

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

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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

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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

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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

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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 (Amendment) Act, 2020, dated 30-3-2020

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

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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

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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

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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

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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

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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

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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

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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

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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

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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.

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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 (Amendment) Act, 2020, dated 30-3-2020

³ Expression added through Tax Laws (Amendment) Act, 2020, dated 30-3-2020.

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

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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

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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, ³ [by the aforesaid operating companies] having Concession Agreement with the Gwadar Port Authority, for a period of forty year, subject to the following conditions and procedure, namely,—	Respective Headings

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

² The expression inserted through Finance Act, 2017

³ The expression inserted by Finance Act, 2020 shall have effect from the 1st June, 2020.

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Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	<p>(A). Conditions and procedure 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</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>Collectorate or Customs 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 ¹[and also those already imported under Notification No. S.R.O. 115(I)/2008, dated the 6th February, 2008] shall not be sold or disposed of without prior approval of the FBR and payment of sales tax leviable at the ¹[applicable rate on residual value], provided that this condition shall</p>	

¹ The expression inserted and words substituted by Finance Act, 2020 shall have effect from the 1st June, 2020.

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>not apply to ship bunker oils.</p> <p>(B). Conditions and procedure for local supply.–</p> <p style="padding-left: 40px;">(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 Concession Agreement;</p> <p style="padding-left: 40px;">(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</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>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 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</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>monthly statement shall be got verified by the registered person from the person authorized to receive the supplies in the office of operating company, 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</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 style="text-align: center;">companies were made; and</p> <p style="text-align: center;">(vi) the registered person making the exempt supplies shall keep the aforesaid record for presentation to the sales tax department as and when required to do so.</p>	
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	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)
	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)]	
¹ [100D	Machinery, equipment, materials and goods imported either for exclusive use within the limits of Gwadar Free Zone, or for making exports therefrom, subject to the conditions that such machinery, equipment, materials and goods, are imported by investors of Gwadar Free Zone, and all the procedures, limitations and restrictions as are applicable on such goods under the Customs Act, 1969 (Act IV of 1969) and rules made thereunder shall, <i>mutatis mutandis</i> , apply provided that if any of such goods is taken out of the Zone for purpose other than the export, the tax on the same shall be paid by the importer.]	Respective headings
101.	Raw and pickled hides and skins, wet blue hides and skins, finished leather, and	Respective headings

¹ New serial number 100D inserted by Finance Act, 2020 shall have effect from the 1st June, 2020.

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)
	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.	
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 the year ¹ [2030], of ships ² [....]	Respective headings

¹ The figure substituted by Finance Act, 2020.

² 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)
	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 following, even if medicated or medicinal in nature, namely:-	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)
	<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) or under a notification issued under section 19 thereof.</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)
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
	(j) Stamp Pad Ink	3215.9010

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)
	(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
	(e) Solar Torches;	8513.1040

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

³ 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)
	(f) Lanterns and related instruments;	8513.1090
	(g) PV modules along with related components, including invertors, charge controllers and batteries.	8541.4000 , 8504.4090, 9032.8990 and 8507.0000
	(h) ¹ [Tubular day lighting device.	9405.5010
	(i) Energy saver lamps and tube lights of varying voltages (operating on AC or DC).	8539.3110, 8539.3120
	(j) Invertors (off-grid/on grid/ hybrid) with provision for direct connection/input from renewable energy source and with Maximum Power Point Tracking (MPPT).	8504.4090
111.	⁵ [.....] omitted	[.....]
112.	Following cardiology/cardiac surgery, neurovascular, electrophysiology, endosurgery,	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>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 Micro Coils 15. Thrombectomy Device 	

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>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> <p>C. CONTRAST MEDIA FOR</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 style="text-align: center;">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 (with leads, connectors and accessories)</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 style="text-align: center;">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] <p style="text-align: center;">I. LEAR CARDIOLOGY PRODUCTS</p>	

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>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 Shunts</p> <p>10. Minimally invasive</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 style="text-align: center;">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. MitraClip Transcatheter 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 (TAVI/TAVR)</p> <p>11. Cerebral Retrievable</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>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 valves), connecting cables, inflation devices adapters</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)
	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) Tunnel farming	² [3920.1000, 3926.9099,

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)
	equipment ¹ [consisting of plastic covering and mulch film, anti-insect net and shade net]	5608.1900, 5608.9000,]
	(2) Green houses (prefabricated)	³ [9406.1010 and 9406.9010]
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 Customs Act, 1969 (IV of 1969).	Respective headings.]

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

¹ Words and comma inserted 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)
^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 Albumin beg Cratinin sysi	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)
	Ring Detektiion cups ISE Standard Alkaline phosphatase (Alb) Bilirubin kit HDL Cholesterol Ck creatinin kinase (mb) Ck nac Glucose 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 Inorganic Phosphorus kit Kit amplicon kit (for PCR)	

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)
	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 methyl 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-dimethy-amino 1,3 disodium thiosulphate propane	2930.9010
	Other organosulpher 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 istic 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 – ylcarbamate.	2938.9010
	-Dicopper chloride trihydroxide	
	Ingredients for pesticides	¹ [2939.8010]
	- Abamectin, Emamectin 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:— Conditions: (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,— 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 style="padding-left: 40px;">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]
¹ [154.	Dietetic foods intended for consumption by children suffering from inherent metabolic disorder subject to the conditions that the importer shall acquire approval and quota from Ministry of National Health Services, Regulations and Coordination.	Respective heading

¹ New serial numbers 154 to 156 inserted by Finance Act, 2020.

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)
155.	Oil cake and other solid residues, whether or not ground or in the form of pellets	2306.1000
156.	Import of CKD kits by local manufacturers of following Electric Vehicles:-	
	(i) Road Tractors for semi-trailers (Electric Prime Movers)	8701.2060
	(ii) Electric Buses	8702.4090
	(iii) Three Wheeler Electric Rickshaw	8703.8030
	(iv) Three Wheeler Electric Loader	8704.9030
	(v) Electric Trucks	8704.9059
	(vi) Electric Motorcycle	8711.6090]