

EIGHTH SCHEDULE

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

Gazette 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 NEW / inserted Deletion or Omitted Substituted
(1)	(2)	(3)	(4)	(5)

TABLE -1

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
16.	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
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), <u>²2302.3000 (Wheat Bran)</u> ,	10%	

¹ S.no 6,7,8,9,10,11,14,15 (restore reduce rate of sales tax applicable)

² Item move to sixth schedule Table-2 (exemption on local supply)

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		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 Lodide), 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),		
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		2835.2600 (Mono Calcium "Phosphate), 2835.2500 (Di Calcium Phosphate), and 2835.2600 (Mono Di Calcium Phosphate)"																													
³ 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																											
29	(i) Harvesting, threshing and storage equipment: <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 10%;">(ii) Wheat thresher</td> <td style="width: 25%;">8433.5200</td> </tr> <tr> <td>(iv) Maize or groundnut thresher or sheller</td> <td>8433.5200</td> </tr> <tr> <td>(v) Groundnut digger</td> <td>8433.5900</td> </tr> <tr> <td>(vi) Potato digger or harvester</td> <td>8433.5300</td> </tr> <tr> <td>(vii) Sunflower thresher</td> <td>8433.5200</td> </tr> <tr> <td>(viii) Post hole digger</td> <td>8433.5900</td> </tr> <tr> <td>(ix) Straw balers</td> <td>8433.4000</td> </tr> <tr> <td>(x) Fodder rake</td> <td>8433.5900</td> </tr> <tr> <td>(xi) Wheat or rice reaper</td> <td>8433.5900</td> </tr> <tr> <td>(xii) Chaff or fodder cutter</td> <td>8433.5900</td> </tr> <tr> <td>(xiii) Cotton picker</td> <td>8433.5900</td> </tr> <tr> <td>(xiv) Onion or garlic harvester</td> <td>8433.5200</td> </tr> <tr> <td>(xv) Sugar harvester</td> <td>8433.5200</td> </tr> <tr> <td>(xvi) Tractor trolley or forage wagon</td> <td>8716.8090</td> </tr> </tbody> </table>	(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	5%	
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³ S.no 20,29 (restore reduce rate of sales tax applicable)

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	(xvii) Reaping machines	8433.5900		
	(xviii) Combined harvesters	8433.5100		
	(xix) Pruner/shears	8433.5900		
⁴ 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%	
60.	Fat filled milk	1901.9090	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 0.5% 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
66	Supplies as made from retail outlets as are integrated with Board's computerized system for real-time reporting of sales	Respective headings	12% 10%	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;

⁴ items in s.no 45,60,61,62,63 restore reduce rate of sales tax applicable

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74	Goods supplied from tax-exempt areas of erstwhile FATA/PATA to the taxable areas	Respective headings	16%	and