

S.R.O 110(1)/2019 dated 31st January 2019

In exercise of the powers conferred by sub-section (1), clause (b) of sub-section (2) and sub-section (6) of section 3 and clauses (c) and (d) of section 4 read with clause (b) of sub-section (1) of section 8 and section 71 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O 1125(1)/ 2011, dated the 31st December, 2011, namely:-

TABLE - I

S.No	Description of Goods	PCT Heading No.
(1)	(2)	(3)
	NEW / inserted Omitted and deleted <u>substituted</u>	
1	Leathers and articles thereof, excluding finished articles of leather and artificial leather (Update SRO504(1)/2013)	Chapter 41 and heading 64.06
2	Textile and articles thereof, excluding (a) finished articles of textiles and textile made -ups; (b) mono -filament of more than 67 decitex; (c) sun shading; (d) fishing net of nylon or other material; (e) rope of polyethylene or nylon; and (f) tyre cord fabric ; and (Update SRO504(1)/2013) (g) ¹imported raw and ginned cotton.; ² (h) ³imported raw and ginned cotton.; ² and	Chapters 50, 51, 52, 53, 54 (excluding 5407.2000), 55, 56 (excluding 56.08 and 56.09), 57(excluding made ups), 58, 59 (excluding 59.05, 59.10) 60, 6306.1210 and 6306.1910
3	Carpets, excluding those in finished condition (Update SRO504(1)/2013)	Chapter 57 (excluding made ups)
4	Maize (corn) starch -Finance bill 2015-16	
5	⁴Mucilages and thickness, whether or not modified, derived from locust beans locust bean seeds or guar seeds. Mucilages and thickness, whether or not modified, derived from vegetable products excluding agar-agar.	1302.3210, 1302.3290, 1302.3900
6	Sports goods, excluding those in finished condition (Update SRO504(1)/2013)	Respective headings excluding finished goods
7	Surgical goods, excluding those in finished condition (Update SRO504(1)/2013)	Respective headings excluding finished goods"
8	Emery powder/grains	2513.2010
9	Magnesium oxide	2519.9010
10	Coning oil	2710.1991
11	Spin finish Oil	2710.1998
12	Antimony oxide	2825.8000
13	Sodium bromated	2829.9000
14	Sodium sulphide and sodium hydrogen sulphide	2830.1010, 2830.1090
15	Sodium dithionite	2831.1010
16	Sodium sulphite and sodium hydrosulphide	2832.1010, 2832.1090

¹ S.R.O 584(1)/2017 dated 1st July, 2017

² SRO 46(1)/2018 dated 23rd January, 2018

³ SRO 881(1) 2018 dated 13th July, 2018 / SRO 110(1) / 2019 dated 31st Jan 2019

⁴ S.R.O 584(1)/2017 dated 1st July, 2017

TABLE - I

S.No	Description of Goods	PCT Heading No.
(1)	(2)	(3)
	NEW / inserted Omitted and deleted <u>substituted</u>	
17	Phosphinates (hypophosphites) and phosphonates (phosphates)	2835.1000
18	Sodium dichromate	2841.3000
19	Hydrogen per oxide	2847.0000
20	p-Xylene	2902.4300
21	Trichloroethylene	2903.2200
22	Ethylene Glycol (MEG)	2905.3100
23	Di-ethylene glycol	2909.4100
24	Ethyl glycol	2909.4490
25	Tri-ethylene Glycol	2909.4990
26	Glutar aldehyde	2912.1900
27	Formic acid	2915.1100
28	Sodium formate	2915.1210
29	Acetic acid	2915.2100
30	Sodium acetate	2915.2930
31	Acrylic acid and its salts	2916.1100
32	Esters of Methacrylic acid	2916.1400
33	Oxalic acid	2917.1110
34	Pure terephthalic acid (PTA)	2917.3610
35	Glycolic acid and their esters	2918.1800
36	Other phosphoric esters and their salts	2919.9090
37	Dyes intermediates	2921.0000,2922.0000,2923.0000 2924.0000,2927.0000,2933.0000 2934.0000
38	DMF (Dimethyl Formamide)	2924.1990
39	Acrylonitrile	2926.1000
40	Other organic derivatives of hydrazine or of hydroxylamine	2928.0090
41	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives	3201.1000,3201.2000,3201.9020 3201.9090
42	Synthetic organic tanning substances, inorganic tanning substances, tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning	3202.1000 3202.9010 3202.9090
43	Disperse dyes and preparations based thereon.	3204.1100
44	Acid dyes and preparations based thereon	3204.1200
45	Basic dyes and preparations based thereon	3204.1300
46	Direct dyes and preparations based thereon	3204.1400
47	Indigo Blue	3204.1510
48	Vat dyes and preparations based thereon	3204.1590
49	Reactive dyes and preparations based thereon	3204.1600

