

THE SIXTH SCHEDULE [see section 13(1)]

Gazette Finance Act 2021 **NEW / inserted** Deletion or Omitted Substituted Omitted restore

TABLE - 1 (IMPORTS OR SUPPLIES)

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969(IV of 1969)
11	Eggs including eggs for hatching	0407.1100, 0407.1900 and 0407.2100, 0407.2900
19	Cereals and products of milling industry <u>excluding the products of milling industry, other than wheat and meslin flour, as sold in retail packing bearing brand name or a trademark.</u>	1001.1000, 1001.9000, 1002.0000, 1003.0000, 1004.0000, 1005.1000, 1005.9000, 1006.1090, 1006.2000, 1006.3010, 1006.3090, 1006.4000, 1007.0000, 1008.1000, 1008.2000, 1008.3000, 1008.9000, 1101.0010, 1101.0020, 1102.2000, 1102.9000, 1103.1100, 1103.1300, 1103.1900, 1104.2200, 1104.2300, 1104.2900 and 1104.3000
22	<u>Sugar beet.</u>	<u>1212.9100</u>
24	<u>Edible oils and vegetable ghee, including cooking oil, on which Federal Excise Duty is charged, levied and collected by a registered manufacturer or importer as if it were a tax payable under section 3 of the Act.</u> <u>Explanation.- Exemption of this entry shall not be available on local supplies made by importers, distributors, wholesalers or retailers.</u>	<u>1507.9000, 1508.9000, 1509.1000, 1509.9000, 1510.0000, 7[1511.1000, 1511.9020, 1511.9030, 1512.1900, 1513.1900, 1513.2900, 1514.1900, 1514.9900, 1515.2900, 1515.5000, 1516.2010, 1516.2020, 1517.1000, 1517.9000 and 1518.0000</u>
26	<u>Fruit juices, whether fresh, frozen or otherwise preserved but excluding those bottled, canned or packaged.</u>	<u>2009.1100, 2009.1200, 2009.1900, 2009.2100, 2009.2900, 2009.3100, 2009.3900, 2009.4100, 2009.4900, 2009.5000, 2009.6100, 2009.6900, 2009.7100, 2009.7900, and 2009.9000</u>
27	<u>Ice and waters excluding those for sale under brand names or trademarks.</u>	<u>2201.1010</u>
29	<u>Table salt including iodized salt excluding salt sold in retail packing bearing brand names and trademarks.</u>	<u>2501.0010</u>
29C	<u>Glass bangles</u>	<u>7020.0090</u>
73	<u>¹Milk</u>	<u>04.01</u>
73A	<u>Milk and cream, concentrated or containing added sugar or other sweetening matter, excluding that sold in retail packing under a brand name</u>	<u>04.02</u>
74	<u>Flavored milk, excluding that sold in retail packing under a brand name</u>	<u>0402.9900</u>
75	<u>Yogurt, excluding that sold in retail packing under a brand name</u>	<u>0403.1000</u>
76	<u>Whey, excluding that sold in retail packing under a brand name</u>	<u>04.04</u>
77	<u>Butter, excluding that sold in retail packing under a brand name</u>	<u>0405.1000</u>
78	<u>Desi ghee, excluding that sold in retail packing under a brand name</u>	<u>0405.9000</u>
79	<u>Cheese, excluding that sold in retail packing under a brand name</u>	<u>0406.1010</u>
80	<u>Processed cheese not grated or powdered, excluding that sold in retail packing under a brand name</u>	<u>0406.3000</u>
82	<u>Frozen prepared or preserved sausages and similar products of poultry meat or meat offal, excluding those sold in retail packing under a brand name or a trademark</u>	<u>1601.0000</u>
83	<u>Meat and similar products of prepared frozen or preserved meat or meat offal of all types including poultry, meat and fish 3], excluding those sold in retail packing under a brand name or a trademark</u>	<u>1602.3200, 1602.3900, 1602.5000, 1604.1100, 1604.1200, 1604.1300, 1604.1400, 1604.1500, 1604.1600, 1604.1900, 1604.2010, 1604.2020, 1604.2090,</u>

