

## Tenth SCHEDULE

[See sub-section (1B) of section 3]

**NEW / inserted** ~~Deletion or Omitted~~ **Substituted** Gazette Finance Act 2020

|     |   |
|-----|---|
| (1) | The tax on bricks, falling in PCT heading 6901.1000, shall be paid on fixed basis, on monthly return, at the rates specified in Table below:- |
|-----|---|

TABLE

| S.No | Region or area  | Tax payable per month |
|------|---|-----------------------|
| (1)  | (2)   | (3)                   |
| 1    | Lahore, Rawalpindi and Islamabad districts  | Rs. 12,500            |
| 2    | Attock, Chakwal, Jehlum, Mandi Bahauddin, Sargodha, Gujrat, Sialkot, Narowal, Gujranwala, Hafizabad, Sheikhpura, Kasur, Nankana Sahib, Chiniot, Faisalabad, Jhang, Toba Tek Singh, Okara and Sahiwal districts                        | Rs. 10,000            |
| 3    | Khushab, Mianwali, Bhakar, Layyah, Muzaffargarh, Dera Ghazi Khan, Rajanpur, Multan, Lodhran, Khanewal, Vehari, Bahawalpur, Pakpattan, Bahawalnagar, Rahim Yar Khan districts; and Sindh, Khyber-Pakhtunkhwa and Baluchistan provinces | Rs. 7,500             |

|     |   |
|-----|---|
| (2) | Tax on cement or concrete blocks failing in PCT heading 6810.1100, shall be charged on fixed basis as per the following Table, namely:- |
|-----|---|

TABLE

| S.No | Item  | Tax                      |
|------|---|--------------------------|
| (1)  | (2)   | (3)                      |
| 1.   | Paver   | Rs. 2 per sq.ft          |
| 2.   | Hollow block (volume less than 1 cubic feet)  | Rs. 3 per piece          |
| 3.   | Solid block (volume less than 1 cubic feet)   | Rs. 3 per piece          |
| 4.   | Kerb Stone (volume less than 1 cubic feet)    | Rs. 5 per piece          |
| 5.   | Kerb Stone (volume greater than 1 cubic feet) | Rs. 10 per piece;<br>and |

|      |  |
|------|--|
| Note | No input tax adjustment shall be allowed against the tax paid under this Schedule. ; |
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