TABLE - I

S.No	Description of Goods	PCT Heading No.
(1)	(2)	(3)
	NEW / inserted Omitted and deleted <u>substituted</u>	
50	⁵ Pigments and preparations based thereon a : Powdered b : Liquid c : Others	3204.1700 3204.1710 3204.1710 3204.1790
51	Dyes, sulphur	3204.1910
52	Dyes, synthetic	3204.1990
53	Synthetic organic products of a kind used as fluorescent brightening agents.	3204.2000
54	Other synthetic organic colouring matter	3204.9000
55	Pigments and preparations based on titanium dioxide.	3206.1900
56	Other colouring matter and other preparations excluding master batches (SRO 504(1)/2013 dated 12 th June, 2013)	3206.4900
57	Granules, flakes, powder of glass (others)	3207.4090
58	Prepared water pigments of a kind used for finishing Leather	3210.0020
59	Cationic surface active agents	3402.1210,3402.1220,3402.1290
60	Non-ionic surface active agents	3402.1300
61	Surface active preparations and cleaning preparations excluding detergents	3402.9000
62	Preparations for the treatment of textile material, leather, fur skins or other material	3403.1110,3403.1120,3403.1990 3403.9110,3403.9190
63	Spin finish oil	3403.9131
64	Artificial waxes and prepared waxes	3404.9010
65	Other artificial waxes	3404.9090
66	Electro polishing chemicals	3824.9060 3824.9960 SRO 583 July 2017
67	Other glues (printing gum)	3505.2090
68	Shoe adhesives (SRO 504(1)/2013 dated 12 th June, 2013)	3506.9110
69	Hot melt adhesive	3506.9110 , 3506.9190
70	Enzymes	3507.9000
71	Photographic film, with silver halide emulsion (for textile use)	3702.4300 , 3702.4400
72	Sensitizing emulsions (for textile use)	3707.1000
73	Fungicides for leather industry	3808.9220
74	Preparation of a kind used in textile or like industry	3809.9110 , 3809.9190
75	Preparation of a kind used in leather or like industries	3809.9300
76	Compound plasticizers for rubber or plastics	3812.2000
77	Antimony triacetate	3815.1910
78	Palladium catalyst	3815.9000
79	Electrolyte salt	3824.9060 3824.9960 SRO 583 July 2017
80	Polymers of vinyl acetate (in aqueous dispersion)	3905.1200
81	Vinyl acetate copolymers: in aqueous dispersion	3905.2100
82	Polymers of vinyl alcohol	3905.3000

