

Sales Tax Act, 1990

SCHEDULES

The **FIRST SCHEDULE**

⁷³⁸[***]

The **SECOND SCHEDULE**

⁷³⁹[***]

⁷⁴⁰[***The***] **THIRD SCHEDULE**

See ⁷⁴¹[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.	⁷⁴² [2105.0000]
3	Aerated waters or beverages.	22.01 and 20.02
4	Syrups and squashes.	Respective headings
5	Cigarettes.	2402.2000
⁷⁴³ [6]	Toilet soap	3401.1100 and 3401.2000]
⁷⁴⁴ [7]	Detergents	⁷⁴⁵ [Respective heading]
8	Shampoo	3305.1000
9	Toothpaste	3306.1010

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

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

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

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

⁷⁴² Substituted for the figure "21.05" through Finance Act, 2017

⁷⁴³ 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.

⁷⁴⁴ Serial No.7 to 11 and entries relating thereto added by Finance Act, 2005

⁷⁴⁵ Expression substituted by Finance Act, 2022.

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Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
10	Shaving cream	3307.1000
11	Perfumery and cosmetics	Respective sub-headings of 33.03 and 33.04.]
⁷⁴⁶ [12	***]omitted	
13	***] omitted	
⁷⁴⁷ [14	Tea	Respective sub-headings of 09.02
15	Powder drinks	21.06
16	Milky drinks	2106.9090]
⁷⁴⁸ [17	Toilet paper and tissue paper	4818.1000 and 4818.2000]
⁷⁴⁹ [18.	Spices sold in retail packing bearing brand names and trade marks	09.04, 09.06, 09.08 and 09.10
⁷⁵⁰ [19.	***]omitted	
20.	***]omitted	
21.	Shoe polish and shoe cream	3405.1010]
⁵ [22.	***]omitted	
⁷⁵¹ [23.	***]omitted	
24.	***]omitted	
25.	***]omitted	
26.	***]omitted	
27.	***]omitted	
28.	***]omitted	
29.	***]omitted	
30.	***]omitted	

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

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

⁷⁴⁸ Serial No.17 and entries relating thereto added by Finance Act, 2005

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

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

⁷⁵¹ 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.

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Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
31.	***]omitted	
⁷⁵² [32.	***]omitted	
33.	Cement sold in retail packing	Respective heading
34.	***]omitted	
35.	***]omitted	
⁷⁵³ [36.	***]omitted	
⁷⁵⁴ [37.	Mineral/bottled water	Respective headings]
⁷⁵⁵ [38.	Household electrical goods, including air conditioners, refrigerators, deep freezers, televisions, recorders and players, electric bulbs, tube-lights, electric fans, electric irons, washing machines and telephone sets.	Respective headings
39.	Household gas appliances, including cooking range, ovens, geysers and gas heaters.	Respective headings
40.	Foam or spring mattresses and other foam products for household use.	Respective headings
41.	Paints, distempers, enamels, pigments, colours, varnishes, gums, resins, dyes, glazes, thinners, blacks, cellulose	Respective headings

⁷⁵² Serial No. 32 and entries relating thereto omitted by Finance Act, 2022.

⁷⁵³ Serial Nos. 22 and 36 and entries relating thereto omitted Notification No. S.R.O. 681(I)/2013, dated 26th July, 2013.

⁷⁵⁴ New Serial number added through Finance Act, 2016

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

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Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)
(1)	(2)	(3)
	lacquers and polishes sold in retail packing	
42.	Lubricating oils, brake fluids, transmission fluid, and other vehicular fluids sold in retail packing.	Respective headings
43.	Storage batteries excluding those sold to automotive manufacturers or assemblers	Respective headings
44.	Tyres and tubes excluding those sold to automotive manufacturers or assemblers	Respective headings
45.	Motorcycles	Respective headings
46.	Auto rickshaws	Respective headings
47.	Biscuits in retail packing with brand name	Respective Headings
48.	Tiles	Respective Headings
49.	Auto-parts, in retail packing, excluding those sold to automotive manufacturers or assemblers	Respective Headings]
⁷⁵⁶ [50.	[***] omitted with effect from the 1 st day of December, 2021	Respective heading]
⁷⁵⁷ [51.	DAP	Respective Headings]

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

⁷⁵⁷ New serial number 51 added by Finance Act, 2024.

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The **FOURTH SCHEDULE** ⁷⁵⁸***]

⁷⁵⁹*The* **FIFTH SCHEDULE** [See section 4]

Serial No.	Description
(1)	(2)
⁷⁶⁰ [1.	***]omitted
2.	Supply to diplomats, diplomatic missions, privileged persons and privileged organizations which are covered under various Acts, Orders, Rules, Regulations and Agreements passed by the Parliament or issued or agreed by the Government of Pakistan.]
⁷⁶¹ [3.	***]omitted
⁷⁶² [4.	***]omitted
⁷⁶³ [5.	Supplies of raw materials ⁷⁶⁴ [, components and goods for further] manufacture of goods in the Export Processing Zones.]
⁷⁵⁴ [6.	***]omitted
⁷⁶⁵ [6A.	***]omitted

⁷⁵⁸ Fourth Schedule omitted by Finance Act, 1998.

⁷⁵⁹ Fifth Schedule added by Finance Act, 1996.

⁷⁶⁰ S. Nos. 1 and 6 and entries relating thereto omitted by Finance Act, 2021.

⁷⁶¹ Serial number 3 and entries relating thereto in column (2) omitted by Finance (Supplementary) Act, 2022.

⁷⁶² Serial No. 4 and entry relating thereto omitted by Finance Act, 2012

⁷⁶³ Serial No. 5 added by the Finance Act, 1997.

⁷⁶⁴ Substituted for the words “and components for” by the Sales Tax (Amendment) Ordinance, 1999

⁷⁶⁵ Serial number(s) 6A and 9 and entries relating thereto in column (2) omitted by Finance (Supplementary) Act, 2022.