

Sales Tax Act, 1990

⁷⁸¹[*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)
⁷⁸² [1.	***] omitted	
[2.	***] omitted	
[3.	***] omitted	
⁷⁸³ [4.	***] omitted	
5.	***] omitted	
6.	***] omitted	
7.	***] omitted	
8.	***] omitted	
9.	***] omitted	
10.	***] omitted	
[11.	***] omitted	
[12.	***] omitted	
⁷⁸⁴ 13.	***] omitted	

⁷⁸¹Sixth Schedule substituted by Finance Act, 2005. Earlier it was substituted by Finance Act, 1998. Originally it was inserted by Finance Act, 1996.

⁷⁸² Serial number(s) 1,2,3,11 and 12 omitted by Finance (Supplementary) Act, 2022.

⁷⁸³ S. Nos. 4 to10 and entries relating thereto omitted by Finance Act, 2006

⁷⁸⁴ **Serial number 13 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)
14.	Pulses.	0713.1000, ⁷⁸⁵ [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
⁷⁸⁶ [15.	***] omitted	
16.	Red chillies excluding those sold ⁷⁸⁷ [under] brand names and trademarks.	⁷⁸⁸ [0904.2110] and ⁷⁸⁹ [0904.2210]
17.	Ginger excluding those sold ⁷⁹⁰ [under] brand names and trademarks.	⁷⁹¹ [09.10]
18.	Turmeric excluding those sold ⁷⁹² [under] brand names and trademarks.	0910.3000
⁷⁹³ [19.	Rice, wheat, wheat and meslin flour	Respective heading]
⁷⁹⁴ [20.	***] omitted	
⁷⁹⁵ [21.	***] omitted	

⁷⁸⁵Substituted for the figure and comma “0713.2000” by the Finance Act, 2009

⁷⁸⁶Serial number 15 omitted by Finance Act, 2024.

⁷⁸⁷Word substituted by Finance Act, 2023

⁷⁸⁸Substituted for PCT heading “0904.2010” by the Finance Act, 2012

⁷⁸⁹Substituted for PCT heading “0904.2020” by the Finance Act, 2012

⁷⁹⁰Word substituted by Finance Act, 2023

⁷⁹¹Substituted for the figure “0910.1000” through Finance Act, 2017

⁷⁹²Word substituted by Finance Act, 2023

⁷⁹³Serial number 19 substituted by Finance (Supplementary) Act, 2022.

⁷⁹⁴Serial number 20 omitted by Finance (Supplementary) Act, 2022.

⁷⁹⁵Serial number(s) 21 and 23 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)
⁷⁹⁶ [22.	***] omitted	
[23.	***] omitted	
⁷⁷³ [24.	***] omitted	
⁷⁹⁷ [25.	***] omitted	
⁷⁹⁵ [26.	***] omitted	
⁷⁹⁵ [27.	***] omitted	
⁷⁹⁸ [28.	***] omitted	
⁷⁹⁵ [29.	***] omitted	
⁷⁹⁹ [29A.	***] omitted	
9B.	***] omitted	
⁷⁹⁵ [29C.	***] omitted	
⁸⁰⁰ [30.	***] omitted	
31.	Holy Quran, complete or in parts, with or without translation; Quranic Verses recorded on any analogue or digital media; other Holy books.	⁸⁰¹ [4901.9910, 8523.2100, 8523.2910, 8523.2990, ⁸⁰² [8523.4910], ⁸⁰³ [8523.4920], ⁸⁰⁴ [8523.4190] [...], [...], 8523.4190, 8523.5910, 8523.5990, 8523.8010, 8523.8020 and 8523.8090]

⁷⁹⁶ Serial numbers 22,24,26, 27, 29 and 29C omitted by Finance Act, 2021.

⁷⁹⁷ S. No. 25 and the entries relating thereto omitted by the Finance Act, 2013

⁷⁹⁸ Serial No. 28 and entries relating thereto omitted by Finance Act, 2015

⁷⁹⁹ S. Nos. 29A and 29B omitted by the Finance Act, 2011

⁸⁰⁰ S. No. 30 omitted by the Finance Act, 2011

⁸⁰¹ Substituted for the words and figures "4901.9910 and respective headings of 85.24" by the Finance Act, 2007

⁸⁰² Substituted for PCT heading "8523.4010" by Finance Act, 2012

⁸⁰³ Substituted for PCT heading "8523.4030" by Finance Act, 2012

⁸⁰⁴ Substituted for PCT heading "8523.4090" by 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)
⁸⁰⁵ [32.	Newsprint and books but excluding brochures, leaflets and directories	Respective headings]
33.	Currency notes, bank notes, shares, stocks and bonds.	⁸⁰⁶ [49.07]
⁸⁰⁷ [34.	***] omitted	
35.	***] omitted	
⁸⁰⁸ [36.	***] omitted	
⁸⁰⁹ [37.	***] omitted	
38.	Monetary gold.	⁸¹⁰ [7108.1390] ⁸¹¹ [and 7108.2090]
⁸¹² [39.	***] omitted	
⁸¹³ [40.	***] omitted	
⁸¹⁴ [41.	***] omitted	
42.	***] omitted	
43.	***] omitted	
44.	***] omitted	
45.	Dextrose and saline infusion giving sets ⁸¹⁵ [***] 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, ⁸¹⁶ [9021.3900] and ⁸¹⁷ [Respective headings]

⁸⁰⁵ Serial number 32 substituted by Finance Act, 2022.

⁸⁰⁶ Substituted for the figure "4907.0000" by Finance Act, 2017

⁸⁰⁷ S. Nos. 34 & 35 omitted by the Finance Act, 2011

⁸⁰⁸ Serial number 36 omitted through Finance Act, 2019.

⁸⁰⁹ Serial number 37 omitted through Finance Act, 2019.

⁸¹⁰ Substituted for the figure "7108.2000" by Finance Act, 2017

⁸¹¹ The word and figures added by the Finance Act, 2007

⁸¹² S. No. 39 and entries relating thereto omitted by Finance Act, 2015

⁸¹³ S. No. 40 omitted by the Finance Act, 2006

⁸¹⁴ S. Nos. 41 to 44 omitted by the Finance Act, 2011

⁸¹⁵ The word "imported" omitted by the Finance Act, 2007

⁸¹⁶ Substituted for the figures "9201.3900" by the Finance Act, 2007

⁸¹⁷ Words 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)
⁸¹⁸ [46.	***] omitted	
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 envisaged for the purposes of applying zero-rate of customs duty on such goods under the said Act.	99.05
48.	Goods imported or supplied under grants-in-aid for which a specific consent has been obtained from the ⁸¹⁹ [Board]; supplies and imports under agreements signed by the Government of Pakistan before	99.03

⁸¹⁸ Serial number 46 omitted by Finance (Supplementary) Act, 2022.