⁵ SRO 794(1)/2018 26th June, 2018

TABLE - I

S.No	Description of Goods	PCT Heading No.
(1)	(2)	(3)
	NEW / inserted Omitted and deleted <u>substituted</u>	
83	Other vinyl polymers	3905.9990
84	Other acrylic polymers	3906.9030
85	Acrylic polymers in primary forms	3906.9090
86	Polyethylene terephthalate-Yarn grade, and its waste	3907.6010 3824.6110 SRO 583 July 2017 3907.6110 ⁶ SRO 686 31-08-2017
87	Nylon Chips (PA6)	3908.1000
88	Polyurethanes	3909.5000
89	Silicones in primary form	3910.0000
90	Cellulose nitrates nonplasticised	3912.2010
91	Other cellulose nitrates	3912.2090
92	Carboxymethyl cellulose and its salts	3912.3100
93	Alginic acids, its salts and esters	3913.1000
94	Nylon tubes	3917.3910
95	Artificial leather	3921.1300
96	Synthetic leather grip	3926.9099
97	Natural rubber latex	4001.1000
98	Technical specialized natural rubber	4001.2200
99	Rubber latex	4002.1100
100	Synthetic rubber SBR 1502 latex	4002.1900
101	Butadiene rubber	4002.2000
102	Thermo-plastic rubber (T.P.R.)	4002.9900
103	Vulcanized rubber thread and cord	4007.0010 4007.0090
104	Leather shearing-finish leather with wool	4302.1910
105	Articles of apparel and clothing accessories of fur skin	4303.9000
106	Artificial fur and articles thereof	4304.0000
107	English willow cleft (wood)	4404.1000
108	Cork Granules	4501.9000
109	Cork sheet	4504.1010
110	Satin Finishing Wheels	6804.2100
111	Carbon Fiber	6815.1000
112	Glass fiber sleeves	7019.9010
113	Forging of surgical and dental instruments	7326.1920
114	Nickel rotary printing screens	7508.9010
115	Hooks for footwear	8308.1010
116	Eyes and eyelets for footwear	8308.1020
117	Tubular or bifurcated rivets	8308.2000
118	Strings	8308.9090
119	Bladders and covers of inflatable balls	9506.9919
120	Press-fasteners, snap fasteners and press studs	9606.1000

⁶ SRO 686(1) / 2017 dated 31st August, 2017

TABLE - I

S.No (1)	Description of Goods (2)	PCT Heading No. (3)
	NEW / inserted Omitted and deleted <u>substituted</u>	
121	Buttons of plastics not covered with textile material	9606.2100
122	Buttons of base metal not covered with textile materials	9606.2200
123	Studs	9606.2910
124	Buttons	9606.2920
125	Slide fasteners	9607.1100 , 9607.1900
126	Wood-pulp (dissolving grade)	4702.0000 if imported by manufacturers of viscose staple fibre for use in the manufacturing of viscose staple fibre.
127	Cotton linter	1404.2000
128	Sequins	3926.9099

TABLE-II

S.No	Description of goods and point of taxation NEW / inserted Omitted and deleted <u>substituted</u>	PCT Heading No.	Rate of Sales Tax
(1)	(2)	(3)	(4)
1	Goods usable as industrial inputs, specified in Table I,	As specified in column (3) of Table-I	
	(i) Import ⁷ [excluding finished fabric] for in-house consumption by registered manufacturers of the five sectors mentioned in condition (i) below		0%(Zero)
	(ii) Commercial imports		0%(Zero)
	(iii) Supplies to registered or unregistered persons of the said five sectors, excluding supplies of finished fabric		0%(Zero)
	(iv) Supplies to persons outside the said five sectors		17%
	(v) Import by, or supply to, registered manufacturers, whether or not of the said five sectors, for the manufacture of goods specified in Table-I or Table-II		0%(Zero)
	(vi) Supplies of finished fabric to manufacturers of five sectors specified in condition (i) below		0%(Zero)
	(vii) Supplies of finished fabric to and by retailers; supplies of finished fabric to end consumers; other supplies of finished fabric.		¹⁰ 5% ¹¹ 6% 9%
	(viii) ⁸ Commercial import of fabric Commercial import of finished fabric ⁹	50.07,51.11,51.12,5113.000 52.08,52.09,52.10,52.11, 52.12,54.07,54.08,55.12, 55.13,55.14,55.15,55.16, 58.01,58.02,58.04, 5805.000,58.06,5809.0000 58.10,5811.0000, and Chapter 60	¹² 6% ¹³ 9% plus 2% value addition tax,"

