

Sales Tax Act, 1990

⁸⁰⁷[*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)
⁸⁰⁸ [1.	***] omitted	
[2.	***] omitted	
[3.	***] omitted	
⁸⁰⁹ [4.	***	
5.	***	
6.	***	
7.	***	
8.	***	
9.	***	
10.	***]	
[11.	***] omitted	
[12.	***] omitted	
⁸¹⁰ 13.	***] omitted	
14.	Pulses.	0713.1000, ⁸¹¹ [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
⁸¹² [15.	***]	

⁸⁰⁷Sixth Schedule substituted by Finance Act, 2005. Earlier it was substituted by Finance Act, 1998. Originally it was inserted by Finance Act, 1996.

⁸⁰⁸Serial number(s) 1,2,3,11 and 12 omitted by Finance (Supplementary) Act, 2022.

⁸⁰⁹S. Nos. 4 to 10 and entries relating thereto omitted by Finance Act, 2006

⁸¹⁰Serial number 13 omitted by Finance Act, 2024.

⁸¹¹Substituted for the figure and comma "0713.2000" by the Finance Act, 2009

⁸¹²Serial number 15 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)
16.	Red chillies excluding those sold ⁸¹³ [under] brand names and trademarks.	⁸¹⁴ [0904.2110] and ⁸¹⁵ [0904.2210]
17.	Ginger excluding those sold ⁸¹⁶ [under] brand names and trademarks.	⁸¹⁷ [09.10]
18.	Turmeric excluding those sold ⁸¹⁸ [under] brand names and trademarks.	0910.3000
⁸¹⁹ [19.	Rice, wheat, wheat and meslin flour	Respective heading]
⁸²⁰ [20.	***]	
⁸²¹ [21.	***] omitted	
⁸²² [22.	***]	
[23.	***] omitted	
⁷⁷³ [24.	***]	
⁸²³ [25.	***]	
⁷⁹⁵ [26.	***]	
⁷⁹⁵ [27.	***]	
⁸²⁴ [27A	Wheat and rice bran	Respective headings]
⁸²⁵ [28.	***]	
⁷⁹⁵ [29.	***]	
⁸²⁶ [29A.	***]	
9B.	***]	
⁷⁹⁵ [29C.	***]	
⁸²⁷ [30.	***]	
31.	Holy Quran, complete or in parts, with or without translation; Quranic Verses recorded on any analogue or digital media; other Holy books.	⁸²⁸ [4901.9910, 8523.2100, 8523.2910,

⁸¹³ Word substituted by Finance Act, 2023

⁸¹⁴ Substituted for PCT heading "0904.2010" by the Finance Act, 2012

⁸¹⁵ Substituted for PCT heading "0904.2020" by the Finance Act, 2012

⁸¹⁶ Word substituted by Finance Act, 2023

⁸¹⁷ Substituted for the figure "0910.1000" through Finance Act, 2017

⁸¹⁸ Word substituted by Finance Act, 2023

⁸¹⁹ Serial number 19 substituted by Finance (Supplementary) Act, 2022.

⁸²⁰ Serial number 20 omitted by Finance (Supplementary) Act, 2022.

⁸²¹ Serial number(s) 21 and 23 omitted by Finance (Supplementary) Act, 2022.

⁸²² Serial numbers 22, 24, 26, 27, 29 and 29C omitted by Finance Act, 2021.

⁸²³ S. No. 25 and the entries relating thereto omitted by the Finance Act, 2013

⁸²⁴ New serial number 27A inserted through Finance Act, 2026.

⁸²⁵ Serial No. 28 and entries relating thereto omitted by Finance Act, 2015

⁸²⁶ S. Nos. 29A and 29B omitted by the Finance Act, 2011

⁸²⁷ S. No. 30 omitted by the Finance Act, 2011

⁸²⁸ Substituted for the words and figures "4901.9910 and respective headings of 85.24" by the Finance Act, 2007

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
		8523.2990, ⁸²⁹ [8523.4910], ⁸³⁰ [8523.4920], ⁸³¹ [8523.4190] [...], [...], 8523.4190, 8523.5910, 8523.5990, 8523.8010, 8523.8020 and 8523.8090]
⁸³² [32.	Newsprint, books, and magazines but excluding brochures, leaflets and directories.	49.01, 4902.1000, and 4902.9000"]
33.	Currency notes, bank notes, shares, stocks and bonds.	⁸³³ [49.07]
⁸³⁴ [34.	***	
35.	***]	
⁸³⁵ [36.	***]	
⁸³⁶ [37.	***]	
38.	Monetary gold.	⁸³⁷ [7108.1390] ⁸³⁸ [and 7108.2090]
⁸³⁹ [39.	***]	
⁸⁴⁰ [40.	***]	
⁸⁴¹ [41.	***]	
42.	***	
43.	***	
44.	***]	
45.	Dextrose and saline infusion giving sets ⁸⁴² [***] 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, ⁸⁴³ [9021.3900] and ⁸⁴⁴ [Respective headings]
⁸⁴⁵ [46.	***]	
47.	Import of articles of household and personal effects including vehicles and also the goods for donation to	99.05

⁸²⁹ Substituted for PCT heading "8523.4010" by Finance Act, 2012

⁸³⁰ Substituted for PCT heading "8523.4030" by Finance Act, 2012

⁸³¹ Substituted for PCT heading "8523.4090" by Finance Act, 2012

⁸³² Serial number 32 substituted through Finance Act, 2026.

⁸³³ Substituted for the figure "4907.0000" by Finance Act, 2017

⁸³⁴ S. Nos. 34 & 35 omitted by the Finance Act, 2011.

⁸³⁵ Serial number 36 omitted through Finance Act, 2019.