⁸¹⁹ 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)
	the 30th June, 1996, provided the agreements contained the provision for exemption of tax at the time of signing of agreement.	
⁸²⁰ [49.	***] omitted	
[50.	***] omitted	
[51.	***] omitted	
[52.	***] omitted	
[52A.	***] omitted	
[53.	***] omitted	
[54.	***] omitted	
[55.	***] omitted	
⁸²¹ [56.	***] omitted	
[57.	***] omitted	
[58.	***] omitted	
59.	Artificial kidneys, eye cornea, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids	99.24 ⁸²⁴ [, 99.25 ⁸²⁵ [,99.37] and 99.38]

⁸²⁰ Serial number(s) 49 to 57 and 58 omitted by Finance (Supplementary) Act, 2022.

⁸²¹ Serial No. 56 and entries relating thereto omitted by Finance Act, 2015

⁸²⁴ Substituted for the word and figures "and 99.25" by the Finance Act, 2008

⁸²⁵ The comma and figure inserted by the Finance Act 2014

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Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	⁸²² [,] 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, ⁸²³ [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).	
⁸²⁶ [60.	***] omitted	
[61.	***] omitted	
⁸²⁷ [62.	***] omitted	
[63.	***] omitted	
⁸²⁸ [64.	***] omitted	
65.	***] omitted	
66.	***] omitted	
67.	***] omitted	
68.	***] omitted	
69.	***] omitted	
70.	***] omitted	

⁸²² Substituted for the word "and" by the Finance Act, 2008

⁸²³ The comma and words inserted by the Finance Act 2014

⁸²⁶ Serial number(s) 60, 61 and 63 omitted by Finance (Supplementary) Act, 2022.

⁸²⁷ S. No. 62 omitted by the Finance Act, 2011

⁸²⁸ 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)
⁸²⁹ [71.	***] omitted	
[72.	***] omitted	
⁸³⁰ [73.	***] omitted	
73A.	***] omitted	
74.	***] omitted	
75.	***] omitted	
76.	***] omitted	
77.	***] omitted	
78.	***] omitted	
79.	***] omitted	
80.	***] omitted	
[81.	***] omitted	
82.	***] omitted	
83.	***] omitted	
[84.	***] omitted	
⁸³¹ [85.	***] omitted	
⁸³² 86.	***] omitted	
87.	***] omitted	
88.	***] omitted	
89.	Exercise books	4820.2000
90.	***] omitted	
91.	***] omitted	
[92.	***] omitted	
93	***] omitted	
94.	Wheelchairs	8713.1000 and 8713.9000
⁸³³ [95.	***] omitted	
96.	***] omitted	

⁸²⁹ Serial number(s) 71, 72, 81, 84 and 92 omitted by Finance (Supplementary) Act, 2022.

⁸³⁰ Serial numbers 73 to 80, 82, 83 and 85 omitted by Finance Act, 2021.

⁸³¹ Serial numbers 85, 91 and 93 omitted by Finance Act, 2021.

⁸³² Serial numbers 86, 87, 88, 90 and 96 omitted by Finance Act, 2024.

⁸³³ Serial number 95 and entries relating thereto is 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)
⁸³⁴ 97.	***] omitted	
98.	***] omitted	
⁸³⁵ [99.	***] omitted	
100.	Construction materials to ⁸³⁶ [Gwadar] Export processing Zone's investors and to Export Processing Zone ³ [Gwadar] for development of Zone's infrastructure	Respective headings
⁸³⁷ [100 A	Materials and equipment ⁸³⁸ [(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	Respective Headings

⁸³⁴ Serial numbers 97 and 98 omitted by Finance Act, 2024.

⁸³⁵ Serial number 99 omitted by Finance (Supplementary) Act, 2022.

⁸³⁶ Spellings of "Gawadar" corrected as "Gwadar" by Finance Act, 2017

⁸³⁷ New serial numbers 100A & 100B added through Finance Act, 2016.

⁸³⁸ The expression inserted through 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)
	Bunker Oils bought and sold to the ships calling on/visiting ³[Gwadar] Port, ⁸³⁹[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,— (A). Conditions and procedure for imports.— (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; (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 ⁸⁴⁰[Gwadar]	

⁸³⁹ The expression inserted by Finance Act, 2020 shall have effect from the 1st June, 2020.

⁸⁴⁰ 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)
	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 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	

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(1)	(2)	(3)
	(iii) The goods so imported ⁸⁴¹[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 not apply to ship bunker oils. (B). Conditions and procedure for local supply.— (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	

⁸⁴¹ 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)
	hold Concession Agreement; (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 ⁸⁴²[Gwadar] Port and development of Free Zone for ¹[Gwadar] Port from the sales tax registered persons only; (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	

⁸⁴² 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)
	is being issued under this notification; (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 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;	

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Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	(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 (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	Respective headings

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Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	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.	
⁸⁴³ [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, conditions prescribed under PCT heading 9917 (3)]	Respective headings
⁸⁴⁴ [100 D	Machinery, equipment, materials and goods imported either for exclusive use within the limits of Gwadar Free Zone,	Respective headings

⁸⁴³ New S.No. 100C and entries relating thereto inserted through Finance Act, 2017

⁸⁴⁴ New serial number 100D 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)
	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.]	
⁸⁴⁵ [101.	***] omitted	
⁸⁴⁶ [102.	***] omitted	
⁸⁴⁷ [103.	***] omitted	
[104.	***] omitted	
[105.	***] omitted	
⁸⁴⁸ [106.	***] omitted	
107.	Import and supply of iodized salt bearing brand names and trademarks whether or not sold in retail packing.	2501.0010

⁸⁴⁵ Serial number 101 omitted by Finance Act, 2021.

⁸⁴⁶ Serial number(s) 102, 104 and 105 omitted by Finance (Supplementary) Act, 2022.

⁸⁴⁷ Serial number 103 omitted by Finance Act, 2021.

⁸⁴⁸ 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)
[108.	***] omitted	
⁸⁴⁹ [109.	***] omitted	
[110.	***] omitted	
111.	⁸⁵⁰ [***] omitted	[.....]
112.	Following cardiology/cardiac surgery, neurovascular, electrophysiology, endosurgery, endoscopy, oncology, urology, gynaecology, disposables and other equipment:-- A. ANGIOPLASTY PRODUCTS 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. ⁸⁵¹[Optical Coherence Technology (OCT) System 8. OCT Catheters 9. Intravascular Ultrasound (IVUS)	Respective headings

⁸⁴⁹ Serial number(s) 109 and 110 omitted by Finance (Supplementary) Act, 2022.

⁸⁵⁰ Serial No. 111, expression "White crystalline sugar" omitted through Finance Act, 2016.

⁸⁵¹ 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.

