

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

| S.No | Description | Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969) | Rate of Sales Tax | Condition<br><b>NEW / inserted</b><br><b>Deletion or Omitted</b><br><b>Substituted</b><br>Finance Act 2018-19<br>update |
|------|-------------|--|-------------------|---|
| (1)  | (2)         | (3)  | (4)               | (5)   |

| TABLE -1 |   |  |                  |  |
|----------|---|--|------------------|--|
| 25       | Agricultural tractors   | <del>8701.9020</del><br>8701.9220 and<br>8701.9320   | 5%               |  |
| 26       | Tillage and seed bed preparation equipment:<br>i. Rotavator<br>ii. Cultivator<br>iii. Ridger<br>iv. Sub soiler<br>v. Rotary slasher<br>vi. Chisel plow<br>vii. Ditcher<br>viii. Border disc<br>ix. Disc harrow<br>x. Bar harrow<br>xi. Mould board plow<br>xii. Tractor rear or front blade<br>xiii. Land leveller or land planer<br>xiv. Rotary tiller<br>xv. Disc plow<br>xvi. Soil-scrapper<br>xvii. K.R.Karundi<br>xviii. Tractor mounted trancher<br>xix. Land leveler<br>xx. Laser Land leveler | 8432.8010<br>8432.2910<br>8432.8090<br>8432.3900<br>8432.8090<br>8432.1010<br>8432.1090<br>8432.2990<br>8432.2100<br>8432.2990<br>8432.1090<br>8430.6900<br>8430.6900<br>8432.8090<br>8432.1090<br>8432.8090<br>8432.8090<br>8701.9020<br>8430.6900<br>8432.8090 | <del>7%</del> 5% |  |
| 27       | Seeding or planting equipment:<br>i. Seed-cum-fertilizer drill (wheat, rice barley, etc.)<br>ii. Cotton or maize planter with fertilizer attachment<br>iii. Potato planter<br>iv. Fertilizer or manure spreader or broadcaster<br>v. Rice transplanter<br>vi. Canola or sunflower drill<br>vii. Sugarcane planter   | 8432.3010<br>8432.3090<br>8432.3090<br>8432.4100<br>8432.3090<br>8432.3100<br>8432.3900  | <del>7%</del> 5% |  |

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| (1)  | (2)   | (3)   | (4)               | (5)   |
| 28   | Irrigation, drainage and agro-chemical application equipment:<br>i. Tubewells filters or strainers<br>ii. Knapsack sprayers<br>iii. Granular applicator<br>iv. Boom or field sprayers<br>v. Self propelled sprayers<br>vi. Orchard sprayer  | 8421.2100,<br>8421.9990<br>8424.2010<br>8424.2010<br>8424.2010<br>8424.2010<br>8424.2010  | <del>7%</del> 5%  |   |
| 29   | Harvesting, threshing and storage equipment:<br>ii. Wheat thresher<br>iv. Maize or groundnut thresher or sheller<br>v. Groundnut digger<br>vi. Potato digger or harvester<br>vii. Sunflower thresher<br>viii. Post hole digger<br>ix. Straw balers<br>x. Fodder rake<br>xi. Wheat or rice reaper<br>xii. Chaff or fodder cutter<br>xiii. Cotton picker<br>xiv. Onion or garlic harvester<br>xv. Sugar harvester<br>xvi. Tractor trolley or forage wagon<br>xvii. Reaping machines<br>xviii. Combined harvesters<br>xix. Pruner/shears | 8433.5200<br>8433.5200<br>8433.5900<br>8433.5300<br>8433.5200<br>8433.5900<br>8433.4000<br>8433.5900<br>8433.5900<br>8433.5900<br>8433.5900<br>8433.5200<br>8433.5200<br>8716.8090<br>8433.5900<br>8433.5100<br>8433.5900 | <del>7%</del> 5%  |   |
| 30   | Post-harvest handling and processing & miscellaneous machinery:<br>i. Vegetables and fruits cleaning and sorting or grading equipment<br>ii. Fodder and feed cube maker equipment   | 8437.1000<br>8433.4000  | <del>7%</del> 5%  |   |