⁸³⁶ Serial number 37 omitted through Finance Act, 2019.

⁸³⁷ Substituted for the figure "7108.2000" by Finance Act, 2017

⁸³⁸ The word and figures added by the Finance Act, 2007

⁸³⁹ S. No. 39 and entries relating thereto omitted by Finance Act, 2015

⁸⁴⁰ S. No. 40 omitted by the Finance Act, 2006

⁸⁴¹ S. Nos. 41 to 44 omitted by the Finance Act, 2011.

⁸⁴² The word "imported" omitted by the Finance Act, 2007

⁸⁴³ Substituted for the figures "9201.3900" by the Finance Act, 2007

⁸⁴⁴ Words substituted by Finance Act, 2022.

⁸⁴⁵ Serial number 46 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)
	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.	
48.	Goods imported or supplied under grants-in-aid for which a specific consent has been obtained from the ⁸⁴⁶ [Board]; supplies and imports under agreements signed by the Government of Pakistan before the 30th June, 1996, provided the agreements contained the provision for exemption of tax at the time of signing of agreement.	99.03
⁸⁴⁷ [49.	***] omitted	
[50.	***] omitted	
[51.	***] omitted	
[52.	***] omitted	
[52A.	***] omitted	
[53.	***] omitted	
[54.	***] omitted	
[55.	***] omitted	
⁸⁴⁸ [56.	Omitted.]	
[57.	***] omitted	

⁸⁴⁶ Substituted for the words "Central Board of Revenue" by Finance Act, 2007

⁸⁴⁷ Serial number(s) 49 to 57 and 58 omitted by Finance (Supplementary) Act, 2022.

⁸⁴⁸ Serial No. 56 and entries relating thereto omitted by Finance Act, 2015

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
[58.	***] omitted	
59.	Artificial kidneys, eye cornea, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids ⁸⁴⁹ [.] 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, ⁸⁵⁰ [cochlear implants systems] and angioplasty equipment (balloons, catheters, wires and stents), subject to the similar conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on these goods under the Customs Act, 1969 (IV of 1969).	99.24 ⁸⁵¹ [, 99.25 ⁸⁵² [,99.37] and 99.38]
⁸⁵³ [60.	***] omitted	
[61.	***] omitted	
⁸⁵⁴ [62.	***]	
[63.	***] omitted	
⁸⁵⁵ [64.	***	
65.	***	
66.	***	
67.	***	
68.	***	
69.	***	
70.	***.]	

⁸⁴⁹ Substituted for the word "and" by the Finance Act, 2008

⁸⁵⁰ The comma and words inserted by the Finance Act 2014

⁸⁵¹ Substituted for the word and figures "and 99.25" by the Finance Act, 2008

⁸⁵² The comma and figure inserted by the Finance Act 2014

⁸⁵³ Serial number(s) 60, 61 and 63 omitted by Finance (Supplementary) Act, 2022.

⁸⁵⁴ S. No. 62 omitted by the Finance Act, 2011

⁸⁵⁵ S. Nos. 64 to 70 omitted by the Finance Act, 2011

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
⁸⁵⁶ [71.	***] omitted	
[72.	***] omitted	
⁸⁵⁷ [73.	***]	
73A.	***]	
74.	***]	
75.	***]	
76.	***]	
77.	***]	
78.	***]	
79.	***]	
80.	***]	
[81.	***] omitted	
82.	***]	
83.	***]	
[84.	***] omitted	
⁸⁵⁸ [85.	***]	
⁸⁵⁹ 86.	***] omitted	
87.	***] omitted	
88.	***] omitted	
89.	Exercise books	4820.2000
90.	***] omitted	
91.	***]	
[92.	***] omitted	
93	***]	
94.	Wheelchairs	8713.1000 and 8713.9000
⁸⁶⁰ [95.	***]	
96.	***] omitted	
⁸⁶¹ 97.	***] omitted	
98.	***] omitted	
⁸⁶² [99.	***] omitted	
100.	Construction materials to ⁸⁶³ [Gwadar] Export processing Zone's investors and to Export Processing Zone ³ [Gwadar] for development of Zone's infrastructure	Respective headings
⁸⁶⁴ [100A	Materials and equipment ⁸⁶⁵ [(plant, machinery, equipment, appliances and accessories)] for construction and operation of ³ [Gwadar] Port and	Respective Headings

⁸⁵⁶ Serial number(s) 71, 72, 81, 84 and 92 omitted by Finance (Supplementary) Act, 2022.

⁸⁵⁷ Serial numbers 73 to 80, 82, 83 and 85 omitted by Finance Act, 2021.

⁸⁵⁸ Serial numbers 85, 91 and 93 omitted by Finance Act, 2021.

⁸⁵⁹ Serial numbers 86, 87, 88, 90 and 96 omitted by Finance Act, 2024.

⁸⁶⁰ Serial number 95 and entries relating thereto is omitted through Finance Act, 2019.

⁸⁶¹ Serial numbers 97 and 98 omitted by Finance Act, 2024.

⁸⁶² Serial number 99 omitted by Finance (Supplementary) Act, 2022.

⁸⁶³ Spellings of "Gawadar" corrected as "Gwadar" by Finance Act, 2017

⁸⁶⁴ New serial numbers 100A & 100B added through Finance Act, 2016.

⁸⁶⁵ The expression inserted through Finance Act, 2017

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	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 Bunker Oils bought and sold to the ships calling on/visiting ³[Gwadar] Port, ⁸⁶⁶[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 ⁸⁶⁷[Gwadar] 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	

⁸⁶⁶ The expression inserted by Finance Act, 2020 shall have effect from the 1st June, 2020.