⁷ S.R.O 584(1)/2017 dated 1st July, 2017

⁸ S.R.O 584(1)/2017 dated 1st July, 2017

⁹ S.R.O 686(1)/2017 dated 31st August, 2017

¹⁰ S.R.O 584(1)/2017 dated 1st July, 2017

¹¹ S.R.O 777(1)/2018 dated 21st Jun 2018

¹² S.R.O 584(1)/2017 dated 1st July, 2017

¹³ S.R.O 777(1)/2018 dated 21st Jun 2018

TABLE-II

S.No	Description of goods and point of taxation NEW / inserted Omitted and deleted <u>substituted</u>	PCT Heading No.	Rate of Sales Tax
(1)	(2)	(3)	(4)
¹⁴ 2	Fabric, including grey fabric (i) Import for in-house consumption by registered manufacturers of the five sectors mentioned in condition (i) below (ii) Commercial imports (iii) Supplies	Respective headings	3% 3%, plus 1% value addition tax 3%
2	Processed goods, including fabrics Processing of goods owned by other persons, by registered manufacturers of the five sectors mentioned in condition (i) below.	Respective headings	0%(Zero) of the processing charges
3	Locally manufactured finished articles of (a) textiles and textile made-ups ¹⁵ [including carpets]. (b) leather and artificial leathers Supplies to any person, including retail sales	Respective headings	¹⁶ 5% 6% ¹⁷ 9%
4	Imported finished goods of ¹⁸ textile and leather sectors ¹⁹ including artificial leather five sectors mentioned in condition (1) below , ready for use by the general public (i) Import (ii) Supply thereof	Respective headings	²⁰ 6% 17% , ²¹ 9% plus 2% value addition tax ²² 6% 17% ²³ 9%;and

¹⁴ S.R.O 491(1)/2016 dated 30th June 2016s

¹⁵ S.R.O 584(1)/2017 dated 1st July, 2017

¹⁶ S.R.O 584(1)/2017 dated 1st July, 2017

¹⁷ S.R.O 777(1)/2018 dated 21st Jun 2018

¹⁸ S.R.O. 1070(1)/2017 dated 23rd Oct, 2017

¹⁹ S.R.O 777(1)/2018 dated 21st Jun 2018

²⁰ S.R.O. 1070(1)/2017 dated 23rd Oct, 2017

²¹ S.R.O 777(1)/2018 dated 21st Jun 2018

²² S.R.O. 1070(1)/2017 dated 23rd Oct, 2017

²³ S.R.O 777(1)/2017 dated 21st Jun 2018

TABLE-II

S.No	Description of goods and point of taxation NEW / inserted Omitted and deleted <u>substituted</u>	PCT Heading No.	Rate of Sales Tax
(1)	(2)	(3)	(4)
	<p>²⁴Provided that benefit of reduced rate of nine per cent on import of finished goods of leather and artificial leather, ready to use by the general public, under this serial number shall be available to the following finished goods, namely :-</p> <p>a. Trunks, suit-cases, briefcases, school satchels, travelling - bags, handbags, shopping - bags, wallets, purses, sports bags</p> <p>b. Suit cases of composition leather</p> <p>c. School bags, trolley bags, lap top bags etc. of composition leather</p> <p>d. Hand bags, with outer surface of composition leather</p> <p>e. Hand bags, with outer surface of sheeting of plastics or textile material</p> <p>f. Ladies bags</p> <p>g. Jackets, belts other apparel and clothing accessories of composition leather</p> <p>h. Footwear with outer soles of rubber, leather or composition leather and uppers of leather</p> <p>i. Footwear with outer soles of rubber, leather or composition leather and uppers of textile material</p> <p>j. Other footwear with upper of leather, composition leather, canvas or textile material</p>	<p>42.02</p> <p>4202.1120</p> <p>4202.1190</p> <p>4202.2100</p> <p>4202.2200</p> <p>4202.9100</p> <p>42.03</p> <p>64.03</p> <p>64.04</p> <p>64.05</p>	
<p>²⁵5</p> <p>²⁶4A</p>	<p>Imported finished goods of carpets, sports and surgical sectors</p> <p>(i) Import</p> <p>(ii) Supply thereof</p>	<p>Respective headings</p>	<p>17%, plus 2% value addition tax</p> <p>17% ;</p>