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|               |   |                               |                                  |   |
|---------------|---|-------------------------------|----------------------------------|---|
| <del>33</del> | <del>Urea, whether or not in aqueous solution</del> | <del>3102.1000</del>          | <del>5%</del>                    |   |
| <del>35</del> | <del>DAP</del>                                      | <del>Respective heading</del> | <del>Rs. 100 per 50 kg bag</del> | <del>NIL</del>  |
| <del>36</del> | <del>NP (22-20)</del>                               | <del>Respective heading</del> | <del>Rs. 168 per 50 kg bag</del> | <del>If manufactured from gas other than imported LNG</del>           |
| <del>37</del> | <del>NP (18-18)</del>                               | <del>Respective heading</del> | <del>Rs. 165 per 50 kg bag</del> | <del>If manufactured from gas other than imported LNG</del>           |
| <del>38</del> | <del>NPK I</del>                                    | <del>Respective heading</del> | <del>Rs. 251 per 50 kg bag</del> | <del>If manufactured from gas other than imported LNG</del>           |
| <del>39</del> | <del>NPK II</del>                                   | <del>Respective heading</del> | <del>Rs. 222 per 50 kg bag</del> | <del>If manufactured from gas other than imported LNG</del>           |
| <del>40</del> | <del>NPK III</del>                                  | <del>Respective heading</del> | <del>Rs. 341 per 50 kg bag</del> | <del>If manufactured from gas other than imported LNG</del>           |
| <del>41</del> | <del>SSP</del>                                      | <del>Respective heading</del> | <del>Rs. 31 per 50 kg bag</del>  | <del>If manufactured from gas other than imported LNG</del>           |
| <del>42</del> | <del>CAN</del>                                      | <del>Respective heading</del> | <del>Rs. 98 per 50 kg bag</del>  | <del>If manufactured from gas other than imported LNG</del>           |
| <del>48</del> | <del>Liquefied Natural Gas</del>                    | <del>2711.1100</del>          | <del>5%</del>                    | <del>Imported by fertilizer manufacturers for use as feed stock</del> |
| <del>49</del> | <del>Fish feed</del>                                | <del>2309.9090</del>          | <del>10%</del>                   | <del>Nil.""; and</del>  |

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|    |  |                    |                   |   |
|----|--|--------------------|-------------------|---|
| 43 | Natural gas  | Respective heading | <del>10%</del> 5% | If supplied to fertilizer plants for use as feed stock in manufacturing of fertilizer   |
| 50 | LNG / RLNG   | 2711.1100          | 12%               | Imported hereof<br><del>If imported by M/s Pakistan State Oil and M/s Pakistan LNG Limited</del>  |
| 51 | RLNG   | 2711.2100          | 12%               | Supply thereof <del>If supplied by M/s Pakistan State Oil and M/s Pakistan LNG Limited to M/s SNGPL</del>   |
| 52 | Fertilizers (all types)  | Respective heading | <del>3%</del> 2%  | NIL   |
| 53 | The following cinematographic equipment imported during the period commencing on the 1st day of July, 2018 and ending on the 30th day of June, 2023. |                    | 5%                | Subject to same limitations and conditions as are specified in Part-1 of Fifth Schedule to the Customs Act, 1969 for availing 3% concessionary rate of customs duty on the import of these equipment. |
|    | i. Projector   | 9007.2000          |                   |   |
|    | ii. Parts and accessories for projector  | 9007.9200          |                   |   |
|    | iii. Other instruments and apparatus for cinema  | 9032.8990          |                   |   |
|    | iv. Screen   | 9010.6000          |                   |   |
|    | v. Cinematographic parts and accessories   | 9010.9000          |                   |   |
|    | vi. 3D Glasses.  | 9004.9000          |                   |   |
|    | vii. Digital Loud Speakers   | 8518.2200          |                   |   |
|    | viii. Digital Processor  | 8519.8190          |                   |   |

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|      | ix. Sub-woofer and Surround Speakers        | 8518.2990  |                                       |  |
|      | x. Amplifiers                               | 8518.5000  |                                       |  |
|      | xi. Audio rack and termination board        | 7326.9090<br>8537.1090   |                                       |  |
|      | xii. Music Distribution System              | 8519.8990  |                                       |  |
|      | xiii. Seats                                 | 9401.7100  |                                       |  |
|      | xiv. Recliners                              | 9401.7900  |                                       |  |
|      | xv. Wall Panels and metal profiles          | 7308.9090  |                                       |  |
|      | xvi. Step Lights                            | 9405.4090  |                                       |  |
|      | xvii. Illuminated Signs                     | 9405.6000  |                                       |  |
|      | xviii. Dry Walls                            | 6809.1100  |                                       |  |
|      | xix. Ready Gips                             | 3214.9090  |                                       |  |
| 54   | lithium iron phosphate battery (Li-Fe- PO4) | 8506.5000  | 12%                                   | Nil ; and  |
| 55   | Fish babies / seedlings                     | Respective headings  | 5%                                    | Nil  |
| 56   | Potassium Chlorate (KClO <sub>3</sub> )     | Respective headings  | 17% along With rupees 40 per kilogram | Import and supply thereof. Provided that rate of rupees 40 per kilogram shall not apply on imports made by and supplies made to organizations under the control of Ministry of Defence production. |
| 57   | Rock phosphate                              | Respective headings  | 10%                                   | If imported by fertilizer manufacturers for use in the manufacturing of fertilizers.; and  |

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**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:-

| S.No     | Description   | PCT heading        | Conditions  |
|----------|---|--------------------|---|
| <b>9</b> | Capital goods otherwise not exempted, for Transmission Line Projects. | Respective heading | The concession will be available in respect of those Transmission Line Projects which are being executed under Standard Implementation Agreement under Policy Framework for Private Sector Transmission Line Projects, 2015 and Projects Specific Transmission Services Agreement. Provided that sales tax charged under this provision shall be non-adjustable and non-refundable. |