⁸⁶⁷ 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)
	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 (iii) The goods so imported ⁸⁶⁸[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-	

⁸⁶⁸ The expression inserted and words substituted by Finance Act, 2020 shall have effect from the 1st June, 2020.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	contractors which 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 ⁸⁶⁹[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 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	

⁸⁶⁹ 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)
	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; (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 the Gwadar Free Zone for a period of twenty-three years within the Gwadar Free Zone, subject to the condition that the sales and supplies outside the Gwadar Free Zone and into the territory of Pakistan shall be subjected to sales tax.	Respective headings
⁸⁷⁰ [100C.	Vehicles imported by China Overseas Ports Holding Company Limited (COPHCL) and its operating	Respective headings

⁸⁷⁰ New S.No. 100C and entries relating thereto inserted through Finance Act, 2017

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	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)]	
⁸⁷¹ [100D	Machinery, equipment, materials and goods imported either for exclusive use within the limits of Gwadar Free Zone, or for making exports therefrom, subject to the conditions that such machinery, equipment, materials and goods, are imported by investors of Gwadar Free Zone, and all the procedures, limitations and restrictions as are applicable on such goods under the Customs Act, 1969 (Act IV of 1969) and rules made thereunder shall, <i>mutatis mutandis</i> , apply provided that if any of such goods is taken out of the Zone for purpose other than the export, the tax on the same shall be paid by the importer.]	Respective headings
⁸⁷² [101.	***]	
⁸⁷³ [102.	***] omitted	
⁸⁷⁴ [103.	***]	
[104.	***] omitted	
[105.	***] omitted	
⁸⁷⁵ [106.	***]	
107.	Import and supply of iodized salt bearing brand names and trademarks whether or not sold in retail packing.	2501.0010
[108.	***]	
⁸⁷⁶ [109.	***] omitted	

⁸⁷¹ New serial number 100D inserted by Finance Act, 2020 shall have effect from the 1st June, 2020.

⁸⁷² Serial number 101 omitted by Finance Act, 2021.

⁸⁷³ Serial number(s) 102, 104 and 105 omitted by Finance (Supplementary) Act, 2022.

⁸⁷⁴ Serial number 103 omitted by Finance Act, 2021.

⁸⁷⁵ Serial numbers 106 and 108 omitted by Finance Act, 2021.

⁸⁷⁶ Serial number(s) 109 and 110 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)
[110.]	***] omitted	
111.	⁸⁷⁷ [.....] 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. ⁸⁷⁸[Optical Coherence Technology (OCT) System 8. OCT Catheters 9. Intravascular Ultrasound (IVUS) 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	Respective headings

⁸⁷⁷ Serial No. 111, expression "White crystalline sugar" omitted through Finance Act, 2016.

⁸⁷⁸ New sub-serial No(s) 7 to.25 under entry A of S.No. 112 and entries relating thereto added by Finance Supplementary (Amendment) Act, 2018.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	25. Intracardiac Echocardiography Machine & Catheters] B. ANGIOGRAPHY PRODUCTS 1. Angiography Catheters 2. Sheaths 3. Guide Wires 4. Contrast Lines 5. Pressure Lines 6. Mannifolds 7. ⁸⁷⁹[Wrist Bands for Radial Vessel Closure] C. CONTRAST MEDIA FOR ANGIOGRAPHY/ANGIOP LASTY 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) F. HEART FAILURE DEVICES (with leads, connectors and accessories) G. IMPLANTABLE CARDIOVERTES (with leads, connectors and accessories)	

⁸⁷⁹ New sub-serial No. 7 under entry B of S.No. 112 and entries relating thereto added by Finance Supplementary (Amendment) Act, 2018.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	H. CARDIAC ELECTRO-PHYSIOLOGY PRODUCTS 1. Electrophysiology catheters 2. Electrophysiology cables 3. Electrophysiology connectors 4. ⁸⁸⁰[Excimer Laser System with Accessories 5. Laser Sheath, Occlusion Balloons, Dilator Sheaths (Rotation & Manual) 6. Intra Cardiac Echocardiography (ICE) System and Accessories 7. Lead Locking Devices and Accessory Kit 8. Remote EP Monitoring Device and Accessories 9. Ablation catheters 10. 3-D Cardiac Mapping System 11. Cryoballoon System and Accessories] I. LEAR CARDIOLOGY PRODUCTS 1. Radioactive isotopes 2. Cold kits (cardiolitic MAA, DTPA etc.) I. CARDIAC SURGERY PRODUCTS 1. Oxygenators 2. Cannulas 3. Prosthetic Heart Valves 4. Luminal shunts for heart surgery 5. Artificial limbs and appliances 6. ⁸⁸¹[High-Flow, Low-Profile Percutaneous Heart Pump PHP Console and Catheters 7. Tandem Heart / Tandem Lung and Accessories 8. Ventricular Assist Device System (a) Heart Mate-II	

⁸⁸⁰ 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.

⁸⁸¹ 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.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	(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] J. EQUIPMENT 1. Cardiac Angiography Machine 2. Echocardiography Machines 3. ETT Machines 4. Gamma Camera for Nuclear Cardiology Studies 5. ⁸⁸²[Left Ventricular Assist Device / System (LVAD) and Catheters 6. Mitra Clip Transcatheter Mitral Valve System 7. Mitra Clip 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	

⁸⁸² 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.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	18. MRI Compatible Cardiac Monitor, Infusion Pump, Anesthesia Machine with Accessories] K. PERIPHERAL INTERVENTIONS EQUIPMENT 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 adapters⁸⁸³["Drug Eluting Peripheral Stents"].	
⁸⁸⁴ [113.	***] omitted	
[114.	***[omitted	
⁸⁸⁵ [115.	***]	
[116.	***] omitted	
[117.	***] omitted	
⁸⁸⁶ 118.	[omitted]	[.....]
119.	⁸⁸⁷ [.....] omitted	[.....]
⁸⁸⁸ 120.	***]	
121.	Blood Bag CPDA-1 with blood transfusion set pack in aluminium foil with set. ⁸⁸⁹[Explanation.— For removal of doubt, it is clarified that the blood transfusion sets not packed in aluminum foil imported with blood bags CPDA-1, in corresponding quantity in same consignment are also exempt]	Respective headings
122.	Urine drainage bags	Respective headings
⁸⁹⁰ [123.	***]	
[124.	***]	
[125.	***]	

⁸⁸³ Words "Drug Eluting Peripheral Stents" under entry L of S.No. 112 added by Finance Supplementary (Amendment) Act, 2018.

