

**NINTH SCHEDULE**  
[See sub-section (3B) of section 3]  
**TABLE**  
**Final Amendments**

(1)	(2)	(3)	(4)	(5)
S.No	Description / Specification of Goods	Sales tax on Import (payable by Importer at the time of import)	<del>Sales tax payable at the time of registration of a new International Mobile Equipment Identity (IMEI) number</del> Sales tax on supply (payable at the time of registration of IMEI number by CMOs)	Sales tax on supply (payable at time of supply by CMOs)
1	Subscriber Identification Module (SIM) Cards	-	-	Rs. 250
2	A. Low Priced Cellular Mobile Phones or Satellite Phones i. All cameras: 2.0 mega-pixels or less ii. Screen size: 2.6 inches or less iii. Key pad	Rs. 150 <del>per phone</del>	Rs. 250 <del>per registration</del>	-
B.	C. Medium Priced Cellular Mobile Phones or Satellite Phones i. One or two cameras: between 2.1 to 10 mega-pixels ii. Screen size: between 2.6 inches and <del>4.2</del> 5 inches iii. Micro-processor: less than 2 GHZ	Rs. 250 <del>per phone</del>	Rs. 250 <del>per registration</del>	-
D.	E. Smart Cellular Mobile Phones or Satellite Phones i. One or two cameras: 10 mega-pixels and above ii. Touch Screen: size <del>4.2</del> 5 inches and above iii. 4GB or higher Basic Memory iv. Operating system of the type IOS, Android V2.3, Android Gingerbread or higher, Windows 8 or Blackberry RIM v. Micro-processor: 2GHZ or higher, dual core or quad core	Rs. 500 <del>per phone</del>	Rs. 250 <del>per registration</del>	-

## LIABILITY, PROCEDURE AND CONDITIONS

- i. In case of the goods specified against S. No. 1 of the Table, the liability to charge, collect and pay tax shall be on the Cellular Mobile Operator (CMO) at the time of supply. In case of the goods specified against S. No. 2, the liability to pay sales tax at the time of import shall be on the importer, and the liability to charge, collect and pay sales tax payable on supplies shall be on the Cellular Mobile Operator at the time of registering International Mobile Equipment Identity (IMEI) number in his system.

~~The liability to pay sales tax at the time of import of cellular mobile phones or satellite phones shall be on the importer, and the liability to pay sales tax at the time of registration of a new International Mobile Equipment Identity (IMEI) number for the first time shall be on the Cellular Mobile Operator who registers the IMEI number in his system~~

- ii. The Cellular Mobile Operators shall, if not already registered, obtain registration under the Sales Tax Act, 1990.
- iii. No IMEI shall be registered in his system by a Cellular Mobile Operator without charging and collecting the sales tax as specified in the Table.
- iv. The Cellular Mobile Operator shall deposit the sales tax so collected through his monthly tax return in the manner prescribed in section 26 of the Sales Tax Act, 1990 and rules made thereunder.
- v. The Cellular Mobile Operator shall maintain proper records of all IMEI numbers registered for a period of six years, and such records shall be produced for inspection, audit or verification, as and when required, by an authorized officer of Inland Revenue.
- vi. The Cellular Mobile Operator shall maintain proper records of all IMEI numbers registered for a period of six years, and such records shall be produced for inspection, audit or verification, as and when required, by an authorized officer of Inland Revenue.

~~The Pakistan Telecommunication Authority shall provide data regarding IMEI numbers registered with other Cellular Mobile Operators to prevent double taxation on the same IMEI number in case of switching by a subscriber from one operator to another, and to provide data regarding registration of IMEI numbers to the Board on monthly basis~~

- vii. No adjustment of input tax shall be admissible to the Cellular Mobile Operator or any purchaser of cellular mobile phone against the sales tax charged and paid In terms of this Schedule.
- viii. The tax specified In column (4) of the Table shall be charged, collected and paid with effect from such date as may be specified by the Board.

Notwithstanding anything contained in any other law for the time being in force, the levy, collection and payment of sales tax under Notification No. S.R.O. 460(I)/2013 dated the 30th May, 2013, shall be always deemed to have been lawfully and validly, levied, collected and paid. ~~in accordance with sub-section (3B) of section 3 of the Sales Tax Act, 1990~~