)</p> <p>(xxv) Geometry boxes (PCT heading 9017.2000)</p> <p>(xxvi) Pens, ball pens, markers and porous tipped pens (PCT heading 96.08)</p> <p>(xxvii) Pencils including color pencils (PCT heading 96.09)”.]</p>

¹ Expression substituted through Finance Act, 2017

² Serial number (xviii) omitted through Finance Act, 2016.

³ New clauses (xx) to (xxvii) inserted by Finance Act, 2018.

The Sales Tax Act, 1990

¹***[The***
SIXTH SCHEDULE
[See section 13(1)]

Table-1
(Imports or Supplies)

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
1.	Live Animals ² [and live poultry.]	³ [0101.2100], ⁴ [0101.3000], 0101.9000, ⁵ [..], ⁶ [0102.2110], ⁷ [0102.2120], ⁸ [0102.2130], ⁹ [0102.2190], ¹⁰ [0102.3900], ¹¹ [0102.2910], ¹² [0102.2920], ¹³ [0102.2930], ¹⁴ [0102.2990, 0102.9000], 0104.1000, 0104.2000, 0105.1100, 0105.1200, ⁵ [..], ¹⁵ [0105.9400], 0105.9900, 0106.1100, 0106.1200, 0106.1900, 0106.2000, 0106.3110,

¹Sixth Schedule substituted by Finance Act, 2005. Earlier it was substituted by Finance Act, 1998. Originally it was inserted by Finance Act, 1996.

²The words added by Finance Act, 2007.

³Substituted for PCT heading "0101.1000" by Finance Act, 2012

⁴The figure substituted through Finance Act, 2017

⁵The figures "0102.1010" & "0105.1900" omitted through Finance Act, 2017

⁶Substituted for "0102.1020" by Finance Act, 2012

⁷Substituted for "0102.1030" by Finance Act, 2012

⁸Substituted for "0102.1040" by Finance Act, 2012

⁹Substituted for "0102.1090" by Finance Act, 2012

¹⁰Substituted for "0102.9010" by Finance Act, 2012

¹¹Substituted for "0102.9020" by Finance Act, 2012

¹²Substituted for "0102.9030" by Finance Act, 2012

¹³Substituted for "0102.9040" by Finance Act, 2012

¹⁴Substituted for "0102.9090" by Finance Act, 2012

¹⁵Substituted for the figures and comma "0105.9200 0105.9300" by Finance Act, 2007

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
		0106.3190, 0106.3200, 0106.3900 and 0106.9000
2.	¹ [Meat of bovine animals, sheep and goat, excluding poultry and offal, whether or not fresh, frozen or otherwise, preserved ² [or packed].	02.01, 02.02 and 02.04.]
³ [3.	Fish and crustaceans excluding live fish whether or not fresh, frozen or otherwise preserved ⁴ [or packed].	03.02, 03.03, 03.04, 03.05 and 03.06]
⁵ [4.	***	
5.	***	
6.	***	
7.	***	
8.	***	
9.	***	
10.	***]	
11.	Eggs including eggs for hatching	⁶ [0407.1100, 0407.1900] and ⁷ [0407.2100, 0407.2900]
12.	Live plants including bulbs, ¹ [roots and the like.]	0601.1010, 0601.1090, 0601.2000, 0602.1000,

¹ Substituted by Finance Act, 2007

² The words "or packed" added vide Finance Act, 2019.

³ S. No. 3 substituted by Finance Act, 2007.

⁴ The words "or packed" added vide Finance Act, 2019.

⁵ S. Nos. 4 to 10 and entries relating thereto omitted by Finance Act, 2006

⁶ Substituted for PCT heading "0407.0010" by the Finance Act, 2012

⁷ Substituted for PCT heading "0407.0090" by the Finance Act, 2012

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
		0602.2000, 0602.3000, 0602.4000, 0602.9010 and 0602.9090
13.	Edible vegetables including roots and tubers, ² [except ware potato and onions], whether fresh, frozen or otherwise preserved (<i>e.g.</i> in cold storage) but excluding those bottled ³ [or] canned ⁴ [***].	0701.1000, ⁵ [***], 0702.0000, ⁶ [***], 0703.2000, 0703.9000, 0704.1000, 0704.2000, 0704.9000, 0705.1100, 0705.1900, 0705.2100, 0705.2900, 0706.1000, 0706.9000, 0707.0000, 0708.1000, 0708.2000, 0708.9000, 0709.1000, 0709.2000, 0709.3000, 0709.4000, 0709.5100, ⁷ [0709.5910, 0709.5990], 0709.6000, 0709.7000, 0709.9000, 0710.1000, 0710.2100, 0710.2200, 0710.2900, 0710.3000, 0710.4000, 0710.8000, 0710.9000, 0712.2000, 0712.3100, 0712.3200, 0712.3300, 0712.3900 and 0712.9000

¹ Substituted for the words and comma "and tubers, etc." by the Finance Act, 2007.

² The words inserted by the Finance Act, 2009.

³ Substituted for the comma by the Finance Act, 2008

⁴ The words "or package" omitted by the Finance Act, 2008.

⁵ The figure and comma "0701.9000," omitted by the Finance Act, 2009

⁶ The figure and comma "0703.1000," omitted by the Finance Act, 2009

⁷ Substituted for the figure and comma "0709.5200, 0709.5900" by the Finance Act, 2007

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
14.	Pulses.	0713.1000, ¹ [0713.2010, 0713.2020, 0713.2090], 0713.3100, 0713.3200, 0713.3300, 0713.3910, 0713.3920, 0713.3990, 0713.4010, 0713.4020, 0713.5000, 0713.9010, 0713.9020 and 0713.9090
15.	Edible fruits excluding imported fruits (except fruits imported from Afghanistan) whether fresh, frozen or otherwise preserved but excluding those bottled ² [or] canned ³ [***].	⁴ [..], 0804.1010, 0804.1020, 0804.2000, 0804.3000, 0804.4000, 0804.5010, 0804.5020, 0804.5030, 0805.1000, ⁵ [0805.2910, 0805.2100, 0805.2200 and 0805.2990], 0805.4000, 0805.5000, 0805.9000, 0806.1000, 0806.2000, 0807.1100, 0807.1900, 0807.2000, 0808.1000, ⁶ [0808.3000, 0808.4000], 0809.1000, 0809.2000, 0809.3000, 0809.4000, 0810.1000, 0810.2000, ⁷ [***], 0810.4000, 0810.5000, 0810.6000, 0810.9010, 0810.9090, 0811.1000, 0811.2000, 0811.9000, 0813.1000,

¹Substituted for the figure and comma "0713.2000" by the Finance Act, 2009

²Substituted for the comma by the Finance Act, 2008

³The words "or packaged" omitted by the Finance Act, 2008

⁴The figure "0803.0000" omitted through Finance Act, 2017

⁵The figures "0805.2010" and "0805.2090" substituted through Finance Act, 2017

⁶Substituted for PCT heading "0808.2000" by the Finance Act, 2012

⁷The figures and comma "0810.3000," omitted by the Finance Act, 2007

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
		0813.2000, 0813.3000, 0813.4010, 0813.4020 and 0813.4090
16.	Red chillies excluding those sold in retail packing bearing brand names and trademarks.	¹ [0904.2110] and ² [0904.2210]
17.	Ginger excluding those sold in retail packing bearing brand names and trademarks.	³ [09.10]
18.	Turmeric excluding those sold in retail packing bearing brand names and trademarks.	0910.3000
19.	Cereals and products of milling industry ⁴ [excluding the products of milling industry, other than wheat and meslin flour, as sold in retail packing bearing brand name or a trademark].	1001.1000, 1001.9000, 1002.0000, 1003.0000, 1004.0000, 1005.1000, 1005.9000, ⁵ [⁶ ***] 1006.1090], 1006.2000, 1006.3010, 1006.3090, 1006.4000, 1007.0000, 1008.1000, 1008.2000, 1008.3000, 1008.9000, 1101.0010, 1101.0020, ⁷ [], 1102.2000, ⁸ [..], 1102.9000, 1103.1100, 1103.1300, 1103.1900, ⁹ [1104.2200, 1104.2300, 1104.2900 and 1104.3000]

¹ Substituted for PCT heading "0904.2010" by the Finance Act, 2012

² Substituted for PCT heading "0904.2020" by the Finance Act, 2012

³ Substituted for the figure "0910.1000" through Finance Act, 2017

⁴ The expression added through Finance Act, 2019.

⁵ Substituted for "1006.1000" by the Finance Act, 2009

⁶ Figure and comma "1006.1010," omitted by the Finance Act, 2015

⁷ PCT Heading "1102.1000" relevant to milling industry omitted through Finance Act, 2019.

⁸ The figures "1102.3000" & "1209.1010" omitted by Finance Act, 2017

⁹ Substituted for the words and figures "and respective headings of 1104" by the Finance Act, 2007

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
20.	Seeds, fruit and spores of a kind used for sowing.	¹ [1006.1010, ⁹ [..], 1209.2100, 1209.2200, 1209.2300, 1209.2400, 1209.2500, ² [...], 1209.2900, 1209.3000, 1209.9110, 1209.9120, 1209. 9130, 1209.9190 and 1209.9900
21.	Cinchona bark.	1211.9000
22.	Sugar beet.	1212.9100
23.	Sugar cane.	³ [1212.9300]
24.	Edible oils and vegetable ghee, including cooking oil, on which Federal Excise Duty is charged, levied and collected ⁴ [by a registered manufacturer or importer] as if it were a tax payable under section 3 of the Act. ⁵ [<i>Explanation.</i> — Exemption of this entry shall not be available ⁶ [on local supplies made by importers,] distributors, wholesalers or retailers.]	1507.9000, 1508.9000, 1509.1000, 1509.9000, 1510.0000, ⁷ [1511.1000,] ⁸ [***], 1511.9020, 1511.9030, 1512.1900, 1513.1900, 1513.2900, 1514.1900, 1514.9900, 1515.2900, 1515.5000, 1516.2010, 1516.2020 ⁹ [, 1517.1000], ¹⁰ [***], 1517.9000 and 1518.0000

¹ Substituted for the figure "1209.1000" by Finance Act, 2015

² The figures and comma "1209.2600," omitted by Finance Act, 2007

³ Substituted for the figure "1212.9990" by Finance Act, 2017

⁴ The words inserted by the Finance Act, 2007

⁵ Explanation inserted by the Finance Act, 2007

⁶ Word "to" substituted through Tax Laws (Second Amendment) Ordinance 2019 dated 28th December, 2019

⁷ The figure and comma inserted by the Finance Act, 2014

⁸ The figure and comma "1511.9010" omitted by the Finance Act, 2007

⁹ The comma and figure inserted by Finance Act, 2008

¹⁰ The figure and comma "1517.1000" omitted by the Finance Act, 2007

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
¹ [25.	***]	
26.	Fruit juices, whether fresh, frozen or otherwise preserved but excluding those bottled, canned or packaged.	2009.1100, 2009.1200, 2009.1900, 2009.2100, 2009.2900, 2009.3100, 2009.3900, 2009.4100, 2009.4900, 2009.5000, 2009.6100, 2009.6900, 2009.7100, 2009.7900, ² [..] and 2009.9000
27.	Ice and waters excluding those for sale under brand names or trademarks.	2201.1010
³ [28.	***]	
29.	Table salt including iodized salt excluding salt sold in retail packing bearing brand names and trademarks.	2501.0010
⁴ [29A.	***]	
9B.	***]	
⁵ [29C.	Glass bangles	7020.0090]
⁶ [30.	***]	

¹ S. No. 25 and the entries relating thereto omitted by the Finance Act, 2013

² The figure "2009.8000" omitted by Finance Act, 2017

³ Serial No. 28 and entries relating thereto omitted by Finance Act, 2015

⁴ S. Nos. 29A and 29B omitted by the Finance Act, 2011

⁵ S. No. 29C inserted by the Finance Act, 2007

⁶ S. No. 30 omitted by the Finance Act, 2011

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
31.	Holy Quran, complete or in parts, with or without translation; Quranic Verses recorded on any analogue or digital media; other Holy books.	¹ [4901.9910, 8523.2100, 8523.2910, 8523.2990, ² [8523.4910], ³ [8523.4920], ⁴ [8523.4190] [...], [...], 8523.4190, 8523.5910, 8523.5990, 8523.8010, 8523.8020 and 8523.8090]
32.	⁵ [Newsprint, newspapers], journals, periodicals, books ⁶ [***] but excluding directories.	⁷ [4801.0000,] 4901.9100, 4901.9990, ⁸ [4902.1000, 4902.9000] and 4903.0000
33.	Currency notes, bank notes, shares, stocks and bonds.	⁹ [49.07]
¹⁰ [34.	***	
35.	***]	
¹¹ [36.	***]	
¹² [37.	***]	
38.	Monetary gold.	¹³ [7108.1390] ¹⁴ [and 7108.2090]
¹⁵ [39.	***]	
¹⁶ [40.	***]	

¹Substituted for the words and figures "4901.9910 and respective headings of 85.24" by the Finance Act, 2007

² Substituted for PCT heading "8523.4010" by Finance Act, 2012

³ Substituted for PCT heading "8523.4030" by Finance Act, 2012

⁴ Substituted for PCT heading "8523.4090" by Finance Act, 2012

⁵ Substituted for the word "Newspapers" by the Finance Act, 2009

⁶ The comma, word and full stop "; etc." omitted by the Finance Act, 2008

⁷ The figures, full stop and comma inserted by the Finance Act, 2009

⁸ Substituted for the figures and comma "4902.1010, 4902.1090, 4902.9010, 4902.9090" by the Finance Act, 2009

⁹ Substituted for the figure "4907.0000" by Finance Act, 2017

¹⁰ S. Nos. 34 & 35 omitted by the Finance Act, 2011

¹¹ Serial number 36 omitted through Finance Act, 2019.

¹² Serial number 37 omitted through Finance Act, 2019.

¹³ Substituted for the figure "7108.2000" by Finance Act, 2017

¹⁴ The word and figures added by the Finance Act, 2007

¹⁵ S. No. 39 and entries relating thereto omitted by Finance Act, 2015

¹⁶ S. No. 40 omitted by the Finance Act, 2006

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
¹ [41.	***	
42.	***	
43.	***	
44.	***]	
45.	Dextrose and saline infusion giving sets ² [***] along with empty non-toxic bags for infusion solution, Dextrose and saline infusion giving sets, Artificial parts of the body, Intra-Ocular lenses and Glucose testing equipment.	9018.3910, 9018.3920, 9021.3100, ³ [9021.3900] and 9027.8000
46.	⁴ [Goods imported by various agencies of the United Nations, diplomats, diplomatic missions, privileged persons and privileged organizations which are covered under various Acts and, Orders, rules and regulations made thereunder; and agreements by the Federal Government provided that such goods are charged to zero-rate of customs duty under Customs Act, 1969 (IV of 1969), and the conditions laid therein]	99.01, 99.02, 99.03 and 99.06
47.	Import of articles of household and personal effects including vehicles and also the goods for donation to projects established	99.05

¹ S. Nos. 41 to 44 omitted by the Finance Act, 2011

² The word "imported" omitted by the Finance Act, 2007

³ Substituted for the figures "9201.3900" by the Finance Act, 2007

⁴ Substituted by the Finance Act, 2007

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	in Pakistan imported by any of the rulers of Gulf Sheikhdoms who is in possession of residential accommodation in Pakistan and goods including vehicles by the United Arab Emirates dignitaries as are listed in column (2) against heading No. 99.05 in column (1) of the First Schedule to the Customs Act, 1969 (IV of 1969) for their personal use and for donation to welfare projects established in Pakistan subject to the similar conditions as are envisaged for the purposes of applying zero-rate of customs duty on such goods under the said Act.	
48.	Goods imported or supplied under grants-in-aid for which a specific consent has been obtained from the ¹ [Board]; supplies and imports under agreements signed by the Government of Pakistan before the 30th June, 1996, provided the agreements contained the provision for exemption of tax at the time of signing of agreement.	99.03
49.	Import of all goods received, in the event of a natural disaster or	99.07, 99.08 and 99.11

¹ Substituted for the words "Central Board of Revenue" by Finance Act, 2007

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	other catastrophe, as gifts and relief consignments, including goods imported for the President's Fund for Afghan Refugees, relief goods donated for Afghan Refugees, gifts for President's Fund for Assistance of Palestine and gifts received by Pakistani organizations from Church World Services or the Catholic Relief Services subject to the similar conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Custom Act, 1969.	
50.	Articles imported through post as unsolicited gifts, subject to the same conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969. (IV of 1969).	99.09
51.	Imported samples, subject to the same conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969. (IV of 1969).	99.10
52.	Goods imported by or donated to hospitals run by the Federal Government or a Provincial Government; and non-profit	99.13, 99.14, and 99.15

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	making educational and research institutions subject to the similar restrictions, limitations, conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on such goods under the Customs Act, 1969, (IV of 1969).	
¹ [52A.	Goods ² [excluding electricity and natural gas] supplied to hospitals run by the Federal or Provincial Governments or charitable operating hospitals of fifty beds or more or the teaching hospitals of statutory universities of two hundred or more beds.	Respective headings]
53.	Import of all such gifts as are received, and such equipment for fighting tuberculosis, leprosy, AIDS and cancer and such equipment and apparatus for the rehabilitation of the deaf, the blind, crippled or mentally retarded as are purchased or otherwise secured by a charitable non-profit making institution solely for the purpose of advancing declared objectives of such institution,	99.12, 99.13 and 99.14

¹ Serial No. 52A and entries relating thereto inserted by the Finance Act, 2008

² The expression inserted through Finance Act, 2019.