⁸⁸⁴ Serial number(s) 113, 114, 116, and 117 omitted by Finance (Supplementary) Act, 2022.

⁸⁸⁵ Serial number 115 omitted by Finance Act, 2021.

⁸⁸⁶ S.No. 118 omitted by Finance Supplementary (Second Amendment) Act, 2019

⁸⁸⁷ Serial No. 119, expression "Tubular day.." omitted through Finance Act, 2016.

⁸⁸⁸ Serial number 120 omitted by Finance Act, 2024.

⁸⁸⁹ Explanation added by Finance Act, 2023

⁸⁹⁰ Serial numbers 123 to 125 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)
⁸⁹¹ [126.	***] omitted	
127.	***] omitted	
⁸⁹² [128.	***]	
129.	***] omitted	
⁸⁹³ [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
	Toluene	2902.3000
	Mixed xylene isomers	2902.4400
	Naphthalene	2902.9010
	Solvesso-100, 150, 200	2902.9090
	⁸⁹⁴ [..]	³ [..]
	⁸⁹⁵ [..]	⁴ [..]
	Methanol (methyl alcohol)	2905.1100
	Propylene glycol (propane-1, 2-diol)	2905.3200
	- Adhesives Polyvinyl Acetate	2905.4900
	- Polyvinyl Alcohol	
	Ingredients for pesticides	2906.2910
	Other ingredients for pesticides	2906.2990
	- Solvenon MP / 1-Methoxy 2-Propanol	2909.4910
	- Methyglycol Acetate	
	Methanal (formaldehyde)	2912.1100
	Cyclo-hexanone and methyl- cyclo-hexanones	2914.2200
	- Cyclohexanon	2914.2990
	- Cyclohexanone Mixed petroleum Xylene (1,2 & 1,3 & 1,4 dimethyl benzene and ethyle benzene)	
	Acetic anhydride	2915.2400
	Ingredients for pesticides	2916.3920

⁸⁹¹ Serial number(s) 126, 127 and 129 omitted by Finance (Supplementary) Act, 2022.

⁸⁹² Serial number 128 omitted by Finance Act, 2021.

⁸⁹³ Serial number(s) 130 to 132 omitted by Finance (Supplementary) Act, 2022.

⁸⁹⁴ The words "ingredients for pesticides" and the figure "2903.3040" omitted by Finance Act, 2017

⁸⁹⁵ The words "Cadusafos Technical Material" and figure "2903.6900" omitted by Finance Act, 2017

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	Diocetyl orthophthalates	2917.3200
	⁸⁹⁶ [..]	¹ [..]
	⁸⁹⁷ [..]	² [..]
	⁸⁹⁸ [..]	³ [..]
	Endosulfan Technical Material	2920.9020
	Other ingredients for pesticides	2920.9090
	Diethylamine and its salts	2921.1200
	Ingredients for pesticides	2921.4310
	Other Ingredients for pesticides	2921.4390
	Ingredients for pesticides	2921.5110
	⁸⁹⁹ [..]	¹ [..]
	Dimethyl Formamide (DMF)	2924.1990
	⁹⁰⁰ [..]	² [..]
	Other Ingredients for pesticides	2924.2990
	Alpha cyano, 3-phenoxybenzyl (-) cis, trans 3-(2,2-dicloro vinyl) 2,2 dimethyl cyclopropane carboxylate	2926.9010
	(S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4, chloro phenyl)-3 mehtyl butyrate	2926.9020
	Cyano, 3-phenony benzyl 2,2,3,3 tetra methyl cyclopropane carboxalate	2926.9030
	- Cypermethrin, Alpha Cypermethrin, Beta-Cypermethrin, Zeta-Cypermethrin, Lambda Cyhalothrin, Deltamethrin, Fenpropathrin, Esfenvalerate, Bifenthrin Technical Material- Acetamiprid, Imidacloprid Technical Material- Monomehypo, Chlorothalonil Technical Material- Bromoxynil Technical Material	2926.9050
	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-dimethyamino 1,3 disodium thiosulphate propane	2930.9010
	Other orgonosulphur compounds	⁹⁰¹ [Respective headings]

⁸⁹⁶ The words "ingredients for pesticides" and the figure "2918.9010" omitted by Finance Act, 2017

⁸⁹⁷ The words "ingredients for pesticides" and the figure "2919.0010" omitted by Finance Act, 2017

⁸⁹⁸ The words "other ingredients for pesticides" and the figure "2919.0090" omitted by Finance Act, 2017

⁸⁹⁹ The words "Tiethanolamine and its salts" and the figure "2922.1300" omitted by Finance Act, 2017

⁹⁰⁰ The words "ingredients for pesticides" and the figure "2924.2930" omitted by Finance Act, 2017

