

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%]	
⁴ [2.	***]			
⁵ [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	⁶ [10%]	On import
6.	Plant and machinery not manufactured locally and having no compatible local substitutes	Respective headings	⁷ [10%]	(i) On import of such plant and machinery by registered manufacturers, post-dated cheque(s) equal to

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 **Serial number 2 omitted by Finance Act, 2020.**

⁵ S. No. 3 and entries relating thereto omitted by Finance Act, 2015

⁶ Expression 5% substituted through Tax Laws (Amendment) Act, 2020, dated 30-3-2020.

⁷ Substituted for the figure "5%" by Finance Act, 2015

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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>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 manufacturers or industrial users is furnished to the</p>

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(1)	(2)	(3)	(4)	(5)
				<p>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 furnished under this provision shall not be less than one</p>

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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)
				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.

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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.

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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		

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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>chemically defined),</p> <p>¹[2301.2090] (Fish Meal),</p> <p>0505.9000 (Poultry by product Meal),</p> <p>and the following items only of Feed Grade:</p> <p>2827.6000 (Potassium Iodide),</p> <p>2833.2990 (Manganese Sulphate),</p> <p>²[2833.2940] (Zinc Sulphate),</p> <p>2817.4000 (Zinc Oxide),</p> <p>2833.2500 (Copper Sulphate),</p> <p>2833.2910 (Ferrous Sulphate),</p>		

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.

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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.

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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.

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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.

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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.

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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.

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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		

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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.

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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.

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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

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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 [80] 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 “70” substituted by Finance Act, 2020.

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.

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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	¹ [12%]	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%	
68.	Frozen prepared or	1601.0000	8%	

¹ The figure "14" substituted by Finance Act, 2020.

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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)
	preserved sausages and similar products of poultry meat or meat offal			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"]
³ [70.	Following locally manufactured electric vehicles			Local supplies only]
	(i) Road Tractors for semi-trailers (Electric Prime Movers)	8701.2060	1%	
	(ii) Electric Buses	8702.4090	1%	
	(iii) Three Wheeler Electric Rickshaw	8703.8030	1%	
	(iv) Three Wheeler Electric Loader	8704.9030	1%	
	(v) Electric Trucks	8704.9059	1%	
	(vi) Electric Motorcycle	8711.6090	1%	

¹ Expression inserted through Tax Laws (Amendment) Act, 2020, dated 30-3-2020

² Expression inserted through Tax Laws (Amendment) Act, 2020, dated 30-3-2020

³ New serial number 70 inserted by Finance Act, 2020.

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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 ¹[, 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 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

¹ Commas and words inserted by Finance Act, 2015

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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
- (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,	Respective Headings	1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who

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

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S. No.	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
	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.		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 ¹ [***] 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 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	Respective Headings	Nil

¹ Words and comma “under this notification,” omitted by Finance Act, 2020.

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S. No.	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
	heavy chemical industry, cryogenic facility for ethylene storage and handling.		
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]
³ [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 S. No. 7 and entries relating thereto omitted by Finance Act, 2015

² Serial number 8 added through Finance Act, 2016.

³ Serial number 9 added through Finance Act, 2018.

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(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 _____

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.

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(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 _____

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]

²[**Table-I**

Sales Tax on supply (payable at the time of supply by CMOs):

S. No.	Description / Specification of Goods	Sales tax on supply (payable at the time of supply by CMOs)
(1)	(2)	(3)
1.	Subscriber Identification Module (SIM) Cards	Rs. 250

¹ The Ninth Schedule added by the Finance Act, 2015

² Table-I, Table-II and conditions substituted by Finance Act, 2020.