¹ Move to fifth schedule (zero rated)

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84	Preparations suitable for infants, put up for retail sale	1901.1000
85	<u>Fat filled milk excluding that sold in retail packing under a brand name or a trademark</u>	<u>1901.9090</u>
91	<u>Energy saver lamps</u>	<u>8539.3110</u>
93	<u>Bicycles</u>	<u>87.12</u>
101	<u>Raw and pickled hides and skins, wet blue hides and skins, finished leather, and accessories, components and trimmings, if imported by a registered leather goods manufacturer, for the manufacture of goods wholly for export, provided that conditions, procedures and restrictions laid down in rules 264 to 278 of the Customs Rules, 2001 are duly fulfilled and complied with.</u>	<u>Respective headings</u>
103	<u>Import and supply thereof, up to the year 2030, of ships and all floating crafts including tugs, dredgers, survey vessels and other specialized crafts purchased or bare-boat chartered by a Pakistan entity and flying the Pakistan flag, except ships or crafts acquired for demolition purposes or are designed or adapted for use for recreation or pleasure purposes, subject to the condition that such ships or crafts are used only for the purpose for which they were procured and in case such ships or crafts are used only for the purpose for which they were procured, and in case such ships or crafts are used for demolition purposes within a period of five years of their acquisition, sales tax applicable to such ships purchased for demolition purposes shall be chargeable.</u>	<u>Respective headings</u>
106	<u>Import of Halal edible offal of bovine animals</u>	<u>0206.1000,0206.8000 and 0206.9000</u>
108	<u>Components or sub-components of energy saver lamps, namely:-</u> (a) <u>Electronic Circuit</u> (b) <u>Plastic Caps (upper and lower)</u> (c) <u>Base Caps B22 and E27</u> (d) <u>Tungsten Filaments</u> (e) <u>Lead-in-wire</u> (f) <u>Fluorescent powder (Tri Band Phosphor)</u> (g) <u>Adhesive Additive</u> (h) <u>Al-oxide Suspension</u> (i) <u>Capping Cement</u> (j) <u>Stamp Pad Ink</u> (k) <u>Gutter for Suspension</u>	<u>8539.9040</u> <u>8539.9040</u> <u>8539.9040</u> <u>8539.9040</u> <u>8539.9040</u> <u>3206.5010</u> <u>3824.9099</u> <u>3824.8400</u> <u>3214.1050</u> <u>3215.9010</u> <u>2850.0000</u>
115	<u>Plant, machinery and equipment imported for setting up fruit processing and preservation units in Gilgit-Baltistan, Balochistan Province and Malakand Division upto the 30th June, 2019 subject to the same conditions and procedure as are applicable for import of such plant, machinery and equipment under the Customs Act, 1969 (IV of 1969).</u>	<u>Respective headings</u>
123	<u>Aircraft, whether imported or acquired on wet or dry lease:</u> <u>Provided that in case of import or acquisition on wet or dry lease by Pakistan International Airlines Corporation, this exemption shall be available with effect from 19th March, 2015.</u>	<u>8802.4000</u>
124	<u>Maintenance kits for use in trainer aircrafts of PCT headings 8802.2000 and 8802.3000</u>	<u>Respective headings</u>
125	<u>Spare parts for use in aircrafts, trainer aircrafts or simulators</u>	<u>Respective headings</u>
128	<u>Aviation simulators imported by airline company recognized by Aviation Division.</u>	<u>Respective headings</u>
153	<u>Steel billets, ingots, ship plates, bars and other long re-rolled profiles, on such imports and supplies by the manufacturer on which federal excise duty is payable in sales tax mode</u>	<u>Respective headings</u>