⁹⁰¹ 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)
	- Ethion, Methamidophos Technical Material	
	- Dimethylsulfoxid	
	Ingredients for pesticides	⁹⁰² [Respective headings]
	Other Ingredients for pesticides	⁹⁰³ [Respective headings]
	Ingredients for pesticides	⁹⁰⁴ [Respective headings]
	2,3 Dihydro 2-2 dimethyl-7 benzo furanyl methyl-carbamate	2932.9910
	Other ingredients for pesticides	2932.9990
	- Carbosulfan Technical Material	
	Fipronil	2933.1900
	Ingredients for pesticides	⁹⁰⁵ [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 – ylcabamate.	2938.9010
	-Dicopper chloride trihydroxide	
	Ingredients for pesticides	⁹⁰⁶ [2939.8010]
	- Abamectin, Emamectin Technical Material	⁹⁰⁷ [Respective headings]
	Other Ingredients for pesticides	2941.9090
	Sulphonic acid (Soft)	⁹⁰⁸ [Respective headings]
	Other surface active agents	⁹⁰⁹ [Respective headings]
	Catonic	⁹¹⁰ [Respective headings]
	Non ionic surface active agents	⁹¹¹ [Respective headings]
	Other organic surface active agents	⁹¹² [Respective headings] 3402.9000

⁹⁰² For expression, words “respective headings” substituted by Finance Act, 2022.

⁹⁰³ For expression, words “respective headings” substituted by Finance Act, 2022.

⁹⁰⁴ For expression, words “respective headings” substituted by Finance Act, 2022.

⁹⁰⁵ For expression, words “respective headings” substituted by Finance Act, 2022.

⁹⁰⁶ Substituted for the figure “2939.9910” by Finance Act, 2017

⁹⁰⁷ For expression, words “respective headings” substituted by Finance Act, 2022.

⁹⁰⁸ For expression, words “respective headings” substituted by Finance Act, 2022.

⁹⁰⁹ For expression, words “respective headings” substituted by Finance Act, 2022.

⁹¹⁰ For expression, words “respective headings” substituted by Finance Act, 2022.

⁹¹¹ For expression, words “respective headings” substituted by Finance Act, 2022.

⁹¹² 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)
	Chemical preparations	⁹¹³ [3824.9999]
	Solvent C-9	2707.5000
	⁹¹⁴ [White spirit	2710.1240
	Solvent oil	2710.1250]
⁹¹⁵ [134.	***] omitted	
[135.	***] omitted	
[136.	***] omitted	
⁹¹⁶ [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.]
⁹¹⁷ [138.	***] omitted	
[139.	***] omitted	
[140.	***] omitted	
[141.	***] omitted	
[142.	***] omitted	
143.	(i) Hearing aids (all types and kinds) (ii) Hearing assessment equipment; (a) Audiometers (b) Tympanometer (c) ABR (d) Oto Acoustic Omission	9937
144.	Liquefied Natural Gas imported by fertilizer manufacturers for use as feed stock	2711.1100
145.	Plant, machinery, equipment including dumpers and special purpose motor vehicles, if not manufactured locally, imported by M/s China State Construction Engineering Corporation Limited (M/s CSCECL) for the construction of Karachi – Peshawar Motorway (Sukkur – Multan Section) and M/s China Communication Construction Company (M/s CCCC) for the construction of Karakorum Highway (KKH) Phase-II (Thakot - Havellian Section) subject to the following conditions:	Respective heading

⁹¹³ Substituted for the figure “3824.9099” by Finance Act, 2017

⁹¹⁴ New entries inserted by Finance Act, 2021.

⁹¹⁵ Serial number(s) 134 to 136 omitted by Finance (Supplementary) Act, 2022.

⁹¹⁶ S.No. 137 and entries relating thereto substituted by Finance Act, 2022.

⁹¹⁷ 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)
	(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 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 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	

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	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, 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 surrendered at any time to the Collector of	

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	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.	
⁹¹⁸ [146.	***] omitted	
147.	Goods supplied to German Development Agency (Deutsche Gesellschaft für Internationale Zusammenarbeit) GIZ	Respective heading
148.	Imported construction materials and goods imported by M/s China State Construction Engineering Corporation Limited (M/s CSCECL), whether or not locally manufactured, for construction of Karachi-Peshawar Motorway (Sukkur-Multan Section) subject to fulfilment of same conditions, limitations and restrictions as are specified under S. No. 145 of this table, provided that total incidence of exemptions of all duties and taxes in respect of construction materials and goods imported for the project shall not exceed ten thousand eight hundred ninety-eight million rupees including the benefit of	Respective heading

⁹¹⁸ 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)
	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;	
⁹¹⁹ [149.	***] omitted	
[150	***] omitted	
⁹²⁰ [151.	***] omitted	
152.	Supplies of electricity, as made from the day of assent to the Constitution (Twenty-fifth Amendment) Act, 2018, till ⁹²¹ [30th June, 2026], to all residential and commercial consumers in tribal areas, and to such industries in the tribal areas which were set and started their industrial production before 31st May, 2018, but excluding steel and ghee or cooking oil industries	2716.0000
⁹²² [153.	***]	
⁹²³ [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
⁹²⁴ [155.	***] omitted	
⁹²⁵ [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	

⁹¹⁹ Serial number 149 and 150 omitted by Finance (Supplementary) Act, 2022.

⁹²⁰ Serial number 151 omitted through Finance Act, 2025.

⁹²¹ Expression substituted by Finance Act, 2025.

⁹²² Serial number 153 omitted by Finance Act, 2021.

⁹²³ New serial numbers 154 to 156 inserted by Finance Act, 2020.

⁹²⁴ Serial number 155 omitted by Finance (Supplementary) Act, 2022.

⁹²⁵ Serial number 156 substituted by Finance (Supplementary) Act, 2022.