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	subject to the similar conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969 (IV of 1969).	
54.	Educational, scientific and cultural material imported from a country signatory to UNESCO Agreement or a country signatory to bilateral commodity exchange agreement with Pakistan, subject to the same conditions as are envisaged for the purposes of exemption under the Customs Act, 1969 (IV of 1969).	99.15
55.	Import of replacement goods supplied free of cost in lieu of defective goods imported, subject to similar conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969.	99.16
¹ [56.	<i>Omitted.</i>]	
57.	Goods (including dry fruits imported from Afghanistan) temporarily imported into Pakistan, meant for subsequent exportation charged to zero-rate	99.19, 99.20 and 99.21

¹ Serial No. 56 and entries relating thereto omitted by Finance Act, 2015

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	of customs duty subject to the similar restrictions, limitations, conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on such goods under the Customs Act, 1969 (IV of 1969).	
58.	Import of ship stores, subject to the procedures, conditions and restrictions as may be specified by the Collector of Customs in this behalf including those consignments of such stores that have been released without charging sales tax since the 1 st July, 1998, but excluding such consignments of ship stores as have been cleared on payment of sales tax.	99.22
59.	Artificial kidneys, eye cornea, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids ¹ [.] and powder, blood tubing tines for dialysis and reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheter for renal failure patient and peritoneal dialysis solution, ² [cochlear implants systems]	99.24 ³ [, 99.25 ¹ [,99.37] and 99.38]

¹ Substituted for the word "and" by the Finance Act, 2008

² The comma and words inserted by the Finance Act 2014

³ Substituted for the word and figures "and 99.25" by the Finance Act, 2008

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	and angioplasty equipment (balloons, catheters, wires and stents), subject to the similar conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on these goods under the Customs Act, 1969 (IV of 1969).	
60.	Contraceptives and accessories thereof.	² [3926.9020 and 4014.1000]
61.	Goods produced or manufactured in and exported from Pakistan which are subsequently imported in Pakistan within one year of their exportation, provided conditions of section 22 of the Customs Act, 1969 (IV of 1969), are complied with.	Respective headings
³ [62.	***]	
63.	Personal wearing apparel and <i>bona fide</i> baggage imported by overseas Pakistanis and tourists, if imported under various baggage rules and is exempt from Customs duties.	Respective headings
⁴ [64.	***	
65.	***	
66.	***	

¹ The comma and figure inserted by the Finance Act 2014

² Substituted for the words "Respective headings" by the Finance Act, 2007

³ S. No. 62 omitted by the Finance Act, 2011

⁴ S. Nos. 64 to 70 omitted by the Finance Act, 2011

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
67.	***	
68.	***	
69.	***	
70.	***.]	
¹ [71.	Goods and services purchased by non-resident entrepreneurs and in trade fairs and exhibitions subject to reciprocity and such conditions and restrictions as may be specified by the Board.	Respective headings]
² [72.	Uncooked poultry Meat ³ [whether or not fresh, frozen or otherwise, preserved or packed]	02.07
⁴ [73.	Milk	04.01
73A.	Milk and cream, concentrated or containing added sugar or other sweetening matter, excluding that sold in retail packing under a brand name	⁵ [] 04.02
74.	Flavored milk, excluding that sold in retail packing under a brand name	0402.9900
75.	Yogurt, excluding that sold in retail packing under a brand name	0403.1000
76.	Whey, excluding that sold in retail packing under a brand name	04.04

¹ S. No. 71 inserted by the Finance Act, 2008

² S. Nos. 72 to 116 inserted by the Finance Act, 2014

³ The expression inserted through Finance Act, 2019.

⁴ Substituted for S. Nos. 73 to 80 by Finance Act, 2015

⁵ PCT heading "04.01 and" omitted through Finance Act, 2019.

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
77.	Butter, excluding that sold in retail packing under a brand name	0405.1000
78.	<i>Desi</i> ghee, excluding that sold in retail packing under a brand name	0405.9000
79.	Cheese, excluding that sold in retail packing under a brand name	0406.1010
80.	Processed cheese not grated or powdered, excluding that sold in retail packing under a brand name	0406.3000]
81.	Cotton seed	¹ [1207.1000]
82.	Frozen prepared or preserved sausages and similar products of poultry meat or meat offal ² [, excluding those sold in retail packing under a brand name or a trademark]	1601.0000
83.	Meat and similar products of prepared frozen or preserved meat or meat offal of all types including poultry, meat and fish ³ [,excluding those sold in retail packing under a brand name or a trademark]	1602.3200,1602.3900,1602.5000, 1604.1100,1604.1200,1604.1300, 1604.1400,1604.1500,1604.1600, 1604.1900,1604.2010.1604.2020, 1604.2090, ⁴ [..].
84.	¹ [Preparations suitable for	1901.1000

¹ Substituted for the figure "1207.2000" by Finance Act, 2017

² Expression added through Tax Laws (Second Amendment) Ordinance, 2019, dated 28th December, 2019.

³ Expression added through Tax Laws (Second Amendment) Ordinance, 2019, dated 28th December, 2019.

⁴ The figure "1604.3000" omitted by Finance Act, 2017

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	infants, put up for retail sale]	
85.	Fat filled milk ² [excluding that sold in retail packing under a brand name or a trademark]	1901.9090
86.	Colors in sets(Poster colors)	3213.1000
87.	Writing, drawing and making inks	3215.9010and 3215.9090
88.	Erasers	4016.9210 and 4016.9290
89.	Exercise books	4820.2000
90.	Pencil sharpeners	8214.1000
91.	Energy saver lamps	³ [8539.3110]
92.	Sewing machines of the household type	8452.1010 and 8452.1090
93.	Bicycles	87.12
94.	Wheelchairs	8713.1000 and 8713.9000
⁴ [95.	***]	
96.	Other drawing, marking out or mathematical calculating instruments (geometry box)	9017.2000
97.	⁵ [Pens, ball pens, markers and porous tipped pens]	96.08
98.	Pencils including color pencils	96.09
99.	Compost (non-commercial fertilizer) produced and supplied locally	Respective Heading
100.	Construction materials to ⁶ [Gwadar] Export processing Zone's investors and to Export Processing Zone ³ [Gwadar] for	Respective headings

¹ The expression substituted by Finance Act, 2017

² The expression inserted through Finance Act, 2019.

³ Substituted for the figure "8539.3910" by Finance Act, 2017

⁴ Serial number 95 and entries relating thereto is omitted through Finance Act, 2019.

⁵ The expression substituted by Finance Act, 2017

⁶ Spellings of "Gawadar" corrected as "Gwadar" by Finance Act, 2017

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	development of Zone's infrastructure	
¹ [100A	Materials and equipment ² [(plant, machinery, equipment, appliances and accessories)] for construction and operation of ³ [Gwadar] Port and development of Free Zone for ³ [Gwadar] Port as imported by or supplied to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely (i) China Overseas Ports Holding Company Pakistan (Private) Limited (ii) Gwadar International Terminal Limited, (iii) Gwadar Marin Services Limited and (iv) Gwadar Free Zone Company Limited, their contractors and sub-contractors; and Ship Bunker Oils bought and sold to the ships calling on/visiting ³ [Gwadar] Port, having Concession Agreement with the Gwadar Port Authority, for a period of forty year, subject to the following conditions and procedure, namely,— (A). Conditions and procedure	Respective Headings

¹ New serial numbers 100A & 100B added through Finance Act, 2016.

² The expression inserted through Finance Act, 2017

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>for imports.—</p> <p>(i) This exemption shall be admissible only to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies, their contractors and sub-contractors which hold the Concession Agreement;</p> <p>(ii) Ministry of Ports and Shipping shall certify in the prescribed manner and format as per Annex-I that the imported materials and equipments are bonafide requirement for construction and operation of ¹[Gwadar] Port and development of Free Zone for ¹[Gwadar] Port. The authorized officer of that Ministry shall furnish all relevant information online to Pakistan Customs against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In already computerized Collectorate or Customs</p>	

¹ Spellings of "Gawadar" corrected as "Gwadar" by Finance Act, 2017

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>station, where the computerized system is not operational, the Project Director or any other person authorized by the Collector in this behalf shall enter the requisite information in the Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis, provided that this condition shall not apply to ship bunker oils; and</p> <p>(iii) The goods so imported shall not be sold or disposed of without prior approval of the FBR and payment of sales tax leviable at the time of import, provided that this condition shall not apply to ship bunker oils.</p> <p>(B). Conditions and procedure for local supply.–</p> <p>(i) This exemption shall be admissible only to</p>	

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>China Overseas Ports Holding Company Limited (COPHCL) and its operating companies, their contractors and sub-contractors which hold Concession Agreement;</p> <p>(ii) for claiming exemption on goods which are otherwise taxable in Pakistan, the operating companies will purchase the materials and equipment for the construction of ¹[Gwadar] Port and development of Free Zone for ¹[Gwadar] Port from the sales tax registered persons only;</p> <p>(iii) invoice of the exempt supply, containing the particulars required under section 23 of the aforesaid Act, shall for each supply be</p>	

¹ Spellings of "Gawadar" corrected as "Gwadar" by Finance Act, 2017

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>issued by the registered person to the operating company mentioning thereon that the said invoice is being issued under this notification;</p> <p>(iv) a monthly statement summarizing all the particulars of the supplies made in the month against invoices issued to the operating companies shall be prepared in triplicate by the registered persons making the exempt supplies and shall be signed by the authorized person of the registered person. All three copies of the said signed monthly statement shall be got verified by the registered person from the person authorized to receive the supplies in the office of operating company,</p>	

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>confirming that supplies mentioned in the monthly statement have been duly received;</p> <p>(v) after verification from the operating company, original copy of the monthly statement will be retained by the registered person, duplicate by the operating company and the triplicate provided by the registered person to the Collector of Sales Tax having jurisdiction, by twentieth day of the month following the month in which exempt supplies to the operating companies were made; and</p> <p>(vi) the registered person making the exempt supplies shall keep the aforesaid record for presentation to the sales tax</p>	

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	department as and when required to do so.	
¹ [100B]	Supplies made by the businesses to be established in the Gwadar Free Zone for a period of twenty-three years within the Gwadar Free Zone, subject to the condition that the sales and supplies outside the Gwadar Free Zone and into the territory of Pakistan shall be subjected to sales tax.	Respective headings
¹ [100C.	Vehicles imported by China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely (i) China Overseas Ports Holding Company Pakistan (Private) Limited (ii) Gwadar International Terminal Limited, (iii) Gwadar Marine Services Limited and (iv) Gwadar Free Zone Company Limited, for a period of twenty-three years for construction, development and operations of Gwadar Port and Free Zone Area subject to limitations, conditions prescribed under PCT heading 9917 (3)]	Respective headings

¹ New S.No. 100C and entries relating thereto inserted through Finance Act, 2017

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
101.	Raw and pickled hides and skins, wet blue hides and skins, finished leather, and accessories, components and trimmings, if imported by a registered leather goods manufacturer, for the manufacture of goods wholly for export, provided that conditions, procedures and restrictions laid down in rules 264 to 278 of the Customs Rules, 2001 are duly fulfilled and complied with.	Respective headings
102.	Machinery, equipment and materials imported either for exclusive use within the limits of Export Processing Zone or for making exports therefrom, and goods imported for warehousing purpose in Export Processing Zone, subject to the conditions that such machinery, equipment, materials and goods are imported by investors of Export Processing Zones, and all the procedures, limitations and restrictions as are applicable on such goods under the Customs Act, 1969 (IV of 1969) and rules made thereunder shall <i>mutatis mutandis</i> , apply.	Respective headings
103.	Import and supply thereof, up to	Respective headings

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	the year 2020, of ships ¹ [....] and all floating crafts including tugs, dredgers, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistan entity and flying the Pakistan flag, except ships or crafts acquired for demolition purposes or are designed or adapted for use for recreation or pleasure purposes, subject to the condition that such ships or crafts are used only for the purpose for which they were procured and in case such ships or crafts are used only for the purpose for which they were procured, and in case such ships or crafts are used for demolition purposes within a period of five years of their acquisition, sales tax applicable to such ships purchased for demolition purposes shall be chargeable.	
104.	Substances registered as drugs under the Drugs Act, 1976 (XXXI of 1976) and medicaments as are classifiable under chapter 30 of the First Schedule to the Customs Act, 1969 (IV of 1969) except the	Respective Headings

¹ Expression "of gross tonnage of less than 15 LDT" omitted through Finance Act, 2016

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>following, even if medicated or medicinal in nature, namely:-</p> <p>(a) filled infusion solution bags imported with or without infusion given sets;</p> <p>(b) scrubs, detergents and washing preparations;</p> <p>(c) soft soap or no soap;</p> <p>(d) adhesive plaster;</p> <p>(e) surgical tapes;</p> <p>(f) liquid paraffin;</p> <p>(g) disinfectants, and</p> <p>(h) cosmetics and toilet preparations.</p>	
105.	<p>Raw materials for the basic manufacture of pharmaceutical active ingredients and for manufacture of pharmaceutical products, provided that in case of import, only such raw materials shall be entitled to exemption which are liable to customs duty not exceeding ¹[eleven] per cent <i>ad valorem</i>, either under the First Schedule ²[or Fifth Schedule] to the Customs Act, 1969 (IV of 1969)</p>	Respective headings.

¹ For the word "ten" word "eleven" substituted through Finance Act, 2016.

² Inserted by Finance Act, 2015

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	or under a notification issued under section 19 thereof.	
106.	Import of <i>Halal</i> edible offal of bovine animals	0206.1000, ¹ [..],0206.8000 and 0206.9000
107.	Import and supply of iodized salt bearing brand names and trademarks whether or not sold in retail packing.	2501.0010
108.	Components or sub-components of energy saver lamps, namely:-	
	(a) Electronic Circuit	8539.9040
	(b) Plastic Caps (upper and lower)	8539.9040
	(c) Base Caps B22 and E27	8539.9040
	(d) Tungsten Filaments	8539.9040
	(e) Lead-in-wire	8539.9040
	(f) Fluorescent powder (Tri Band Phosphor)	3206.5010
	(g) Adhesive Additive	3824.9099
	(h) Al-oxide Suspension	² [3824.8400]
	(i) Capping Cement	3214.1050

¹ The figure "0206.2000" omitted by Finance Act, 2017

² Substituted for the figure "3824.9090" by Finance Act, 2017

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	(j) Stamp Pad Ink	3215.9010
	(k) Gutter for Suspension	2850.0000
109.	Goods imported temporarily with a view to subsequent, exportation as concurred by the Board, including passenger service item, provision and stores of Pakistani Airlines.	Respective Headings
110.	The following items with dedicated use of renewable source of energy like solar and wind, subject to certification by the Alternative Energy Development Board (AEDB), Islamabad ¹ [for the period ending on the 30 th June, 2023]:-	
	(a) Solar PV panels;	8541.5000
	(b) LVD induction lamps;	³ [8539.3290]
	(c) SMD, LEDs, with or without ballast, with fittings and fixtures;	⁴ [8539.3290, ⁵ [8539.5010, 8539.5020] and 9405.4090]
	(d) Wind turbines including alternators and mast;	8502.3100

¹ Expression inserted by Finance Supplementary (Second Amendment) Act, 2019

² For the figure "8539.3990" the figure "8539.3290" substituted through Finance Act, 2016.

⁴ For the figure "9405.1090" the figures "8539.3290, 8543.7090 and 9405.4090" substituted through Finance Act, 2016.