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Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	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 16. Thrombus Aspiration Catheters 17. Covered Stents (Coronary/Peripheral) 18. Vessel Closure Devices 19. Embolic Protection Devices 20. Renal Stents 21. Vena-cava Filters 22. Coronary and Peripheral Snares 23. Atherectomy Devices 24. IABP Consoles & Catheters 25. Intracardiac Echocardiography Machine & Catheters] B. ANGIOGRAPHY PRODUCTS 1. Angiography Catheters 2. Sheaths	

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Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	3. Guide Wires 4. Contrast Lines 5. Pressure Lines 6. Mannifolds 7. ⁸⁵²[Wrist Bands for Radial Vessel Closure] C. CONTRAST MEDIA FOR ANGIOGRAPHY/ANG IOPLASTY 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 D. TEMPORARY PACEMAKERS (with leads, connectors and accessories) E. PERMANENT PACEMAKER. (with leads, connectors and accessories)	

⁸⁵² 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)
	F. HEART FAILURE DEVICES (with leads, connectors and accessories) G. IMPLANTABLE CARDIOVERTES (with leads, connectors and accessories) H. CARDIAC ELECTRO-PHYSIOLOGY PRODUCTS 1. Electrophysiology catheters 2. Electrophysiology cables 3. Electrophysiology connectors 4. ⁸⁵³[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	

⁸⁵³ 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)
	8. Remote EP Monitoring Device and Accessories 9. Ablation catheters 10. 3-D Cardiac Mapping System 11. Cryoballoon System and Accessories] I. LEAR CARDIOLOGY PRODUCTS 1. Radioactive isotopes I. Cold kits (cardiolotic MAA, DTPA etc.) J. CARDIAC SURGERY PRODUCTS 1. Oxygenators 2. Cannulas 3. Prosthetic Heart Valves 4. Luminal shunts for heart surgery 5. Artificial limbs and appliances 6. ⁸⁵⁴[High-Flow, Low-Profile Percutaneous Heart Pump PHP Console and Catheters 7. Tandem Heart / Tandem Lung and Accessories	

⁸⁵⁴ 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)
	8. Ventricular Assist Device System (a) Heart Mate-II (b) Heart Mate-III (c) Centri Meg LEOV 9. Beating Heart Surgery stabilizers & Coronary Shunts 10. Minimally invasive surgery equipment & Instruments 11. RF Ablation equipment for AF (Surgical) 12. Heart Lung Machines] K. EQUIPMENT 1. Cardiac Angiography Machine 2. Echocardiography Machines 3. ETT Machines 4. Gamma Camera for Nuclear Cardiology Studies 5. ⁸⁵⁵[Left Ventricular Assist Device / System (LVAD) and Catheters 6. MitraClipTranscatheter Mitral Valve System	

⁸⁵⁵ 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)
	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 15. Insertable Cardiac Monitor (ICM) 16. Carotid Stents 17. Vascular Clips 18. MRI Compatible Cardiac Monitor, Infusion Pump, Anesthesia Machine with Accessories] L. PERIPHERAL INTERVENTIONS EQUIPMENT	

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Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	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 ⁸⁵⁶ ["Drug Eluting Peripheral Stents"].	
⁸⁵⁷ [113.	***] omitted	
[114.	***] omitted	
⁸⁵⁸ [115.	***] omitted	
[116.	***] omitted	
[117.	***] omitted	
⁸⁵⁹ 118.	***] omitted	[.....]
119.	⁸⁶⁰ ***] omitted	[.....]
⁸⁶¹ 120.	***]omitted	
121.	Blood Bag CPDA-1 with blood transfusion set pack in aluminium foil with set. ⁸⁶² [Explanation.— For removal of doubt, it is clarified that the blood transfusion sets not	Respective headings

⁸⁵⁶ Words "Drug Eluting Peripheral Stents" under entry L of S.No. 112 added by Finance Supplementary (Amendment) Act, 2018.

⁸⁵⁷ Serial number(s) 113, 114, 116, and 117 omitted by Finance (Supplementary) Act, 2022.

⁸⁵⁸ Serial number 115 omitted by Finance Act, 2021.

⁸⁵⁹ S.No. 118 omitted by Finance Supplementary (Second Amendment) Act, 2019

⁸⁶⁰ Serial No. 119, expression "Tubular day.." omitted through Finance Act, 2016.

⁸⁶¹ **Serial number 120 omitted by Finance Act, 2024.**

⁸⁶² Explanation added by Finance Act, 2023

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	packed in aluminum foil imported with blood bags CPDA-1, in corresponding quantity in same consignment are also exempt]	
122.	Urine drainage bags	Respective headings
⁸⁶³ [123.	***] omitted	
[124.	***] omitted	
[125.	***] omitted	
⁸⁶⁴ [126.	***] omitted	
127.	***] omitted	
⁸⁶⁵ [128.	***] omitted	
129.	***] omitted	
⁸⁶⁶ [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, emulsifiers and solvents, namely:—	38.08
	Xylol (xylenes)	2707.3000
	- Beta Pinene / Agrotin 527 / Terpenic derivative	2902.1990

⁸⁶³ Serial numbers 123 to 125 omitted by Finance Act, 2021.

⁸⁶⁴ Serial number(s) 126, 127 and 129 omitted by Finance (Supplementary) Act, 2022.

⁸⁶⁵ Serial number 128 omitted by Finance Act, 2021.

⁸⁶⁶ 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)
	Toluene	2902.3000
	Mixed xylene isomers	2902.4400
	Naphthalene	2902.9010
	Solvesso-100, 150, 200	2902.9090
	⁸⁶⁷ [..]	³ [..]
	⁸⁶⁸ [..]	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
	Dioctyl orthophthalates	2917.3200
	⁸⁶⁹ [***] omitted	

⁸⁶⁷ The words “ingredients for pesticides” and the figure “2903.3040” omitted by Finance Act, 2017

⁸⁶⁸ The words “Cadusafos Technical Material” and figure “2903.6900” omitted by Finance Act, 2017

⁸⁶⁹ The words “ingredients for pesticides” and the figure “2918.9010” 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)
	⁸⁷⁰ [***]omitted	
	⁸⁷¹ [***]omitted	
	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
	⁸⁷² [***]omitted	
	Dimethyl Formamide (DMF)	2924.1990
	⁸⁷³ [***]omitted	
	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	2926.9050

⁸⁷⁰ The words “ingredients for pesticides” and the figure “2919.0010” omitted by Finance Act, 2017

⁸⁷¹ The words “other ingredients for pesticides” and the figure “2919.0090” omitted by Finance Act, 2017

⁸⁷² The words “Tiethanolamine and its salts” and the figure “2922.1300” omitted by Finance Act, 2017

⁸⁷³ 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)
	Technical Material- Acetamiprid, Imidacloprid Technical Material- 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	⁸⁷⁴ [Respective headings]
	Ingredients for pesticides	⁸⁷⁵ [Respective headings]
	Other Ingredients for pesticides	⁸⁷⁶ [Respective headings]
	Ingredients for pesticides	⁸⁷⁷ [Respective headings]
	2,3 Dihydro 2-2 dimethyl-7 benzo furanyl methyl- carbamate	2932.9910
	Other ingredients for pesticides - Carbosulfan Technical Material	2932.9990

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

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

⁸⁷⁶ For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁷⁷ 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)
	Fipronil	2933.1900
	Ingredients for pesticides	⁸⁷⁸ [Respective headings]
	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
	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	⁸⁷⁹ [2939.8010]
	- Abamectin, Emeamectin Technical Material	⁸⁸⁰ [Respective headings]
	Other Ingredients for pesticides	2941.9090
	Sulphonic acid (Soft)	⁸⁸¹ [Respective headings]
	Other surface active agents	⁸⁸² [Respective headings]
	Cationic	⁸⁸³ [Respective headings]
	Non ionic surface active agents	⁸⁸⁴ [Respective headings]

⁸⁷⁸ For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁷⁹ Substituted for the figure “2939.9910” by Finance Act, 2017

⁸⁸⁰ For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁸¹ For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁸² For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁸³ For expression, words “respective headings” substituted by Finance Act, 2022.