Sales Tax Act, 1990

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	(iv) Three Wheeler Electric Loader	
	(v) Electric Trucks	
	(vi) Electric Motorcycle	
⁹²⁶ [157.	Import of CKD (in kit form) of following electric vehicles (4 wheelers) by local manufacturers till 30 th June, ⁹²⁷ [2027]: (i) Small cars/SUVs with 50 Kwh battery or below; and (ii) Light commercial vehicles (LCVs) with 150 kwh battery or below	Respective headings
⁹²⁸ [158.	***] omitted	
⁹²⁹ [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]
⁹³⁰ [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 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	99.01, 99.02, 99.03 and 99.06

⁹²⁶ New serial numbers 157 to 162 inserted by Finance Act, 2021.

⁹²⁷ the expression "2027" substituted through Finance Act, 2026

⁹²⁸ Serial number 158 omitted by Finance (Supplementary) Act, 2022.

⁹²⁹ Serial numbers 159 & 160 omitted by Finance Act, 2023

⁹³⁰ New serial number(s) 163 to 174 added by Finance Act, 2022.

Sales Tax Act, 1990

	available with effect from the 15 th day of January, 2022.	
⁹³¹ 164.	***] omitted	
165.	Goods imported by or donated to hospitals run by the non-profit making institutions subject to the similar restrictions, limitations, conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on such goods under the Customs Act, 1969, (IV of 1969).	99.13 and 99.14,
166.	Goods excluding electricity and natural gas supplied to hospitals run by the charitable hospitals of fifty beds or more.	Respective headings
167.	Goods temporarily imported into Pakistan, meant for subsequent exportation charged to zero-rate of customs duty subject to the similar restrictions, limitations, conditions and procedures as are envisaged for the purpose of applying zero-rate of customs duty on such goods under the Customs Act, 1969 (IV of 1969).	99.19, 99.20 and 99.21
168.	Fertilizers ⁹³² [excluding DAP]	Respective headings
⁹³³ 169.	***] omitted	
170.	***] omitted	
171.	Seeds for sowing	Respective heading
172.	Machinery, equipment and materials imported either for exclusive use within the limits of Export Processing Zone or for making exports therefrom, and goods imported for warehousing purpose in Export Processing Zone, subject to the conditions that such machinery, equipment, materials and goods are imported by investors of Export Processing Zones, and all the procedures, limitations and restrictions as are applicable on such goods under the Customs Act, 1969 (IV of 1969) and rules made thereunder shall mutatis mutandis, apply.	Respective headings
173.	Goods produced or manufactured in and exported from Pakistan which are	Respective headings

⁹³¹ Serial number 164 omitted through Finance Act, 2025.

⁹³² Words added by Finance Act, 2023

⁹³³ Serial numbers 169, 170 and 174 omitted by Finance Act, 2024.

Sales Tax Act, 1990

	subsequently imported in Pakistan within one year of their exportation, provided conditions of section 22 of the Customs Act, 1969 (IV of 1969), are complied with.	
174.	***]	
⁹³⁴ [175.	Import of all goods received, in the event of a natural disaster or other catastrophe, as gifts and relief consignments or any goods received as gift or donation from a foreign government or organization by the Federal or Provincial Governments or any public sector organization. Subject to the recommendations of the Minister Incharge and concurrence by the Federal Board of Revenue subject to condition that the concerned Ministry shall verify the genuineness of such cases and furnish an undertaking to the effect that donated goods shall not be sold, utilized or 9908(i) and 9911.”. disposed of otherwise than for the purpose for which the same have been imported.	9908(i) and 9911
176.	POL products: (i) MS (Petrol) (ii) High Speed Diesel Oil (iii) Kerosene (iv) Light Diesel Oil	2710.1210, 2710.1931, 2710.1911 and 2710.1921
177.	Supply of electricity to Azad Jammu and Kashmir	Respective headings
178.	Import of gold under entrustment scheme under SRO 760(I)/2013	Respective heading
179.	Import of cystagon, cysta drops and trientine capsules ⁹³⁵ [omitted]	3004.9099
180.	Bovine semen	0511.1000.]
⁹³⁶ [181.	Import or lease of aircrafts and parts thereof by Pakistan International Airlines Corporation Limited (PIACL) Provided that the customs authorities shall ensure that the quantities of things imported are limited to the requirements of materials and articles to be used in	8802.1200 8802.3000 8802.4000 8801.0000, 8802.2000, 8804.0000 8805.2900 8807.3000 9104.0010 8544.2000 7007.1900 and 9931.”

⁹³⁴ Serial number(s) 175 to 180 inserted by Finance Act, 2024.

⁹³⁵ the expression “(for personal use only)” omitted through Finance Act, 2025.

⁹³⁶ Substituted through Finance Act, 2026

Sales Tax Act, 1990

	operations and maintenance of the aircraft operated by the airline: Provided further that the ground handling equipment, service and operation vehicles, catering equipment and fuel trucks, not manufactured locally, and imported, shall be used within airport premises as aforesaid.	
⁹³⁷ [181A.	Import or lease of aircrafts and parts thereof by any airline company registered in Pakistan. This will be effective from the first day of July, 2027.	Respective Heading]
[⁹³⁸ 182	Contraceptives	3926.9020 and 4014.1000
183	Female Sanitary Pads / Tampons	9619.0030
184	Import of: – Tankers, – Dredgers, – Floating or submersible drilling, or production platforms, – Others floating structures and vessels. – Other vessels for the transportation of goods Excluding Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry- boats of all kinds Provided that the quantity of imported goods under this entry shall be approved by the Ministry of Maritime Affairs	8901.2000 8905.1000 8905.2000 8905.9000 8901.9000
185.	Import of bulletproof vehicles by the: (i) Federal Government for logistic arrangements for Shanghai Cooperation Organization (SCO) Summit subject to the prior approval from the Ministry of Foreign Affairs and the Ministry of Interior and Narcotics Control. (ii) By the Federal Government or Provincial Government for threat of terrorism against a public functionary as determined by the Ministry of Interior and	Respective heading.]

