

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 Amended Bill 2015-16 NEW / inserted Deletion or Omitted Substituted
(1)	(2)	(3)	(4)	(5)
1	Soyabean meal	2304.0000	5% 10%	
3	Directly reduced iron	72.03	5%	
4	Oilseeds meant for sowing.	Respective headings	5% 10%	Import thereof subject to the condition that the concerned department of the Division dealing with the subject of oil seed certifies that the imported seeds are fungicide and insecticide treated and are meant for showing.
6	Plant and machinery not manufactured locally and having no compatible local substitutes	Respective headings	5% 10%	(i) On import of such plant and machinery by registered manufacturers, post-dated cheque(s) equal to the differential amount of sales tax payable at import stage, shall be submitted to the customs authorities, which shall be returned on furnishing proof of filing of first sales tax return after import of such machinery, showing the import of such machinery; (ii) On import by commercial importers, good-for-payment cheque, bank guarantee, pay order or treasury challan showing deposit, equal to the differential amount of sales tax payable at import stage, shall be submitted to the customs authorities, which shall be returned back, or as the case may be, refunded, after evidence of subsequent supply to registered manufacturers or

				<p>industrial users is furnished to the customs authorities;</p> <p>(iii) Supply of such imported plant and machinery by commercial importers to unregistered persons or persons other than manufacturers shall be liable to standard rate of tax, and evidence to that effect shall be produced to the customs authorities for release of the above mentioned instruments or refund of the amount paid at import stage;</p> <p>(iv) Subsequent supply of plant and machinery imported or acquired by registered manufacturers to unregistered persons or persons other than manufacturers shall be liable to tax at standard rate; and</p> <p>(v) the validity period of instruments furnished under this provision shall not be less than one hundred and twenty days.</p> <p>Explanation.-- For the purpose of this provision, plant and machinery means such plant and machinery as is used in the manufacture or production of goods.</p>
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

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)
14	Milk and cream, concentrated and added sugar or other sweetening matter	0402.1000	10%	Sold in retail packing under a brand name
15	Poultry feed, cattle feed, and their ingredients except soya bean meal of PCT heading 2304.0000 and oilcake of cottonseed falling under PCT heading 2306.1000	2301.2090, 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 2306.4900 (Rape Seed Meal), 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), 2302.3000 (Wheat Bran),	5%	

		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 aluminosili cates whether or not chemically defined), 2301.2010 (Fish Meal), 0505.9000 (Poultry by product Meal), and the following items only of Feed Grade: 2827.6000 (Potassium Lodide), 2833.2990 (Manganese Sulphate), 2833.2600 (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 (Methionin e Hydroxy Analogue (liquid)), 2922.4100 (Lysine Monohydro Chloride /sulphate), 2923.2000		
--	--	--	--	--

		(Lecithins), 2923.9000 (Betafin), 2922.4290 (Arganine), 2934.9910 (Furazolidone), 2922.5000 (Threonine),2835.2600 (Mono Calcium Phosphate) ,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
18	Reclaimed lead	Respective headings	5%	If supplied to recognized manufacturers of lead and lead batteries.
19	Waste paper	47.07	5%	
20	Plant, machinery, equipment and specific items used in production of biodiesel	Respective headings	5%	The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B, as given in the Sixth Schedule, that the imported goods are bonafide project requirement. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import

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)
21	Rapeseed, sunflower seed and canola seed	1205.0000, 1206.0000	16%	On import by solvent extraction industries
22	Soya bean seed	1201.1000	6%	On import by solvent extraction industries, subject to the condition that no refund of input tax shall be admissible";
23	Secondhand and worn clothing or footwear	6309.0000	5%	
25	Agricultural tractors	8701.9020	10%	
26	Tillage and seed bed preparation equipment:		7%	
	(i) Rotavator	8432.8010		
	(ii) Cultivator	8432.2910		
	(iii) Ridger	8432.8090		
	(iv) Sub soiler	8432.3090		
	(v) Rotary slasher	8432.8090		
	(vi) Chisel plow	8432.1010		
	(vii) Ditcher	8432.1090		
	(viii) Border disc	8432.2990		
	(ix) Disc harrow	8432.2100		
	(x) Bar harrow	8432.2990		
	(xi) Mould board plow	8432.1090		
	(xii) Tractor rear or front blade	8430.6900		
	(xiii) Land leveler or land planer	8430.6900		
	(xiv) Rotary tiller	8432.8090		
	(xv) Disc plow	8432.1090		
	(xvi) Soil-scrapper	8432.8090		