⁵ Substituted for figure "8543.7090" by Finance Act, 2017

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>(e) Solar Torches;</p> <p>(f) Lanterns and related instruments;</p> <p>(g) PV modules along with related components, including invertors, charge controllers and batteries.</p> <p>(h) ¹[Tubular day lighting device.</p> <p>(i) Energy saver lamps and tube lights of varying voltages (operating on AC or DC).</p> <p>(j) Invertors (off-grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT).</p>	<p>8513.1040</p> <p>8513.1090</p> <p>8541.4000 , 8504.4090, 9032.8990 and 8507.0000</p> <p>9405.5010</p> <p>8539.3110, 8539.3120</p> <p>8504.4090</p>
111.	⁵ [.....] omitted	[.....]
112.	Following cardiology/cardiac	Respective headings

¹ Against S.No.110, after sub-serial "g" new sub-serials "h, i and j" added through Finance Act, 2016.

⁵ Serial No. 111, expression "White crystalline sugar" omitted through Finance Act, 2016.

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>surgery, neurovascular, electrophysiology, endosurgery, endoscopy, oncology, urology, gynaecology, disposables and other equipment:--</p> <p>A. ANGIOPLASTY PRODUCTS</p> <ol style="list-style-type: none"> 1. Coronary Artery Stents 2. Drugs Eluting Coronary Artery Stents 3. Coronary Artery Dilatations Catheters (Balloons) 4. PTCA Guide Wire 5. PTCA Guiding Catheters 6. Inflation Devices/Priority Packs 7. ¹[Optical Coherence Technology (OCT) System 8. OCT Catheters 9. Intravascular Ultrasound (IVUS) 10. Fractional Flow Reserve (FFR/IFR) System 11. IVUS/FFR/IFR Catheters and wires 12. Support Micro Catheters (Straight and Angled) 13. Drug Coated Angioplasty Balloon 14. Coronary and Peripheral 	

¹ New sub-serial No(s) 7 to.25 under entry A of S.No. 112 and entries relating thereto added by Finance Supplementary (Amendment) Act, 2018.

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>Micro Coils</p> <p>15. Thrombectomy Device</p> <p>16. Thrombus Aspiration Catheters</p> <p>17. Covered Stents (Coronary/Peripheral)</p> <p>18. Vessel Closure Devices</p> <p>19. Embolic Protection Devices</p> <p>20. Renal Stents</p> <p>21. Vena-cava Filters</p> <p>22. Coronary and Peripheral Snares</p> <p>23. Atherectomy Devices</p> <p>24. IABP Consoles & Catheters</p> <p>25. Intracardiac Echocardiography Machine & Catheters]</p> <p>B. ANGIOGRAPHY PRODUCTS</p> <p>1. Angiography Catheters</p> <p>2. Sheaths</p> <p>3. Guide Wires</p> <p>4. Contrast Lines</p> <p>5. Pressure Lines</p> <p>6. Mannifolds</p> <p>7. ¹[Wrist Bands for Radial Vessel Closure]</p>	

¹ New sub-serial No. 7 under entry B of S.No. 112 and entries relating thereto added by Finance Supplementary (Amendment) Act, 2018.

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>C. CONTRAST MEDIA FOR ANGIOGRAPHY/ANGIOPLASTY</p> <ol style="list-style-type: none"> 1. Angiography Accessories 2. ASD Closure Devices 3. ASD Delivery Systems 4. VSD Closure Devices 5. VSD Delivery System 6. Guide Wires 7. Sizing Balloons 8. Sizing Plates 9. PDA Closure Devices 10. PDA Delivery System <p>D. TEMPORARY PACEMAKERS (with leads, connectors and accessories)</p> <p>E. PERMANENT PACEMAKER. (with leads, connectors and accessories)</p> <p>F. HEART FAILURE DEVICES (with leads, connectors and accessories)</p> <p>G. IMPLANTABLE CARDIOVERTES</p>	

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>(with leads, connectors and accessories)</p> <p>H. CARDIAC ELECTRO-PHYSIOLOGY PRODUCTS</p> <ol style="list-style-type: none"> 1. Electrophysiology catheters 2. Electrophysiology cables 3. Electrophysiology connectors 4. ¹[Excimer Laser System with Accessories 5. Laser Sheath, Occlusion Balloons, Dilator Sheaths (Rotation & Manual) 6. Intra Cardiac Echocardiography (ICE) System and Accessories 7. Lead Locking Devices and Accessory Kit 8. Remote EP Monitoring Device and Accessories 9. Ablation catheters 10. 3-D Cardiac Mapping System 11. Cryoballoon System and Accessories] 	

¹ New sub-serial No(s) 4 to 11 under entry H of S.No. 112 and entries relating thereto added by Finance Supplementary (Amendment) Act, 2018.

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>I. LEAR CARDIOLOGY PRODUCTS</p> <p>1. Radioactive isotopes</p> <p>I. Cold kits (cardiolitic MAA, DTPA etc.)</p> <p>J. CARDIAC SURGERY PRODUCTS</p> <p>1. Oxygenators</p> <p>2. Cannulas</p> <p>3. Prosthetic Heart Valves</p> <p>4. Luminal shunts for heart surgery</p> <p>5. Artificial limbs and appliances</p> <p>6. ¹[High-Flow, Low-Profile Percutaneous Heart Pump PHP Console and Catheters</p> <p>7. Tandem Heart / Tandem Lung and Accessories</p> <p>8. Ventricular Assist Device System</p> <p>(a) Heart Mate-II</p> <p>(b) Heart Mate-III</p> <p>(c) Centri Meg LEOV</p> <p>9. Beating Heart Surgery stabilizers & Coronary</p>	

¹ New sub-serial No(s) 6 to 12 under entry J of S.No. 112 and entries relating thereto added by Finance Supplementary (Amendment) Act, 2018.

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>Shunts</p> <p>10. Minimally invasive surgery equipment & Instruments</p> <p>11. RF Ablation equipment for AF (Surgical)</p> <p>12. Heart Lung Machines]</p> <p>K. EQUIPMENT</p> <p>1. Cardiac Angiography Machine</p> <p>2. Echocardiography Machines</p> <p>3. ETT Machines</p> <p>4. Gamma Camera for Nuclear Cardiology Studies</p> <p>5. ¹[Left Ventricular Assist Device / System (LVAD) and Catheters</p> <p>6. MitraClipTranscatheter Mitral Valve System</p> <p>7. MitraClip Guide Catheter, Clip and Delivery System</p> <p>8. Patent Foramen Ovale (PFO) Closure Device</p> <p>9. Left Atrial Appendage (LAA) Occluder</p> <p>10. Transcatheter Aortic / Heart Valve System</p>	

¹ New sub-serial No(s) 5 to 18 under entry K of S.No. 112 and entries relating thereto added by Finance Supplementary (Amendment) Act, 2018.

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>(TAVI/TAVR)</p> <p>11. Cerebral Retrievable Stents</p> <p>12. Aortic Stent Grafts</p> <p>13. Embolization Coils, Delivery System, Filling Coil</p> <p>14. Abdominal Aortic Aneurysm (EVAR) System and Accessories/ thoracic EVAR/ extension</p> <p>15. Insertable Cardiac Monitor (ICM)</p> <p>16. Carotid Stents</p> <p>17. Vascular Clips</p> <p>18. MRI Compatible Cardiac Monitor, Infusion Pump, Anesthesia Machine with Accessories]</p> <p>L. PERIPHERAL INTERVENTIONS EQUIPMENT</p> <p>Disposables and other equipment for peripheral interventions including stents (including carotid and wall stents), balloons, sheaths, catheters, guide wires, filter wires, coils, needles, valves (including rotating homeostatic</p>	

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	valves), connecting cables, inflation devices adapters ¹ ["Drug Eluting Peripheral Stents"].	
113.	High Efficiency Irrigation Equipment (If used for agriculture sector)	
	(1) Submersible pumps (up to 75 lbs and head 150 meters)	8413.7010
	(2) Sprinklers including high and low pressure (centre pivotal) system, conventional sprinkler equipment, water reel travelling sprinkler, drip or trickle irrigation equipment, mint irrigation sprinkler system	² [8424.4100], 8424.2010
	(3) Air release valves, pressures gauges, water meters, back flow preventers, and automatic controllers.	8481.1000, 8481.3000, 9026.2000, 9032.8990
114.	Green House Framing and Other Green House Equipment (If used for Agriculture Sector)	

¹ Words "Drug Eluting Peripheral Stents" under entry L of S.No. 112 added by Finance Supplementary (Amendment) Act, 2018.

² Substituted for the figure "8424.8100" by Finance Act, 2017

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>(1) Tunnel farming equipment ¹[consisting of plastic covering and mulch film, anti-insect net and shade net]</p> <p>(2) Green houses (prefabricated)</p>	<p>²[3920.1000, 3926.9099, 5608.1900, 5608.9000,]</p> <p>³[9406.1010 and 9406.9010]</p>
115.	Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan Province and Malakand Division upto the 30 th June, 2019 subject to the same conditions and procedure as are applicable for import of such plant, machinery and equipment under the Customs Act, 1969 (IV of 1969).	Respective headings
116.	Plant, machinery and equipment imported for setting up industries in FATA upto 30 th June 2019 subject to the same conditions and procedure as are applicable for import of such plant, mach inery and equipment under the	Respective headings.]

¹ Words and comma inserted by Finance Act, 2015

² Inserted for the figures and comma "8430.3100, 8430.3900" by Finance Act, 2015

³ Substituted for the figure "9406.0010" by Finance Act, 2017

^{3a} Serial number 117 to 129 inserted by Finance Act, 2017

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	Customs Act, 1969 (IV of 1969).	
^a [¹ 117.	Appliances and items required for ostomy procedures as specified in the Chapter 99 of the First Schedule to the Customs Act, 1969, subject to same conditions as specified therein]	99.25
² 118.	[omitted]	[.....]
119.	³ [.....] omitted	[.....]
120.	Diagnostic kits or equipment, namely:- HIV Kits 4C Es Trionyx 5C Cell control Lnormal Bovine precision multi sera Pregnancy test DNA SSP DRB Generic IC Reticulocyte count (control) retic C Control Kit for vitamin B ₁₂ estimation Ferritin kit HEV (Hepatitis E virus) ID-DA Cell Urine Analysis Strips	3822.0000

¹ S.No. 117 substituted by Finance Supplementary (Second Amendment) Act, 2019

² S.No. 118 omitted by Finance Supplementary (Second Amendment) Act, 2019

³ Serial No. 119, expression "Tubular day.." omitted through Finance Act, 2016.

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	Albumin beg Cratinin sysi Ring Detektiion cups ISE Standard Alkaline phosphatase (Alb) Bilirubin kit HDL Cholesterol Ck creatinin kinase (mb) Ck nac Glulcose kit Ammonia Modular Lac Ldh kit (lactate dehydrogenase kit) Urea uv kit Ua plus Tina quant Crp control Aslo tin Proteins Lipids HDL/LDL cholesterol Protein kit U Control Sera Pac Control HCV UIBC (Unsaturated iron binding capacity) U/CSF	

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	Inorganic Phosphorus kit Kit amplicon kit (for PCR) Ige Lc hsv Oligo NA/K/CL Hcy Standard [or calibrated] Hla B27 Liss Coombs Typhoid kit HCV amp Urine test strips Strips for sugar test Blood glucose test strips Kits for automatic cell separator for collection of platelets Elisa or Eclia kit PCR kits Immunoblast (western blot test). I.C.T. (Immunochromatographic kit) CBC Reagent (For hematology analyzer) Complete blood count reagent	
121.	Blood Bag CPDA-1 with blood transfusion set pack in aluminium foil with set.	Respective headings
122.	Urine drainage bags	Respective headings

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
123.	Aircraft, whether imported or acquired on wet or dry lease ¹ [:] Provided that in case of import or acquisition on wet or dry lease by Pakistan International Airlines Corporation, this exemption shall be available with effect from 19th March, 2015.	8802.4000
124.	Maintenance kits for use in trainer aircrafts of PCT headings 8802.2000 and 8802.3000	Respective headings
125.	Spare parts for use in aircrafts, trainer aircrafts or simulators	Respective headings
126.	Machinery, equipment and tools for setting up maintenance, repair and overhaul (MRO) workshop by MRO company recognized by Aviation Division.	Respective headings
127.	Operational tools, machinery, equipment and furniture and fixtures on one-time basis for setting up Greenfield airports by a company authorized by Aviation Division.	Respective headings
128.	Aviation simulators imported by airline company recognized by Aviation Division.	Respective headings
129.	Import of plant, machinery and	Respective headings]

¹ Colon and proviso added through Finance Act, 2016.

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	production line equipment used for the manufacturing of mobile phones by the local manufacturers of mobile phones duly certified by the Pakistan Telecommunication Authority.	
¹ [130.	² [Sodium Iron (Na Fe EDTA), and other premixes of vitamins, minerals and micro-nutrients (food grade) and subject to conditions imposed for importation under the Customs Act, 1969]	Respective Headings, and subject to conditions imposed for importation under the Customs Act, 1969;
131.	Laptop computers, notebooks whether or not incorporating multimedia kit	8471.3010
132.	Personal computers	8471.3020
133.	Pesticides and their active ingredients registered by the Department of Plant Protection under the Agricultural Pesticides Ordinance, 1971(II of 1971), stabilizers, emulsifiers and solvents, namely:—	38.08
	Xylol (xylenes)	2707.3000
	- Beta Pinene / Agrotin 527 / Terpenic derivative	2902.1990
	Toluene	2902.3000
	Mixed xylene isomers	2902.4400

¹ Serial No(s) 130 to 133 added through Finance Act, 2016.

² The expression substituted by Finance Act, 2017

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	Naphthalene	2902.9010
	Solvesso-100, 150, 200	2902.9090
	¹ [..]	³ [..]
	² [..]	⁴ [..]
	Methanol (methyl alcohol)	2905.1100
	Propylene glycol (propane-1, 2-diol)	2905.3200
	- Adhesives Polyvinyl Acetate - Polyvinyl Alcohol	2905.4900
	Ingredients for pesticides	2906.2910
	Other ingredients for pesticides	2906.2990
	- Solvenon MP / 1-Methoxy 2-Propanol - Methylglycol Acetate	2909.4910
	Methanal (formaldehyde)	2912.1100
	Cyclo-hexanone and methyl-cyclo-hexanones	2914.2200
	- Cyclohexanon - Cyclohexanone Mixed petroleum Xylene (1,2 & 1,3 & 1,4 dimethyl benzene and ethyle benzene)	2914.2990
	Acetic anhydride	2915.2400
	Ingredients for pesticides	2916.3920
	Diocetyl orthophthalates	2917.3200
	³ [..]	¹ [..]
	⁴ [..]	² [..]
	⁵ [..]	³ [..]