⁹³⁷ Serial number 181A inserted through Finance Act, 2026.

⁹³⁸ Serial number(s) 182 to 185 added through Finance Act, 2026.

Sales Tax Act, 1990

	Narcotics Control, subject to the approval by the Federal Government.	
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Sales Tax Act, 1990

⁹³⁹[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 user I.D. and password obtained under section 155D of the Customs Act, 1969 (IV of 1969).

⁹³⁹ Annexure-I inserted through Finance Act, 2016.

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

⁹⁴⁰ New Annexures A, B, C & D inserted by Finance Act, 2018.

Sales Tax Act, 1990

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:

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.

Sales Tax Act, 1990

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.

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

Sales Tax Act, 1990

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)]

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:

Sales Tax Act, 1990

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)
⁹⁴¹ [1.	***] omitted	
[2.	***] omitted	
⁹⁴² [3.	⁹⁴³ [Supplies made by cottage industry.]	Respective headings.]
[4.	***] omitted	
⁹⁴⁴ [5.	***]	
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.
⁹⁴⁵ 7.	***]	
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 any further process of manufacture.	Respective headings.
⁹⁴⁶ [11.	***]	
⁹⁴⁷ [12.	***]	
⁹⁴⁸ [⁹⁴⁹ [13.	***]	
² [14.	***]	
⁹⁵⁰ [15.	***] omitted	
[16.	***] omitted	
⁹⁵¹ [17.	***]	
18.	***]	
19.	***]	

⁹⁴¹ Serial number(s) 1, 2 and 4 omitted by Finance (Supplementary) Act, 2022.

⁹⁴² S. No. 3 substituted by the Finance Act, 2007

⁹⁴³ Substituted by the Finance Act, 2014

⁹⁴⁴ S. No. 5 omitted by the Finance Act, 2011

⁹⁴⁵ Serial number 7 omitted by Finance Act, 2024.

⁹⁴⁶ S. No. 11 omitted by the Finance Act, 2022.

⁹⁴⁷ S. No. 12 omitted by the Finance Act, 2013

⁹⁴⁸ S. Nos. 13 to 16 added by the Finance Act, 2014

⁹⁴⁹ S. No. 13 & 14 omitted by the Finance Act, 2015

⁹⁵⁰ Serial number(s) 9, 15 and 16 omitted by Finance (Supplementary) Act, 2022.

⁹⁵¹ S. Nos. 17 to 20 and 24, 25 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)
20.	***]	
⁹⁵² [21.	***]	
⁹⁵³ [22.	***] omitted	
[23.	***] omitted	
[24.	***]	
[25.	***]	
⁹⁵⁴ [26.	Supply of locally produced silos till 30.06.2026	Respective heading
27.	Wheat Bran ⁹⁵⁵ [This exemption shall apply from the 1st day of July, 2018]	2302.3000
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 ⁹⁵⁶ [***] under a brand name	⁹⁵⁷ [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

⁹⁵² Serial number 21 omitted by Finance Act, 2024.

⁹⁵³ Serial number(s) 22, 23 and 33 omitted by Finance (Supplementary) Act, 2022.

⁹⁵⁴ New serial numbers 26 to 39 inserted by Finance Act, 2021.

⁹⁵⁵ Expression added by Finance Act, 2023

⁹⁵⁶ Under serial number(s) 32 and 34 to 37 words omitted by Finance Act, 2023

⁹⁵⁷ Words substituted by Finance Act, 2022.

Sales Tax Act, 1990

[38.	***] omitted ⁹⁵⁸	
39.	Products of meat or meat offal excluding sold ⁹⁵⁹ [***] under a brand name or trademark	1602.3200, 1602.3900, 1602.5000, 1604.1100, 1604.1200, 1604.1300, 1604.1400, 1604.1500, 1604.1600, 1604.1900, 1604.2010, 1604.2020 and 1604.2090]
⁹⁶⁰ [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
⁹⁶¹ [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
50	Locally manufactured laptops, computers, notebooks whether or not incorporating multimedia kit and personal computers	8471.3010 and 8471.3020
51.	Newspaper	Respective headings
⁹⁶² [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.]

⁹⁵⁸ Serial number 38 omitted by Finance (Supplementary) Act, 2022.

⁹⁵⁹ Under serial number(s) 39, 41 and 42 words omitted by Finance Act, 2023

⁹⁶⁰ Serial number(s) 40 to 51 inserted by Finance (Supplementary) Act, 2022.

⁹⁶¹ Serial number 45 substituted by Finance Act, 2022.

⁹⁶² New serial number(s) 52 to 54 added by Finance Act, 2022.

Sales Tax Act, 1990

⁹⁶³ [55.	Single cylinder agriculture diesel engines (compression ignition internal combustion piston engines) of 3 to 36 HP.	Respective headings.]
⁹⁶⁴ [56.	Milk excluding: (i) that sold under a brand name; or (ii) supplied by corporate dairy farms	04.01
57.	⁹⁶⁵ Iron and steel scrap excluding:— (a) supplied by manufacturer cum-exporter of recycled copper, authorized under Export Facilitation Scheme, 2021 directly supplied to a registered steel melter subject to such apportionment, conditions and restrictions as may be specified by the Board through a Sales Tax General Order; and (b) supplied directly by the importer (verifiable from the goods declaration form) to a registered steel melter subject to such apportionment, conditions and restrictions as may be specified by the Board through a Sales Tax General Order.	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 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.

⁹⁶³ New serial number 55 added by Tax Laws (Second Amendment) Ordinance, 2022.

⁹⁶⁴ New serial number(s) 56 and 57 added by Finance Act, 2024.

