

Sales Tax Act, 1990

⁷⁷¹[*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)
⁷⁷² [1.	***] omitted	
[2.	***] omitted	
[3.	***] omitted	
⁷⁷³ [4.	***	
5.	***	
6.	***	
7.	***	
8.	***	
9.	***	
10.	***]	
[11.	***] omitted	
[12.	***] omitted	
⁷⁷⁴ 13.	***] omitted	
14.	Pulses.	0713.1000, ⁷⁷⁵ [0713.2010, 0713.2020, 0713.2090], 0713.3100, 0713.3200, 0713.3300, 0713.3910, 0713.3920, 0713.3990,

⁷⁷¹Sixth Schedule substituted by Finance Act, 2005. Earlier it was substituted by Finance Act, 1998. Originally it was inserted by Finance Act, 1996.

⁷⁷² Serial number(s) 1,2,3,11 and 12 omitted by Finance (Supplementary) Act, 2022.

⁷⁷³ S. Nos. 4 to10 and entries relating thereto omitted by Finance Act, 2006

⁷⁷⁴ **Serial number 13 omitted by Finance Act, 2024.**

⁷⁷⁵Substituted for the figure and comma “0713.2000” by the Finance Act, 2009

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Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
		0713.4010, 0713.4020, 0713.5000, 0713.9010, 0713.9020 and 0713.9090
⁷⁷⁶ [15.	***]	
16.	Red chillies excluding those sold ⁷⁷⁷ [under] brand names and trademarks.	⁷⁷⁸ [0904.2110] and ⁷⁷⁹ [0904.2210]
17.	Ginger excluding those sold ⁷⁸⁰ [under] brand names and trademarks.	⁷⁸¹ [09.10]
18.	Turmeric excluding those sold ⁷⁸² [under] brand names and trademarks.	0910.3000
⁷⁸³ [19.	Rice, wheat, wheat and meslin flour	Respective heading]
⁷⁸⁴ [20.	***]	
⁷⁸⁵ [21.	***] omitted	
⁷⁸⁶ [22.	***]	
[23.	***] omitted	
⁷⁷³ [24.	***]	
⁷⁸⁷ [25.	***]	
⁷⁹⁵ [26.	***]	
⁷⁹⁵ [27.	***]	
⁷⁸⁸ [28.	***]	

⁷⁷⁶ Serial number 15 omitted by Finance Act, 2024.

⁷⁷⁷ Word substituted by Finance Act, 2023

⁷⁷⁸ Substituted for PCT heading “0904.2010” by the Finance Act, 2012

⁷⁷⁹ Substituted for PCT heading “0904.2020” by the Finance Act, 2012

⁷⁸⁰ Word substituted by Finance Act, 2023

⁷⁸¹ Substituted for the figure “0910.1000” through Finance Act, 2017

⁷⁸² Word substituted by Finance Act, 2023

⁷⁸³ Serial number 19 substituted by Finance (Supplementary) Act, 2022.

⁷⁸⁴ Serial number 20 omitted by Finance (Supplementary) Act, 2022.

⁷⁸⁵ Serial number(s) 21 and 23 omitted by Finance (Supplementary) Act, 2022.

⁷⁸⁶ Serial numbers 22,24,26, 27, 29 and 29C omitted by Finance Act, 2021.

⁷⁸⁷ S. No. 25 and the entries relating thereto omitted by the Finance Act, 2013

⁷⁸⁸ Serial No. 28 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)
⁷⁹⁵ [29.	***]	
⁷⁸⁹ [29A.	***]	
9B.	***]	
⁷⁹⁵ [29C.	***]	
⁷⁹⁰ [30.	***]	
31.	Holy Quran, complete or in parts, with or without translation; Quranic Verses recorded on any analogue or digital media; other Holy books.	⁷⁹¹ [4901.9910, 8523.2100, 8523.2910, 8523.2990, ⁷⁹² [8523.4910], ⁷⁹³ [8523.4920], ⁷⁹⁴ [8523.4190] [...], [...], 8523.4190, 8523.5910, 8523.5990, 8523.8010, 8523.8020 and 8523.8090]
⁷⁹⁵ [32.	Newsprint and books but excluding brochures, leaflets and directories	Respective headings]
33.	Currency notes, bank notes, shares, stocks and bonds.	⁷⁹⁶ [49.07]
⁷⁹⁷ [34.	***]	
35.	***]	
⁷⁹⁸ [36.	***]	
⁷⁹⁹ [37.	***]	
38.	Monetary gold.	⁸⁰⁰ [7108.1390] ⁸⁰¹ [and 7108.2090]
⁸⁰² [39.	***]	