	(xvii)	K.R.Karundi	8432.8090		
	(xviii)	Tractor mounted trancher	8701.9020		
	(xix)	Land leveler	8430.6900		
27	Seeding or planting equipment			7%	
	(i)	Seed-cumfertilizer drill (wheat, rice barley, etc.)	8432.3010		
	(ii)	Cotton or maize planter with fertilizer attachment	8432.3090		
	(iii)	Potato planter	8432.3090		
	(iv)	Fertilizer or manure spreader or broadcaster	8432.4000		
	(v)	Rice transplanter	8432.3090		
	(vi)	Canola or sunflower drill	8432.3010		
	(vii)	Sugarcane planter	8432.3090		
28	Irrigation, drainage and agro-chemical application equipment:		8421.2100, 8421.9990 8424.2010	7%	
	(i)	Tubewells filters or strainers	8424.2010 8424.2010		
	(ii)	Knapsack sprayers	8424.2010		
	(iii)	Granular applicator	8424.2010		
	(iv)	Boom or field sprayers			
	(v)	Self propelled sprayers			
	(vi)	Orchard sprayer			
29	(i)	Harvesting, threshing and storage equipment:	8433.5200 8433.5200	7%	
	(ii)	Wheat thresher	8433.5900		
	(iii)	Maize or groundnut thresher or sheller	8433.5300 8433.5200		
	(iv)	Groundnut digger	8433.5900		
	(v)	Potato digger or harvester	8433.4000		
	(vi)	Sunflower thresher	8433.5900		
	(vii)	Post hole digger	8433.5900		
	(viii)	Straw balers	8433.5900		
	(ix)	Fodder rake	8433.5900		
	(x)	Wheat or rice reaper	8433.5200		
	(xi)	Chaff or fodder cutter	8433.5200		
	(xii)	Cotton picker	8716.8090		
	(xiii)	Onion or garlic harvester	8433.5900		
	(xiv)	Sugar harvester	8433.5100		
	(xv)	Tractor trolley or forage Wagon	8433.5900		
	(xvi)	Reaping machines			

	(xvii)	Combined harvesters			
	(xviii)	Pruner/shears			
30	Post-harvest handling and processing & miscellaneous machinery:			7%	
	(i)	Vegetables and fruits cleaning and sorting or grading equipment	8437.1000		
	(ii)	Fodder and feed cube maker equipment	8433.4000		

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, **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:-

Annexure

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
1	Machinery and equipment for development of grain handling and storage facilities.	Respective Headings	NIL
3	Following items imported by Call Centers, Business Processing Outsourcing facilities duly approved by Pakistan Telecommunication Authority:		NIL
	1 Telephone sets/head sets.	8517.1100	
	2 Cat 5/Cat 6/Power cables	8544.4990	
	3 PABX Switch	8517.6290	
	4 Plasma TV	8528.7212	
	5 Dedicated telephone exchange system for call centres	8517.6290	
	6 Other digital cell recorders	8519.8990	
5	Complete plants for relocated industries	Respective Headings	NIL
6	Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil, hydro- cracking and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and handling.	Respective Headings	NIL
7	Proprietary Formwork System for building/structures of a height of 100 ft and above and its various items/ components consisting of the following, namely:-	7308.4000	(i) If not manufactured locally and imported by the construction companies registered with the Pakistan Engineering Council;
	1 Plastic tube.	3917.2390	
	2 Plastic tie slot filters/plugs, plastic cone.	3926.9099	
	3 Standard steel ply panels, Special sized steel ply panels, wedges, tube	7308.4000	(ii) the system is to be procured from a well renowned international

	clamps (B Type & G Type), push/pull props, brackets (structure), steel soldiers (structure), drop head, standard, prop tie, board rail post (structure), coupler brace, cantilever frame, decking beam/Infill beam and doorway angles.		manufacturer; (iii) a certificate from one of the following International Pre-shipment Inspection Companies/Survey Firms to the extent that all the components/parts are to be used in the Proprietary Formwork System for construction of structures/buildings of more than 100 feet height, is produced, namely:- (a) Messrs Lloyds of London; (b) Messrs Quality Tech, LLC; (c) Messrs ABS; (d) Messrs Bureau Veritas; and (e) Messrs SGS; and (iv) The Pakistan Engineering Council shall certify that the imported Proprietary Formworks System conform to the requirement of the Company's project.
4	Lifting Unit (Structure)	7308.9090	
5	Bolts, tie bolts, anchor bolt assembly (fastener), anchor screw (fastener).	7318.1590	
6	Nuts	7318.1690	
7	Steel pins, tie wing nut (fastener).	7318.1900	
8	Steel washers, water plate (fastener).	7318.2290	
9	Adjustable base jack (thread rod with nut and steel plate), adjustable fork head (threaded rod with nut and steel channel).	8425.4900	