⁹⁶⁵ against S. No. 57, in column (2), substituted through Finance Act, 2025.

Sales Tax Act, 1990

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.

⁹⁶⁶[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, ⁹⁶⁷[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 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

⁹⁶⁶Inserted by Finance Act, 2014

⁹⁶⁷ The figure and words inserted through Finance Act, 2017

Sales Tax Act, 1990

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.

⁹⁶⁸[ANNEXURE

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
⁹⁶⁹ 1.	***] omitted		
2 & 2A	***] omitted		
3.	***] omitted		
4.	***] omitted		
5.	***] omitted		
6.	***] omitted		
7.	***] omitted		
8.	***] omitted		
9.	***] omitted		

⁹⁶⁸ Inserted by Finance Act, 2014.

⁹⁶⁹ Serial number(s) 1 to 9 and 11 omitted by Finance (Supplementary) Act, 2022.

Sales Tax Act, 1990

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
⁹⁷⁰ 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 of without prior approval of the FBR and payment of customs duties and taxes leviable at the time of import.
⁹⁷¹ [13	***] omitted		
14.	***] omitted		
14A	***] omitted		
[15& 15A	***] omitted		
15B.	***] omitted		
⁹⁷² [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
	(i) Bare PCBs	8534.0000	
	(ii) Power Amplifier	8542.3300	

⁹⁷⁰ Serial number 10 omitted by Finance Act, 2015.

⁹⁷¹ Serial number(s) 13 to 15B and 17 omitted by Finance (Supplementary) Act, 2022.

⁹⁷² S.No. 16 and entries relating thereto omitted by Finance Act, 2015

Sales Tax Act, 1990

	(iii) Microprocessor/ Controllers	85.42	Development Board in accordance with quota determined by IOCO
	(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	
	(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]
⁹⁷³ [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

⁹⁷³ New serial number 20 inserted by Finance Act, 2020.

Sales Tax Act, 1990

			plant and machinery, duly approved/ certified and determined by the Engineering Development Board (EDB).]
⁹⁷⁴ [21	***] omitted		
⁹⁷⁵ [22	1. Machinery, equipment and spares meant for initial installation, 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.	Respective Headings	(i) This concession shall also be available to primary 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 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-

⁹⁷⁴ Serial number 21 omitted by Finance (Supplementary) Act, 2022.

⁹⁷⁵ New serial number 22 inserted by Finance Act, 2022.

Sales Tax Act, 1990

			exported on conclusion of the project.]
⁹⁷⁶ [23	Import of following machinery/ equipment for upgradation of existing refineries: 1. Reactors, 2. Shell and Tube Exchangers, 3. Vessels (Strippers/ Separators/ K.O. Drums), 4. Trim Coolers, 5. Air Coolers (Condensers), 6. Fired Heaters, 7. Centrifugal Pumps, 8. Reciprocating Pumps, 9. Centrifugal Compressors, 10. Reciprocating Compressors, 11. Steam Reformer Furnaces, 12 Filters, Provided that all such imports shall be essentially made for expansion of balancing, modernization, and rehabilitation of existing refineries and the quantity imported by each refinery shall be approved by the Ministry of Petroleum and Natural Resources.	8419.8990, 8419.5000, 8419.8990, 8418.6990, 8419.8990, 8417. 8000 8413.7090 8413.5000 8414.8090 8414.8090 8417.8000, 8421.3990	The goods shall be imported directly by the refinery after approval by the division concerned.
24	Import of machinery, equipment, raw materials, components and other capital goods,—by Karachi Shipyard and Engineering Works Limited	Respective headings as approved by the concerned Division.	The Division dealing with the subject matter shall certify in the prescribed manner and format as per Annex-B that the imported goods are <i>bona fide</i> requirements. The authorized officer of the Ministry shall furnish all relevant information online to Pakistan Customs Computerized System against a specific user ID and password

⁹⁷⁶ New serial numbers 23 and 24 added through Finance Act, 2026.

Sales Tax Act, 1990

		obtained under section 155D of the Customs Act, 1969.]
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⁹⁷⁷ [“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 (applic-able)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	CRN/ Mach. No.	Date of CRN/ Mach. No.
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

CERTIFICATE. It is certified that the description and quantity mentioned above are commensurate with the project requirement and that the same are not manufactured locally. It is further certified that the above items shall not be used for any other purpose.

Signature of Chief Executive, or
the person next in hierarchy duly
authorized by the Chief Executive
Name _____
N.I.C. No. _____

NOTE:- In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished online against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969.

Explanation.—

Chief Executive means.—

- owner of the firm, in case of sole proprietorship; or

⁹⁷⁷ Annex-A substituted by Finance Act, 2022.

Sales Tax Act, 1990

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.]

⁹⁷⁸[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)			
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.

⁹⁷⁹[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

⁹⁷⁸ Inserted by the Finance Act, 2014

⁹⁷⁹ Table-4 added by Finance Act, 2021.

Sales Tax Act, 1990

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 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

Sales Tax Act, 1990

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
14	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	0713.3100
15	Small red (Adzuki) beans (Phaseolus or Vigna angularis)	0713.3200
16	Kidney beans including white beans	0713.3300
17	Bambara – vigna subteranea or vaahdzeia subterrea	0713.3400
18	Beans vigna unguiculata	0713.3500
19	Other	0713.3990
20	Lentils (Dry/Whole)	0713.4010
21	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	0713.5000
22	Pigeon peas (cajanus cajan)	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
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

Sales Tax Act, 1990

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	⁹⁸⁰ [0403.2000]
81	Other (Potatoes)	0701.9000
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

⁹⁸⁰ Expression substituted by Finance Act, 2022.

Sales Tax Act, 1990

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
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 inners (others)	9617.0020.]