

Sales Tax Act, 1990

The **SEVENTH SCHEDULE**

⁹⁴⁹[***]

⁹⁵⁰[*The* **EIGHTH SCHEDULE**

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

Table-1

S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
⁹⁵¹ [1.	***] omitted			
⁹⁵² [2.	***] omitted			
⁹⁵³ [3.	***] omitted			
⁹⁵⁴ [4.	***] omitted			
[5.	***] omitted			
6.	***] omitted			
7.	***] omitted			
8.	***] omitted			
9.	***] omitted			
10.	***] omitted			
11.	***] omitted			
12.	***] omitted			

⁹⁴⁹ The seventh schedule omitted by the Finance Act, 1997

⁹⁵⁰ The eighth schedule inserted by the Finance Act, 2014

⁹⁵¹ Serial numbers 1 and 5 omitted by Finance Act, 2021.

⁹⁵² Serial number 2 omitted by Finance Act, 2020.

⁹⁵³ S. No. 3 and entries relating thereto omitted by Finance Act, 2015

⁹⁵⁴ Serial number(s) 4 and 6 to 12 omitted by Finance (Supplementary) Act, 2022.

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S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
⁹⁵⁵ [13.	***] omitted			
[14.	***] omitted			
15.	***] omitted			
16.	***] omitted			
17.	***] omitted			
⁹⁵⁶ [18.	***] omitted			
⁹⁵⁷ [19.	***] omitted			
20.	***] omitted			
⁹⁵⁸ [21.	***] omitted			
⁹⁵⁹ [22.	***] omitted			
23.	Second hand and worn clothing or footwear	6309.0000	5%	
⁹⁶⁰ [25.	***] omitted			
26.	***] omitted			
27.	***] omitted			
28.	***] omitted			
29.	***] omitted			
30.	***] omitted			
⁹⁶¹ [31.	***] omitted			
⁹⁶² [32.	***] omitted			
² [33.	***] omitted			
34.	***] omitted			

⁹⁵⁵ Serial number(s) 13 to 17, 20, 26 to 30 and 34 omitted by Finance (Supplementary) Act, 2022.

⁹⁵⁶ Serial number 18 and entries relating thereto is omitted through Finance Act, 2019.

⁹⁵⁷ Serial number 19 omitted by Finance Act, 2021.

⁹⁵⁸ Serial number 21 and entries relating thereto is omitted through Finance Act, 2019.

⁹⁵⁹ Serial number 22 omitted by Finance Act, 2021.

⁹⁶⁰ Serial number 25 omitted by Finance Act, 2022.

⁹⁶¹ Serial number 31 omitted through Finance Act, 2016.

⁹⁶² Serial number 32 and entries relating thereto is omitted through Finance Act, 2019.

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S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
⁹⁶³ [35 to 42].	***] omitted			
43.	Natural gas	Respective heading	⁹⁶⁴ [5%]	If supplied to fertilizer plants for use as feed stock in manufacturing of fertilizer
44.	Phosphoric acid	2809.2010	5%	If imported by fertilizer company for manufacturing of DAP
⁹⁶⁵ 45.	***] omitted			
46.	***] omitted			
47.	Locally produced coal	27.01	Rs. ⁹⁶⁶ [700] per metric tonne or ⁹⁶⁷ [18%] ad valorem, whichever is higher	Nil
⁹⁶⁸ [48 & 49	***] omitted			
⁹⁶⁹ [50 .	***] omitted			
[51.	***] omitted			
⁹⁷⁰ [52 .	***] omitted			
53.	The following cinematographic equipment imported		5%	Subject to same limitations and conditions as are

⁹⁶³ S.No(s) 33 & 35 to 42 omitted by Finance Act, 2018.

⁹⁶⁴ For the figure "10" the figure "5" substituted through Finance Act, 2018.

⁹⁶⁵ Serial number(s) 45 and 46 omitted by Finance (Supplementary) Act, 2022

⁹⁶⁶ Expression substituted by Finance Act, 2022.

⁹⁶⁷ Expression substituted by Finance (Supplementary) Act, 2023.

⁹⁶⁸ S.No(s) 48 & 49 omitted by Finance Act, 2018.

⁹⁶⁹ S.No(s) 50 to 51 omitted by Finance Act, 2021.

