

Fifth Schedule

(Section 4 = Zero Rated)

Serial No	Description	
(1)	(2)	
9	Goods exempted under section 13, if exported by a manufacturer who makes local supplies of both taxable and exempt goods	
10	Petroleum Crude Oil (PCT heading 2709.0000)	
11	Raw materials, components, sub-components and parts, if imported or purchased locally for use in the manufacturing of such plant and machinery as is chargeable to sales tax at the rate of zero percent, subject to the condition that the importer or purchaser of such goods holds a valid sales tax registration showing his registration category as "manufacturer"; and in case of import, all the conditions, restrictions, limitations and procedures as are imposed by Notification under section 19 of the Customs Act, 1969 (IV of 1969), shall apply.	
12	The following goods and the raw materials, packing materials, sub-components, components, sub-assemblies and assemblies imported or purchased locally for the manufacture of the said goods, subject to the conditions, limitations and restrictions as specified in Chapter XIV of the Sales Tax Special Procedure Rules, 2007:-	
	(i)	Colors in sets (PCT heading 3213.1000)
	(ii)	Writing, drawing and marking inks (PCT heading 3215.9010 and 3215.9090)
	(iii)	Erasers (PCT heading 4016.9210 and 4016.9290)
	(iv)	Exercise books (PCT heading 4820.2000)
	(v)	Pencil sharpeners (PCT heading 8214.1000)
	(vi)	Geometry boxes (PCT heading 9017.2000)
	(vii)	Pens, ball pens, markers and porous tipped pens (PCT heading 96.08)
	(viii)	Pencils including color pencils (PCT heading 96.09)
	(ix)	Milk including flavored milk (PCT heading 04.01 and 0402.9900)
	(x)	Yogurt (PCT heading 0403.1000)
	(xi)	(Cheese (PCT heading 0406.1010)
	(xii)	Butter (PCT heading 0405.1000)
	(xiii)	Cream (PCT heading 04.01 and 04.02)
	(xiv)	Desi ghee (PCT heading 0405.9000)
	(xv)	Whey (PCT heading 04.04)
	(xvi)	Milk and cream, concentrated and added sugar or other sweetening matter (PCT heading 0402.1000)
	(xvii)	Preparations for infant use put up for retail sale (PCT heading 1901.1000)
	(xviii)	Fat filled milk (PCT heading 1901.9090)
	(xix)	Bicycles (PCT heading 87.12)