⁷⁸⁹ S. Nos. 29A and 29B omitted by the Finance Act, 2011

⁷⁹⁰ S. No. 30 omitted by the Finance Act, 2011

⁷⁹¹ Substituted for the words and figures "4901.9910 and respective headings of 85.24" by the Finance Act, 2007

⁷⁹² Substituted for PCT heading "8523.4010" by Finance Act, 2012

⁷⁹³ Substituted for PCT heading "8523.4030" by Finance Act, 2012

⁷⁹⁴ Substituted for PCT heading "8523.4090" by Finance Act, 2012

⁷⁹⁵ Serial number 32 substituted by Finance Act, 2022.

⁷⁹⁶ Substituted for the figure "4907.0000" by Finance Act, 2017

⁷⁹⁷ S. Nos. 34 & 35 omitted by the Finance Act, 2011

⁷⁹⁸ Serial number 36 omitted through Finance Act, 2019.

⁷⁹⁹ Serial number 37 omitted through Finance Act, 2019.

⁸⁰⁰ Substituted for the figure "7108.2000" by Finance Act, 2017

⁸⁰¹ The word and figures added by the Finance Act, 2007

⁸⁰² S. No. 39 and entries relating thereto omitted by Finance Act, 2015

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
⁸⁰³ [40.	***]	
⁸⁰⁴ [41.	***	
42.	***	
43.	***	
44.	***]	
45.	Dextrose and saline infusion giving sets ⁸⁰⁵ [***] 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, ⁸⁰⁶ [9021.3900] and ⁸⁰⁷ [Respective headings]
⁸⁰⁸ [46.	***]	
47.	Import of articles of household and personal effects including vehicles and also the goods for donation to projects established 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	99.05

⁸⁰³ S. No. 40 omitted by the Finance Act, 2006

⁸⁰⁴ S. Nos. 41 to 44 omitted by the Finance Act, 2011

⁸⁰⁵ The word "imported" omitted by the Finance Act, 2007

⁸⁰⁶ Substituted for the figures "9201.3900" by the Finance Act, 2007

⁸⁰⁷ Words substituted by Finance Act, 2022.

⁸⁰⁸ Serial number 46 omitted by Finance (Supplementary) Act, 2022.

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Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	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 ⁸⁰⁹ [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
⁸¹⁰ [49.	***] omitted	
[50.	***] omitted	
[51.	***] omitted	
[52.	***] omitted	
[52A.	***] omitted	
[53.	***] omitted	
[54.	***] omitted	
[55.	***] omitted	
⁸¹¹ [56.	<i>Omitted.</i>]	
[57.	***] omitted	

⁸⁰⁹ Substituted for the words "Central Board of Revenue" by Finance Act, 2007

⁸¹⁰ Serial number(s) 49 to 57 and 58 omitted by Finance (Supplementary) Act, 2022.

⁸¹¹ Serial No. 56 and entries relating thereto omitted by Finance Act, 2015

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
[58.	***] omitted	
59.	Artificial kidneys, eye cornea, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids ⁸¹² [,] 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, ⁸¹³ [cochlear implants systems] 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).	99.24 ⁸¹⁴ [, 99.25 ⁸¹⁵ [,99.37] and 99.38]
⁸¹⁶ [60.	***] omitted	
[61.	***] omitted	