¹ The words "ingredients for pesticides" and the figure "2903.3040" omitted by Finance Act, 2017

² The words "Cadusafos Technical Material" and figure "2903.6900" omitted by Finance Act, 2017

³ The words "ingredients for pesticides" and the figure "2918.9010" omitted by Finance Act, 2017

⁴ The words "ingredients for pesticides" and the figure "2919.0010" omitted by Finance Act, 2017

⁵ The words "other ingredients for pesticides" and the figure "2919.0090" omitted by Finance Act, 2017

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	Endosulfan Technical Material	2920.9020
	Other ingredients for pesticides	2920.9090
	Diethylamine and its salts	2921.1200
	Ingredients for pesticides	2921.4310
	Other Ingredients for pesticides	2921.4390
	Ingredients for pesticides	2921.5110
	¹ [..]	¹ [..]
	Dimethyl Formamide (DMF)	2924.1990
	² [..]	² [..]
	Other Ingredients for pesticides	2924.2990
	Alpha cyano, 3-phenoxybenzyl (-) cis, trans 3-(2,2-dicloro vinyl) 2,2 dimethyl cyclopropane carboxylate	2926.9010
	(S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4, chloro phenyl)-3 mehtyl butyrate	2926.9020
	Cyano, 3-phenony benzyl 2,2,3,3 tetra methyl cyclopropane carboxalate	2926.9030
	- Cypermethrin, Alpha Cypermethrin, Beta-Cypermethrin, Zeta-Cypermethrin, Lambda Cylalothrin, Deltamethrin, Fenpropathrin, Esfenvalerate, Bifenthrin Technical Material-Acetamiprid, Imidacloprid Technical Material-Monomehypo, Chlorothalonil	2926.9050

¹ The words "Tiethanolamine and its salts" and the figure "2922.1300" omitted by Finance Act, 2017

² The words "ingredients for pesticides" and the figure "2924.2930" omitted by Finance Act, 2017

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	Technical Material- Bromoxynil Technical Material	
	Other nitrite compounds- Cyfluthrin, Beta Cyfluthrin Technical Material	2926.9090
	2-N, N-Dimethyl amino-I sodium thiosulphate, 3- thiosulfourropane	2930.2010
	Ingredients for pesticides	2930.2020
	2- N,N-dimethymino 1,3 disodium thiosulphate propane	2930.9010
	Other organosulphur compounds - Ethion, Methamidophos Technical Material - Dimethylsulfoxid	2930.9090
	Ingredients for pesticides	2931.0010
	Other Ingredients for pesticides	2931.0090
	Ingredients for pesticides	2932.2920
	2,3 Dihydro 2-2 dimethyl-7 benzo furanyl methyl-carbamate	2932.9910
	Other ingredients for pesticides - Carbosulfan Technical Material	2932.9990
	Fipronil	2933.1900
	Ingredients for pesticides	2933.3930
	Other Ingredients for pesticides	2933.3990
	- Chlorpyrifos, Triazophos, Diazinon Technical Material	2933.5950
	Other Ingredients for pesticides	2933.5990
	Pyrimethanine	2933.6910
	Ingredients for pesticides	2933.6940
	- Atrazine Technical Material	2933.6990

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	Isatin (lactam of isotic acid)	2933.7910
	1-Vinyl-2-pyrrol-idone	2933.7920
	- Triazophos Technical Material	2933.9910
	Ingredients for pesticides	2934.1010
	Ingredients for pesticides	2934.9920
	-Methyl benzimidazol – 2 – ylcabamate.	2938.9010
	-Dicopper chloride trihydroxide	
	Ingredients for pesticides	¹ [2939.8010]
	- Abamectin, Enamectin Technical Material	2941.9050
	Other Ingredients for pesticides	2941.9090
	Sulphonic acid (Soft)	3402.1110
	Other surface active agents	3402.1190
	Cationic	3402.1290
	Non ionic surface active agents	3402.1300
	Other organic surface active agents	3402.1990
		3402.9000
	Chemical preparations	² [3824.9999]
	Solvent C-9	2707.5000
³ [134.	Goods received as gift or donation from a foreign government or organization by the Federal or Provincial Governments or any public sector organization subject to recommendations of the Cabinet Division and concurrence by the Federal Board of Revenue.	9908
³ [135.	Sunflower and canola hybrid	Respective heading

¹ Substituted for the figure "2939.9910" by Finance Act, 2017

² Substituted for the figure "3824.9099" by Finance Act, 2017

³ New S.No(s) 134, 135 & 136 and entries relating thereto inserted through Finance Act, 2017

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	seeds meant for sowing	
³ [136.	Combined harvesters upto five years old	8433.5100]
¹ [“137.	Paper weighing 60 g/m2 for printing of Holy Quran imported by Federal or Provincial Governments and Nashiran-e-Quran as per quota determined by IOCO	4802.5510
138.	Fish Feed	Respective heading
139.	Fans for dairy farms	8414.5990
140.	Bovine semen	0511.1000
141.	Preparations for making animal feed	2309.9000
142.	Promotional and advertising material including technical literature, pamphlets, brochures and other give-aways of no commercial value, distributed free of cost by the exhibitors	9920(3)
143.	(i) Hearing aids (all types and kinds) (ii) Hearing assessment equipment; (a) Audiometers (b) Tympanometer (c) ABR (d) Oto Acoustic Omission	9937
144.	Liquefied Natural Gas imported by fertilizer manufacturers for use as feed stock	2711.1100
145.	Plant, machinery, equipment	Respective heading

¹ New S.No(s) 137 to 149 and entries relating thereto inserted through Finance Act, 2018.

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>including dumpers and special purpose motor vehicles, if not manufactured locally, imported by M/s China State Construction Engineering Corporation Limited (M/s CSCECL) for the construction of Karachi – Peshawar Motorway (Sukkur – Multan Section) and M/s China Communication Construction Company (M/s CCCC) for the construction of Karakorum Highway (KKH) Phase-II - (Thakot - Havellian Section) subject to the following conditions:</p> <p>(i) that the exemption under this serial number shall only be available to contractors named above;</p> <p>(ii) that the equipment and construction machinery imported under this serial number shall only be used for the construction of the respective allocated projects;</p> <p>(iii) that the importer shall furnish an indemnity bond, in the prescribed</p>	

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>manner and format as set out in Annex-A, at the time of import to the extent of sales tax exempted under this serial number on consignment to consignment basis;</p> <p>(iv) that the Ministry of Communications shall certify in the prescribed manner and format as set out in Annex-B that the imported equipment and construction machinery are bona fide requirement for construction of Sukkur – Multan Section (392.0 km) of Karachi – Peshawar Motorway or for the construction of Karakorum Highway(KKH) Phase-II - Thakot to Havellian Section (118.057 km) as the case may be;</p> <p>(v) for the clearance of imported goods through Pakistan Customs Computerized System the authorized officer of the Ministry shall</p>	

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>furnish all relevant information, as set out in Annex-B, online against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;</p> <p>(vi) that the equipment and construction machinery, imported under this serial number, shall not be re-exported, sold or</p>	

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>otherwise disposed of without prior approval of the FBR. In case goods are sold or otherwise disposed of with prior approval of FBR the same shall be subject to payment of sales tax as may be prescribed by the FBR;</p> <p>(vii) in case the equipment and construction machinery, imported under this serial number, is sold or otherwise disposed of without prior approval of the FBR in terms of para (vi) above, the same shall be subject to payment of statutory rates of sales tax as were applicable at the time of import;</p> <p>(viii) notwithstanding the condition at para (vi) and (vii) above, equipment and construction machinery, imported under this serial number, may be surrendered at any time to the Collector of Customs having jurisdiction, without</p>	

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>payment of any sales tax , for further disposal as may be prescribed by the FBR;</p> <p>(ix) the indemnity bond submitted in terms of para (iii) above by the importer shall be discharged on the fulfillment of conditions stipulated at para (vi) or (vii) or (viii) above, as the case may be; and</p> <p>(x) that violation of any of the above mentioned conditions shall render the goods liable to payment of statutory rate of sales tax leviable on the date of clearance of goods in addition to any other penal action under relevant provisions of the law.</p>	
146.	<p>Equipment imported by M/s China Railway Corporation to be furnished and installed in Lahore Orange Line Metro Train Project subject to the following conditions:</p> <p>(a) that the equipment imported under this serial number shall only be used in the</p>	Respective heading

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>aforesaid Project;</p> <p>(b) that the importer shall furnish an indemnity bond, in the prescribed manner and format as set out in Annex-C to this serial number, at the time of import to the extent of sales tax exempted under this serial number on consignment to consignment basis;</p> <p>(c) that the Punjab Mass Transit Authority, established under the Punjab Mass Transit Authority Act, 2015 (ACT XXXIII of 2015), hereinafter referred as the Regulatory Authority, shall certify in the prescribed manner and format as set out in Annex-D to this serial number that the imported equipment is bona fide requirement of the Project under the Contract No. PMA-CR-NORINCO-OL, dated 20.04.2015, hereafter referred as the contract, signed between the Regulatory Authority and CR-NORINCO;</p> <p>(d) in the event a dispute arises whether any item is entitled to exemption under this serial number, the item shall be immediately released by the</p>	

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>Customs Department against a corporate guarantee, valid for a period of six months, submitted by the importer. A certificate from the Regulatory Authority duly verified by the Transport and Communication Section of the Ministry of Planning, Development and Reform, that the item is covered under this serial number shall be given due consideration by the Customs Department towards finally resolving the dispute;</p> <p>(e) for the clearance of imported equipment through Pakistan Customs Computerized System the authorized officer of the Regulatory Authority shall furnish all relevant information, as set out in Annex-D to this serial number, online against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969). In Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Director Reforms and Automation or any other person authorized by the Collector in this behalf shall enter the</p>	

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis;</p> <p>(f) that the equipment, imported under this serial number, shall not be re-exported, sold or otherwise disposed of without prior approval of the Federal Board of Revenue (FBR). In case goods are sold or otherwise disposed of with prior approval of FBR the same shall be subject to payment of sales tax as may be prescribed by the FBR;</p> <p>(g) in case the equipment, imported under this serial number, is sold or otherwise disposed of without prior approval of the FBR in terms of condition (f), the same shall be subject to payment of statutory rates of sales tax as were applicable at the time of import;</p> <p>(h) notwithstanding the condition (f) and (g), equipment imported under this serial number may be surrendered at any time to the Collector of</p>	

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>Customs having jurisdiction, without payment of any sales tax, for further disposal as may be prescribed by the FBR;</p> <p>(i) the indemnity bond submitted in terms of condition (b) above shall stand discharged on submission of a certificate from the Regulatory Authority to the effect that the equipment has been installed or consumed in the said Project. In case the equipment is not consumed or installed in the project the indemnity bond shall be discharged on fulfillment of conditions stipulated at (f) or (g) or (h), as the case may be; and</p> <p>(j) that violation of any of the above conditions shall render the goods liable to payment of statutory rate of sales tax leviable on the date of clearance of goods in addition to any other penal action under relevant provisions of the law.</p> <p>Explanation. For the purpose of this provision, “equipment” shall mean machinery, apparatus, materials and all things to be provided under the contract for incorporation in the</p>	

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	works relating to Lahore Orange Line Metro Train Project.	
147.	Goods supplied to German Development Agency (Deutsche Gesellschaft für Internationale Zusammenarbeit) GIZ	Respective heading
148.	Imported construction materials and goods imported by M/s China State Construction Engineering Corporation Limited (M/s CSCECL), whether or not locally manufactured, for construction of Karachi-Peshawar Motorway (Sukkur-Multan Section) subject to fulfilment of same conditions, limitations and restrictions as are specified under S. No. 145 of this table, provided that total incidence of exemptions of all duties and taxes in respect of construction materials and goods imported for the project shall not exceed ten thousand eight hundred ninety-eight million rupees including the benefit of exemption from duties and taxes availed before 30th June, 2018 under the provisions of the Sales Tax Act, 1990, the Customs Act, 1969, the Federal Excise Act, 2005 and the Income Tax	Respective heading

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	Ordinance, 2001 and Notifications issued thereunder;	
149.	Micro feeder equipment	8437.8000
¹ [150	Plant and machinery excluding consumer durable goods and office equipment as imported by greenfield industries, intending to manufacture taxable goods, during their construction and installation period subject to conditions noted below and issuance of exemption certificate by the Commissioner Inland Revenue having jurisdiction:— <u>Conditions:</u> (a) the importer is registered under the Act on or after the first day of July, 2019; and (b) the industry is not established by splitting up or reconstruction or reconstitution of an undertaking already in existence or by transfer of machinery or plant from another industrial undertaking in Pakistan	Chapters 84 and 85]
2[151.	(a) Supplies; and (b) imports of plant, machinery, equipment for installation in tribal areas and of industrial	Respective heading

¹ New S.No.150 inserted by Finance Supplementary (Second Amendment) Act, 2019

² New serial numbers 151, 152 and 153 and entries relating thereto in column (2) and (3) inserted through Finance Act, 2019.

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>inputs by the industries located in the tribal areas, as defined in the Constitution of Islamic Republic of Pakistan,—</p> <p>as made till 30th June, 2023, to which the provisions of the Act or the notifications issued thereunder, would have not applied had Article 247 of the Constitution not been omitted under the Constitution (Twenty-fifth Amendment) Act, 2018 (XXXVII of 2018):</p> <p>Provided that, in case of imports, the same shall be allowed clearance by the Customs authorities on presentation of a post-dated cheque for the amount of sales tax payable under the Sales Tax Act, 1990, and the same shall be returned to the importer after presentation of a consumption or installation certificate, as the case may be, in respect of goods imported as issued by the Commissioner Inland Revenue having jurisdiction:</p> <p>Provided further that if plant, machinery and equipment, on which exemption is availed under this serial number, is transferred or supplied outside</p>	

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	the tribal areas, the tax exempted shall be paid at applicable rate on residual value	
152.	Supplies of electricity, as made from the day of assent to the Constitution (Twenty-fifth Amendment) Act, 2018, till 30th June, 2023, to all residential and commercial consumers in tribal areas, and to such industries in the tribal areas which were set and started their industrial production before 31st May, 2018, but excluding steel and ghee or cooking oil industries	2716.0000
153.	Steel billets, ingots, ship plates, bars and other long re-rolled profiles, on such imports and supplies by the manufacturer on which federal excise duty is payable in sales tax mode	Respective headings]

The Sales Tax Act, 1990

¹[Annex-I
[See serial No. 100A & 100B]

Header Information											
NTN/FTN of Importer							Approval No.				
(1)							(2)				
Details of materials and equipments (to be filled in by the authorized officer of the Ministry of Ports and Shipping)							Goods imported (Collectorate of import)				
HS code	Description	Specs	Customs duty rate (applicable)	Rate of sales tax	WHT	Quantity	UOM	Quantity imported	Collectorate	CRN/ Mach No.	Date of CRN/ Mach No.
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

Header Information											
NTN/FTN of Importer							Approval No.				
(1)							(2)				
Details of materials and equipments (to be filled in by the authorized officer of the Ministry of Ports and Shipping)							Goods imported (Collectorate of import)				
HS code	Description	Specs	Customs duty rate (applicable)	Rate of sales tax	WHT	Quantity	UOM	Quantity imported	Collectorate	CRN/ Mach No.	Date of CRN/ Mach No.
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

NOTE 1.— Before certifying, the authorized officer of the Ministry of Ports and Shipping shall ensure that the goods are genuine and bona fide requirement for construction and operation of Gwadar Port and development of Free Zone for Gwadar Port.

Signature_____

Designation _____

NOTE 2.— In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished online against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969 (IV of 1969).

¹ Annexure-I inserted through Finance Act, 2016.

The Sales Tax Act, 1990

¹[**Annex-A**]
[See condition 145(iii)]

INDEMNITY BOND

(On appropriately stamped non-judicial paper)

THIS DEED OF INDEMNITY is made on the _____ date of _____ BETWEEN Messrs _____ having registered office at _____ (hereinafter called "the importers" which means and includes their successors, administrators, executors and assignees) of the one part, AND the President of Pakistan through the Collector of Customs _____ (hereinafter called the "Collector of Customs"), of the other part.

WHEREAS the Federal Government, by its decision contained in serial number 145 or serial number 148 of this table, as the case may be, and subject to the conditions given in the said serial number 145 or serial number 148 of this table, as the case may be, has been pleased to direct that such equipment and construction machinery, as are not manufactured locally, shall be exempt from the whole of sales tax leviable thereon, in accordance with the said serial number 145 or serial number 148 of this table, as the case may be, if imported for :-

- (i) construction of Sukkur – Multan Section (392.0 km) of Karachi – Peshawar Motorway or
- (ii) for the construction of Karakorum Highway (KKH) Phase-II - Thakot to Havellian Section (118.057 km).

AND WHEREAS M/S. _____ having registered office at _____ (hereinafter called the importers) have imported the equipment and/or construction machinery mentioned in the said serial number 145 or serial number 148 for purposes of construction of above mentioned project(s) in accordance with the conditions given in the said serial number 145 or serial number 148 of this table, as the case may be; NOW, THEREFORE, in consideration of the release of the equipment and/or construction machinery without recovery of leviable sales tax, the importers bind themselves to pay on demand to the Government of Pakistan the sum of Rs. _____ being the sales tax and charges

¹ New Annexures A, B, C & D inserted by Finance Act, 2018.

The Sales Tax Act, 1990

leviable on the machinery, if the importers fail to fulfill the condition (vi) or (vii) or (viii) of the said serial number 145 or serial number 148 of this table, as the case may be.

The importers further agree and bind themselves that the amount covered by this Bond shall be recovered as arrears of sales tax under section 202 of the Customs Act, 1969. This Bond shall become void when the Collector of Customs is satisfied that the importers have fulfilled all the conditions of the said serial number 145 or serial number 148 of this table, as the case may be.

Signed by importers on this _____ day of _____ 201_.

**Managing Director
(Name and permanent address)
Collector of Customs (On behalf
of President)**

Witness _____
(signature, name, designation and full address)

Witness _____
(signature, name, designation and full address)

Note: The bond shall be written on appropriate non-judicial stamp paper and shall be witnessed by a Government servant in BPS 17 or above, an Oath Commissioner, a Notary Public or an officer of a Schedule Bank.

