

## EIGHTH SCHEDULE

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

Gazette Finance Act, 2020

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

TABLE -1				
2	Oil cake and other solid residues, whether or not ground or in the form of pellets	2306.1000	5%	
56	Potassium Chlorate (KCLO3)	Respective headings	17% alongwith rupees 70 80 per kilogram	Import and supply thereof. Provided that rate of rupees 70 80 per kilogram shall not apply on imports made by and supplies made to organizations under the control of Ministry of Defence Production.
66	Supplies as made from retail outlets as are integrated with Board's computerized system for real-time reporting of sales	Respective headings	14% 12%	if supplied goods are finished fabric, and locally manufactured finished articles of textile and textile made-ups and leather and artificial leather subject to the condition that they have maintained 4% value addition during the last six months
70	Following locally manufactured electric vehicles			
	(i) Road Tractors for semi-trailers (Electric Prime Movers)	8701.2060	1%	Local supplies only; and
	(ii) Electric Buses	8702.4090	1%	
	(iii) Three Wheeler Electric Rickshaw	8703.8030	1%	
	(iv) Three Wheeler Electric loader	8704.9059	1%	
	(v) Electric Trucks	8704.9059	1%	
	(vi) Electric Motorcycle	8711.6090	1%	

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TABLE - 2			
S.No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
4	<ol style="list-style-type: none"> <li>1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e. single or double cabin pickups, accessories, spares, chemicals and consumables meant for mineral exploration phase.</li> <li>2. Construction machinery, equipment and specialized vehicles, excluding passenger vehicles, imported on temporary basis as required for the exploration phase.</li> </ol>	Respective Headings	<ol style="list-style-type: none"> <li>1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.</li> <li>2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable <b>under this notification</b>, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</li> <li>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs duties and taxes leviable at the time of import. These shall however be allowed to be transferred to other entitled mining companies with prior approval of the Board.</li> </ol>