⁸¹² Substituted for the word "and" by the Finance Act, 2008

⁸¹³ The comma and words inserted by the Finance Act 2014

⁸¹⁴ Substituted for the word and figures "and 99.25" by the Finance Act, 2008

⁸¹⁵ The comma and figure inserted by the Finance Act 2014

⁸¹⁶ Serial number(s) 60, 61 and 63 omitted by Finance (Supplementary) Act, 2022.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
⁸¹⁷ [62.	***]	
[63.	***] omitted	
⁸¹⁸ [64.	***	
65.	***	
66.	***	
67.	***	
68.	***	
69.	***	
70.	***.]	
⁸¹⁹ [71.	***] omitted	
[72.	***] omitted	
⁸²⁰ [73.	***]	
73A.	***]	
74.	***]	
75.	***]	
76.	***]	
77.	***]	
78.	***]	
79.	***]	
80.	***]	
[81.	***] omitted	
82.	***]	
83.	***]	
[84.	***] omitted	
⁸²¹ [85.	***]	
⁸²² 86.	***] omitted	
87.	***] omitted	
88.	***] omitted	
89.	Exercise books	4820.2000
90.	***] omitted	
91.	***]	
[92.	***] omitted	

⁸¹⁷ S. No. 62 omitted by the Finance Act, 2011

⁸¹⁸ S. Nos. 64 to 70 omitted by the Finance Act, 2011

⁸¹⁹ Serial number(s) 71, 72, 81, 84 and 92 omitted by Finance (Supplementary) Act, 2022.

⁸²⁰ Serial numbers 73 to 80, 82, 83 and 85 omitted by Finance Act, 2021.

⁸²¹ Serial numbers 85, 91 and 93 omitted by Finance Act, 2021.

⁸²² Serial numbers 86, 87, 88, 90 and 96 omitted by Finance Act, 2024.

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Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
93	***]	
94.	Wheelchairs	8713.1000 and 8713.9000
⁸²³ [95.	***]	
96.	***] omitted	
⁸²⁴ 97.	***] omitted	
98.	***] omitted	
⁸²⁵ [99.	***] omitted	
100.	Construction materials to ⁸²⁶ [Gwadar] Export processing Zone's investors and to Export Processing Zone ³ [Gwadar] for development of Zone's infrastructure	Respective headings
⁸²⁷ [100 A	Materials and equipment ⁸²⁸ [(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	Respective Headings

⁸²³ Serial number 95 and entries relating thereto is omitted through Finance Act, 2019.

⁸²⁴ **Serial numbers 97 and 98 omitted by Finance Act, 2024.**

⁸²⁵ Serial number 99 omitted by Finance (Supplementary) Act, 2022.

⁸²⁶ Spellings of "Gawadar" corrected as "Gwadar" by Finance Act, 2017

⁸²⁷ New serial numbers 100A & 100B added through Finance Act, 2016.

⁸²⁸ The expression inserted through Finance Act, 2017

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>Limited, their contractors and sub-contractors; and Ship Bunker Oils bought and sold to the ships calling on/visiting ³[Gwadar] Port, ⁸²⁹[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,—</p> <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 ⁸³⁰[Gwadar] Port and development of Free Zone for ¹[Gwadar] Port. The authorized</p>	

⁸²⁹ The expression inserted by Finance Act, 2020 shall have effect from the 1st June, 2020.

⁸³⁰ Spellings of “Gawadar” corrected as “Gwadar” by Finance Act, 2017

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>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> <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 ⁸³¹[and also those already imported under Notification No. S.R.O. 115(I)/2008, dated</p>	

⁸³¹ The expression inserted and words substituted 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>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 not apply to ship bunker oils.</p> <p>(B). Conditions and procedure for local supply.—</p> <p>(i) This exemption shall be admissible only to China Overseas Ports Holding Company Limited (COPHCL) and its operating companies, their contractors and sub-contractors which hold Concession Agreement;</p> <p>(ii) for claiming exemption on goods which are otherwise taxable in Pakistan, the operating companies will purchase the materials and equipment for the construction of</p>	

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>⁸³²[Gwadar] Port and development of Free Zone for ¹[Gwadar] Port from the sales tax registered persons only;</p> <p>(iii) invoice of the exempt supply, containing the particulars required under section 23 of the aforesaid Act, shall for each supply be 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</p>	