Annex-B

[See condition 145 (iv) and (v)]

NTN or FTN of Importer		Approval No.		
(I)		(II)		
Details of input goods (to be filled by the authorized officer of the Regulatory Authority) to be imported				
Description and specifications.	Quantity/UOM	L/C No. or bank contract No. and B/L.	IGM No. Date & Index No.	Remarks, if any.
(1)	(2)	(3)	(4)	(5)

The Sales Tax Act, 1990

CERTIFICATE BY THE AUTHORIZED OFFICER OF REGULATORY AUTHORITY:

It is hereby certified that the description, quantity and other details mentioned above are true and correct. Goods imported are in commensuration with the project requirement and are *bona fide* requirement of the project. It is further certified that the above items shall not be used for any other purpose except for the project.

Signature: _____
Name & Designation: _____
Official Stamp: _____
Date: _____

Note: -For the purposes of this serial number 145, the expression "not manufactured locally" shall mean the goods which are not listed in the locally manufactured items in the Customs General Order issued by the Federal Board of Revenue from time to time.

Annex-C

[See condition 146(b)]

INDEMNITY BOND

(On appropriately stamp non-judicial paper attested by a Government servant in BPS 17 or above, an Oath Commissioner, a Notary Public or an officer of a Scheduled Bank)

THIS DEED OF INDEMNITY is made on the _____ date of _____ BETWEEN Messrs _____ having registered office at _____ (hereinafter called "the importers" which means and includes their successors, administrators, executors and assignees) of the one part, AND the President of the Islamic Republic of Pakistan through the Collector of Customs _____ (hereinafter called the "Collector of Customs"), of the other part.

WHEREAS the Federal Government, by its decision contained in serial number 146 and subject to the conditions given in the said serial number 146, has been pleased to direct that such equipment shall be exempt from

The Sales Tax Act, 1990

the whole of sales tax leviable thereon, in accordance with the said serial number 146, if imported for Lahore Orange Line Metro Train Project.

AND WHEREAS M/S._____, the importers have imported the equipment mentioned in the said serial number 146 for the above mentioned project in accordance with the conditions given in the said serial number 146;

NOW, THEREFORE, in consideration of the release of the equipment without recovery of leviable sales tax, the importers bind themselves to pay on demand to the Government of Pakistan the sum of Rs. _____ being the sales tax and charges leviable on the equipment, if the importers fail to fulfill the condition (f) or (g) or (h) of the said serial number 146, as the case may be.

The importers further agree and bind themselves that the amount covered by this Indemnity Bond shall be recovered as arrears of sales tax under section 202 of the Customs Act, 1969. This Bond shall stand revoked automatically when the Collector of Customs is satisfied that the importers have fulfilled all the conditions of the said serial number 146.

Signed by importers on this _____ day of _____ 201_.

Managing Director or person next in hierarchy duly authorized by MD

(Name and permanent address)

Collector of Customs

(On behalf of President)

Witness(1)_____

(signature, name, designation and full address)

Witness(2)_____

(signature, name, designation and full address)

The Sales Tax Act, 1990

Annex-D

[See conditions 146 (c) and (e)]

NTN or FTN of Importer			Approval No.	
Details of equipment (to be filled by the authorized officer of the Regulatory Authority) to be imported				
Description and specifications.	Quantity/UOM	L/C No. or bank contract No. and B/L.	IGM No. Date & Index No.	Remarks, if any.
(1)	(2)	(3)	(4)	(5)

CERTIFICATE BY THE AUTHORIZED OFFICER OF REGULATORY AUTHORITY:

It is hereby certified that the description, quantity and other details mentioned above are true and correct. Goods imported are in commensuration with the project requirements and are *bona fide* requirement of the Project under the Contract. It is further certified that the above items shall not be used for any other purpose except for the Project.

Signature: _____
Name and Designation: _____
Official Stamp: _____
Date: _____”]

The Sales Tax Act, 1990

Table-2
(Local Supplies only)

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
1.	Supply of cottonseed exclusively meant for sowing purposes, subject to such conditions as the Board may specify.	1207.2000.
2.	Supply of locally produced crude vegetable oil obtained from the locally produced seeds ¹ [other than cotton seed], except cooking oil, without having undergone any process except the process of washing.	Respective headings.
² [3.	³ [Supplies made by cottage industry.]	Respective headings.]
4.	Raw material and intermediary goods manufactured or produced, and services provided or rendered, by a registered person, consumed in-house for the manufacture of goods subject to sales tax.	Respective headings.
⁴ [5.	***]	
6.	Supply of fixed assets against which input tax adjustment is not available	Respective headings.

¹ The words inserted by the Finance Act, 2012

² S. No. 3 substituted by the Finance Act, 2007

³ Substituted by the Finance Act, 2014

⁴ S. No. 5 omitted by the Finance Act, 2011

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	under a notification issued in terms of clause (b) of sub-section (1) of section 8 of the Sales Tax Act, 1990.	
7.	Breads prepared in <i>tandoors</i> and bakeries, vermicillies, <i>nans</i> , <i>chapattis</i> , <i>sheer mal</i> , bun, rusk.	Respective headings.
8.	Foodstuff cooked or prepared in-house and served in messes run on the basis of mutuality and industrial canteens for workers.	Respective headings.
9.	Foodstuff and other eatables prepared in the flight kitchens and supplied for consumption on-board in local flights.	Respective headings.
10.	Agricultural produce of Pakistan, not subjected to any further process of manufacture.	Respective headings.
¹ [11.	[Supply of ware potato and onions	0701.9000 and 0703.1000]
² [12.	***]	
³ ⁴ [13.	***	
² [14.	***]	
15.	a. Sprinkler Equipment b. Drip Equipment	Respective headings

¹ S. No. 11 inserted by the Finance Act, 2009

² S. No. 12 omitted by the Finance Act, 2013

³ S. Nos. 13 to 16 added by the Finance Act, 2014

⁴ S. No. 13 & 14 omitted by the Finance Act, 2015

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	c. Spray Pumps and nozzles	
16.	Raw cotton ¹ [omitted]	Respective headings]
² [17.	Raw and pickled hides and skins, wet blue hides and skins	41.01, 41.02, 41.02, 4104.1000, 4105.1000, 4106.2100, 4106.3000, 4106.9000
18.	Supplies made by manufacturers of marble and granite having annual turnover less than five million rupees even if their annual utility bill is more than eight hundred thousand rupees	Respective headings
19.	Bricks (up to 30 th June, 2018)	6901.1000
20.	Crushed stone (up to 30 th June, 2018)	2517.1000
³ [21.	Poultry feed, cattle feed, sunflower seed meal, rape seed meal and canola seed meal	2306.3000, 2306.4900 and respective headings]
³ [22.	Single cylinder agriculture diesel engines (compression-ignition internal combustion piston engines) of 3 to 36 HP.	8408.9000]
⁴ [23.	Match boxes	Respective headings.]

¹ The words "and ginned cotton" omitted through Finance Act, 2019.

² S. Nos. 17 to 21 added by Finance Act, 2015.

³ New S.No. 22 and entries relating thereto inserted by Finance Act, 2017.

⁴ New S.No. 23 and entries relating thereto inserted by Finance Act, 2018.

The Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
¹ [24.	LED or SMD lights and bulbs meant for conservation of energy	8539.5010, 8539.5020, 9405.1030 and 9405.4020]
² [25.	Cottonseed oil	1512.2100 and 1512.2900]

Notes:--

1. For the purpose of this Schedule, for entries against which classification of headings or sub-headings has been specified, exemption shall be admissible on the basis of description of goods as mentioned in column 2 of the Schedule Pakistan Customs Tariff classification of headings is provided for ease of reference and commodity classification purposes only.

2. For the purposes of determining classification of any goods, the general rules for interpretation of the First Schedule to the Customs Act, 1969 (IV of 1969) and Explanatory Notes to the Harmonized Commodity Description and Coding System (relevant version) as amended from time to time shall be considered authentic source of interpretation.

3. For the purposes of exemption of sales tax under serial numbers 46, 47, 49, 50, 51, 52, 53, 56, 57, 59, 60 and 62 of this Schedule, the definitions, restrictions, limitations, conditions and procedures and all the provisions of Chapter 99 of the First Schedule to the Customs Act, 1969 (IV of 1969), for the purposes of applying zero-rate of customs duty shall, *mutatis mutandis*, apply and shall be deemed and construed to be part of this Schedule.

¹ New S.No. 24 and entries relating thereto inserted by Finance Supplementary (Amendment) Act, 2018.

² New serial number 25 and entries relating thereto inserted through Finance Act, 2019.

The Sales Tax Act, 1990

¹[TABLE-3

The plant, machinery, equipment and apparatus, including capital goods, specified in column (2) of the Annexure below, falling under the HS Codes specified in column (3) of that Annexure, shall be exempt from the whole of Sales tax, subject to the following conditions, besides the conditions specified in column (4) of the Annexure, namely:-

- (i) The imported goods as are not listed in the locally manufactured items, notified through a Customs General Order issued by the Board from time to time or, as the case may be, certified as such by the Engineering Development Board.
- (ii) except for S. No. 9, 14, ²[14A and 15] of the Annexure, the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company's *bona fide* requirement. He shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Project Director or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis; and
- (iii) in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the

¹Inserted by Finance Act, 2014

² The figure and words inserted through Finance Act, 2017

The Sales Tax Act, 1990

complete plant, duly supported by the contract, layout plan and drawings:

Explanation.- For the purpose of Table-3, capital goods mean any plant, machinery, equipment, spares and accessories, classified in Chapters 84, 85 or any other chapter of the Pakistan Customs Tariff, required for-

- (a) the manufacture or production of any goods and includes refractory bricks and materials required for setting up a furnace, catalysts, machine tools, packaging machinery and equipment, refrigeration equipment, power generating sets and equipment, instruments for testing, research and development, quality control, pollution control and the like; or
- (b) used in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, dairy and poultry industry.

¹[ANNEXURE

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
1.	Machinery and equipment for initial installation, balancing, modernization, replacement or expansion of desalination plants, coal firing system, gas processing plants and oil and gas field prospecting.	Respective Headings	Nil
2.	Following machinery, equipment, apparatus, and medical, surgical, dental and veterinary furniture, materials, fixtures and fittings imported by hospitals and medical or diagnostic institutes:-		(a) The project requirement shall be approved by the Board of Investment (BOI). The authorized officer of BOI shall certify the item wise requirement of the project in the prescribed format

¹ Inserted by Finance Act, 2014.

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
			and manner as per Annex-B and shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under Section 155D of the Customs Act, 1969 (IV of 1969); (b) the goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of customs-duties and taxes at statutory rates leviable at the time of import. Breach of this condition shall be construed as a criminal offence under the Customs Act, 1969 (IV of 1969)
	A. Medical Equipment.		
(1)	Dentist chairs	9402.1010	
(2)	Medical surgical dental or veterinary furniture	9402.9090	
(3)	Operating Table.	9402.9010	
(4)	Emergency Operating Lights.	9405.4090	
(5)	Hospital Beds with mechanical fittings	9402.9020	
(6)	Gymnasium equipment.	9506.9100	
(7)	Cooling Cabinet.	8418.5000	
(8)	Refrigerated Liquid Bath.	¹ [3824.9999]	

¹ Substituted for the figure "3824.9099" by Finance Act, 2017

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
	(9) Contrast Media Injections (for use in Angiography & MRI etc).	3822.0000	
	B. Cardiology / Cardiac Surgery Equipment		
	(1) Cannulas.	9018.3940	
	(2) Manifolds.	8481.8090	
	(3) Intravenous cannula i.v. catheter.	9018.3940	
	C. Disposable Medical_Devices		
	(1) Self-disabling safety sterile syringes.	9018.3110	
	(2) Insulin syringes.	9018.3110	
	D. Other Related Equipments		
	(1) Fire extinguisher.	8424.1000	
	(2) Fixtures & fittings for hospitals	Respective Headings	
3.	1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non-luxury) i.e. single or double cabin pickups, accessories, spares, chemicals and consumables meant for mine construction phase or extraction phase.	Respective Headings	1. This concession shall be available to those mineral explorations and extraction companies or their authorized operators or contractors who hold permits, licences, lease and who enter into agreements with the Government of Pakistan or a Provincial Government. 2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the amount of sales tax, along with an under-taking to pay the sales tax at the statutory rate in case such goods are not re-exported on
	2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for mine construction or extraction phase.	Respective Headings	

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
			conclusion of the project. 3. The goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of sales tax leviable at the time of import. These shall, however, be allowed to be transferred to other entitled mining companies with prior approval of the Board; and
4.	Coal mining machinery, equipment, spares, including vehicles for site use i.e. single or double cabin pick-ups ¹ [and dump trucks], imported for Thar Coal Field.	Respective Headings	(a) This concession shall be available to those mining companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government. (b) The goods shall not be sold or otherwise disposed of without prior approval of the Board and the payment of customs duties and taxes leviable at the time of import. These shall, however, be allowed to be transferred to other entitled mining companies with prior approval of the Board.
5.	1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for	Respective Headings	(i) This concession shall also be available to primary contractors of the project upon fulfilment of the following conditions,

¹ At S. No. 4, after words "pick-ups" expression "and dump trucks" added through Finance Act, 2016.

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
	<p>power generation through oil, gas, coal, wind and wave energy including under construction projects, which entered into an implementation agreement with the Government of Pakistan.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>		<p>namely:-</p> <p>(a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project;</p> <p>(b) the Chief Executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the projects bona fide requirement; and</p> <p>(c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of sales tax leviable at the time of import;</p> <p>(ii) temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of sales tax and the amount payable under this notification, along with an undertaking to pay the sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</p>
6.	1. Machinery, equipment and spares meant for initial installation, balancing,	Respective Headings	-do-

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
	modernization, replacement or expansion of projects for power generation through gas, coal, hydel, and oil including under construction projects. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.		
7.	1. Machinery, equipment and spares meant for initial installation, balancing, modernization, replacement or expansion of projects for power generation through nuclear and renewable energy sources like solar, wind, micro-hydel bio-energy, ocean, waste-to-energy and hydrogen cell. ¹ [This exemption in relation to renewable energy shall remain in force up to the 30 th June, 2023.] 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project. <i>Explanation.-</i> The expression “projects for power generation” means any project for generation of electricity whether small, medium or large and whether for supply to the national grid or to any other user or for in house consumption.	Respective Headings	-do-

¹ Substituted for the expression “etc” by Finance Supplementary (Second Amendment) Act, 2019

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
8.	<p>1. Machinery and equipment meant for power transmission and grid stations including under construction projects.</p> <p><i>Explanation.-</i> For the purpose of this serial number, "machinery and equipment" shall mean,--</p> <p>(a) machinery and equipment operated by power of any description, such as is used in the generation of power;</p> <p>(b) apparatus, appliances, metering and testing apparatus, mechanical and electrical control, transmission gear and transmission tower, power transmission and distribution cables and conductors, insulators, damper spacer and hardware and parts thereof adapted to be used in conjunction with the machinery and equipment as specified in clause (a) above; and</p> <p>(c) component parts of machinery and equipment, as specified in clause (a) and (b) above, identifiable for use in or with machinery imported for the project and equipment including spares for purposes of the project.</p> <p>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.</p>	<p>Respective Headings</p> <p>211</p>	-do-

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
9.	Following machinery, equipment and other education and research related items imported by technical, training institutes, research institutes, schools, colleges and universities:-		Nil
	(1) Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers.	7017.1010	
	(2) Other dryers	8419.3900	
	(3) Filtering or purifying machinery and apparatus for water	8421.2100	
	(4) Other filtering or purifying machinery and apparatus for liquids	8421.2900	
	(5) Personal weighing machines, including baby scales; household scales	8423.1000	
	(6) Scales for continuous weighing of goods on conveyors	8423.2000	
	(7) Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	8423.3000	
	(8) Other weighing machinery having a maximum weighing capacity not exceeding 30 kg	8423.8100	
	(9) Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000kg	8423.8200	
	(10) Other weighing machinery	8423.8900	

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
	(11) Weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000	8423.9000	
	(12) Other weighing machine weights of all kinds; parts of weighing machinery of machines of heading 8423.2000 & 8423.3000	8423.9000	
	(13) Networking equipments like routers, LAN bridges, hubs excluding switches and repeaters.	8517.6970	
	(14) Other furnaces and ovens	8514.3000	
	(15) Electronic balances of a sensitivity of 5 cg or better, with or without weights.	9016.0010	
	(16) Other balances of a sensitivity of 5 cg or better, with or without weights.	9016.0090	
	(17) Thermostats of a kind used in refrigerators and air-conditioners	9032.1010	
	(18) Other thermostats	9032.1090	
	(19) Manostats	9032.2000	
	(20) Other instruments and apparatus Hydraulic or pneumatic	9032.8100	
	(21) Other instruments and apparatus	9032.8990	
	(22) Parts and accessories of automatic regulating or controlling instruments and apparatus	9032.9000	
	(23) Spares, accessories, and reagents for scientific equipments.	Respective Headings	
¹ [10.	***]		