⁸⁸⁴ 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 organic surface active agents	⁸⁸⁵ [Respective headings] 3402.9000
	Chemical preparations	⁸⁸⁶ [3824.9999]
	Solvent C-9	2707.5000
	⁸⁸⁷ [White spirit	2710.1240
	Solvent oil	2710.1250]
⁸⁸⁸ [134.	***] omitted	
[135.	***] omitted	
[136.	***] omitted	
⁸⁸⁹ [137.	Paper weighing 60 g/m2, 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.]
⁸⁹⁰ [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	9937

⁸⁸⁵ For expression, words "respective headings" substituted by Finance Act, 2022.

⁸⁸⁶ Substituted for the figure "3824.9099" by Finance Act, 2017

⁸⁸⁷ New entries inserted by Finance Act, 2021.

⁸⁸⁸ Serial number(s) 134 to 136 omitted by Finance (Supplementary) Act, 2022.

⁸⁸⁹ S.No. 137 and entries relating thereto substituted by Finance Act, 2022.

⁸⁹⁰ 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)
	(d) Oto Acoustic Omission	
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 Company (M/s CCCC) for the construction of Karakorum Highway (KKH) Phase-II - (Thakot - Havellian Section) subject to the following conditions: (i) that the exemption under this serial number shall only be available to contractors named above; (ii) that the equipment and construction machinery imported under this serial number shall only be used for the construction of the	Respective heading

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	respective allocated projects; (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; (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; (v) for the clearance of imported goods through	

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	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 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; (vi) that the equipment and construction machinery,	

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	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; (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; (viii) notwithstanding the condition at para (vi) and (vii) above, equipment and construction machinery, imported under this serial number, may be	

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	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; (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 (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.	
⁸⁹¹ [146.	***] omitted	
147.	Goods supplied to German Development Agency	Respective heading

⁸⁹¹ 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)
	(Deutsche Gesellschaft für Internationale Zusammenarbeit) GIZ	
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

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
⁸⁹² [149.	***] omitted	
[150	***] omitted	
⁸⁹³ [151.	(a) Supplies; and (b) imports of plant, machinery, equipment for installation in tribal areas and of industrial inputs by the industries located in the tribal areas, as defined in the Constitution of Islamic Republic of Pakistan,— as made till ⁸⁹⁴ [30th June, 2025], 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): Provided that, in case of imports, the same shall be allowed clearance by the Customs authorities on presentation of a ⁸⁹⁵ [pay order] for the amount of sales tax payable under the Sales Tax Act, 1990, and the same shall be returned to the importer after	Respective heading

⁸⁹² Serial number 149 and 150 omitted by Finance (Supplementary) Act, 2022.

⁸⁹³ New serial numbers 151 to 153 and entries relating thereto in column (2) and (3) inserted through Finance Act, 2019.

⁸⁹⁴ Expression substituted by Finance Act, 2024.

⁸⁹⁵ Words substituted by Finance Act, 2024.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	presentation ⁸⁹⁶ [, within six months,] 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: Provided further that if plant, machinery and equipment, on which exemption is availed under this serial number, is transferred or supplied outside 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 ⁸⁹⁷ [30th June, 2025], 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
898[153.	***]omitted	

⁸⁹⁶ Expression substituted by Finance Act, 2024.

⁸⁹⁷ Expression substituted by Finance Act, 2024.

⁸⁹⁸ Serial number 153 omitted by Finance Act, 2021.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
⁸⁹⁹ [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
⁹⁰⁰ [155.	***] omitted	
⁹⁰¹ [156.	Import of CKD kits by local manufacturers of following Electric Vehicles:–	Respective heading]
	(i) Road Tractors for semi-trailers (Electric Prime Movers)	
	(ii) Electric Buses	
	(iii) Three Wheeler Electric Rickshaw	
	(iv) Three Wheeler Electric Loader	
	(v) Electric Trucks	
	(vi) Electric Motorcycle	
⁹⁰² [157.	Import of CKD (in kit form) of following electric vehicles (4 wheelers) by local manufacturers till 30 th June, 2026:	Respective headings

⁸⁹⁹ New serial numbers 154 to 156 inserted by Finance Act, 2020.

⁹⁰⁰ Serial number 155 omitted by Finance (Supplementary) Act, 2022.

⁹⁰¹ Serial number 156 substituted by Finance (Supplementary) Act, 2022.

⁹⁰² New serial numbers 157 to 162 inserted by Finance Act, 2021.

Sales Tax Act, 1990

	(i) Small cars/SUVs with 50 Kwh battery or below; and (ii) Light commercial vehicles (LCVs) with 150 kwh battery or below	
⁹⁰³ [158.	***] omitted	
⁹⁰⁴ [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 Export Facilitation Scheme, 2021 notified by the Board with such conditions, limitations and restrictions.	Respective headings]
⁹⁰⁵ [163.	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	99.01, 99.02, 99.03 and 99.06

⁹⁰³ Serial number 158 omitted by Finance (Supplementary) Act, 2022.

⁹⁰⁴ Serial numbers 159 & 160 omitted by Finance Act, 2023

⁹⁰⁵ New serial number(s) 163 to 174 added by Finance Act, 2022.

Sales Tax Act, 1990

	thereunder; and agreements by the Federal Government: 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. Provided further that exemption under this serial shall be available with effect from the 15th day of January, 2022.	
164.	Photovoltaic cells whether or not assembled in modules or made up into panels	8541.4200 and 8541.4300
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 hospitals run by the charitable hospitals of fifty beds or more.	Respective headings
167.	Goods temporarily imported into Pakistan, meant for subsequent exportation	99.19, 99.20 and 99.21

Sales Tax Act, 1990

	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).	
168.	Fertilizers ⁹⁰⁶ [excluding DAP]	Respective headings
⁹⁰⁷ 169.	***] 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

⁹⁰⁶ Words added by Finance Act, 2023

⁹⁰⁷ Serial numbers 169, 170 and 174 omitted by Finance Act, 2024.

Sales Tax Act, 1990

173.	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
174.	***]omitted	
⁹⁰⁸ [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 disposed of otherwise than for the purpose for which the same have been imported.	9908(i) and 9911

⁹⁰⁸ Serial number(s) 175 to 180 inserted by Finance Act, 2024.

Sales Tax Act, 1990

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
178.	Import of gold under entrustment scheme under SRO 760(I)/2013	Respective heading
179.	Import of cystagon, cysta drops and trientine capsules (for personal use only)	3004.9099
180.	Bovine semen	0511.1000.]

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⁹⁰⁹[Annex-I
[See serial No. 100A & 100B]

Header Information											
NTN/FTN of Importer							Approval No.				
(1)							(2)				
Details of materials and equipments (to be filled in by the authorized officer of the Ministry of Ports and Shipping)							Goods imported (Collectorate of import)				
HS code	Description	Specs	Customs duty rate (applicable)	Rate of sales tax	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)

Header Information											
NTN/FTN of Importer							Approval No.				
(1)							(2)				
Details of materials and equipments (to be filled in by the authorized officer of the Ministry of Ports and Shipping)							Goods imported (Collectorate of import)				
HS code	Description	Specs	Customs duty rate (applicable)	Rate of sales tax	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)

NOTE 1.— Before certifying, the authorized officer of the Ministry of Ports and Shipping shall ensure that the goods are genuine and bona fide requirement for construction and operation of Gwadar Port and development of Free Zone for Gwadar Port.