⁸³² Spellings of “Gawadar” corrected as “Gwadar” by Finance Act, 2017

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>registered person. All three copies of the said signed monthly statement shall be got verified by the registered person from the person authorized to receive the supplies in the office of operating company, confirming that supplies mentioned in the monthly statement have been duly received;</p> <p>(v) after verification from the operating company, original copy of the monthly statement will be retained by the registered person, duplicate by the operating company and the triplicate provided by the registered person to the Collector of Sales Tax having jurisdiction, by twentieth day of the month following the month in which exempt supplies to the operating companies were made; and</p>	

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Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	(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.	
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
⁸³³ [100C]	Vehicles imported by China Overseas Ports Holding Company Limited (COPHCL) and its operating companies namely (i) China Overseas Ports Holding Company Pakistan (Private) Limited (ii) Gwadar International Terminal Limited, (iii) Gwadar Marine Services Limited and (iv) Gwadar Free Zone Company Limited, for a period of twenty-three years for construction, development and operations of Gwadar Port and Free Zone Area subject to limitations,	Respective headings

⁸³³ New S.No. 100C and entries relating thereto inserted through Finance Act, 2017

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	conditions prescribed under PCT heading 9917 (3)]	
⁸³⁴ [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
⁸³⁵ [101.	***]	
⁸³⁶ [102.	***] omitted	
⁸³⁷ [103.	***]	
[104.	***] omitted	
[105.	***] omitted	
⁸³⁸ [106.	***]	
107.	Import and supply of iodized salt bearing brand names and	2501.0010

⁸³⁴ New serial number 100D inserted by Finance Act, 2020 shall have effect from the 1st June, 2020.

⁸³⁵ Serial number 101 omitted by Finance Act, 2021.

⁸³⁶ Serial number(s) 102, 104 and 105 omitted by Finance (Supplementary) Act, 2022.

⁸³⁷ Serial number 103 omitted by Finance Act, 2021.

⁸³⁸ Serial numbers 106 and 108 omitted by Finance Act, 2021.

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Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	trademarks whether or not sold in retail packing.	
[108.	***]	
⁸³⁹ [109.	***] omitted	
[110.	***] omitted	
111.	⁸⁴⁰ [.....] omitted	[.....]
112.	<p>Following cardiology/cardiac surgery, neurovascular, electrophysiology, endosurgery, endoscopy, oncology, urology, gynaecology, disposables and other equipment:--</p> <p>A. ANGIOPLASTY PRODUCTS</p> <ol style="list-style-type: none"> 1. Coronary Artery Stents 2. Drugs Eluting Coronary Artery Stents 3. Coronary Artery Dilatations Catheters (Balloons) 4. PTCA Guide Wire 5. PTCA Guiding Catheters 6. Inflation Devices/Priority Packs 7. ⁸⁴¹[Optical Coherence Technology (OCT) System 8. OCT Catheters 9. Intravascular Ultrasound (IVUS) 10. Fractional Flow Reserve (FFR/IFR) System 	Respective headings

⁸³⁹ Serial number(s) 109 and 110 omitted by Finance (Supplementary) Act, 2022.

⁸⁴⁰ Serial No. 111, expression "White crystalline sugar" omitted through Finance Act, 2016.

⁸⁴¹ 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.

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>11. IVUS/FFR/IFR Catheters and wires</p> <p>12. Support Micro Catheters (Straight and Angled)</p> <p>13. Drug Coated Angioplasty Balloon</p> <p>14. Coronary and Peripheral Micro Coils</p> <p>15. Thrombectomy Device</p> <p>16. Thrombus Aspiration Catheters</p> <p>17. Covered Stents (Coronary/Peripheral)</p> <p>18. Vessel Closure Devices</p> <p>19. Embolic Protection Devices</p> <p>20. Renal Stents</p> <p>21. Vena-cava Filters</p> <p>22. Coronary and Peripheral Snares</p> <p>23. Atherectomy Devices</p> <p>24. IABP Consoles & Catheters</p> <p>25. Intracardiac Echocardiography Machine & Catheters]</p> <p>B. ANGIOGRAPHY PRODUCTS</p> <p>1. Angiography Catheters</p> <p>2. Sheaths</p> <p>3. Guide Wires</p> <p>4. Contrast Lines</p> <p>5. Pressure Lines</p> <p>6. Mannifolds</p>	