¹ S. No. 10 and entries relating thereto omitted by Finance Act, 2015

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
11.	Following machinery and equipment for marble, granite and gem stone extraction and processing industries:		<p>1. For the projects of Gem Stone & Jewellery Industry, CEO/COO, Pakistan Gem and Jewellery Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are <i>bona fide</i> project requirement. The authorized person of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>2. For the projects of Marble & Granite Industry, CEO/COO, Pakistan Stone Development Company shall certify in the prescribed format and manner as per Annex-B that the imported goods are <i>bona fide</i> project requirement. The authorized persons of the Company shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969.</p> <p>3. The goods shall not be sold or otherwise disposed of within a period of five</p>

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
			years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
	(1) Polishing cream or material	3405.4000, 3405.9000	
	(2) Fiber glass mesh	7019.5190	
	(3) Chain saw/diamond wire saw in all sizes and dimensions and spares thereof, diamond wire joints all types and dimensions, chain for chain saw and diamond wires for wire saw and spare widia.	8202.4000, 8202.9100	
	(4) Gin saw blades.	8202.9910	
	(5) Gang saw blades/diamond saw blades/multiple blades of all types and dimensions.	8202.9990	
	(6) Air compressor (27 cft and above)	8414.8010	
	(7) Machine and tool for stone work; sand blasting machines; tungsten carbide tools; diamond tools & segments (all type & dimensions), hydraulic jacking machines, hydraulic manual press machines, air/hydro pillows, compressed air rubber pipes, hydraulic drilling machines, manual and power drilling machines, steel drill rods and spring (all sizes and dimensions), whole finding system with accessories, manual portable rock drills, cross cutter and bridge cutters.	8464.9000 & Respective headings	

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
	(8) Integral drilling steel for horizontal and vertical drilling, extension thread rods for pneumatic super long drills, tools and accessories for rock drills.	8466.9100	
12.	Machinery, equipment and other project related items including capital goods, for setting up of hotels, power generation plants, water treatment plants and other infrastructure related projects located in an area of 30 km around the zero point in Gwadar.	Respective Headings	1. The Division dealing with the subject matter of Industries shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide project requirement. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. 2. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
13.	Effluent treatment plants	Respective headings	Nil
¹ [14.	Following items for use with solar energy:-		
	Solar Power Systems.	8501.3110 8501.3210	
	(1) Off-grid/On-grid solar power system (with or without provision for USB/charging port) comprising of :		

¹ New S.No(s). 14, 14A, 15, 15A and 15B and entries relating thereto substituted for S.No(s) 14 & 15 by Finance Act, 2017

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
	i. PV Module.	8541.4000	
	ii. Charge controller.	9032.8990	
	iii. Batteries for specific utilization with the system (not exceeding 50 Ah in case of portable system).	8507.2090 8507.3000 8507.6000	
	iv. Essential connecting wires (with or without switches).	8544.4990	
	v. Inverters (off-grid/ on-grid/ hybrid with provision for direct connection/ input renewable energy source and with Maximum Power Point Tracking (MPPT).	8504.4090	
	vi. Bulb holder	8536.6100	
	(2) Water purification plants operating on solar energy.	8421.2100	
14A	Following systems and items for dedicated use with renewable source of energy like solar, wind, geothermal ¹ [as imported on or before the 30 th June, 2023.]		
	1. (a) Solar Parabolic Trough Power Plants.	8502.3900	
	(b) Parts for Solar Parabolic Power Plants.		
	(i). Parabolic Trough collectors modules.	8503.0010	
	(ii). Absorbers/Receivers tubes.	8503.0090	

¹ For the expression “etc” the expression inserted by Finance Supplementary (Second Amendment) Act, 2019

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
	(iii). Steam turbine of an output exceeding 40MW.	8406.8100	
	(iv). Steam turbine of an output not exceeding 40MW.	8406.8200	
	(v). Sun tracking control system.	8543.7090	
	(vi). Control panel with other accessories.	8537.1090	
	2. (a) Solar Dish Stirling Engine.	8412.8090	
	(b) Parts for Solar Dish Stirling Engine.		
	(i). Solar concentrating dish.	8543.7000	
	(ii). Sterling engine.	8543.7000	
	(iii). Sun tracking control system.	8543.7090	
	(iv). Control panel with accessories.	8406.8200	
	(v). Stirling Engine Generator	8501.6100	
	3. (a) Solar Air Conditioning Plant	8415.1090	
	(b) Parts for Solar Air Conditioning Plant		
	(i). Absorption chillers.	8418.6990	
	(ii). Cooling towers.	8419.8910	
	(iii). Pumps.	8413.3090	
	(iv). Air handling units.	8415.8200	
	(v). Fan coils units.	8415.9099	
	(vi). Charging & testing equipment.	9031.8000	
	4. (a) Solar Desalination System	8421.2100	
	(b) Parts for Solar Desalination System		
	(i). Solar photo voltaic panels.	8541.4000	

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
	(ii). Solar water pumps.	8413.3090	
	(iii). Deep Cycle Solar Storage batteries.	8507.2090	
	(iv). Charge controllers.	9032.8990	
	(v). Inverters (off grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT)	8504.4090	
	5. Solar Thermal Power Plants with accessories.	8502.3900	
	6. (a) Solar Water Heaters with accessories.	8419.1900	
	(b) Parts for Solar Water Heaters		
	(i). Insulated tank	7309.0000 7310.0000	
	(ii). Vacuum tubes (Glass)	7020.0090	
	(iii). Mounting stand	Respective headings	
	(iv). Copper and Aluminum tubes	Respective heading	
	(c) Accessories:		
	(i). Electronic controller		
	(ii). Assistant/ Feeding tank		
	(iii). Circulation Pump		
	(iv). Electric Heater/ Immersion Rod (one piece with one solar water heater)	Respective headings	
	(v). Solenoid valve (one piece with one solar water heater)		
	(vi). Selective coating for absorber plates		

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
	7. (a) PV Modules.	8541.4000	
	(b) Parts for PV Modules		
	(i). Solar cells.	8541.4000	
	(ii). Tempered Glass.	7007.2900	
	(iii). Aluminum frames.	7610.9000	
	(iv). O-Ring.	4016.9990	
	(v). Flux.	3810.1000	
	(vi). Adhesive labels.	3919.9090	
	(vii). Junction box & Cover.	8538.9090	
	(viii). Sheet mixture of Paper and plastic	3920.9900	
	(ix). Ribbon for PV Modules (made of silver & Lead).	Respective headings	
	(x). Bypass diodes.	8541.1000	
	(xi). EVA (Ethyl Vinyl Acetate) Sheet (Chemical).	3920.9900	
	8. Solar Cell Manufacturing Equipment.		
	(i). Crystal (Grower) Puller (if machine).	8479.8990	
	(ii). Diffusion furnace.	8514.3000	
	(iii). Oven.	8514.3000	
	(iv). Wafering machine.	8486.1000	
	(v). Cutting and shaping machines for silicon ingot.	8461.9000	
	(vi). Solar grade polysilicon material.	3824.9999	
	(vii). Phosphene Gas.	2853.9000	
	(viii). Aluminum and silver paste.	Respective headings	
	9. Pyranometers and accessories for solar data collection.	9030.8900	

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
	10. Solar chargers for charging electronic devices	8504.4020	
	11. Remote control for solar charge controller.	8543.7010	
	12. Wind Turbines.		
	(a) Wind Turbines for grid connected solution above 200 KW (complete system).	8412.8090	
	(b) Wind Turbines upto 200 KW for off-grid solutions comprising of:	8412.8090	
	(i). Turbine with Generator/ Alternator.	Respective headings	
	(ii). Nacelle with rotor with or without tail.		
	(iii). Blades.		
	(iv). Pole/ Tower.		
	(v). Inverter for use with Wind Turbine.		
	(vi). Deep Cycle Cell/ Battery (for use with wind turbine).	8507.2090	
	13. Wind water pump	8413.8100	
	14. Geothermal energy equipments.		
	(i). Geothermal Heat Pumps.	8418.6100	
	(ii). Geothermal Reversible Chillers.	8418.6990	
	(iii). Air handlers for indoor quality control equipments.	8418.6990	
	(iv). Hydronic heat pumps.	8415.8300	
	(v). Slim Jim heat exchangers.	8418.6100	
	(vi). HDPE fusion tools.	8419.5000	
	(vii). Geothermal energy Installation tools and Equipment.	8515.8000 8419.8990	

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
	(viii). Dehumidification equipment.	8479.6000	
	(ix). Thermostats and IntelliZone.	9032.1090	
	15. Any other item approved by the Alternative Energy Development Board (AEDB) and concurred to by the FBR.	Respective headings	
15	Following items for promotion of renewable energy technologies or for conservation of energy:-		Nil
	(i). SMD/LED/LVD lights with or without ballast, fittings and fixtures.	9405.1090 8539.3290 8539.5010 8539.5020	
	(ii). SMD/LED/LVD lights, with or without ballast, PV module, fitting and fixtures	9405.4090 8539.3290 8539.5010 8539.5020	
	(iii). Tubular Day lighting Device.	9405.5010	
	(iv). Wind turbines including alternators and mast.	8502.3100	
	(v). Solar torches.	8513.1040	
	(vi). Lanterns and related instruments.	8513.1090	
	(vii). LVD induction lamps.	8539.3290	
	(viii). LED Bulb/Tube lights.	8539.5010 8539.5020	
	(ix). PV module, with or without, the related components including invertors (off-grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT), charge controllers and solar batteries.	8541.4000 8504.4090 9032.8990 8507.0000	

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
	(x). Light emitting diodes (light emitting in different colors). (xi). Water pumps operating on solar energy along with solar pump controllers (xii). Energy saver lamps of varying voltages (xiii). Energy Saving Tube Lights. (xiv). Sun Tracking Control System (xv). Invertors (off-grid/on grid/hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT). (xvi). Charge controller/ Current controller. Provided that exemption under this serial shall be available with effect from 01.07.2016.	8541.5000 8413.7010 8413.7090 8504.4090 8539.3110 8539.3210 8539.3120 8539.3220 8543.7090 8504.4090 9032.8990	
15A	Parts and Components for manufacturing LED lights¹[and bulbs]:- (i). Aluminum Housing/ Shell for LED (LED Light Fixture) (ii). Metal Clad Printed Circuit Boards (MCPCB) for LED (iii). Constant Current Power Supply for of LED Lights ¹ [and bulbs] (1-300W) (iv). Lenses for LED lights ¹ [and bulbs]	 9405.1090 8534. 0000 8504.4090 9001.9000	If imported by LED light manufacturers registered under the Sales Tax Act, 1990 subject to annual quota determination by the Input Output Co-efficient Organization (IOCO).

¹ Words "and bulbs" wherever occurring in any form under S.No. 15A added by Finance Supplementary (Amendment) Act, 2018.

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
15B.	CKD kits for single cylinder agriculture diesel engines (compression-ignition internal combustion piston engines) of 3 to 36 HP.	8408.9000	Subject to same conditions and limitations as are applicable for availing concession in customs duty on import of such CKD kits.]
¹ [16.	***]		
² [17.	Machinery, equipment, raw materials, components and other capital goods for use in building, fittings, repairing or refitting of ships, boats or floating structures imported by Karachi Shipyard and Engineering Works Limited.	Respective heading	Nil
18.	The following parts for assembling and manufacturing of personal computers and laptops:		If imported by manufacturers and assemblers of computers and laptops, registered with and certified by Engineering Development Board in accordance with quota determined by IOCO
	(i) Bare PCBs	8534.0000	
	(ii) Power Amplifier	8542.3300	
	(iii) Microprocessor/ Controllers	85.42	
	(iv) Equipment for SMT Manufacturing	8486.2000	
	(v) Laptop batteries	8506.5000	
	(vi) Adapters	8504.4020	
	(vii) Cooling fans	8414.5190	
	(viii) Heat sink	7616.9920	
	(ix) Hard Disk SSD	8471.7020	
	(x) RAM/ROMS	8471.7060 and 8471.7090	
	(xi) System on Chip/FPGA-IC	85.42	
	(xii) LCD / LED Screen	8528.7211	
	(xiii) Motherboards	8534.0000	
	(xiv) power supply	84.73	
	(xv) Optical Drives	8471.7040	
	(xvi) External Ports	8536.2090	
	(xvii) Network cards	8517.6990	
	(xviii) Graphic cards	8471.5000	

¹ S.No. 16 and entries relating thereto omitted by Finance Act, 2015

² New S.No(s). 17 to 19 and entries relating thereto added by Finance Act, 2018.

The Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
	(xix) wireless cards	8517.6970	
	(xx) micro phone	8518.3000	
	(xxi) Trackpad	8471.6020	
19.	Plant and machinery, except the items listed under Chapter 87 of the Pakistan Customs Tariff, imported for setting up of a Special Economic Zone (SEZ) by zone developers and for installation in that zone by zone enterprises, on one time basis as prescribed in the SEZ Act, 2012 and rules thereunder subject to such condition, limitations and restriction as a Federal Board of Revenue may impose from time to time.	9917(2)	Nil]

¹[Annex-A

Header Information											
NTN/FTN of Importer				Regulatory Authority no.				Name of Regulatory authority			
(1)				(2)				(3)			
Details of Input goods (to be filled by the chief executive of the importing company)								Goods imported (Collectorate of import)			
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	CRN/ Mach. No.	Date of CRN/ Mach. No.
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

CERTIFICATE. It is certified that the description and quantity mentioned above are commensurate with the project requirement and that the same are not manufactured locally. It is further certified that the above items shall not be used for any other purpose.

¹ Inserted by Finance Act, 2014

The Sales Tax Act, 1990

Signature of Chief Executive, or
The person next in hierarchy duly
Authorized by the Chief Executive

Name _____

N.I.C. No. _____

NOTE:- In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished online against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969.

Explanation.-

Chief Executive means.—

1. owner of the firm, in case of sole proprietorship; or
2. partner of firm having major share, in case of partnership firm; or
3. Chief Executive Officer or the Managing Director in case of limited company or multinational organization; or
4. Principal Officer in case of a foreign company.

¹[Annex-B

Header Information											
NTN/FTN of Importer								Approval No.			
(1)								(2)			
Details of Input goods (to be filled by the authorized officer of the Regulatory Authority)								Goods imported (Collectorate of import)			
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	CRN/Mach. No.	Date of CRN/Mach No.
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

CERTIFICATE Before certifying the above-authorized officer of the Regulatory Authority shall ensure that the goods are genuine and *bona*

¹ Inserted by the Finance Act, 2014

The Sales Tax Act, 1990

fide requirement of the project and that the same are not manufactured locally.

Signature _____

Designation _____

NOTE:- *In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969.*

The Sales Tax Act, 1990

The
SEVENTH SCHEDULE

¹[***]

²[*The*
EIGHTH SCHEDULE

[See clause (aa) of sub-section (2) of section 3]

Table-1

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
1.	Soyabean meal	2304.0000	³ [10%]	
2.	Oil cake and other solid residues, whether or not ground or in the form of pellets	2306.1000	5%	
⁴ [3.	***]			
4.	Oilseeds meant for sowing.	Respective headings	5%	Import thereof subject to the condition that concerned department of the Division dealing with the subject matter of oil seeds certifies that the imported seeds are fungicide and insecticides treated and are meant for sowing.
5.	Raw cotton and ginned cotton	Respective headings	⁵ [10%]	On import
6.	Plant and machinery not manufactured locally and having no compatible local	Respective headings	⁶ [10%]	(i) On import of such plant and machinery by registered

¹ The seventh schedule omitted by the Finance Act, 1997

² The eighth schedule inserted by the Finance Act, 2014

³ Substituted for the figure "5%" by Finance Act, 2015

⁴ S. No. 3 and entries relating thereto omitted by Finance Act, 2015

⁵ Expression 5% substituted through Tax Laws (Second Amendment) Ordinance, 2019 dated 28th December, 2019.