Signature_____

Designation _____

NOTE 2.— In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished online against a specific

⁹⁰⁹ Annexure-I inserted through Finance Act, 2016.

Sales Tax Act, 1990

user I.D. and password obtained under section 155D of the Customs Act, 1969 (IV of 1969).

⁹¹⁰[**Annex-A**
[See condition 145(iii)]]

INDEMNITY BOND

(On appropriately stamped non-judicial paper)

THIS DEED OF INDEMNITY is made on the _____ date of _____ BETWEEN Messrs _____ having registered office at _____ (hereinafter called "the importers" which means and includes their successors, administrators, executors and assignees) of the one part, AND the President of Pakistan through the Collector of Customs _____ (hereinafter called the "Collector of Customs"), of the other part.

WHEREAS the Federal Government, by its decision contained in serial number 145 or serial number 148 of this table, as the case may be, and subject to the conditions given in the said serial number 145 or serial number 148 of this table, as the case may be, has been pleased to direct that such equipment and construction machinery, as are not manufactured locally, shall be exempt from the whole of sales tax leviable thereon, in accordance with the said serial number 145 or serial number 148 of this table, as the case may be, if imported for :-

- (i) construction of Sukkur – Multan Section (392.0 km) of Karachi – Peshawar Motorway or
- (ii) for the construction of Karakorum Highway (KKH) Phase-II - Thakot to Havellian Section (118.057 km).

AND WHEREAS M/S. _____ having registered office at _____ (hereinafter called the importers) have imported the equipment and/or construction machinery mentioned in the said serial number 145 or serial number 148 for purposes of construction of above mentioned project(s) in accordance with the conditions given in the said serial number 145 or serial number 148 of this table, as the case may be;

NOW, THEREFORE, in consideration of the release of the equipment and/or construction machinery without recovery of leviable sales tax, the importers bind themselves to pay on demand to the Government of Pakistan the sum of Rs. _____ being the sales tax and charges leviable on the machinery, if the importers fail to fulfill the condition (vi) or (vii) or (viii)

⁹¹⁰ New Annexures A, B, C & D inserted by Finance Act, 2018.

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of the said serial number 145 or serial number 148 of this table, as the case may be.

The importers further agree and bind themselves that the amount covered by this Bond shall be recovered as arrears of sales tax under section 202 of the Customs Act, 1969. This Bond shall become void when the Collector of Customs is satisfied that the importers have fulfilled all the conditions of the said serial number 145 or serial number 148 of this table, as the case may be.

Signed by importers on this _____ day of _____ 201_.

Managing Director
(Name and permanent address)
Collector of Customs (On behalf
of President)

Witness _____
(signature, name, designation and full address)

Witness _____
(signature, name, designation and full address)

Note: The bond shall be written on appropriate non-judicial stamp paper and shall be witnessed by a Government servant in BPS 17 or above, an Oath Commissioner, a Notary Public or an officer of a Schedule Bank.

Annex-B

[See condition 145 (iv) and (v)]

NTN or FTN of Importer			Approval No.	
(I)			(II)	
Details of input goods (to be filled by the authorized officer of the Regulatory Authority) to be imported				
Description and specifications.	Quantity/UOM	L/C No. or bank contract No. and B/L.	IGM No. Date & Index No.	Remarks, if any.
(1)	(2)	(3)	(4)	(5)

CERTIFICATE BY THE AUTHORIZED OFFICER OF REGULATORY AUTHORITY:

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It is hereby certified that the description, quantity and other details mentioned above are true and correct. Goods imported are in commensuration with the project requirement and are *bona fide* requirement of the project. It is further certified that the above items shall not be used for any other purpose except for the project.

Signature: _____
Name & Designation: _____
Official Stamp: _____
Date: _____

Note: -For the purposes of this serial number 145, the expression "not manufactured locally" shall mean the goods which are not listed in the locally manufactured items in the Customs General Order issued by the Federal Board of Revenue from time to time.

Annex-C

[See condition 146(b)]

INDEMNITY BOND

(On appropriately stamp non-judicial paper attested by a Government servant in BPS 17 or above, an Oath Commissioner, a Notary Public or an officer of a Scheduled Bank)

THIS DEED OF INDEMNITY is made on the _____ date of _____ BETWEEN Messrs _____ having registered office at _____ (hereinafter called "the importers" which means and includes their successors, administrators, executors and assignees) of the one part, AND the President of the Islamic Republic of Pakistan through the Collector of Customs _____ (hereinafter called the "Collector of Customs"), of the other part.

WHEREAS the Federal Government, by its decision contained in serial number 146 and subject to the conditions given in the said serial number 146, has been pleased to direct that such equipment shall be exempt from the whole of sales tax leviable thereon, in accordance with the said serial number 146, if imported for Lahore Orange Line Metro Train Project.

Sales Tax Act, 1990

AND WHEREAS M/S. _____, the importers have imported the equipment mentioned in the said serial number 146 for the above mentioned project in accordance with the conditions given in the said serial number 146;

NOW, THEREFORE, in consideration of the release of the equipment without recovery of leviable sales tax, the importers bind themselves to pay on demand to the Government of Pakistan the sum of Rs. _____ being the sales tax and charges leviable on the equipment, if the importers fail to fulfill the condition (f) or (g) or (h) of the said serial number 146, as the case may be.

The importers further agree and bind themselves that the amount covered by this Indemnity Bond shall be recovered as arrears of sales tax under section 202 of the Customs Act, 1969. This Bond shall stand revoked automatically when the Collector of Customs is satisfied that the importers have fulfilled all the conditions of the said serial number 146.

Signed by importers on this _____ day of _____ 201_.

Managing Director or person next in hierarchy duly authorized by MD

(Name and permanent address)
Collector of Customs
(On behalf of President)

Witness(1)_____

(signature, name, designation and full address)

Witness(2)_____

(signature, name, designation and full address)

Annex-D

[See conditions 146 (c) and (e)]

Sales Tax Act, 1990

NTN or FTN of Importer		Approval No.		
Details of equipment (to be filled by the authorized officer of the Regulatory Authority) to be imported				
Description and specifications.	Quantity/UOM	L/C No. or bank contract No. and B/L.	IGM No. Date & Index No.	Remarks, if any.
(1)	(2)	(3)	(4)	(5)

**CERTIFICATE BY THE AUTHORIZED OFFICER OF REGULATORY
AUTHORITY:**

It is hereby certified that the description, quantity and other details mentioned above are true and correct. Goods imported are in commensuration with the project requirements and are *bona fide* requirement of the Project under the Contract. It is further certified that the above items shall not be used for any other purpose except for the Project.