⁹⁷⁰ Serial number 52 omitted by Finance Act, 2022.

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S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
	during the period commencing on the 1st day of July, 2018 and ending on the 30th day of June, 2023.			specified in Part-1 of Fifth Schedule to the Customs Act, 1969 for availing 3% concessionary rate of customs duty on the import of these equipment.”;
	(i) Projector	9007.2000		
	(ii) Parts and accessories for projector	9007.9200		
	(iii) Other instruments and apparatus for cinema	9032.8990		
	(iv) Screen	9010.6000		
	(v) Cinematographic parts and accessories	9010.9000		
	(vi) 3D Glasses	9004.9000		
	(vii) Digital Loud Speakers	8518.2200		
	(viii) Digital Processor	8519.8190		
	(ix) Sub-woofer and Surround Speakers	8518.2990		
	(x) Amplifiers	8518.5000		
	(xi) Audio rack and termination board	7326.9090 8537.1090		
	(xii) Music Distribution System	8519.8990		
	(xiii) Seats	9401.7100		
	(xiv) Recliners	9401.7900		
	(xv) Wall Panels and metal profiles	7308.9090		

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S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
	(xvi) Step Lights	⁹⁷¹ [Respective headings]		
	(xvii) Illuminated Signs	9405.6000		
	(xviii) Dry Walls	6809.1100		
	(xix) Ready Gips	3214.9090		
⁹⁷² 54.	***] omitted			
55.	***] omitted			
56.	Potassium Chlorate (KClO ₃)	Respective headings	⁹⁷³ [18%] along with rupees ⁹⁷⁴ [60] per kilogram	Import and supply thereof. Provided that rate of rupees ⁹⁷⁵ [60] per kilogram shall not apply on imports made by and supplies made to organizations under the control of Ministry of Defence Production.
57.	Rock phosphate	Respective headings	10%	If imported by fertilizer manufacturers for use in the manufacturing of fertilizers.
⁹⁷⁶ [58	***] omitted			
[59.	***] omitted			
⁹⁷⁷ [60	***] omitted			
61.	***] omitted			
62.	***] omitted			
63.	***] omitted			
64.	***] omitted			
⁹⁷⁸ [65	***] omitted			

⁹⁷¹ Words substituted by Finance Act, 2022.

⁹⁷² Serial number(s) 54, 55, 59 and 61 to 64 omitted by Finance (Supplementary) Act, 2022

⁹⁷³ Expression substituted by Finance (Supplementary) Act, 2023.

⁹⁷⁴ The figure substituted by Finance Act, 2022.

⁹⁷⁵ The figure substituted by Finance Act, 2022.

⁹⁷⁶ S.No. 58 omitted by Finance Act, 2024.

⁹⁷⁷ Serial number 60 "Fat filled Milk" omitted by Finance Act, 2022.

⁹⁷⁸ Serial numbers 65 and 67 omitted by Finance Act, 2021.

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S. No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
⁹⁷⁹ 66.	***] omitted			
⁹⁸⁰ [66 A	***] omitted			
66B	***] omitted			
67.	***] omitted			
68.	***] omitted			
69.	***] omitted			
⁹⁸¹ [70 .	Following locally manufactured electric vehicles	Respective Heading	1%	Local supplies only]
	(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			
⁹⁸² [71 .	Following locally manufactured or assembled electric vehicles (4	Respective heading	1%	If supplied locally

⁹⁷⁹ S.No. 66 omitted by Finance Act, 2024.

⁹⁸⁰ Serial number(s) 66A, 66B and 68, 69 omitted by Finance (Supplementary) Act, 2022

⁹⁸¹ Serial number 70 substituted by Finance (Supplementary) Act, 2022

⁹⁸² New serial numbers 71 to 74 inserted by Finance Act, 2021.