⁶ Substituted for the figure "5%" by Finance Act, 2015

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
	substitutes			<p>manufacturers, post-dated cheque(s) equal to the differential amount of sales tax payable at import stage, shall be submitted to the customs authorities, which shall be returned on furnishing proof of filing of first sales tax return after import of such machinery, showing the import of such machinery;</p> <p>(ii) On import by commercial importers, good-for-payment cheque, bank guarantee, pay order or treasury challan showing deposit, equal to the differential amount of sales tax payable at import stage, shall be submitted to the customs authorities, which shall be returned back, or as the case may be, refunded, after evidence of subsequent supply to registered</p>

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
				<p>manufacturers or industrial users is furnished to the customs authorities;</p> <p>(iii) Supply of such imported plant and machinery by commercial importers to unregistered persons or persons other than manufacturers shall be liable to standard rate of tax, and evidence to that effect shall be produced to the customs authorities for release of the above mentioned instruments or refund of the amount paid at import stage;</p> <p>(iv) Subsequent supply of plant and machinery imported or acquired by registered manufacturers to unregistered persons or persons other than manufacturers shall be liable to tax at standard rate; and</p> <p>(v) the validity period of instruments</p>

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
				furnished under this provision shall not be less than one hundred and twenty days. <i>Explanation.</i> — For the purpose of this provision, plant and machinery means such plant and machinery as is used in the manufacture or production of goods.
¹ [7.	Flavoured milk	0402.9900	10%	Sold in retail packing under a brand name
8.	Yogurt	0403.1000	10%	Sold in retail packing under a brand name
9.	Cheese	0406.1010	10%	Sold in retail packing under a brand name
10.	Butter	0405.1000	10%	Sold in retail packing under a brand name
11.	Cream	04.01 and 04.02	10%	Sold in retail packing under a brand name
12.	Desi ghee	0405.9000	10%	Sold in retail packing under a brand name
13.	Whey	04.04	10%	Sold in retail packing under a brand name
² [14.	Milk and cream, concentrated or containing added sugar or other sweetening matter	0402.1000 and 0402.2000	10%	Sold in retail packing under a brand name]

¹ Serial numbers 7 to 23 and 25 to 31 and entries relating thereto in columns (2), (3), (4) and (5) inserted by Finance Act, 2015

² Serial number 14 and entries relating thereto substituted through Finance Act, 2019.

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
15.	Ingredients of poultry feed, cattle feed, except soya bean meal of PCT heading 2304.0000 and oil-cake of cotton-seed falling under PCT heading 2306.1000	¹ [2301.1000], 2305.0000, 2306.2000, 2306.3000, 2306.4100, 2306.5000, 2309.9010, 2309.9020, 2309.9090, 2936.2100, 2936.2200, 2936.2300, 2936.2400, 2936.2500, 2936.2600, 2936.2700, 2936.2800, and 2308.9000 (Guar Meal), 2303.1000 (Corn Gluton Feed/Meal), 2303.1000 (Residues of starch manufacture and similar residues), 3507.9000 (Enzymes- other),	² 10% ¹	

¹ For the figure "2301.2090" the figure "2301.1000" substituted through Finance Act, 2016.

² For the figure "5%" the figure "10%" substituted through Finance Act, 2016.

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
		2302.1000 (Maize Bran), 2302.2000 (Rice Bran), 2302.3000 (Wheat Bran), 2302.4000 (Other Cereals), 2302.5000 (Bran of Leguminous Plants), 2306.7000 (Oil- cake and other solid residues of Maize (corn) germ), 2306.4900 (Sesame Cake), 2306.9000 (Sesame Meal/other Meal), 2842.1000 (Double or complex silicates, including aluminosilicates whether or not		

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
		chemically defined), ¹ [2301.2090] (Fish Meal), 0505.9000 (Poultry by product Meal), and the following items only of Feed Grade: 2827.6000 (Potassium Lodide), 2833.2990 (Manganese Sulphate), ² [2833.2940] (Zinc Sulphate), 2817.4000 (Zinc Oxide), 2833.2500 (Copper Sulphate), 2833.2910 (Ferrous Sulphate),		

¹ For the figure "2301.2010" the figure "2301.2090" substituted through Finance Act, 2016.

² For the figure "2833.2600" the figure "2833.2940" substituted through Finance Act, 2016.

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
		2915.5000 (Propionic acid, its salts and esters), 2930.4000 (DL Methionine), 2930.4000 (Methionine Hydroxy Analogue (liquid)), 2922.4100 (Lysine Monohydro Chloride /sulphate), 2923.2000 (Lecithins), ¹ [2923.9010] (Betafin), 2922.4290 (Arganine), 2934.9910 (Furazolidon), 2922.5000 (Threonine), 2835.2600 (Mono Calcium		

¹ For the figure "2923.9000" the figure "2923.9010" substituted through Finance Act, 2016.

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
		Phosphate), 2835.2500 (Di Calcium Phosphate), and 2835.2600 (Mono Di Calcium Phosphate)		
16.	Incinerators of disposal of waste management, motorized sweepers and snow ploughs	8417.8000, 8430.2000 and 8479.8990	5%	
17.	Re-importation of foreign origin goods which were temporarily exported out of Pakistan	99.18	5%	Subject to similar conditions as are envisaged for the purposes of customs duty under the Customs Act, 1969, and taxable value shall be the value determined under PCT heading 99.18 of the said Act increased by customs duty payable
¹ [18.	***]			
19.	Waste paper	47.07	5%	
20.	Plant, machinery, ² [and equipment] used in production of bio-diesel	Respective headings	5%	The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and

¹ Serial number 18 and entries relating thereto is omitted through Finance Act, 2019.

² For the words "equipment and specific items" the words "and equipment" substituted through Finance Act, 2016.

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
				format as per Annex-B, as given in the Sixth Schedule, that the imported goods are <i>bona fide</i> project requirement. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import
¹ [21.	***]			
22.	Soya bean seed	1201.1000	² [10]%	On import by solvent extraction industries, subject to the condition that no refund of input tax shall be admissible”;
23.	Secondhand and worn clothing or footwear	6309.0000	5%	
25.	Agricultural tractors	³ [8701.9220 and 8701.9320]	⁴ [5%]	
26.	Tillage and seed bed preparation equipment:		⁵ [5%]	

¹ Serial number 21 and entries relating thereto is omitted through Finance Act, 2019.

² The figure “6” substituted vide Finance Act, 2019.

³ Figures substituted through Finance Act, 2018.

⁴ For the figure “10” the figure “5” substituted through Finance Act, 2016.

⁵ For the figure “7” the figure “5” substituted through Finance Act, 2018.

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
	(i) Rotavator	8432.8010		
	(ii) Cultivator	8432.2910		
	(iii) Ridger	8432.8090		
	(iv) Sub soiler	¹ [8432.3900]		
	(v) Rotary slasher	8432.8090		
	(vi) Chisel plow	8432.1010		
	(vii) Ditcher	8432.1090		
	(viii) Border disc	8432.2990		
	(ix) Disc harrow	8432.2100		
	(x) Bar harrow	8432.2990		
	(xi) Mould board plow	8432.1090		
	(xii) Tractor rear or front blade	8430.6900		
	(xiii) Land leveller or land planer	8430.6900		
	(xiv) Rotary tiller	8432.8090		
	(xv) Disc plow	8432.1090		
	(xvi) Soil-scrapper	8432.8090		
	(xvii) K.R.Karundi	8432.8090		
	(xviii) Tractor mounted trancher	8701.9020		
	(xix) Land leveller	8430.6900		
	² [(xx) Laser land leveler comprising of laser transmitter, laser receiver, control box, rigid mast pack, with or without scrapper	Respective heading]		
27.	Seeding or planting equipment:		³ [5%]	
	(i) Seed-cum-fertilizer drill (wheat, rice barley, etc.)	8432.3010		
	(ii) Cotton or maize planter with fertilizer attachment	⁴ [8432.3900]		

¹ Substituted for the figure "8432.3090" by Finance Act, 2017

² Entry number (xx) substituted through Finance Act, 2019.

³ For the figure "7" the figure "5" substituted through Finance Act, 2018.

⁴ PCT heading "8432.3090" substituted through Finance Act, 2019.

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
	(iii) Potato planter	¹ [8432.3900]		
	(iv) Fertilizer or manure spreader or broadcaster	² [8432.4100]		
	(v) Rice transplanter	³ [8432.3900]		
	(vi) Canola or sunflower drill	⁴ [8432.3100]		
	(vii) Sugarcane planter	⁵ [8432.3900]		
28.	Irrigation, drainage and agro-chemical application equipment:		³ [5%]	
	(i) Tubewells filters or strainers	8421.2100, 8421.9990		
	(ii) Knapsack sprayers	8424.2010		
	(iii) Granular applicator	8424.2010		
	(iv) Boom or field sprayers	8424.2010		
	(v) Self propelled sprayers	8424.2010		
	(vi) Orchard sprayer	8424.2010		
29.	(i) Harvesting, threshing and storage equipment:		⁶ [5%]	
	(ii) Wheat thresher	8433.5200		
	(iv) Maize or groundnut thresher or sheller	8433.5200		

¹ PCT heading "8432.3090" substituted through Finance Act, 2019.

² Substituted for the figure "8432.4000" by Finance Act, 2017

³ PCT heading "8432.3090" substituted through Finance Act, 2019.

⁴ Substituted for the figure "8432.3010" by Finance Act, 2017

⁵ Substituted for the figure "8432.3090" by Finance Act, 2017

⁶ For the figure "7" the figure "5" substituted through Finance Act, 2018.

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
	(v) Groundnut digger	8433.5900		
	(vi) Potato digger or harvester	8433.5300		
	(vii) Sunflower thresher	8433.5200		
	(viii) Post hole digger	8433.5900		
	(ix) Straw balers	8433.4000		
	(x) Fodder rake	8433.5900		
	(xi) Wheat or rice reaper	8433.5900		
	(xii) Chaff or fodder cutter	8433.5900		
	(xiii) Cotton picker	8433.5900		
	(xiv) Onion or garlic harvester	8433.5200		
	(xv) Sugar harvester	8433.5200		
	(xvi) Tractor trolley or forage wagon	8716.8090		
	(xvii) Reaping machines	8433.5900		
	(xviii) Combined harvesters	8433.5100		
	(xix) Pruner/shears	8433.5900		
30.	Post-harvest handling and processing & miscellaneous machinery:		¹ [5%]	
	(i) Vegetables and fruits cleaning and sorting or grading equipment	8437.1000		
	(ii) Fodder and feed cube maker equipment	8433.4000		

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
¹ [31.	[.....]] omitted			
² [32.	[***]			
² [33.	[.....]] omitted			
34.	1. Set top boxes for gaining access to internet	8517.6950	5%	Subject to type approval by PEMRA. This concession shall be available upto 30 th June, ³ [2018]
	2. TV broadcast transmitter	8525.5020		
	3. Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers)	8528.7110 and 8528.7220		
	4. Other set top boxes	8528.7190 and 8528.7290		
⁴ [35 to 42].	[.....]] omitted			
43.	Natural gas	Respective heading	⁵ [5%]	If supplied to fertilizer plants for use as feed stock in manufacturing of fertilizer
44.	Phosphoric acid	2809.2010	5%	If imported by fertilizer company for manufacturing of DAP
45.	Following machinery for poultry sector :			Import and supply
	(i) Machinery for preparing feeding stuff	8436.1000	7%	

¹ Serial number 31 omitted through Finance Act, 2016.

² Serial number 32 and entries relating thereto is omitted through Finance Act, 2019.

³ Substituted for the figure "2017" by Finance Act, 2017.

⁴ S.No(s) 33 & 35 to 42 omitted by Finance Act, 2018.

⁵ For the figure "10" the figure "5" substituted through Finance Act, 2018.

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
	(ii) Incubators, brooders and other poultry equipment	8436.2100 and 8436.2900	7%	
	(iii) Insulated sandwich panels	Respective heading	7%	
	(iv) Poultry sheds	9406.1020 and 9406.9020	7%	
	(v) Evaporative air cooling system	8479.6000	7%	
	(vi) Evaporative cooling pad	8479.9010	7%	
46.	Multimedia projectors	8528.6210	10%	Nil
47.	Locally produced coal	27.01	Rs. 425 per metric tonne or 17% ad valorem, whichever is higher	Nil
¹ [48 & 49]	[.....] omitted			
² [50.	LNG/RLNG	2711.1100	12%	Import thereof
³ [51.	LNG/RLNG	2711.1100 and 2710.2100	12%	If supplied to gas transmission and distribution companies
52.	Fertilizers (all types)	Respective heading	2%	Nil
53.	The following cinematographic equipment imported during the period commencing on the 1st day of July, 2018 and ending on the 30th day of June, 2023.		5%	Subject to same limitations and conditions as are specified in Part-1 of Fifth Schedule to the Customs Act, 1969 for availing 3% concessionary rate of customs duty on the

¹ S.No(s) 48 & 49 omitted by Finance Act, 2018.

² S.No(s) 50 to 57 added by Finance Act, 2018.

³ S.No. 51 substituted Finance Supplementary (Amendment) Act, 2018.

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
				import of these equipment.”;
	(i) Projector	9007.2000		
	(ii) Parts and accessories for projector	9007.9200		
	(iii) Other instruments and apparatus for cinema	9032.8990		
	(iv) Screen	9010.6000		
	(v) Cinematographic parts and accessories	9010.9000		
	(vi) 3D Glasses	9004.9000		
	(vii) Digital Loud Speakers	8518.2200		
	(viii) Digital Processor	8519.8190		
	(ix) Sub-woofer and Surround Speakers	8518.2990		
	(x) Amplifiers	8518.5000		
	(xi) Audio rack and termination board	7326.9090 8537.1090		
	(xii) Music Distribution System	8519.8990		
	(xiii) Seats	9401.7100		
	(xiv) Recliners	9401.7900		
	(xv) Wall Panels and metal profiles	7308.9090		
	(xvi) Step Lights	9405.4090		
	(xvii) Illuminated Signs	9405.6000		
	(xviii) Dry Walls	6809.1100		
	(xix) Ready Gips	3214.9090		
54.	lithium iron phosphate battery (Li-Fe-PO ₄)	8506.5000	12%	Nil

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
55.	Fish babies / seedlings	Respective headings	5%	Nil
56.	Potassium Chlorate (KClO ₃)	Respective headings	17% alongwith rupees ¹ [70] per kilogram	Import and supply thereof. Provided that rate of rupees ² [70] per kilogram shall not apply on imports made by and supplies made to organizations under the control of Ministry of Defence Production.
57.	Rock phosphate	Respective headings	10%	If imported by fertilizer manufacturers for use in the manufacturing of fertilizers.
³ [58.	LPG	2711.1910	10%	Imports thereof and local supplies of such imported LPG.”.]
4[59.	Products of milling industry except wheat and meslin flour	1102.2000, 1102.9000, 1103.1100, 1103.1300, 1103.1900, 1104.2200, 1104.2300, 1104.2900 and 1104.3000	10%	If sold in retail packing under a brand name or trademark
60.	Fat filled milk	1901.9090	10%	If sold in retail packing under a brand name or trademark
61.	Silver, in unworked condition	7106.1000, 7106.9110 and 7106.9190	1%	
62.	Gold, in unworked condition	7108.1100, 7108.1210 and	1%	

¹ The figure “65” substituted through Finance Act, 2019.

² The figure “65” substituted through Finance Act, 2019.

³ S.No. 58 added by Finance Supplementary (Amendment) Act, 2018.

⁴ New serial numbers 59 to 69 and entries relating thereto are added through Finance Act, 2019.

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
		7108.1290		
63.	Articles of jewellery, or parts thereof, of precious metal or of metal clad with precious metal.	71.13	1.5% of value of gold, plus 0.5% of value of diamond, used therein, plus 3% of making charges	No input tax adjustment to be allowed except of the tax paid on gold
64.	Prepared Food, foodstuff and sweetmeats supplied by restaurants, bakeries, caterers and sweetmeat shops	Respective headings	7.5%	Supplies only, subject to condition that no input tax shall be adjusted
65.	Ginned cotton	Respective headings	10%	
66.	Supplies as made from retail outlets as are integrated with Board's computerized system for real-time reporting of sales	Respective Headings	14%	if supplied goods are finished fabric, and locally manufactured finished articles of textile and textile made-ups and leather and artificial leather subject to the condition that they have maintained 4% value addition during the last six months"; and
67.	LNG imported for servicing CNG sector and local supplies thereof	2711.1100, 2711.2100	5%	

The Sales Tax Act, 1990

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
68.	Frozen prepared or preserved sausages and similar products of poultry meat or meat offal	1601.0000	8%	¹ ["If sold in retail packing under a brand name or trademark"]
69.	Meat and similar products of prepared frozen or preserved meat or meat offal of all types including poultry, meat and fish	1602.3200, 1602.3900, 1602.5000, 1604.1100, 1604.1200, 1604.1300, 1604.1400, 1604.1500, 1604.1600, 1604.1900, 1604.2010, 1604.2020 and 1604.2090	8%]	² ["If sold in retail packing under a brand name or trademark"]

Table-2

Plant, machinery, equipment and apparatus, including capital goods, specified in column (2) of the Annexure below, falling under the HS Codes specified in column (3) of that Annexure, shall be charged to sales tax at the rate of five percent ³[, except goods mentioned in serial numbers 1, 5 and 6 of the Annexure which shall be charged at the rate of ten percent] subject to the following conditions, besides the conditions specified in column (4) of the Annexure, namely:-

- (i) The imported goods as are not listed in the locally manufactured items, notified through a Customs General

¹ Expression inserted through Tax Laws (Second Amendment) Ordinance, 2019 dated 28th December, 2019

² Expression inserted through Tax Laws (Second Amendment) Ordinance, 2019 dated 28th December, 2019

³ Commas and words inserted by Finance Act, 2015

The Sales Tax Act, 1990

Order issued by the Board from time to time or, as the case may be, certified as such by the Engineering Development Board.