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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>7. ⁸⁴²[Wrist Bands for Radial Vessel Closure]</p> <p>C. CONTRAST MEDIA FOR ANGIOGRAPHY/ANGIOPLASTY</p> <p>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> <p>D. TEMPORARY PACEMAKERS (with leads, connectors and accessories)</p> <p>E. PERMANENT PACEMAKER. (with leads, connectors and accessories)</p> <p>F. HEART FAILURE DEVICES (with leads, connectors and accessories)</p> <p>G. IMPLANTABLE CARDIOVERTES</p>	

⁸⁴² New sub-serial No. 7 under entry B of S.No. 112 and entries relating thereto added by Finance Supplementary (Amendment) Act, 2018.

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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>(with leads, connectors and accessories)</p> <p>H. CARDIAC ELECTRO-PHYSIOLOGY PRODUCTS</p> <ol style="list-style-type: none"> 1. Electrophysiology catheters 2. Electrophysiology cables 3. Electrophysiology connectors 4. ⁸⁴³[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>I. LEAR CARDIOLOGY PRODUCTS</p> <ol style="list-style-type: none"> 1. Radioactive isotopes 	

⁸⁴³ 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.

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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>I. Cold kits (cardiolotic 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. ⁸⁴⁴[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 surgery equipment & Instruments</p> <p>11. RF Ablation equipment for AF (Surgical)</p> <p>12. Heart Lung Machines]</p>	

⁸⁴⁴ 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.

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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>K. EQUIPMENT</p> <ol style="list-style-type: none"> 1. Cardiac Angiography Machine 2. Echocardiography Machines 3. ETT Machines 4. Gamma Camera for Nuclear Cardiology Studies 5. ⁸⁴⁵[Left Ventricular Assist Device / System (LVAD) and Catheters 6. MitraClipTranscatheter Mitral Valve System 7. MitraClip Guide Catheter, Clip and Delivery System 8. Patent Foramen Ovale (PFO) Closure Device 9. Left Atrial Appendage (LAA) Occluder 10. Transcatheter Aortic / Heart Valve System (TAVI/TAVR) 11. Cerebral Retrievable Stents 12. Aortic Stent Grafts 13. Embolization Coils, Delivery System, Filling Coil 14. Abdominal Aortic Aneurysm (EVAR) System and Accessories/thoracic EVAR/ extension 	

⁸⁴⁵ 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.

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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>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 adapters⁸⁴⁶["Drug Eluting Peripheral Stents"].</p>	
⁸⁴⁷ [113.	***] omitted	
[114.	***[omitted	
⁸⁴⁸ [115.	***]	
[116.	***] omitted	
[117.	***] omitted	
⁸⁴⁹ 118.	[omitted]	[.....]
119.	⁸⁵⁰ [.....] omitted	[.....]

⁸⁴⁶ Words "Drug Eluting Peripheral Stents" under entry L of S.No. 112 added by Finance Supplementary (Amendment) Act, 2018.

⁸⁴⁷ Serial number(s) 113, 114, 116, and 117 omitted by Finance (Supplementary) Act, 2022.

⁸⁴⁸ Serial number 115 omitted by Finance Act, 2021.

⁸⁴⁹ S.No. 118 omitted by Finance Supplementary (Second Amendment) Act, 2019

⁸⁵⁰ Serial No. 119, expression "Tubular day.." omitted through Finance Act, 2016.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
⁸⁵¹ 120.	***]	
121.	Blood Bag CPDA-1 with blood transfusion set pack in aluminium foil with set. ⁸⁵² [Explanation.— For removal of doubt, it is clarified that the blood transfusion sets not packed in aluminum foil imported with blood bags CPDA-1, in corresponding quantity in same consignment are also exempt]	Respective headings
122.	Urine drainage bags	Respective headings
⁸⁵³ [123.	***]	
[124.	***]	
[125.	***]	
⁸⁵⁴ [126.	***] omitted	
127.	***] omitted	
⁸⁵⁵ [128.	***]	
129.	***] omitted	
⁸⁵⁶ [130.	***] omitted	
[131.	***] omitted	
[132.	***] omitted	
133.	Pesticides and their active ingredients registered by the Department of Plant Protection under the Agricultural Pesticides Ordinance, 1971 (II of 1971), stabilizers,	38.08

⁸⁵¹ Serial number 120 omitted by Finance Act, 2024.