²⁴ S.R.O 777(1)/2018 dated 21st Jun 2018

²⁵ S.R.O. 1070(1)/2017 dated 23rd Oct, 2017

²⁶ S.R.O 777(1)/2018 dated 21st Jun 2018

TABLE-II

S.No	Description of goods and point of taxation NEW / inserted Omitted and deleted <u>substituted</u>	PCT Heading No.	Rate of Sales Tax
(1)	(2)	(3)	(4)
²⁷ 6 ²⁸	Machinery, not manufactured locally, if imported by textile industrial units registered with the Division to which business of the Ministry of Textile Industry stands allocated and as specified in Part IV of the Fifth Schedule to the Customs Act, 1990 (IV of 1969) subject to same conditions as specified therein. ²⁹w.e.f 16th day of January, 2017 till the 30th day of June, 2018(both days inclusive).	Respective headings	0%; and

²⁷ SRO 36(1)/2017 dated 23rd January, 2017 w.e.f 16th day of January, 2017 till the day of June, 2018 (both days inclusive)

²⁸ SRO 996(1)/2018 11th Aug 2018 (w.e.f 1st July 2018)

²⁹ SRO 996(1)/2018 11th Aug 2018 (w.e.f 1st July 2018)

CONDITIONS

Condition No	Conditions NEW / inserted Omitted and deleted <u>substituted</u>	Remarks
(i)	<p>The benefit of this notification shall be available only to persons doing business in</p> <ol style="list-style-type: none"> 1. textiles (including jute), 2. carpets, 3. leather, 4. sports and 5 surgical goods sectors, <p>who are registered as manufacturer, importer, exporter or wholesaler under the Sales Tax Act, 1990, and appear on the Active Taxpayers List (ATL) on the website of Federal Board of Revenue.</p>	Re-define by SRO 154(1)/2013 dated 28 th Feb 2013.
(ii)	<p>This notification shall apply from -</p> <p>(a) Spinning stage onwards, in case of textile sector; ³⁰ in case of textile sector, for imports, raw cotton stage and onwards, and for local supplies spinning stage onwards;" ³¹Spinning stage onwards, in case of textile sector,; and (w.e.f 15th July, 2017) ³² ³²in case of textile sector, for imports, raw and ginned cotton stages and onwards, and for local supplies spinning stage onwards; ³⁴Spinning stage onwards, in case of textile sector. ³⁵in case of textile sector, for imports, raw and ginned cotton stages and onwards and for local supplies stage onwards,</p> <p>(b) Production of PTA or MEG, in case of synthetic sector; (c) Regular manufacturing, in case of carpets and jute products; (d) Tannery onwards, in case of leather sector; and (e) Organized manufacturing, in case of surgical and sports goods;</p>	Re-define by SRO 154(1)/2013 dated 28 th Feb 2013.
(iii)	OMITTED	Finance bill 2015-16
(iv)	OMITTED	Finance bill 2015-16
(v)	OMITTED	Finance bill 2015-16
(vi)	OMITTED	Finance bill 2015-16
(vii)	OMITTED	Finance bill 2015-16
(viii)	OMITTED	Finance bill 2015-16
(ix)	OMITTED	Finance bill 2015-16
(ixa)	OMITTED	Finance bill 2015-16

³⁰ SRO 36(1)/2017 dated 23rd January, 2017 w.e.f 16th day of January, 2017 till the 30th day of June, 2018 (both days inclusive)

³¹ S.R.O 584(1)/2017 dated 1st July, 2017

³² SRO 46(1)/2018 dated 23rd January, 2018

³³ SRO 46(1)/2018 dated 23rd January, 2018

³⁴ SRO 881(1)/2018 dated 13th July, 2018 / SRO 110(1) / 2019 dated 31st Jan, 2019