Signature: _____
 Name and Designation: _____
 Official Stamp: _____
 Date: _____”]

Sales Tax Act, 1990

Table-2
(Local Supplies only)

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
⁹¹¹ [1.	***] omitted	
[2.	***] omitted	
⁹¹² [3.	⁹¹³ [Supplies made by cottage industry.]	Respective headings.]
[4.	***] omitted	
⁹¹⁴ [5.	***]omitted	
6.	Supply of fixed assets against which input tax adjustment is not available under a notification issued in terms of clause (b) of sub-section (1) of section 8 of the Sales Tax Act, 1990.	Respective headings.
⁹¹⁵ 7.	***]omitted	
08.	Foodstuff cooked or prepared in-house and served in messes run on the basis of mutuality and industrial canteens for workers.	Respective headings.
[9.	***] omitted	
10.	Agricultural produce of Pakistan, not subjected to	Respective headings.

⁹¹¹ Serial number(s) 1, 2 and 4 omitted by Finance (Supplementary) Act, 2022.

⁹¹² S. No. 3 substituted by the Finance Act, 2007

⁹¹³ Substituted by the Finance Act, 2014

⁹¹⁴ S. No. 5 omitted by the Finance Act, 2011

⁹¹⁵ Serial number 7 omitted by Finance Act, 2024.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	any further process of manufacture.	
⁹¹⁶ [11.	***] omitted	
⁹¹⁷ [12.]	***] omitted	
⁹¹⁸ [⁹¹⁹ [13.	***] omitted	
² [14.	***] omitted	
⁹²⁰ [15.	***] omitted	
[16.	***] omitted	
⁹²¹ [17.	***] omitted	
18.	***] omitted	
19.	***] omitted	
20.	***] omitted	
⁹²² [21.	***] omitted	
⁹²³ [22.	***] omitted	
[23.	***] omitted	
[24.	***] omitted	
[25.	***] omitted	
⁹²⁴ [26.	Supply of locally produced silos till 30.06.2026	Respective heading
27.	Wheat Bran ⁹²⁵ [This exemption shall apply from the 1st day of July, 2018]	2302.3000

⁹¹⁶ S. No. 11 omitted by the Finance Act, 2022.

⁹¹⁷ S. No. 12 omitted by the Finance Act, 2013

⁹¹⁸ S. Nos. 13 to 16 added by the Finance Act, 2014

⁹¹⁹ S. No. 13 & 14 omitted by the Finance Act, 2015

⁹²⁰ Serial number(s) 9, 15 and 16 omitted by Finance (Supplementary) Act, 2022.

⁹²¹ S. Nos. 17 to 20 and 24, 25 omitted by Finance Act, 2021.

⁹²² Serial number 21 omitted by Finance Act, 2024.

⁹²³ Serial number(s) 22, 23 and 33 omitted by Finance (Supplementary) Act, 2022.

⁹²⁴ New serial numbers 26 to 39 inserted by Finance Act, 2021.

⁹²⁵ Expression added by Finance Act, 2023

Sales Tax Act, 1990

28.	Sugar beet	1212.9100
29.	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, and 2009.9000
30.	Milk and cream, concentrated or containing added sugar or other sweetening matter, excluding that sold in retail packing under a brand name	04.02
31.	Flavored milk, excluding that sold in retail packing under a brand name	0402.9900
32.	Yogurt, excluding that sold ⁹²⁶ ***] under a brand name	⁹²⁷ [Respective heading]
[33.	***] omitted	
34.	Butter, excluding that sold ⁹³² ***] under a brand name	0405.1000
35.	Desi ghee, excluding that sold ⁹³² ***] under a brand name	0405.9000
36.	Cheese, excluding that sold ⁹³² ***] under a brand name	0406.1010
37.	Processed cheese not grated or powdered, excluding that sold ⁹³² ***] under a brand name	0406.3000
[38.	***] omitted ⁹²⁸	
39.	Products of meat or meat offal excluding sold ⁹²⁹ ***] under a brand name or trademark	1602.3200, 1602.3900, 1602.5000, 1604.1100, 1604.1200, 1604.1300, 1604.1400, 1604.1500,

⁹²⁶ Under serial number(s) 32 and 34 to 37 words omitted by Finance Act, 2023

⁹²⁷ Words substituted by Finance Act, 2022.

⁹²⁸ Serial number 38 omitted by Finance (Supplementary) Act, 2022.

⁹²⁹ Under serial number(s) 39, 41 and 42 words omitted by Finance Act, 2023

Sales Tax Act, 1990

		1604.1600, 1604.1900, 1604.2010, 1604.2020 and 1604.2090]
⁹³⁰ [40]	Live Animals and live poultry	Respective headings
41	Meat of bovine animals, sheep, goat and uncooked poultry meat excluding those sold ⁹³⁵ [***] under a brand name	Respective headings
42	Fish and crustaceans excluding those sold ⁹³⁵ [***] under a brand name	Respective headings
43	Live plants including bulbs, roots and the like	0601.1010, 0601.1090, 0601.2000, 0602.1000, 0602.2000, 0602.3000, 0602.4000, 0602.9010 and 0602.9090
44	Cereals other than rice, wheat, wheat and meslin flour	Respective headings
⁹³¹ [45]	Edible vegetables including roots and tubers whether fresh, frozen or otherwise reserved (e.g. in cold storage) but excluding those bottled or canned.	Respective heading]
46	Edible fruits	Respective headings
47	Sugar cane	1212.9300
48	Eggs including eggs for hatching	0407.1100, 0407.1900 0407.2100 and 0407.2900
49	Compost (non-commercial fertilizer)	Respective headings

⁹³⁰ Serial number(s) 40 to 51 inserted by Finance (Supplementary) Act, 2022.

⁹³¹ Serial number 45 substituted by Finance Act, 2022.

Sales Tax Act, 1990

50	Locally manufactured laptops, computers, notebooks whether or not incorporating multimedia kit and personal computers	8471.3010 and 8471.3020
51.	Newspaper	Respective headings
⁹³² [52.	Raw hides and skins	Respective headings
53.	Prepared food or foodstuff supplied by Restaurants and caterers	Respective heading
54.	All types of breads, nans and chapattis	Respective headings.]
⁹³³ [55.	Single cylinder agriculture diesel engines (compression ignition internal combustion piston engines) of 3 to 36 HP.	Respective headings.]
⁹³⁴ [56.	Milk excluding: (i) that sold under a brand name; or (ii) supplied by corporate dairy farms	04.01
57.	Iron and steel scrap excluding supplied by manufacturer-cum-exporter of recycled copper, authorized under Export Facilitation Scheme, 2021.	7204.4100, 7204.3000, 7204.4990.]

Notes:--

1. For the purpose of this Schedule, for entries against which classification of headings or sub-headings has been specified, exemption shall be admissible on the basis of description of goods as mentioned in column 2 of the Schedule Pakistan Customs Tariff classification of headings

⁹³² New serial number(s) 52 to 54 added by Finance Act, 2022.

⁹³³ New serial number 55 added by Tax Laws (Second Amendment) Ordinance, 2022.

⁹³⁴ New serial number(s) 56 and 57 added by Finance Act, 2024.

is provided for ease of reference and commodity classification purposes only.

