

Section	Subsection	Clause	The Finance (Supplementary) Act, 2021 - dated 17-01-2022 NEW / inserted <del>Omitted and deleted</del> substituted

EIGHTH SCHEDULE

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

S.No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition NEW / inserted Deletion or Omitted Substituted
(1)	(2)	(3)	(4)	(5)
<b>TABLE -1</b>				
4	Oilseeds meant for sowing.	Respective headings	5%	Import thereof subject to the condition that concerned department of the Division dealing with the subject matter of oil seeds certifies that the imported seeds are fungicide and insecticides treated and are meant for sowing.
6	Plant and machinery not manufactured locally and having no compatible local substitutes	Respective headings	10%	Various (see schedule)
7	Flavoured milk	0402.9900	10%	Sold in retail packing under a brand name
8	Yogurt	0403.1000	10%	Sold in retail packing under a brand name
9	Cheese	0406.1010	10%	Sold in retail packing under a brand name
10	Butter	0405.1000	10%	Sold in retail packing under a brand name
11	Cream	04.01 and 04.02	10%	Sold in retail packing under a brand name
12	Desi ghee	0405.9000	10%	Sold in retail packing under a brand name
13	Whey	04.04	10%	Sold in retail packing under a brand name
14	Milk and cream, concentrated or containing added sugar or other sweetening matter	0402.1000 and 0402.2000	10%	Sold in retail packing under a brand name]
15	Ingredients of poultry feed, cattle feed, except soya bean meal of PCT heading 2304.0000 and oil- cake of cotton-seed falling under PCT heading 2306.1000	2301.1000, 2305.0000, 2306.2000, 2306.3000, 2306.4100, 2306.5000, 2309.9010, 2309.9020, 2309.9090, 2936.2100, 2936.2200, 2936.2300, 2936.2400, 2936.2500, 2936.2600, 2936.2700, 2936.2800, and 2308.9000 (Guar Meal), 2303.1000 (Corn Gluton Feed/Meal), 2303.1000 (Residues of Starch manufacture and similar residues), 3507.9000 (Enzymes- other), 2302.1000 (Maize Bran), 2302.2000 (Rice Bran), 2302.4000 (Other Cereals), 2302.5000 (Bran of Leguminous Plants), 2306.7000 (Oil- cake and other solid residues of Maize (corn) germ), 2306.4900 (Sesame Cake), 2306.9000 (Sesame Meal/other Meal), 2842.1000 (Double or complex silicates, including aluminosilicates whether or not chemically defined), 2301.2090 (Fish Meal), 0505.9000 (Poultry by product Meal), and the following items only of Feed Grade: 2827.6000 (Potassium Iodide), 2833.2990 (Manganese Sulphate), 2833.2940 (Zinc Sulphate), 2817.4000 (Zinc Oxide), 2833.2500 (Copper Sulphate), 2833.2910 (Ferrous Sulphate), 2915.5000 (Propionic acid, its salts and esters), 2930.4000 (DL Methionine), 2930.4000 (Methionine Hydroxy Analogue (liquid)), 2922.4100 (Lysine Monohydro Chloride /sulphate), 2923.2000 (Lecithins), 2923.9010 (Betafin), 2922.4290 (Arganine), 2934.9910 (Furazolidon), 2922.5000 (Threonine), 2835.2600 (Mono Calcium "Phosphate),	10%	

Section	Subsection	Clause	The Finance (Supplementary) Act, 2021 - dated 17-01-2022 NEW / inserted <u>Omitted and deleted</u> substituted

			2835.2500 (Di Calcium Phosphate), and 2835.2600 (Mono Di Calcium Phosphate)"		
16	Incinerators of disposal of waste management, motorized sweepers and snow ploughs		8417.8000, 8430.2000 and 8479.8990	5%	
17	Re-importation of foreign origin goods which were temporarily exported out of Pakistan		99.18	5%	Subject to similar conditions as are envisaged for the purposes of customs duty under the Customs Act,1969, and taxable value shall be the value determined under PCT heading 99.18 of the said Act increased by customs duty payable
20	Plant, machinery, and equipment used in production of bio-diesel		Respective headings	5%	The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and
26	Tillage and seed bed preparation equipment: (i) Rotavator (ii) Cultivator (iii) Ridger (iv) Sub soiler (v) Rotary slasher (vi) Chisel plow (vii) Ditcher (viii) Border disc (ix) Disc harrow (x) Bar harrow (xi) Mould board plow (xii) Tractor rear or front blade (xiii) Land leveller or land planer (xiv) Rotary tiller (xv) Disc plow (xvi) Soil-scrapper (xvii) K.R.Karundi (xviii) Tractor mounted trancher (xix) Land leveller 2[(xx) Laser land leveler comprising of laser transmitter, laser receiver, control box, rigid mast pack, with or without scrapper	8432.8010 8432.2910 8432.8090 8432.3900 8432.8090 8432.1010 8432.1090 8432.2990 8432.2100 8432.2990 8432.1090 8430.6900 8430.6900 8432.8090 8432.1090 8432.8090 8432.8090 8701.9020 8430.6900 Respective hea		5%	
27	Seeding or planting equipment: (i) Seed-cum-fertilizer drill (wheat, rice barley, etc.) (ii) Cotton or maize planter with fertilizer attachment (iii) Potato planter (iv) Fertilizer or manure spreader or broadcaster (v) Rice transplanter (vi) Canola or sunflower drill (vii) Sugarcane planter	8432.3010 4[8432.3900] 5[8432.3900] 6[8432.4100] 1[8432.3900] 2[8432.3100] 3[8432.3900]		5%	
28	Irrigation, drainage and agro-chemical application equipment: (i) Tubewells filters or strainers	8421.2100, 8421.9990		5%	