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	wheelers) till 30 th June, 2026: (i) Small cars/ SUVs with 50 Kwh battery or below; and (ii) Light commercial vehicles (LCVs) with 150 kwh battery or below			
72.	Motorcars	87.03	12.5%	Locally manufactured or assembled motorcars of cylinder capacity upto ⁹⁸³ [850cc]
⁹⁸⁴ [73]	Locally manufactured Hybrid electric vehicle ⁹⁸⁵ [till 30 th June, 2026]: (a) Upto 1800 cc (b) From 1801 cc to 2500 cc	87.03 87.03	8.5%. 12.75%	
74.	Goods supplied from tax-exempt areas of erstwhile FATA/PATA to the taxable areas	Respective headings	16%.]	
⁹⁸⁶ [75]	***]omitted			
⁹⁸⁷ [76]	***] omitted			

⁹⁸³ Expression substituted by Finance (Supplementary) Act, 2022.

⁹⁸⁴ Serial number 73 substituted by Finance (Supplementary) Act, 2022

⁹⁸⁵ Expression inserted by Finance Act, 2024.

⁹⁸⁶ Serial number 75 omitted by Finance Act, 2022.

⁹⁸⁷ Serial number 76 omitted by Finance (Supplementary) Act, 2022

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⁹⁸⁸ [77]	Imported personal computers and Laptop computers, notebooks whether or not incorporating multimedia kit	8471.3020 and 8471.3010	10%	
⁹⁸⁹ [78]	Supply of locally manufactured articles of jewellery, or parts thereof, of precious metal or of metal clad with precious metal.	71.13	3%	No input tax shall be adjusted
79.	Electric vehicle in CBU condition of 50 kwh battery or below	8703.8090	12.5%	
80.	EV transport buses of 25 seats or more in CBU condition	Respective heading	1%	
⁹⁹⁰ [81]	Substances registered as drugs under the Drugs Act, 1976 (XXXI of 1976) ⁹⁹¹ [***]omitted	Respective heading	1%	Subject to the conditions that: (i) Tax charged and deposited by the manufacturer or importer, as the case may be, shall be final discharge

⁹⁸⁸ Serial number 77 substituted by Finance Act, 2024.

⁹⁸⁹ New serial number(s) 78 to 82 added by Finance Act, 2022

⁹⁹⁰ Serial numbers 81 & 82 substituted by Finance Act, 2023

⁹⁹¹ Expression omitted by Finance Act, 2024.

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				of tax in the supply chain (ii) No input tax shall be adjusted in the supply chain.
82.	Raw materials for the basic manufacture of pharmaceutical active ingredients and for manufacture of pharmaceutical products, provided that in case of import, only such raw materials shall be entitled to reduced rate as specified in column (4) which are liable to customs duty not exceeding eleven per cent ad valorem, either under the First Schedule or Fifth Schedule to the Customs Act, 1969 (IV of 1969) or under a notification issued under section 19 thereof.	Respective heading	1%	Subject to the conditions that: (i) DRAP shall certify item-wise requirement of manufacturers of drugs and APIs and in case of import shall furnish all relevant information to Pakistan Customs Computerized System; and (ii) No input tax shall be adjusted in the supply chain.]

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⁹⁹² [83]	DAP	Respective headings	5%	Subject to the condition that no refund of excessive input tax, if any, shall be admissible.]
⁹⁹³ 84	(i) Colors in sets	3213.1000		10%
	(ii) Writing, drawing and marking inks	3215.9010 and 3215.9090		
	(iii) Erasers	4016.9210 and 4016.9290		
	(iv) Pencil sharpeners	8214.1000		
	(v) other drawing, marking out or mathematical calculating instruments (geometry box)	9017.2000		
	(vi) Pens, ball pens, markers and porous tipped pens	96.08		
	(vii) Pencils including color pencils	96.09		
85.	Oil cake and other solid residue	2306.1000	10%	
86.	Tractors	8701.9220 and 8701.9320	10%	
87.	Local supply of vermicillies, sheer	Respective headings	10%	

⁹⁹² New serial number added by Finance Act, 2023

⁹⁹³ Serial number(s) 84 to 88 inserted by Finance Act, 2024.

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	mal, bun and rusk excluding those sold in bakeries, and sweet shops falling in the category of Tier-1 retailers.			
88.	Local supply of poultry feed, cattle feed, sunflower seed meal, rape seed meal and canola seed meal	2306.3000 , 2306.4900 and respective headings	10%	

⁹⁹⁴[Table-2 ***]

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 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

⁹⁹⁴ Table -2 omitted by Finance (Supplementary) Act, 2022.

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

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 _____

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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.*
