

EIGHTH SCHEDULE

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

Gazette Finance Act, 2021

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

TABLE -1				
1.	<u>Soyabean meal</u>	<u>2304.0000</u>	<u>10%</u>	-
5.	<u>Raw cotton and ginned cotton</u>	<u>Respective headings</u>	<u>10%</u>	<u>On import</u>
¹ 6.	Plant and machinery not manufactured locally and having no compatible local substitutes	Respective headings	10%	Various (see schedule)
7.	Flavoured milk	0402.9900	10%	Sold in retail packing under a brand name
8.	Yogurt	0403.1000	10%	Sold in retail packing under a brand name
9.	Cheese	0406.1010	10%	Sold in retail packing under a brand name
10.	Butter	0405.1000	10%	Sold in retail packing under a brand name
11.	Cream	04.01 and 04.02	10%	Sold in retail packing under a brand name
14.	Milk and cream, concentrated or containing added sugar or other sweetening matter	0402.1000 and 0402.2000	10%	Sold in retail packing under a brand name]
15.	Ingredients of poultry feed, cattle feed, except soya bean meal of PCT heading 2304.0000 and oil-cake of cotton-seed falling under PCT heading 2306.1000	2301.1000, 2305.0000, 2306.2000, 2306.3000, 2306.4100, 2306.5000, 2309.9010, 2309.9020, 2309.9090, 2936.2100, 2936.2200, 2936.2300, 2936.2400, 2936.2500, 2936.2600, 2936.2700, 2936.2800, and 2308.9000 (Guar Meal), 2303.1000 (Corn Gluton Feed/Meal), 2303.1000 (Residues of Starch manufacture and similar residues), 3507.9000 (Enzymes-other), 2302.1000 (Maize Bran),	10%	

¹ S.no 6,7,8,9,10,11,14,15 (restore reduce rate of sales tax applicable)

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		2302.2000 (Rice Bran), ² 2302.3000 (Wheat Bran), 2302.4000 (Other Cereals), 2302.5000 (Bran of Leguminous Plants), 2306.7000 (Oil- cake and other solid residues of Maize (corn) germ), 2306.4900 (Sesame Cake), 2306.9000 (Sesame Meal/other Meal), 2842.1000 (Double or complex silicates, including aluminosilicates whether or not chemically defined), 2301.2090 (Fish Meal), 0505.9000 (Poultry by product Meal), and the following items only of Feed Grade: 2827.6000 (Potassium Lodide), 2833.2990 (Manganese Sulphate), 2833.2940 (Zinc Sulphate), 2817.4000 (Zinc Oxide), 2833.2500 (Copper Sulphate), 2833.2910 (Ferrous Sulphate), 2915.5000 (Propionic acid, its salts and esters), 2930.4000 (DL Methionine), 2930.4000 (Methionine Hydroxy Analogue (liquid)), 2922.4100 (Lysine Monohydro Chloride /sulphate),		
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² Item move to sixth schedule Table-2 (exemption on local supply)

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(1)	(2)	(3)	(4)	(5)															
		2923.2000 (Lecithins), 2923.9010 (Betafin), 2922.4290 (Arganine), 2934.9910 (Furazolidon), 2922.5000 (Threonine), 2835.2600 (Mono Calcium "Phosphate), 2835.2500 (Di Calcium Phosphate), and 2835.2600 (Mono Di Calcium Phosphate)"																	
19.	Waste paper	47.07	5%	-															
³ 20.	Plant, machinery, and equipment used in production of bio- diesel	Respective headings	5%	The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and															
22.	Soya bean seed	1201.1000	10%	On import by solvent extraction industries, subject to the condition that no refund of input tax shall be admissible";															
29	(i) Harvesting, threshing and storage equipment: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 60%;">(ii) Wheat thresher</td> <td style="width: 40%; text-align: center;">8433.5200</td> </tr> <tr> <td>(iv) Maize or groundnut thresher or sheller</td> <td style="text-align: center;">8433.5200</td> </tr> <tr> <td>(v) Groundnut digger</td> <td style="text-align: center;">8433.5900</td> </tr> <tr> <td>(vi) Potato digger or harvester</td> <td style="text-align: center;">8433.5300</td> </tr> <tr> <td>(vii) Sunflower thresher</td> <td style="text-align: center;">8433.5200</td> </tr> <tr> <td>(viii) Post hole digger</td> <td style="text-align: center;">8433.5900</td> </tr> <tr> <td>(ix) Straw balers</td> <td style="text-align: center;">8433.4000</td> </tr> <tr> <td>(x) Fodder rake</td> <td style="text-align: center;">8433.5900</td> </tr> </table>	(ii) Wheat thresher	8433.5200	(iv) Maize or groundnut thresher or sheller	8433.5200	(v) Groundnut digger	8433.5900	(vi) Potato digger or harvester	8433.5300	(vii) Sunflower thresher	8433.5200	(viii) Post hole digger	8433.5900	(ix) Straw balers	8433.4000	(x) Fodder rake	8433.5900	5%	
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(x) Fodder rake	8433.5900																		

