

Fifth Schedule
(Section 4 = Zero Rated)

| Serial No (1) | Description (2) |
|------------------|--|
| | Finance Act 2017-18 update NEW / inserted Deletion or Omitted Substituted |
| 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:-- |
| | (xvii) Preparations for infant use put up for retail sale "Preparations suitable for infants or young children, put up for retail sale (PCT Heading 1901.1000) |