2. For the purposes of determining classification of any goods, the general rules for interpretation of the First Schedule to the Customs Act, 1969 (IV of 1969) and Explanatory Notes to the Harmonized Commodity Description and Coding System (relevant version) as amended from time to time shall be considered authentic source of interpretation.

3. For the purposes of exemption of sales tax under serial numbers 46, 47, 49, 50, 51, 52, 53, 56, 57, 59, 60 and 62 of this Schedule, the definitions, restrictions, limitations, conditions and procedures and all the provisions of Chapter 99 of the First Schedule to the Customs Act, 1969 (IV of 1969), for the purposes of applying zero-rate of customs duty shall, *mutatis mutandis*, apply and shall be deemed and construed to be part of this Schedule.

⁹³⁵**[TABLE-3**

The 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 exempt from the whole of Sales tax, 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) except for S. No. 9, 14, ⁹³⁶[14A and 15] of the Annexure, 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

⁹³⁵Inserted by Finance Act, 2014

⁹³⁶ The figure and words inserted through Finance Act, 2017

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 first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, layout plan and drawings:

Explanation.- For the purpose of Table-3, 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) used in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, dairy and poultry industry.

⁹³⁷[ANNEXURE

⁹³⁷ Inserted by Finance Act, 2014.

Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
⁹³⁸ 1.	***] omitted		
2 & 2A	***] omitted		
3.	***] omitted		
4.	***] omitted		
5.	***] omitted		
6.	***] omitted		
7.	***] omitted		
8.	***] omitted		
9.	***] omitted		
⁹³⁹ 10.	***] omitted		
11.	***] omitted]		
12.	Machinery, equipment and other project related items including capital goods, for setting up of hotels, power generation plants, water treatment plants and other infrastructure related projects located in an area of 30 km around the zero point in Gwadar.	Respective Headings	1. The Division dealing with the subject matter of Industries shall certify in the prescribed manner and format as per Annex-B that the imported goods are bonafide project requirement. The authorized officer of the Ministry 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. 2. The goods shall not be sold or otherwise disposed

⁹³⁸ Serial number(s) 1 to 9 and 11 omitted by Finance (Supplementary) Act, 2022.

⁹³⁹ Serial number 10 omitted by Finance Act, 2015.

Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
			of without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
⁹⁴⁰ [13	***] omitted		
14.	***] omitted		
14A	***] omitted		
[15& 15A	***] omitted		
15B.	***] omitted		
⁹⁴¹ [16	***]		
[17.	***] omitted		
18.	The following parts for assembling and manufacturing of personal computers and laptops:		If imported by manufacturers and assemblers of computers and laptops, registered with and certified by Engineering Development Board in accordance with quota determined by IOCO
	(i) Bare PCBs	8534.0000	
	(ii) Power Amplifier	8542.3300	
	(iii) Microprocessor/ Controllers	85.42	
	(iv) Equipment for SMT Manufacturing	8486.2000	
	(v) Laptop batteries	8506.5000	
	(vi) Adapters	8504.4020	
	(vii) Cooling fans	8414.5190	
	(viii) Heat sink	7616.9920	
	(ix) Hard Disk SSD	8471.7020	
	(x) RAM/ROMS	8471.7060 and 8471.7090	
	(xi) System on Chip/FPGA-IC	85.42	
	(xii) LCD / LED Screen	8528.7211	
	(xiii) Motherboards	8534.0000	
	(xiv) power supply	84.73	
	(xv) Optical Drives	8471.7040	
	(xvi) External Ports	8536.2090	

⁹⁴⁰ Serial number(s) 13 to 15B and 17 omitted by Finance (Supplementary) Act, 2022.

⁹⁴¹ S.No. 16 and entries relating thereto omitted by Finance Act, 2015

Sales Tax Act, 1990

	(xvii) Network cards	8517.6990	
	(xviii) Graphic cards	8471.5000	
	(xix) wireless cards	8517.6970	
	(xx) micro phone	8518.3000	
	(xxi) Trackpad	8471.6020	
19.	Plant and machinery, except the items listed under Chapter 87 of the Pakistan Customs Tariff, imported for setting up of a Special Economic Zone (SEZ) by zone developers and for installation in that zone by zone enterprises, on one time basis as prescribed in the SEZ Act, 2012 and rules thereunder subject to such condition, limitations and restriction as a Federal Board of Revenue may impose from time to time.	9917(2)	Nil]
⁹⁴² [20 .	Plant and machinery for the assembly/ manufacturing of electric vehicles	Respective heading	The exemption shall be admissible on one time basis for setting up the new assembly and/or manufacturing facility of the vehicles and expansion in the existing units to the extent of electric vehicles specific plant and machinery, duly approved/ certified and determined by the Engineering Development Board (EDB).]
⁹⁴³ [21	****] omitted		
⁹⁴⁴ [22	1.Machinery, equipment and spares meant for initial installation,	Respective Headings	(i) This concession shall also be available to primary

⁹⁴² New serial number 20 inserted by Finance Act, 2020.

⁹⁴³ Serial number 21omitted by Finance (Supplementary) Act, 2022.

⁹⁴⁴ New serial number 22 inserted by Finance Act, 2022.

	balancing, modernization, replacement or expansion of projects for power generation through hydel, oil, gas, coal, nuclear and renewable energy sources including under construction projects entered into an implementation agreement with the Government of Pakistan prior to 15th day of January, 2022. 2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the construction of project.		contractors of the project upon fulfilment of the following conditions, namely:- (a) the contractor shall submit a copy of the contract or agreement under which he intends to import the goods for the project; (b) the Chief Executive or head of the contracting company shall certify in the prescribed manner and format as per Annex-A that the imported goods are the projects bona fide requirement; and (c) the goods shall not be sold or otherwise disposed of without prior approval of the FBR on payment of sales tax leviable at the time of import; (ii) temporarily imported goods shall be cleared against a security in the form of a post-dated cheque
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Sales Tax Act, 1990

			for the differential amount between the statutory rate of sales tax and the amount payable along with an undertaking to pay the sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.]
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⁹⁴⁵["Annex-A

Header Information											
NTN/FTN of Importer				Regulatory Authority no.				Name of Regulatory authority			
(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

⁹⁴⁵ Annex-A substituted by Finance Act, 2022.

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. Director, in case of private limited company; or
4. Chief Executive Officer or the Managing Director in case of limited company or multinational organization; or
5. Principal Officer in case of a foreign company.]

⁹⁴⁶[Annex-B

Header Information	
NTN/FTN of Importer	Approval No.
(1)	(2)
Details of Input goods (to be filled by the authorized officer of the Regulatory Authority)	Goods imported (Collectorate of import)

⁹⁴⁶ Inserted by the Finance Act, 2014

Sales Tax Act, 1990

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 on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969.

⁹⁴⁷[Table-4

The goods specified in column (2) of the Annexure below falling under the PCT codes specified in column (3) of the said Annexure, when supplied within the limits of the Border Sustenance Markets, established in cooperation with Iran and Afghanistan, shall be exempted from the whole of the sales tax, subject to the following conditions, namely:—

- (i) Such goods shall be supplied only within the limits of Border Sustenance Markets established in cooperation with Iran and Afghanistan;
- (ii) If the goods, on which exemption under this Table has been availed, are brought outside the limits of such markets, sales tax shall be charged on the value assessed on the goods declaration import or the fair market value, whichever is higher;
- (iii) Such items in case of import, shall be allowed clearance by the Customs Authorities subject to furnishing of bank guarantee

⁹⁴⁷ Table-4 added by Finance Act, 2021.