³ S.no 20,29 (restore reduce rate of sales tax applicable)

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

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	(xi) Wheat or rice reaper	8433.5900		
	(xii) Chaff or fodder cutter	8433.5900		
	(xiii) Cotton picker	8433.5900		
	(xiv) Onion or garlic harvester	8433.5200		
	(xv) Sugar harvester	8433.5200		
	(xvi) Tractor trolley or forage wagon	8716.8090		
	(xvii) Reaping machines	8433.5900		
	(xviii) Combined harvesters	8433.5100		
	(xix) Pruner/shears	8433.5900		
⁴ 45.	Following machinery for poultry sector :			Import and supply
	(i) Machinery for preparing feeding stuff	8436.1000	7%	
	(ii) Incubators, brooders and other poultry equipment	8436.2100 and 8436.2900	7%	
	(iii) Insulated sandwich panels	Respective heading	7%	
	(iv) Poultry sheds	9406.1020 and 9406.9020	7%	
	(v) Evaporative air cooling system	8479.6000	7%	
	(vi) Evaporative cooling pad	8479.9010	7%	
50.	<u>LNG/RLNG</u>	<u>2711.1100</u>	<u>12%</u>	<u>Import thereof</u>
51.	<u>LNG/RLNG</u>	<u>2711.1100 and 2710.2100</u>	<u>12%</u>	<u>If supplied to gas transmission and distribution companies</u>
60.	Fat filled milk	1901.9090	10%	If sold in retail packing under a brand name or trademark
61.	Silver, in unworked condition	7106.1000, 7106.9110 and 7106.9190	1%	
62.	Gold, in unworked condition	7108.1100, 7108.1210 and	1%	

⁴ items in s.no 45,60,61,62,63 restore reduce rate of sales tax applicable

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63.	Articles of jewellery, or parts thereof, of precious metal or of metal clad with precious metal.	71.13	1.5% of value of gold, plus 0.5% 2% of value of diamond, used therein, plus 3% of making charges	No input tax adjustment to be allowed except of the tax paid on gold
65.	<u>Ginned cotton</u>	<u>Respective headings</u>	<u>10%</u>	-
66	Supplies as made from retail outlets as are integrated with Board's computerized system for real-time reporting of sales	Respective headings	12% 10%	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; and
67.	<u>LNG imported for servicing CNG sector and local supplies thereof</u>	<u>2711.1100,</u> <u>2711.2100</u>	<u>5%</u>	-
56.	Potassium Chlorate (KCLO3)	Respective headings	17% alongwith rupees 80 90 per kilogram	Import and supply thereof. Provided that rate of rupees 70 90 per kilogram shall not apply on imports made by and supplies made to organizations under the control of Ministry of Defence Production.
71	Following locally manufactured or assembled electric vehicles (4 wheelers) till 30th June, 2026: (i) Small cars/ SUVs with 50 Kwh battery or below; and (ii) Light commercial vehicles (LCVs) with 150 kwh battery or below	Respective heading	1%	If supplied locally

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72	Motorcars	87.03	12.5%	Locally manufactured or assembled motorcars of cylinder capacity upto 850cc
73	Import and local supply of Hybrid Electric Vehicles: (a) Upto 1800 cc (b) From 1801 cc to 2500 cc	87.03 87.03	8.5% 12.75%	
74	Goods supplied from tax-exempt areas of erstwhile FATA/PATA to the taxable areas	Respective headings	16%	