⁸⁵² Explanation added by Finance Act, 2023

⁸⁵³ Serial numbers 123 to 125 omitted by Finance Act, 2021.

⁸⁵⁴ Serial number(s) 126, 127 and 129 omitted by Finance (Supplementary) Act, 2022.

⁸⁵⁵ Serial number 128 omitted by Finance Act, 2021.

⁸⁵⁶ Serial number(s) 130 to 132 omitted by Finance (Supplementary) Act, 2022.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	emulsifiers and solvents, namely:—	
	Xylol (xylenes)	2707.3000
	- Beta Pinene / Agrotin 527 / Terpenic derivative	2902.1990
	Toluene	2902.3000
	Mixed xylene isomers	2902.4400
	Naphthalene	2902.9010
	Solvesso-100, 150, 200	2902.9090
	⁸⁵⁷ [..]	³ [..]
	⁸⁵⁸ [..]	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 - Methyglycol 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

⁸⁵⁷ The words "ingredients for pesticides" and the figure "2903.3040" omitted by Finance Act, 2017

⁸⁵⁸ The words "Cadusafos Technical Material" and figure "2903.6900" omitted by Finance Act, 2017

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	⁸⁵⁹ [..]	¹ [..]
	⁸⁶⁰ [..]	² [..]
	⁸⁶¹ [..]	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
	⁸⁶² [..]	¹ [..]
	Dimethyl Formamide (DMF)	2924.1990
	⁸⁶³ [..]	² [..]
	Other Ingredients for pesticides	2924.2990
	Alpha cyano, 3-phenoxybenzyl (-) cis, trans 3-(2,2-dicloro vinyl) 2,2 dimethyl cyclopropane carboxylate	2926.9010
	(S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4, chloro phenyl)-3 mehtyl butyrate	2926.9020
	Cyano, 3-phenony benzyl 2,2,3,3 tetra methyl cyclopropane carboxalate	2926.9030
	- Cypermethrin, Alpha Cypermethrin, Beta-Cypermethrin, Zeta-Cypermethrin, Lambda Cylalothrin, Deltamethrin, Fenpropathrin, Esfenvalerate, Bifenthrin Technical Material-Acetamidrid, Imidacloprid Technical Material-	2926.9050

⁸⁵⁹ The words "ingredients for pesticides" and the figure "2918.9010" omitted by Finance Act, 2017

⁸⁶⁰ The words "ingredients for pesticides" and the figure "2919.0010" omitted by Finance Act, 2017

⁸⁶¹ The words "other ingredients for pesticides" and the figure "2919.0090" omitted by Finance Act, 2017

⁸⁶² The words "Tiethanolamine and its salts" and the figure "2922.1300" omitted by Finance Act, 2017

⁸⁶³ The words "ingredients for pesticides" and the figure "2924.2930" omitted by Finance Act, 2017

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	Monomehypo, Chlorothalonil 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 organosulphur compounds - Ethion, Methamidophos Technical Material - Dimethylsulfoxid	⁸⁶⁴ [Respective headings]
	Ingredients for pesticides	⁸⁶⁵ [Respective headings]
	Other Ingredients for pesticides	⁸⁶⁶ [Respective headings]
	Ingredients for pesticides	⁸⁶⁷ [Respective headings]
	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	⁸⁶⁸ [Respective headings]
	Other Ingredients for pesticides	2933.3990
	- Chlorpyrifos, Triazophos, Diazinon Technical Material	2933.5950

