

Sales Tax Act, 1990

⁷⁵⁹[77. **Uniform.**– The Board may, by notification in the official Gazette, prescribe rules for wearing of uniform by officers and staff of Inland Revenue Services.]

SCHEDULES

The **FIRST SCHEDULE**

⁷⁶⁰[***]

The **SECOND SCHEDULE**

⁷⁶¹[***]

⁷⁶²[*The* **THIRD SCHEDULE**

See ⁷⁶³[clause (a)] of sub-section (2) of section 3]

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
1	Fruit juices and vegetable juices	20.09
2	Ice Cream.	⁷⁶⁴ [2105.0000]
3	Aerated waters or beverages.	22.01 and 20.02
4	Syrups and squashes.	Respective headings
5	Cigarettes.	2402.2000
⁷⁶⁵ [6	Toilet soap	3401.1100 and 3401.2000]
⁷⁶⁶ [7	Detergents	⁷⁶⁷ [Respective heading]
8	Shampoo	3305.1000
9	Toothpaste	3306.1010
10	Shaving cream	3307.1000
11	Perfumery and cosmetics	Respective sub-headings of 33.03 and 33.04.]

⁷⁵⁹ New section 77 added by Finance Act, 2022.

⁷⁶⁰ The first schedule omitted by Finance Supplementary (Amendment) Act, 1997, with effect from March 28, 1997.

⁷⁶¹ The Second Schedule omitted by Finance Supplementary (Amendment) Act, 1997, with effect from March 28, 1997.

⁷⁶² The Third Schedule Substituted by Finance Act, 1998, earlier it was inserted by Finance Act, 1996.

⁷⁶³ Substituted for the words, brackets and letter "clause (c)" by Finance Ordinance, 2002

⁷⁶⁴ Substituted for the figure "21.05" through Finance Act, 2017

⁷⁶⁵ Serial No.6 and entries relating thereto substituted by Finance Act, 2005, earlier these were inserted by Sales Tax (Amendment) Ordinance, 2002, dated March 21, 2002.

⁷⁶⁶ Serial No.7 to 11 and entries relating thereto added by Finance Act, 2005

⁷⁶⁷ Expression 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)
⁷⁶⁸ [12]	***	
13	***]	
⁷⁶⁹ [14]	Tea	Respective sub-headings of 09.02
15	Powder drinks	21.06
16	Milky drinks	2106.9090]
⁷⁷⁰ [17]	Toilet paper and tissue paper	4818.1000 and 4818.2000]
⁷⁷¹ [18.	Spices sold in retail packing bearing brand names and trade marks	09.04, 09.06, 09.08 and 09.10
⁷⁷² [19.	***	
20.	***]	
21.	Shoe polish and shoe cream	3405.1010]
⁵ [22.	***]	
⁷⁷³ [23.	***	
24.	***	
25.	***	
26.	***	
27.	***	
28.	***	
29.	***	
30.	***	
31.	***]	
⁷⁷⁴ [32.	***]	
33.	Cement sold in retail packing	Respective heading
34.	***	
35.	***]	
⁷⁷⁵ [36.	***)]	
⁷⁷⁶ [37.	Mineral/bottled water	Respective headings]
⁷⁷⁷ [38.	Household electrical goods, including air conditioners, refrigerators, deep freezers, televisions, recorders and players, electric bulbs, tube-lights, electric fans, electric	Respective headings

⁷⁶⁸ Serial No.12 to 13 and entries relating thereto omitted by Finance Act, 2008

⁷⁶⁹ Serial No.14 to 16 and entries relating thereto added by Finance Act, 2005

⁷⁷⁰ Serial No.17 and entries relating thereto added by Finance Act, 2005

⁷⁷¹ Serial No.18 to 21 and entries relating thereto added by Finance Act, 2006

⁷⁷² Serial No.19 to 20 and entries relating thereto omitted by Finance Act, 2008

⁷⁷³ Serial Nos. 23 to 31, 34 and 35 entries relating thereto omitted by Notification No. S.R.O. 895(I)/2013, dated 4th October, 2013.

⁷⁷⁴ Serial No. 32 and entries relating thereto omitted by Finance Act, 2022.

⁷⁷⁵ Serial Nos. 22 and 36 and entries relating thereto omitted Notification No. S.R.O. 681(I)/2013, dated 26th July, 2013.

⁷⁷⁶ New Serial number added through Finance Act, 2016

⁷⁷⁷ Serial numbers 38 up to 49 and entries relating thereto added through Finance Act, 2019.