- (ii) The Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company's *bona fide* requirement. He shall furnish all relevant information Online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Project Director or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis; and
- (iii) In case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings.

Explanation.-In this Table the expression, capital goods mean any plant, machinery, equipment, spares and accessories, classified in chapters 84, 85 or any other chapter of the Pakistan Customs Tariff, required for—

- (a) the manufacture or production of any goods, and includes refractory bricks and materials required for setting up a furnace, catalysts, machine tools, packaging machinery and equipment, refrigeration equipment, power generating sets and equipment, instruments for testing, research and development, quality control, pollution control and the like; or

The Sales Tax Act, 1990

- (b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, dairy and poultry industry.

Annexure

S. No.	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
1	Machinery and equipment for development of grain handling and storage facilities ¹ [including silos].	Respective Headings	Nil
2	Cool chain machinery and equipment.	Respective Headings	Nil
² [3]	***]		
4	1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) <i>i.e.</i> single or double cabin pickups, accessories, spares, chemicals and consumables meant for mineral exploration phase. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.	Respective Headings	1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government. 2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this notification, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project. 3. The goods shall not be sold

¹ After word "facilities" the words "including silos" inserted through Finance Act, 2016.

² S. No.3 and entries relating thereto omitted by Finance Act, 2015

The Sales Tax Act, 1990

S. No.	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
			or otherwise disposed of without prior approval of the FBR and the payment of customs duties and taxes leviable at the time of import. These shall however be allowed to be transferred to other entitled mining companies with prior approval of the Board.
5.	Complete plants for relocated industries.	Respective Headings	Nil
6.	Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil, hydro- cracking and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.	Respective Headings	Nil
¹ [7.	***]		
² [8	1. Milk chillers. 2. Tubular heat exchanger (for pasteurization). 3. Milk processing plant, milk spray drying plant, Milk UHT plant. 4. Milk filters 5. Any other machinery and equipment for manufacturing of dairy products.	8418.6910 and 8418.6990 8419.5000 8419.3900 and 8419.8100 8421.2900 Chapter 84 and 85	If imported by registered manufacturer who is member of Pakistan Dairy Association]

¹ S. No. 7 and entries relating thereto omitted by Finance Act, 2015

² Serial number 8 added through Finance Act, 2016.

The Sales Tax Act, 1990

S. No.	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
¹ [9]	Capital goods otherwise not exempted, for Transmission Line Projects.	Respective heading	The concession will be available in respect of those Transmission Line Projects which are being executed under Standard Implementation Agreement under Policy Framework for Private Sector Transmission Line Projects, 2015 and Projects Specific Transmission Services Agreement. Provided that sales tax charged under this provision shall be non-adjustable and non-refundable.”]

Annex-A

Header Information											
NTN/FTN of Importer				Regulatory authority no.				Name of Regulatory authority			
(1)				(2)				(3)			
Details of Input goods (to be filled by the chief executive of the importing company)								Goods imported (Collectorate of import)			
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	CRN/ Mach. No.	Date of CRN/ Mach. No.
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

CERTIFICATE. It is certified that the description and quantity mentioned above are commensurate with the project requirement and that the same are not manufactured locally. It is further certified that the above items shall not be used for any other purpose.

Signature of Chief Executive, or
the person next in hierarchy duly
authorized by the Chief Executive
Name _____

¹ Serial number 9 added through Finance Act, 2018.

The Sales Tax Act, 1990

N.I.C. No. _____

NOTE:-- In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished online against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969.

Explanation.—

Chief Executive means.—

1. owner of the firm, in case of sole proprietorship; or
2. partner of firm having major share, in case of partnership firm; or
3. Chief Executive Officer or the Managing Director in case of limited company or multinational organization; or
4. Principal Officer in case of a foreign company.

Annex-B

Header Information											
NTN/FTN of Importer								Approval No.			
(1)								(2)			
Details of Input goods (to be filled by the authorized officer of the Regulatory Authority)								Goods imported (Collectorate of import)			
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	CRN/Mach. No.	Date of CRN/Mach No.
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

CERTIFICATE. Before certifying the above-authorized officer of the Regulatory Authority shall ensure that the goods are genuine and *bona fide* requirement of the project and that the same are not manufactured locally.

Signature _____

Designation _____

The Sales Tax Act, 1990

NOTE:-- In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished online against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969.

¹[*The*

NINTH SCHEDULE

[See sub-section (3B) of section 3]

TABLE

S. No.	Description / Specification of Goods	Sales tax on import ²[or local supply]	Sales tax chargeable at the time of registration (IMEI number by CMOs)	Sales tax on supply (payable at time of supply by CMOs)
(1)	(2)	(3)	(4)	(5)
1.	Subscriber Identification Module (SIM) Cards			Rs. 250
³ [2.	Cellular mobile phones or satellite phones to be charged on the basis of import value per set, or equivalent value in rupees in case of supply by the manufacturer, at the rate as indicated against each category:--			

¹ The Ninth Schedule added by the Finance Act, 2015

² Substituted for the expression "(payable by importer at the time of import)" by Finance Act, 2015

³ Serial number 2 and entries relating thereto is substituted through Finance Act, 2019.

The Sales Tax Act, 1990

S. No.	Description / Specification of Goods	Sales tax on import ² [or local supply]	Sales tax chargeable at the time of registration (IMEI number by CMOs)	Sales tax on supply (payable at time of supply by CMOs)
(1)	(2)	(3)	(4)	(5)
	A. Not exceeding US\$ 30	¹ [Rs. 130]	² [Rs. 130]	
	B. Exceeding US\$ 30 but not exceeding US\$ 100	³ [Rs. 200]	⁴ [Rs. 200]	
	C. Exceeding US\$ 100 but not exceeding US\$ 200	Rs. 1,680	Rs. 1,680	
	D. Exceeding US\$ 200 but not exceeding US\$ 350	Rs. 1,740	Rs. 1,740	
	E. Exceeding US\$ 350 but not exceeding US\$ 500	Rs. 5,400	Rs. 5,400	
	F. Exceeding US\$ 500	Rs. 9,270	Rs. 9,270]	

LIABILITY, PROCEDURE AND CONDITIONS

- (i) In case of the goods specified against S.No 1 of the Table, the liability to charge, collect and pay tax shall be on the Cellular Mobile Operator (CMO) at the time of supply. In case of the goods specified against S.No 2, the liability to pay sales tax at the time of import shall be on the importer, and the liability to charge, collect and pay sales tax payable on supplies shall be on the Cellular Mobile Operator at the time of registering

¹ Expression "Rs. 135" substituted through Tax Laws (Second Amendment) Ordinance, 2019, dated 28th December, 2019.

² Expression "Rs. 135" substituted through Tax Laws (Second Amendment) Ordinance, 2019, dated 28th December, 2019.

³ Expression "Rs. 1320" substituted through Tax Laws (Second Amendment) Ordinance, 2019, dated 28th December, 2019.

⁴ Expression "Rs. 1320" substituted through Tax Laws (Second Amendment) Ordinance, 2019, dated 28th December, 2019.

The Sales Tax Act, 1990

International Mobile Equipment Identity (IMEI) number in his system.

- (ii) The Cellular Mobile Operators shall, if not already registered, obtain registration under the Sales Tax Act, 1990.
- (iii) No IMEI shall be registered in his system by a Cellular mobile Operator without charging and collecting the sales tax as specified in the Table.
- (iv) The Cellular Mobile Operator shall deposit the sales tax so collected through his monthly tax return in the manner prescribed in section 26 of the Sales Tax Act, 1990, and rules made thereunder.
- (v) The Cellular Mobile Operator shall maintain proper records of all IMEI numbers registered for a period of six years, and such records shall be produced for inspection, audit or verification, as and when required, by an authorized officer of Inland Revenue.
- (vi) The Pakistan Telecommunication Authority shall provide data regarding IMEI numbers registered with other Cellular Mobile Operators to prevent double taxation on the same IMEI number in case of switching by a subscriber from one operator to another, and to provide data regarding registration of IMEI numbers to the Board on monthly basis.
- ¹[(via) The sales tax as indicated in column (3) of the Table above shall be paid by the importer, in case of imports and by the manufacturer, in case of locally manufactured cellular mobile phones.]
- (vii) No adjustment of input tax shall be admissible to the Cellular Mobile Operator or any purchaser of cellular mobile phone against the sales tax charged and paid in terms of this Schedule.
- (viii) The tax specified in column (4) of the Table shall be charged, collected and paid with effect from such date as may be

¹ Clause (via) inserted by the Finance Act, 2015

The Sales Tax Act, 1990

specified by the Board and the sales tax specified in column(3) shall stand withdrawn from the date so specified.

Note:- Notwithstanding anything contained in any other law for the time being in force, the levy, collection and payment of sales tax under Notification No. S.R.O. 460(I)/2013, dated the 30th May, 2013, shall be deemed to always have been lawfully and validly, levied, collected and paid.]

¹[The
TENTH SCHEDULE

[See sub-section (1B) of section 3]

The tax on bricks, falling in PCT heading ²[6901.0000], shall be paid on fixed basis, ³[] at the rates specified in Table below:—

TABLE

¹ The new Tenth Schedule, the Eleventh Schedule and the Twelfth Schedule added through Finance Act, 2019.

² PCT heading “6901.1000” substituted through Tax Laws (Second Amendment) Ordinance, 2019 dated 28th December, 2019

³ Expression “on monthly return,” Omitted through Tax Laws (Second Amendment) Ordinance, 2019 dated 28th December, 2019

The Sales Tax Act, 1990

S. No.	Region or area	Tax payable per month
(1)	(2)	(3)
1.	Lahore, Rawalpindi and Islamabad districts	Rs. 12,500
2.	Attock, Chakwal, Jehlum, Mandi Bahauddin, Sargodha, Gujrat, Sialkot, Narowal, Gujranwala, Hafizabad, Sheikhupura, Kasur, Nankana Sahib, Chiniot, Faisalabad, Jhang, Toba Tek Singh, Okara and Sahiwal districts	Rs. 10,000
3.	Khushab, Mianwali, Bhakar, Layyah, Muzaffargarh, Dera Ghazi Khan, Rajanpur, Multan, Lodhran, Khanewal, Vehari, Bahawalpur, Pakpattan, Bahawalnagar, Rahim Yar Khan districts; and Sindh, Khyber-Pakhtunkhwa and Baluchistan provinces	Rs. 7,500

The Sales Tax Act, 1990

**¹[The
ELEVENTH SCHEDULE
[See sub-section (7) of section 3]**

TABLE

The rates for withholding or deduction by the withholding agents
“not applicable to goods and supplies specified at the end of the
following Table”

S. No.	Withholding agent	Supplier category	Rate or extent of deduction
(1)	(2)	(3)	(4)
1.	(a) Federal and provincial government departments; autonomous bodies; and public sector organizations (b) Companies as defined in the Income Tax Ordinance, 2001 (XLIX of 2001)	Registered persons	1/5 th of Sales Tax as shown on invoice
2.	(a) Federal and provincial government departments; autonomous bodies; and public sector organizations (b) Companies as defined in the Income Tax Ordinance, 2001 (XLIX of 2001)	Person registered as a wholesaler, dealer or distributor	1/10 th of Sales Tax as shown on invoice
3.	Federal and provincial government departments; autonomous bodies; and public sector organizations	Unregistered persons	Whole of the tax involved or as applicable to supplies on the basis of gross value of supplies
4.	Companies as defined in the Income Tax Ordinance, 2001 (XLIX of 2001)	Unregistered persons	5% of gross value of supplies
5.	Registered persons as recipient of advertisement services	Person providing advertisement services	Whole of sales tax applicable
“6.	Registered persons purchasing cane molasses.	Unregistered persons	Whole of sales tax applicable.”;

The Sales Tax Act, 1990

- (i) Electrical energy;
- (ii) Natural Gas;
- (iii) Petroleum Products as supplied by petroleum production and exploration companies, oil refineries, oil marketing companies and dealers of motor spirit and high speed diesel;
- (iv) Vegetable ghee and cooking oil;
- (v) Telecommunication services;
- (vi) Goods specified in the Third Schedule to the Sales Tax Act, 1990;
- (vii) Supplies made by importers who paid value addition tax on such goods at the time of import; and
- (viii) Supplies made by an Active Taxpayer as defined in the Sales Tax Act, 1990 to another registered persons with exception of advertisement services.

¹[The
TWELFTH SCHEDULE
[See sub-section (2) of section 7A]

TABLE

S. No.	Goods or class of goods	PCT Heading	Rate
(1)	(2)	(3)	(4)
1.	All imported goods subject to exclusions as in conditions and procedure given after the Table	Respective Heading	3% ad valorem

The Sales Tax Act, 1990

Procedure and conditions:—

- (1) The sales tax on account of minimum value addition as payable under this Schedule (hereinafter referred to as value addition tax), shall be levied and collected at import stage from the importers on all taxable goods as are chargeable to tax under section 3 of the Act or any notification issued thereunder at the rate specified in the Table in addition to the tax chargeable under section 3 of the Act or a notification issued thereunder:
- (2) The value addition tax under this Schedule shall not be charged on,—
 - (i) Raw materials and intermediary goods meant for use in an industrial process which are subject to customs duty at a rate less than 16% ad valorem under First Schedule to the Customs Act, 1969;
 - (ii) The petroleum products falling in Chapter 27 of Pakistan Customs Tariff as imported by a licensed Oil Marketing Company for sale in the country;
 - (iii) Registered service providers importing goods for their in-house business use for furtherance of their taxable activity and not intended for further supply;
 - (iv) Cellular mobile phones or satellite phones;
 - (v) LNG / RLNG;
 - (vi) Second hand and worn clothing or footwear (PCT Heading 6309.000);
 - (vii) Gold, in un-worked condition; ¹[]
 - (vii) Silver, in un-worked condition;
 - (viii) The goods as specified in the Third Schedule on which tax is paid on retail price basis.²[;and
 - “(x) plant, machinery and equipment falling in Chapters 84

¹ The word “and” omitted through Tax Laws (Second Amendment) Ordinance, 2019, dated 28th December, 2019

² The serial “ix” inserted through Tax Laws (Second Amendment) Ordinance, 2019, dated 28th December, 2019

The Sales Tax Act, 1990

and 85 of the First Schedule to the Customs Act, 1969 (IV of 1969), as are imported by a manufacturer for in-house installation or use.”.]

- (3) The value addition tax paid at import stage shall form part of input tax, and the importer shall deduct the same from the output tax due for the tax period, subject to limitations and restrictions under the Act, for determining his net liability. The excess of input tax over output tax shall be carried forwarded to the next tax period as provided in section 10 of the Act.

¹[“(4) The refund of excess input tax over output tax, which is attributable to tax paid under this Schedule, shall not be refunded to a registered person in any case, except that as used for making of zero-rated supplies.”]

- (5) The registered person, if also dealing in goods other than imported goods, shall be entitled to file refund claim of excess carried forward input tax for a period as provided in section 10 or in a notification issued there under by the Board after deducting the amount attributable to the tax paid at import stage i.e. sum of amounts paid during the claim period and brought forward to claim period. Such deducted amount may be carried forward to subsequent tax period.]

¹ Clause (4) substituted through Tax Laws (Second Amendment) 2019 dated 28th December, 2019 the substituted clause read as under:
“(4) In no case, the refund of excess input tax over output tax, which is attributable to tax paid at import stage, shall be refunded to a registered person.”

The Sales Tax Act, 1990

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