Section	Subsection	Clause	The Finance (Supplementary) Act, 2021 - dated 17-01-2022 NEW / inserted <u>Omitted and deleted</u> substituted

	(ii) Knapsack sprayers	8424.2010			
	(iii) Granular applicator	8424.2010			
	(iv) Boom or field sprayers	8424.2010			
	(v) Self propelled sprayers	8424.2010			
	(vi) Orchard sprayer	8424.2010			
29	(i) Harvesting, threshing and storage equipment:			5%	
	(ii) Wheat thresher	8433.5200			
	(iv) Maize or groundnut thresher or sheller	8433.5200			
	(v) Groundnut digger	8433.5900			
	(vi) Potato digger or harvester	8433.5300			
	(vii) Sunflower thresher	8433.5200			
	(viii) Post hole digger	8433.5900			
	(ix) Straw balers	8433.4000			
	(x) Fodder rake	8433.5900			
	(xi) Wheat or rice reaper	8433.5900			
	(xii) Chaff or fodder cutter	8433.5900			
	(xiii) Cotton picker	8433.5900			
	(xiv) Onion or garlic harvester	8433.5200			
	(xv) Sugar harvester	8433.5200			
	(xvi) Tractor trolley or forage wagon	8716.8090			
	(xvii) Reaping machines	8433.5900			
	(xviii) Combined harvesters	8433.5100			
	(xix) Pruner/shears	8433.5900			
30	Post-harvest handling and processing & miscellaneous machinery:			5%	
	(i) Vegetables and fruits cleaning and sorting or grading equipment	8437.1000			
	(ii) Fodder and feed cube maker equipment	8433.4000			
34	1. Set top boxes for gaining access to internet		8517.6950	5%	Subject to type approval by PEMRA. This concession shall be available upto 30th June, 2018
	2. TV broadcast transmitter		8525.5020		
	3. Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers)		8528.7110 and 8528.7220		
	4. Other set top boxes		8528.7190 and 8528.7290		

Section	Subsection	Clause	The Finance (Supplementary) Act, 2021 - dated 17-01-2022 NEW / inserted <u>Omitted and deleted</u> substituted

45	Following machinery for poultry sector :			Import and supply
	(i) Machinery for preparing feeding stuff	8436.1000	7%	
	(ii) Incubators, brooders and other poultry equipment	8436.2100 and 8436.2900	7%	
	(iii) Insulated sandwich panels	Respective heading	7%	
	(iv) Poultry sheds	9406.1020 and 9406.9020	7%	
	(v) Evaporative air cooling system	8479.6000	7%	
	(vi) Evaporative cooling pad	8479.9010	7%	
46	Multimedia projectors	8528.6210	10%	Nil
54	lithium iron phosphate battery (Li-Fe-PO4)	8506.5000	12%	Nil
55	Fish babies / seedlings	Respective headings	5%	Nil
59	Products of milling industry except wheat and meslin flour	1102.2000, 1102.9000, 1103.1100, 1103.1300, 1103.1900, 1104.2200, 1104.2300, 1104.2900 and 1104.3000	10%	If sold in retail packing under a brand name or trademark.
61	Silver, in unworked condition	7106.1000, 7106.9110 and 7106.9190	1%	
62	Gold, in unworked condition	7108.1100, 7108.1210 and	1%	
63	Articles of jewellery, or parts thereof, of precious metal or of metal clad with precious metal.	71.13	1.5% of value of gold, plus 2% of value of diamond, used therein, plus 3% of making charges	No input tax adjustment to be allowed except of the tax paid on gold
64	Prepared Food, foodstuff and sweetmeats supplied by restaurants, bakeries, caterers and sweetmeat shops	Respective headings	7.5%	Supplies only, subject to condition that no input tax shall be adjusted
66	Supplies as made from retail outlets as are integrated with Board's computerized system for real-time reporting of sales.	Respective Headings	10% 12%	if supplied goods are finished fabric, and locally manufactured finished articles of textile and textile made-ups and leather and artificial leather subject to the condition that they have maintained 4% value addition during the last six months"; and
66A				
66B				
68	Frozen prepared or preserved sausages and similar products of poultry meat or meat offal	1601.0000	8%	"If sold in retail packing under a brand name or trademark"
69	Meat and similar products of prepared frozen or preserved meat or meat offal of all types including poultry, meat and fish	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	8%	If sold in retail packing under a brand name or trademark.
70	Following locally manufactured electric vehicles (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	Respective heading 8701.2060 8702.4090 8703.8030 8704.9030 8704.9059 8711.6090	1% 1% 1% 1% 1% 1%	Local supplies only

Section	Subsection	Clause	The Finance (Supplementary) Act, 2021 - dated 17-01-2022 NEW / inserted <del>Omitted and deleted</del> substituted

72	Motorcars	87.03	12.5%	Locally manufactured or assembled motorcars of cylinder capacity upto <del>1000cc</del> 850cc
73	Import and local supply of Hybrid Electric Vehicles: (a) Upto 1800 cc (b) From 1801 cc to 2500 cc  Import and local supply of Hybrid Electric Vehicles upto 1800cc"	87.03 87.03  87.03	8.5% 12.75%  12.5%	
75	OMITTED			
76	OMITTED			
77	personal computers and Laptop computers, notebooks whether or not incorporating multimedia kit	8471.3020 and 8471.3010	5%	If imported in CBU condition"; and

<sup>5</sup>Table-2

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 charged to sales tax at the rate of five percent 1[, except goods mentioned in serial numbers 1, 5 and 6 of the Annexure which shall be charged at the rate of ten percent] subject to the following conditions, besides the conditions specified in column (4) of the Annexure, namely:-

<sup>5</sup> ENTIRE TABLE - 2 OMITTED