

Sales Tax Act, 1990

**SCHEDULES**

*The*  
**FIRST SCHEDULE**

<sup>725</sup>[\*\*\*]

*The*  
**SECOND SCHEDULE**

<sup>726</sup>[\*\*\*]

<sup>727</sup>[*The*  
**THIRD SCHEDULE**

See <sup>728</sup>[clause (a)] of sub-section (2) of section 3]

<b>Serial No.</b>	<b>Description</b>	<b>Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1	Fruit juices and vegetable juices	20.09
2	Ice Cream.	<sup>729</sup> [2105.0000]
3	Aerated waters or beverages.	22.01 and 20.02
4	Syrups and squashes.	Respective headings
5	Cigarettes.	2402.2000
<sup>730</sup> [6	Toilet soap	3401.1100 and 3401.2000]
<sup>731</sup> [7	Detergents	<sup>732</sup> [Respective heading]
8	Shampoo	3305.1000
9	Toothpaste	3306.1010
10	Shaving cream	3307.1000
11	Perfumery and cosmetics	Respective sub-headings of 33.03 and 33.04.]

<sup>725</sup> The first schedule omitted by Finance Supplementary (Amendment) Act, 1997, with effect from March 28, 1997.

<sup>726</sup> The Second Schedule omitted by Finance Supplementary (Amendment) Act, 1997, with effect from March 28, 1997.

<sup>727</sup> The Third Schedule Substituted by Finance Act, 1998, earlier it was inserted by Finance Act, 1996.

<sup>728</sup> Substituted for the words, brackets and letter "clause (c)" by Finance Ordinance, 2002

<sup>729</sup> Substituted for the figure "21.05" through Finance Act, 2017

<sup>730</sup> Serial No.6 and entries relating thereto substituted by Finance Act, 2005, earlier these were inserted by Sales Tax (Amendment) Ordinance, 2002, dated March 21, 2002.

<sup>731</sup> Serial No.7 to 11 and entries relating thereto added by Finance Act, 2005

<sup>732</sup> Expression substituted by Finance 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)
<sup>733</sup> [12]	***	
13	***]	
<sup>734</sup> [14]	Tea	Respective sub-headings of 09.02
15	Powder drinks	21.06
16	Milky drinks	2106.9090]
<sup>735</sup> [17]	Toilet paper and tissue paper	4818.1000 and 4818.2000]
<sup>736</sup> [18.	Spices sold in retail packing bearing brand names and trade marks	09.04, 09.06, 09.08 and 09.10
<sup>737</sup> [19.	***	
20.	***]	
21.	Shoe polish and shoe cream	3405.1010]
<sup>5</sup> [22.	***]	
<sup>738</sup> [23.	***	
24.	***	
25.	***	
26.	***	
27.	***	
28.	***	
29.	***	
30.	***	
31.	***]	
<sup>739</sup> [32.	***]	
33.	Cement sold in retail packing	Respective heading
34.	***	
35.	***]	

<sup>733</sup> Serial No.12 to 13 and entries relating thereto omitted by Finance Act, 2008

<sup>734</sup> Serial No.14 to 16 and entries relating thereto added by Finance Act, 2005

<sup>735</sup> Serial No.17 and entries relating thereto added by Finance Act, 2005

<sup>736</sup> Serial No.18 to 21 and entries relating thereto added by Finance Act, 2006

<sup>737</sup> Serial No.19 to 20 and entries relating thereto omitted by Finance Act, 2008

<sup>738</sup> Serial Nos. 23 to 31, 34 and 35 entries relating thereto omitted by Notification No. S.R.O. 895(I)/2013, dated 4<sup>th</sup> October, 2013.

<sup>739</sup> Serial No. 32 and entries relating thereto omitted by Finance Act, 2022.

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<b>Serial No.</b>	<b>Description</b>	<b>Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
<sup>740</sup> [36.	***]]	
<sup>741</sup> [37.	Mineral/bottled water	Respective headings]
<sup>742</sup> [38.	Household electrical goods, including air conditioners, refrigerators, deep freezers, televisions, recorders and players, electric bulbs, tube-lights, electric fans, electric irons, washing machines and telephone sets.	Respective headings
39.	Household gas appliances, including cooking range, ovens, geysers and gas heaters.	Respective headings
40.	Foam or spring mattresses and other foam products for household use.	Respective headings
41.	Paints, distempers, enamels, pigments, colours, varnishes, gums, resins, dyes, glazes, thinners, blacks, cellulose lacquers and polishes sold in retail packing	Respective headings
42.	Lubricating oils, brake fluids, transmission fluid, and other vehicular fluids sold in retail packing.	Respective headings
43.	Storage batteries excluding those sold to automotive manufacturers or assemblers	Respective headings
44.	Tyres and tubes excluding those sold to automotive	Respective headings

<sup>740</sup> Serial Nos. 22 and 36 and entries relating thereto omitted Notification No. S.R.O. 681(I)/2013, dated 26<sup>th</sup> July, 2013.

<sup>741</sup> New Serial number added through Finance Act, 2016

<sup>742</sup> Serial numbers 38 up to 49 and entries relating thereto added through Finance Act, 2019.

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<b>Serial No.</b>	<b>Description</b>	<b>Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
	manufacturers or assemblers	
45.	Motorcycles	Respective headings
46.	Auto rickshaws	Respective headings
47.	Biscuits in retail packing with brand name	Respective Headings
48.	Tiles	Respective Headings
49.	Auto-parts, in retail packing, excluding those sold to automotive manufacturers or assemblers	Respective Headings]
<sup>743</sup> [50.	[***] omitted with effect from the 1 <sup>st</sup> day of December, 2021	Respective heading]
<sup>744</sup> [51.	DAP	Respective Headings]
<sup>745</sup> 52.	Import of pet food including of dogs and cats sold in retail packing	2309.1000
53.	Import of coffee sold in retail packing	0901.1100, 0901.1200, 0901.2100, 0901.2200, 0901.9000, 2101.1120
54	Import of chocolates sold in retail packing	1704.9010, 1806.2090, 1806.3100, 1806.3200, 1806.9000
55.	Import of cereal bars sold in retail packing	1904.1010, 1904.1090, 1904.2000, 1904.3000, 1904.9000.?”;

*The*  
**FOURTH SCHEDULE**

<sup>746</sup>[\*\*\*]

<sup>747</sup>[*The*  
**FIFTH SCHEDULE**

[See section 4]

<sup>743</sup>Serial number 50 omitted by Finance (Supplementary) Act, 2022 w.e.f 1<sup>st</sup> day of December, 2021.

<sup>744</sup>New serial number 51 added by Finance Act, 2024.

<sup>745</sup> in the Third Schedule, after serial number 51, in column (1), the following new serial number and entries relating thereto in columns (2) and (3) added through Finance Act, 2025.

<sup>746</sup> Fourth Schedule omitted by Finance Act, 1998.

<sup>747</sup> Fifth Schedule added by Finance Act, 1996.