Sales Tax Act, 1990

equal to the amount of sales tax involved and the same shall be released after presentation of consumption certificate issued by the Commissioner Inland Revenue having jurisdiction;

- (iv) The said exemption shall only be available to a person upon furnishing proof of having a functional business premises located within limits of the Border Sustenance Markets; and
- (v) Breach of any of the conditions specified herein shall attract relevant legal provisions of this Act, besides recovery of the amount of sales tax alongwith default surcharge and penalties involved.

Annexure

S.No	Description	Heading Nos of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
1	Seed (Potatoes)	0701.1000
2	Tomatoes, fresh or chilled	0702.0000
3	Onions and shallots	0703.1000
4	Garlic	0703.2000
5	Cauliflowers cabbage	0704.9000
6	Carrots and turnips	0706.1000
7	Cucumbers and gherkins fresh or chilled	0707.0000
8	Peas (pisum sativum)	0708.1000
9	Beans (vigna spp., phaseolus spp.)	0708.2000
10	other leguminous vegetables	0708.9000
11	Peas (Pisum sativum)	0713.1000
12	Grams (Dry/Whole)	0713.2010
13	Dried leguminous vegetables	0713.2090, 0713.9090

Sales Tax Act, 1990

14	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	0713.3100
15	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	0713.3200
16	Kidney beans including white beans	0713.3300
17	Bambara – <i>vigna subteranea</i> or <i>vaahdzeia subterrea</i>	0713.3400
18	Beans <i>vigna unguiculata</i>	0713.3500
19	Other	0713.3990
20	Lentils (Dry/Whole)	0713.4010
21	Broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor)	0713.5000
22	Pigeon peas (<i>cajanus cajan</i>)	0713.6000
23	Vanilla (Neither crushed nor ground)	0905.1000
24	Cinnamon	0906.1100
25	Other (Cinnamon And Cinnamon Tree Flowers)	0906.1900
26	Neither crushed nor ground (Cloves)	0907.1000
27	Crushed or ground (Cloves)	0907.2000
28	Neither Crushed nor ground (Nutmeg)	0908.1100
29	Crushed or ground (Nutmeg)	0908.1200
30	Neither crushed nor ground (Maze)	0908.2100
31	Crushed or ground (Maze)	0908.2200
32	Large (Cardammoms)	0908.3110
33	Small (Cardammoms)	0908.3120
34	Crushed or ground (Cardammoms)	0908.3200
35	Neither crushed nor ground (Coriander)	0909.2100
36	Crushed or ground (Coriander)	0909.2200
37	Neither crushed nor ground (Seeds of Cumins)	0909.3100

Sales Tax Act, 1990

38	Crushed or ground (Seeds of Cumins)	0909.3200
39	Neither crushed nor ground (Seeds of Anise, Badian, Caraway, Fennel etc)	0909.6100
40	Crushed or ground (Seeds of Anise, Badian, Caraway, Fennel etc)	0909.6200
41	Thyme; bay leaves	0910.9910
42	Barley (Seeds)	1003.1000, 1003.9000
43	Sunflower seeds ,whether or not broken	1206.0000
44	Locust beans	1212.9200
45	Cereal straws and husks	1213.0000
46	Knives and cutting blades for paper and paper board	8208.9010
47	Of a fat content, by weight, not exceeding 1 % (milk and cream)	0401.1000
48	Of a fat content, by weight, exceeding 1 % but not exceeding 6 % (milk and cream)	0401.2000
49	Of a fat content, by weight, exceeding 6 % but not exceeding 10% (Milk and Cream)	0401.4000
50	Of a fat content, by weight, exceeding 10 % (Milk and Cream)	0401.5000
51	Leeks and other alliaceous vegetables	0703.9000
52	Cauliflowers and headed broccoli	0704.1000
53	Brussels sprouts	0704.2000
54	Cabbage lettuce (head lettuce)	0705.1100
55	Lettuce	0705.1900
56	Chicory	0705.2100, 0705.2900
57	Fruits of the genus Capsicum or of the genus Pimenta	0709.6000

Sales Tax Act, 1990

58	Figs	0804.2000
59	Fresh (grapes)	0806.1000
60	Dried (Grapes)	0806.2000
61	Melons	0807.1100, 0807.1900
62	Apples	0808.1000
63	Green Tea	0902.1000
64	Other Green Tea	0902.2000
65	Crushed or ground (Ginger)	0910.1200
66	Turmeric (curcuma)	0910.3000
67	Other (spice)	0910.9990
68	Lactose (Sugar)	1702.1110
69	Sugar Syrup	1702.1120
70	Sugar Other	1702.1900
71	Caramel	1702.9020
72	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	2304.0000
73	Other (animal feed)	2309.9000
74	For Sewing (Thread)	5204.2010
75	For embroidery (Thread)	5204.2020
76	Spades and shovels	8201.1000
77	Tools for masons, watchmakers, miners and hand tools nes	8205.5900
78	For kitchen appliances or for machines used by the food industry	8208.3000
79	Other kitchen appliances	8208.9090
80	Yogurt	⁹⁴⁸ [0403.2000]
81	Other (Potatoes)	0701.9000

⁹⁴⁸ Expression substituted by Finance Act, 2022.

Sales Tax Act, 1990

82	Sweet corn	0710.4000
83	Mixtures of vegetables	0710.9000
84	Fresh (Dates)	0804.1010
85	Dried (Dates)	0804.1020
86	Apricots	0809.1000
87	Sour cherries (Prunus cerasus)	0809.2100
88	Other (Apricots)	0809.2900
89	Peaches, including nectarines	0809.3000
90	Plums and sloes	0809.4000
91	Strawberries	0810.1000
92	Kiwi Fruit	0810.5000
93	Neither crushed nor ground (Ginger)	0910.1100
94	Wheat and Meslin(Other)	1001.1900
95	Wheat and Meslin (Other)	1001.9900
96	Of Wheat (Flour)	1101.0010
97	Of Meslin	1101.0020
98	Vermacelli	1902.1920
99	Other (Packed Cake)	1905.9000
100	Homogenised perparations	2007.1000
101	Citrus Fruit	2007.9100
102	Other (jams)	2007.9900
103	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	3401.3000
104	Preparations put up for retail sale	3402.2000
105	Other (washing preparations)	3402.2000
106	Tableware and kitchenware of porcelain or china	6911.1090
107	Household articles nes & toilet articles of porcelain or china	6911.9000

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108	Glassware for table or kitchen purposes (excl. glass having a linear c	7013.4900
109	Glassware nes (other than that of 70.10 or 70.18)	7013.9900
110	Spoons	8215.9910
111	Tableware articles not in sets and not plated with precious metal	8215.9990
112	Bicycles and other cycles (including delivery tricycles), not motorised	8712.0000
113	Vacuum flasks	9617.0010
114	Vacuum flasks/vacuum vessels complete w/cases; parts o/t glass inneres (others)	9617.0020.]