⁸⁶⁴ For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁶⁵ For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁶⁶ For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁶⁷ For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁶⁸ For expression, words “respective headings” substituted by Finance Act, 2022.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	Other Ingredients for pesticides	2933.5990
	Pyrimethanine	2933.6910
	Ingredients for pesticides	2933.6940
	- Atrazine Technical Material	2933.6990
	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	⁸⁶⁹ [2939.8010]
	- Abamectin, Enamectin Technical Material	⁸⁷⁰ [Respective headings]
	Other Ingredients for pesticides	2941.9090
	Sulphonic acid (Soft)	⁸⁷¹ [Respective headings]
	Other surface active agents	⁸⁷² [Respective headings]
	Cationic	⁸⁷³ [Respective headings]
	Non ionic surface active agents	⁸⁷⁴ [Respective headings]
	Other organic surface active agents	⁸⁷⁵ [Respective headings] 3402.9000
	Chemical preparations	⁸⁷⁶ [3824.9999]
	Solvent C-9	2707.5000
	⁸⁷⁷ [White spirit	2710.1240
	Solvent oil	2710.1250]
⁸⁷⁸ [134.	***] omitted	
[135.	***] omitted	

⁸⁶⁹ Substituted for the figure “2939.9910” by Finance Act, 2017

⁸⁷⁰ For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁷¹ For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁷² For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁷³ For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁷⁴ For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁷⁵ For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁷⁶ Substituted for the figure “3824.9099” by Finance Act, 2017

⁸⁷⁷ New entries inserted by Finance Act, 2021.

⁸⁷⁸ Serial number(s) 134 to 136 omitted by Finance (Supplementary) Act, 2022.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
[136.	***] omitted	
⁸⁷⁹ [137.	Paper weighing 60 g/m ² , art paper, printing paper and art card for printing of Holy Quran imported by Federal or Provincial Governments and Nashiran-e-Quran as per quota determined by IOCO	4802.5510, 4810.1990, 4810.1910, 4802.6990 and 4810.2900.]
⁸⁸⁰ [138.	***] omitted	
[139.	***] omitted	
[140.	***] omitted	
[141.	***] omitted	
[142.	***] omitted	
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 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	Respective heading

⁸⁷⁹ S.No. 137 and entries relating thereto substituted by Finance Act, 2022.

⁸⁸⁰ Serial number(s) 138 to 142 omitted by Finance (Supplementary) Act, 2022.

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>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 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</p>	

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>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 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</p>	

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>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 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)</p>	

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>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 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>	
⁸⁸¹ [146.	***] omitted	

⁸⁸¹ Serial number 146 omitted by Finance (Supplementary) Act, 2022.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
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 Ordinance, 2001 and Notifications issued thereunder;	Respective heading
⁸⁸² [149.	***] omitted	

⁸⁸² Serial number 149 and 150 omitted by Finance (Supplementary) Act, 2022.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
[150]	***] omitted	
⁸⁸³ [151.	***] omitted	
152.	Supplies of electricity, as made from the day of assent to the Constitution (Twenty-fifth Amendment) Act, 2018, till ⁸⁸⁴ [30th June, 2026], 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
⁸⁸⁵ [153.	***]	
⁸⁸⁶ [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
⁸⁸⁷ [155.	***] omitted	
⁸⁸⁸ [156.	Import of CKD kits by local manufacturers of following Electric Vehicles:—	Respective heading]
	(i) Road Tractors for semi-trailers (Electric Prime Movers)	

⁸⁸³ Serial number 151 omitted through Finance Act, 2025.

⁸⁸⁴ Expression substituted by Finance Act, 2025.

⁸⁸⁵ Serial number 153 omitted by Finance Act, 2021.

⁸⁸⁶ New serial numbers 154 to 156 inserted by Finance Act, 2020.

⁸⁸⁷ Serial number 155 omitted by Finance (Supplementary) Act, 2022.

