[895][*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)
[896][1.	*****]**			
[897][2.	***]			
[898][3.	***]			
[899][4.	***] omitted			
[5.	*****]**			
6.	***] omitted			
7.	***] omitted			
8.	***] omitted			
9.	***] omitted			
10.	***] omitted			
11.	***] omitted			
12.	***] omitted			

[894] The seventh schedule omitted by the Finance Act, 1997

[895] The eighth schedule inserted by the Finance Act, 2014

[896] Serial numbers 1 and 5 omitted by Finance Act, 2021.

[897] Serial number 2 omitted by Finance Act, 2020.

[898] S. No. 3 and entries relating thereto omitted by Finance Act, 2015

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

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)
[900][13.	***] omitted			
[14.	***] omitted			
15.	***] omitted			
16.	***] omitted			
17.	***] omitted			
[901][18.	***]			
[902][19.	***]			
20.	***] omitted			
[903][21.	***]			
[904][22.	***]			
23.	Second hand and worn clothing or footwear	6309.0000	5%	
25.	Agricultural tractors	[905][8701.9220 and 8701.9320]	[906][5%]	
26.	***] omitted			
27	***] omitted			
28	***] omitted			
29	***] omitted			
30	***] omitted			
[907][31.	[.....]] omitted			
[908][32.	[***] omitted			
[2][33.	[.....]] omitted			
34.	***] omitted			

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

[901] Serial number 18 and entries relating thereto is omitted through Finance Act, 2019.

[902] Serial number 19 omitted by Finance Act, 2021.

[903] Serial number 21 and entries relating thereto is omitted through Finance Act, 2019.

[904] Serial number 22 omitted by Finance Act, 2021.

[905] Figures substituted through Finance Act, 2018.

[906] For the figure "10" the figure "5" substituted through Finance Act, 2016.

[907] Serial number 31 omitted through Finance Act, 2016.

[908] Serial number 32 and entries relating thereto is omitted through Finance Act, 2019.

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)
[909][35 to 42].	[.....]] omitted			
43.	Natural gas	Respective heading	[910][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
[911]45.	***] omitted			
46.	***] omitted			
47.	Locally produced coal	27.01	Rs. 425 per metric tonne or 17% ad valorem, whichever is higher	Nil
[912][48 & 49	[.....]] omitted			
[913][50.	***]			
[51.	***]			
52.	Fertilizers (all types)	Respective heading	2%	Nil
53.	The following cinematographic equipment imported during the period commencing on the 1st day of July, 2018 and ending on the		5%	Subject to same limitations and conditions as are specified in Part-1 of Fifth Schedule to the Customs Act, 1969 for availing 3% concessionary rate of

[909] S.No(s) 33 & 35 to 42 omitted by Finance Act, 2018.
[910] For the figure "10" the figure "5" substituted through Finance Act, 2018.
[911] Serial number(s) 45 and 46 omitted by Finance (Supplementary) Act, 2022
[912] S.No(s) 48 & 49 omitted by Finance Act, 2018.
[913] S.No(s) 50 to 51 omitted by Finance Act, 2021.

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)
	30th day of June, 2023.			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		
	(xvi) Step Lights	9405.4090		
	(xvii)Illuminated Signs	9405.6000		
	(xviii) Dry Walls	6809.1100		
	(xix) Ready Gips	3214.9090		

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)
[914]54.	***] omitted			
55.	***] omitted			
56.	Potassium Chlorate (KCLO3)	Respective headings	17% alongwith rupees [915][90] per kilogram	Import and supply thereof. Provided that rate of rupees [916][90] 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.
[917][58.	LPG	2711.1910	10%	Imports thereof and local supplies of such imported LPG.".]
[59.	***] omitted			
[918][60.	***] omitted			
61.	***] omitted			
62.	***] omitted			
63.	***] omitted			
64.	***] omitted			
[919][65.	***]			
66.	Supplies as made from retail outlets as are integrated with Board's computerized	Respective Headings	[920][12%]	if supplied goods are finished fabric, and locally manufactured finished articles of textile and textile

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

[915] The figure substituted by Finance Act, 2021.

[916] The figure substituted by Finance Act, 2021.

[917] S.No. 58 added by Finance Supplementary (Amendment) Act, 2018.

[918] Serial number 60 "Fat filled Milk" omitted by Tax Laws (Third Amendment) Ordinance, 2021.

[919] Serial numbers 65 and 67 omitted by Finance Act, 2021.

[920] The figure substituted by Finance (Supplementary) Act, 2022

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)
	system for real-time reporting of sales			made-ups and leather and artificial leather subject to the condition that they have maintained 4% value addition during the last six months"; and
[921][66 A	***] omitted			
66B	***] omitted			
67.	***]			
68.	***] omitted			
69.	***] omitted			
[922][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			

[921] Serial number(s) 66A, 66B and 68, 69 omitted by Finance (Supplementary) Act, 2022
[922] Serial number 70 substituted by Finance (Supplementary) Act, 2022

[923][71.	Following locally manufactured or assembled electric vehicles (4 wheelers) till 30th June, 2026: (i) Small cars/ SUVs with 50 Kwh battery or below; and (ii) Light commercial vehicles (LCVs) with 150 kwh battery or below	Respective heading	1%	If supplied locally
72.	Motorcars	87.03	12.5%	Locally manufactured or assembled motorcars of cylinder capacity upto [924][850cc]
[925][73.	Locally manufactured Hybrid electric vehicle: (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%.]	

[923] New serial numbers 71 to 74 inserted by Finance Act, 2021.
[924] Expression substituted by Finance (Supplementary) Act, 2022.
[925] Serial number 73 substituted by Finance (Supplementary) Act, 2022

[926][75	Import of electric vehicle in CBU conditions	8703.8090	12.5%	
[927][76	***] omitted			
[928][77	personal computers and Laptop computers, notebooks whether or not incorporating multimedia kit	8471.3020 and 8471.3010	5%	If imported in CBU condition]

[929][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 (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 _____

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[926] Serial number 75 substituted by Finance (Supplementary) Act, 2022.
[927] Serial number 76 omitted by Finance (Supplementary) Act, 2022
[928] New serial number 77 inserted by Finance (Supplementary) Act, 2022
[929] Table -2 omitted by Finance (Supplementary) Act, 2022.

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 _____

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.*