³⁵ SRO 110(1)/2019 dated 31st Jan, 2019

<p>(x)</p>	<p>a registered person who has consumed any other inputs acquired on payment of sales tax, shall be entitled to input tax adjustment or, as the case may be, refund against taxable supplies made by him, subject to the relevant provisions of the Sales Tax Act, 1990 and Rules made there under;</p> <p>Provided that refund against local supplies, if any, shall be admissible only subject to pre-refund audit and in case of value addition of less than ten percent subject to the condition that the registered persons furnishes a revolving bank guarantee valid for at least ninety days issued by a scheduled bank to the satisfaction of the Commissioner, Inland Revenue having jurisdiction, of an amount not less than the average monthly refund claim during last twelve months.</p> <p>Provided further that the post refund audit shall be conducted and finalized within a period of ninety days and certificate to the genuineness of the refund claim shall be issued for each and every claim by the Commissioner, Inland Revenue having jurisdiction.</p> <p>a registered person who has consumed inputs acquired on payment of sales tax, shall be entitled to input tax adjustment, subject to the relevant provision of the Sales Tax Act, 1990 and Rules made thereunder:</p> <p>³⁶Provided that no input tax credit or refund shall be admissible on the packing material of all sorts;</p> <p>Provided further that the post-refund audit and scrutiny shall be conducted and finalized in the manner as provided in the Sales Tax Rules 2006;</p>	<p>Updated by S.R.O 898(1)/2013 dated 4th October, 2013 and further substituted by Finance bill 2016-17</p> <p>Finance bill 2016-17</p>
<p>(xi)</p>	<p>registered manufacturers shall be entitled to adjustment of input tax paid on machinery, parts, spares and lubricants acquired by them for their own use, subject to the relevant provision of the Sales Tax Act, 1990 and Rules made thereunder;</p>	
<p>(xii)</p>	<p>supply of electricity and gas to the registered manufacturers or exporters of the five sectors mentioned in condition (i), shall be charged sales tax at the rate of zero per cent in the manner specified by the Board; and</p>	
<p>(xiii)</p>	<p>supply of furnace oil, diesel oil and coal to the registered manufacturers of the five sectors specified in condition (i), shall be charged at the rate of zero percent subject to the issuance of a general order by the Board; and</p>	<p>Finance bill 2016-17</p>

³⁶ S.R.O 777(1)/2018 dated 21st June 2018

<p>³⁷(xiv)</p>	<p>in case the goods ³⁸[including finished fabric] covered under this Notification are supplied to a person who has not obtained registration number, further tax prescribed under sub-section (1A) of section 3 of the Act shall be charged at the rate of one percent of the value whereas further tax at the rate specified in the said sub-section (1A) of section 3 shall be charged on supplies of finished articles."</p>	<p>Finance Act 2017-18</p>
<p>³⁹(xv)</p>	<p>the rate of sales tax for supplies covered in Table II under sub-serial (vii) of S.No.1 and covered under S.No. 3 shall be 6% where the registered persons are integrated with FBR's online system and data is transmitted to the FBR central database in near real time from such date, mode and manner as may be prescribed by the Board.</p>	<p>S.R.O 777(1)/2018 dated 21st June, 2018</p>

³⁷ S.R.O 584(1)/2017 dated 1st July, 2017

³⁸ S.R.O 777(1)/2018 dated 21st Jun 2018

³⁹ S.R.O 777(1)/2018 dated 21st Jun 2018

Points to remember - Update in SRO 1125(1)/2011

SRO no	Update
996(1)/2018 dated 11 th Aug, 2018	<ul style="list-style-type: none"> - Table II serial no. 6 Machinery, not manufactured locally, if imported by textile industrial units registered with the Division to which business of the Textile Industry stands allocated and as specified in Part IV of the Fifth Schedule to the Customs Act, 1990 (IV of 1969) subject to same conditions as specified therein. - 0% - with effect from 1st July 2018

S.R.O update

- SRO 996(1)/2018 dated 11th Aug, 2018 (w.e.f 1st July 2018)
- SRO 881(1)/2018 dated 13th July, 2018
- SRO 794(1)/2018 dated 26th June, 2018
- SRO 777(1)/2018 dated 21st June, 2018
- SRO 46(1)/2018 dated 23rd January, 2018
- SRO 1070(1)/2017 dated 23rd October, 2017
- SRO 584(1)/2017 dated 1st July, 2017
- SRO 686(1)/2017 dated 31st August, 2017