⁸⁸⁸ Serial number 156 substituted by Finance (Supplementary) Act, 2022.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	(ii) Electric Buses	
	(iii) Three Wheeler Electric Rickshaw	
	(iv) Three Wheeler Electric Loader	
	(v) Electric Trucks	
	(vi) Electric Motorcycle	
⁸⁸⁹ [157.	Import of CKD (in kit form) of following electric vehicles (4 wheelers) by local manufacturers till 30 th June, 2026: (i) Small cars/SUVs with 50 Kwh battery or below; and (ii) Light commercial vehicles (LCVs) with 150 kwh battery or below	Respective headings
⁸⁹⁰ [158.	***] omitted	
⁸⁹¹ [159.	***] omitted	
⁹¹⁰ [160.	***] omitted	
161.	Import of plant, machinery, equipment and raw materials for consumption of these items within Special Technology Zone by the Special Technology Zone Authority, zone developers and zone enterprises	Respective headings
162.	Import of raw materials, components, parts and plant and machinery by registered persons authorized under	Respective headings]

⁸⁸⁹ New serial numbers 157 to 162 inserted by Finance Act, 2021.

⁸⁹⁰ Serial number 158 omitted by Finance (Supplementary) Act, 2022.

⁸⁹¹ Serial numbers 159 & 160 omitted by Finance Act, 2023

Sales Tax Act, 1990

	Export Facilitation Scheme, 2021 notified by the Board with such conditions, limitations and restrictions.	
⁸⁹² 163.	<p>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:</p> <p>Provided that such goods are charged to zero-rate of customs duty under the Customs Act, 1969 (IV of 1969), and the conditions laid therein.</p> <p>Provided further that exemption under this serial shall be available with effect from the 15th day of January, 2022.</p>	99.01, 99.02, 99.03 and 99.06
⁸⁹³ 164.	***] omitted	
165.	Goods imported by or donated to hospitals run by the non-profit making 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).	99.13 and 99.14,
166.	Goods excluding electricity and natural gas supplied to	Respective headings

⁸⁹² New serial number(s) 163 to 174 added by Finance Act, 2022.

⁸⁹³ Serial number 164 omitted through Finance Act, 2025.

Sales Tax Act, 1990

	hospitals run by the charitable hospitals of fifty beds or more.	
167.	Goods temporarily imported into Pakistan, meant for subsequent exportation charged to zero-rate 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).	99.19, 99.20 and 99.21
168.	Fertilizers ⁸⁹⁴ [excluding DAP]	Respective headings
⁸⁹⁵ 169.	***] omitted	
170.	***] omitted	
171.	Seeds for sowing	Respective heading
172.	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 mutatis mutandis, apply.	Respective headings
173.	Goods produced or manufactured in and exported	Respective headings

⁸⁹⁴ Words added by Finance Act, 2023

⁸⁹⁵ Serial numbers 169, 170 and 174 omitted by Finance Act, 2024.

Sales Tax Act, 1990

	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.	
174.	****]	
⁸⁹⁶ [175.	Import of all goods received, in the event of a natural disaster or other catastrophe, as gifts and relief consignments or any 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 the recommendations of the Minister Incharge and concurrence by the Federal Board of Revenue subject to condition that the concerned Ministry shall verify the genuineness of such cases and furnish an undertaking to the effect that donated goods shall not be sold, utilized or 9908(i) and 9911.”. disposed of otherwise than for the purpose for which the same have been imported.	9908(i) and 9911
176.	POL products: (i) MS (Petrol) (ii) High Speed Diesel Oil (iii) Kerosene (iv) Light Diesel Oil	2710.1210, 2710.1931, 2710.1911 and 2710.1921
177.	Supply of electricity to Azad Jammu and Kashmir	Respective headings

⁸⁹⁶ Serial number(s) 175 to 180 inserted by Finance Act, 2024.

Sales Tax Act, 1990

178.	Import of gold under entrustment scheme under SRO 760(I)/2013	Respective heading
179.	Import of cystagon, cysta drops and trientine capsules ⁸⁹⁷ [omitted]	3004.9099
180.	Bovine semen	0511.1000.]
⁸⁹⁸ [181.	Import or lease of aircrafts and parts thereof by Pakistan International Airlines Corporation Limited (PIACL)	8802.1200 8802.3000 8802.4000”;

⁸⁹⁷ the expression “(for personal use only)” omitted through Finance Act, 2025.

⁸⁹⁸ S.No. 181 and entries relating thereto in columns (1), (2) and (3) added through Finance Act, 2025