Sales Tax Act, 1990

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	irons, washing machines and telephone sets.	
39.	Household gas appliances, including cooking range, ovens, geysers and gas heaters.	Respective headings
40.	Foam or spring mattresses and other foam products for household use.	Respective headings
41.	Paints, distempers, enamels, pigments, colours, varnishes, gums, resins, dyes, glazes, thinners, blacks, cellulose lacquers and polishes sold in retail packing	Respective headings
42.	Lubricating oils, brake fluids, transmission fluid, and other vehicular fluids sold in retail packing.	Respective headings
43.	Storage batteries excluding those sold to automotive manufacturers or assemblers	Respective headings
44.	Tyres and tubes excluding those sold to automotive manufacturers or assemblers	Respective headings
45.	Motorcycles	Respective headings
46.	Auto rickshaws	Respective headings
47.	Biscuits in retail packing with brand name	Respective Headings
48.	Tiles	Respective Headings
49.	Auto-parts, in retail packing, excluding those sold to automotive manufacturers or assemblers	Respective Headings]
⁷⁷⁸ 50.	[***] omitted with effect from the 1 st day of December, 2021	Respective heading]
⁷⁷⁹ 51.	DAP	Respective Headings]
⁷⁸⁰ 52.	Import of pet food including of dogs and cats sold in retail packing	2309.1000
53.	Import of coffee sold in retail packing	0901.1100, 0901.1200, 0901.2100, 0901.2200, 0901.9000, 2101.1120
54	Import of chocolates sold in retail packing	1704.9010, 1806.2090, 1806.3100, 1806.3200, 1806.9000

⁷⁷⁸Serial number 50 omitted by Finance (Supplementary) Act, 2022 w.e.f 1st day of December, 2021.

⁷⁷⁹New serial number 51 added by Finance Act, 2024.

⁷⁸⁰in the Third Schedule, after serial number 51, in column (1), the following new serial number and entries relating thereto in columns (2) and (3) added through Finance Act, 2025.

Sales Tax Act, 1990

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
55.	Import of cereal bars sold in retail packing	1904.1010, 1904.1090, 1904.2000, 1904.3000, 1904.9000.”;
⁷⁸¹ [56.	Vegetable and animal fats and oils, sold in retail packing.	Respective headings
57.	Sugar confectionery, sold in retail packing.	Respective headings
58.	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared, sold in retail packing.	19.02
59.	Sauces, ketchup and other preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard, sold in retail packing.	Respective headings
60.	Fermented beverages, sold in retail packing.	Respective headings
61.	Petroleum jelly, paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured, sold in retail packing.	27.12
62.	Plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls, sold in retail packing.	39.19, 39.20, 39.21
63.	Tableware, kitchenware, plastic furniture, storage items, hygienic or toilet articles, and allied other household articles of plastics, sold in retail packing.	Chapter 39
64.	Trunks, suit-cases, vanity-cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical	42.02

⁷⁸¹ New Serial Nos. from 56 to 75 and entries relating thereto in columns (2) and (3) added through Finance Act, 2026

Sales Tax Act, 1990

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	instrument cases, gun cases, holsters and similar containers; travelling- bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette- cases, tobacco-pouches, tool bags, sports bags, bottle- cases, jewellery boxes, powder- boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper, put up for retail sale.	
65.	Footwear (all types) except where the manufacturer exclusively sells its products through digitally integrated and POS compliant retail outlets.	Respective headings
66.	Bathroom accessories and bath items, sanitaryware including taps, showerheads, fittings, mixers, valves and other washroom accessories and fixtures, sold in retail packing	Respective headings
67.	Crockery Items, sold in retail packing	Respective headings
68.	Car and automobile accessories, sold in retail packing	Respective headings
69.	Milk, fat-filled milk, preparations suitable for infants, and other products of milk, sold in retail packing	Respective headings
70.	Preparations for use on the hair, sold in retail packing	33.05
71.	Pre- shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared	33.07

Sales Tax Act, 1990

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	room deodorisers, whether or not perfumed or having disinfectant properties, sold in retail packing	
72.	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface- coloured, surface- decorated or printed, in rolls or sheets, put up for retail sale.	4803.0000, 48.18
73.	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, other fruit and vegetable preparations, sold in retail packing	20.07, 20.08
74.	Household utensils, including Stainless steel, aluminum, melamine and other utensils and tableware put up for retail sale.	Respective headings
75.	Ceramic products, including wash basins, commodes, tiles and allied ceramic sanitary products, put up for retail sale.	69.10]

Note: Where the Federal Government has notified that the sales tax shall be charged, levied and paid at a rate higher than eighteen percent, the same rate shall continue to be charged, levied and paid after their inclusion under the Third Schedule.]

The **FOURTH SCHEDULE** ⁷⁸²***]

⁷⁸² Fourth Schedule omitted by Finance Act, 1998.