

**SCHEDULES**

*The*  
**FIRST SCHEDULE**  
<sup>738</sup>[\*\*\*]

*The*  
**SECOND SCHEDULE**  
<sup>739</sup>[\*\*\*]

<sup>740</sup>[*The*  
**THIRD SCHEDULE**  
*See* <sup>741</sup>[clause (a)] of sub-section (2) of section 3]

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
1	Fruit juices and vegetable juices	20.09
2	Ice Cream.	<sup>742</sup> [2105.0000]
3	Aerated waters or beverages.	22.01 and 20.02
4	Syrups and squashes.	Respective headings
5	Cigarettes.	2402.2000
<sup>743</sup> [6	Toilet soap	3401.1100 and 3401.2000]
<sup>744</sup> [7	Detergents	<sup>745</sup> [Respective heading]
8	Shampoo	3305.1000
9	Toothpaste	3306.1010

<sup>738</sup> The first schedule omitted by Finance Supplementary (Amendment) Act, 1997, with effect from March 28, 1997.

<sup>739</sup> The Second Schedule omitted by Finance Supplementary (Amendment) Act, 1997, with effect from March 28, 1997.

<sup>740</sup> The Third Schedule Substituted by Finance Act, 1998, earlier it was inserted by Finance Act, 1996.

<sup>741</sup> Substituted for the words, brackets and letter "clause (c)" by Finance Ordinance, 2002

<sup>742</sup> Substituted for the figure "21.05" through Finance Act, 2017

<sup>743</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>744</sup> Serial No.7 to 11 and entries relating thereto added by Finance Act, 2005

<sup>745</sup> Expression substituted by Finance Act, 2022.

Sales Tax Act, 1990

<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>
10	Shaving cream	3307.1000
11	Perfumery and cosmetics	Respective sub-headings of 33.03 and 33.04.]
<sup>746</sup> [12	***]omitted	
13	***] omitted	
<sup>747</sup> [14	Tea	Respective sub-headings of 09.02
15	Powder drinks	21.06
16	Milky drinks	2106.9090]
<sup>748</sup> [17	Toilet paper and tissue paper	4818.1000 and 4818.2000]
<sup>749</sup> [18.	Spices sold in retail packing bearing brand names and trade marks	09.04, 09.06, 09.08 and 09.10
<sup>750</sup> [19.	***]omitted	
20.	***]omitted	
21.	Shoe polish and shoe cream	3405.1010]
	***]omitted	
<sup>5</sup> [22.		
<sup>751</sup> [23.	***]omitted	
24.	***]omitted	
25.	***]omitted	
26.	***]omitted	
27.	***]omitted	
28.	***]omitted	
29.	***]omitted	
30.	***]omitted	

<sup>746</sup> Serial No.12 to 13 and entries relating thereto omitted by Finance Act, 2008

<sup>747</sup> Serial No.14 to 16 and entries relating thereto added by Finance Act, 2005

<sup>748</sup> Serial No.17 and entries relating thereto added by Finance Act, 2005

<sup>749</sup> Serial No.18 to 21 and entries relating thereto added by Finance Act, 2006

<sup>750</sup> Serial No.19 to 20 and entries relating thereto omitted by Finance Act, 2008

<sup>751</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.

Sales Tax Act, 1990

<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>
31.	***]omitted	
<sup>752</sup> [32.	***]omitted	
33.	Cement sold in retail packing	Respective heading
34.	***]omitted	
35.	***]omitted	
<sup>753</sup> [36.	***]omitted	
<sup>754</sup> [37.	Mineral/bottled water	Respective headings]
<sup>755</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	Respective headings

<sup>752</sup> Serial No. 32 and entries relating thereto omitted by Finance Act, 2022.

<sup>753</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>754</sup> New Serial number added through Finance Act, 2016

<sup>755</sup> Serial numbers 38 up to 49 and entries relating thereto added through Finance Act, 2019.

Sales Tax Act, 1990

<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>
	lacquers and polishes sold in retail packing	
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 manufacturers or assemblers	Respective headings
45.	Motorcycles	Respective headings
46.	Auto rickshaws	Respective headings
47.	Biscuits in retail packing with brand name	Respective Headings
48.	Tiles	Respective Headings
49.	Auto-parts, in retail packing, excluding those sold to automotive manufacturers or assemblers	Respective Headings]
<sup>756</sup> [50.	[***] omitted with effect from the 1 <sup>st</sup> day of December, 2021	Respective heading]
<sup>757</sup> [51.	<b>DAP</b>	<b>Respective Headings]</b>

<sup>756</sup>Serial number 50 omitted by Finance (Supplementary) Act, 2022 w.e.f 1<sup>st</sup> day of December, 2021.

<sup>757</sup> New serial number 51 added by Finance Act, 2024.