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133	Pesticides and their active ingredients registered by the Department of Plant Protection under the Agricultural Pesticides Ordinance, 1971(II of 1971), stabilizers, emulsifiers and solvents, namely:- White spirit Solvent oil	2710.1240 2710.1250
137	Paper weighing 60 g/m ² art paper and printing paper for printing of Holy Quran imported by Federal or Provincial Governments and Nashiran-e-Quran as per quota determined by IOCO	4802.5510 , 4810.1990, 4810.1910 and 4802.6990
157	Import of CKD (in kit form) of following electric vehicles (4 wheelers) by local manufacturers till 30th June, 2026: i. Small cars/SUVs with 50 Kwh battery or below; and ii. (ii) Light commercial vehicles (LCVs) with 150 kwh battery or below	Respective headings
158	Goods temporarily imported into Pakistan by International Athletes which shall be subsequently taken by them within 120 days of temporary import	Respective headings
159	Import of auto disable Syringes till 30th June, 2021 (i) with needles (ii) without needles	9018.3110 9018.3120
160	Import of following raw materials for the manufacturers of auto disable syringes till 30th June, 2021 (i) Tubular metal needles (ii) Rubber Gaskets	9018.3200 4016.9310
161	Import of plant, machinery, equipment and raw materials for consumption of these items within Special Technology Zone by the Special Technology Zone Authority, zone developers and zone enterprises	Respective headings
162	Import of raw materials, components, parts and plant and machinery by registered persons authorized under Export Facilitation Scheme, 2021 notified by the Board with such conditions, limitations and restrictions.	Respective headings

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TABLE - 2 (LOCAL SUPPLIES ONLY)

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969(IV of 1969)
17	Raw and pickled hides and skins, wet blue hides and skins	41.01, 41.02, 41.02, 4104.1000, 4105.1000, 4106.2100, 4106.3000, 4106.9000
18	Supplies made by manufacturers of marble and granite having annual turnover less than five million rupees even if their annual utility bill is more than eight hundred thousand rupees	Respective headings
19	Bricks (up to 30th June, 2018)	6901.1000
20	Crushed stone (up to 30th June, 2018)	2517.1000
24	LED or SMD lights and bulbs meant for conservation of energy	8539.5010, 8539.5020, 9405.1030 and 9405.4020
25	Cottonseed oil	1512.2100 and 1512.2900
26	Supply of locally produced silos till 30.06.2026	Respective heading
27	Wheat Bran Eggs including eggs for hatching	2302.3000 0407.1100, 0407.1900 and 0407.2100, 0407.2900
28	Cereals and products of milling industry excluding the products of milling industry, other than wheat and meslin flour, as sold in retail packing bearing brand name or a trademark.	1001.1000, 1001.9000, 1002.0000, 1003.0000, 1004.0000, 1005.1000, 1005.9000, 1006.1090, 1006.2000, 1006.3010, 1006.3090, 1006.4000, 1007.0000, 1008.1000, 1008.2000, 1008.3000, 1008.9000, 1101.0010, 1101.0020, 1102.2000, 1102.9000, 1103.1100, 1103.1300, 1103.1900, 1104.2200, 1104.2300, 1104.2900 and 1104.3000
28	Sugar beet.	1212.9100
30 29	Fruit juices, whether fresh, frozen or otherwise preserved but excluding those bottled, canned or packaged.	2009.1100, 2009.1200, 2009.1900, 2009.2100, 2009.2900, 2009.3100, 2009.3900, 2009.4100, 2009.4900, 2009.5000, 2009.6100, 2009.6900, 2009.7100, 2009.7900, and 2009.9000
31 30	Milk and cream, concentrated or containing added sugar or other sweetening matter, excluding that sold in retail packing under a brand name	04.02
32 31	Flavored milk, excluding that sold in retail packing under a brand name	0402.9900
33 32	Yogurt, excluding that sold in retail packing under a brand name	0403.1000
34 33	Whey, excluding that sold in retail packing under a brand name	04.04
35 34	Butter, excluding that sold in retail packing under a brand name	0405.1000
36 35	Desi ghee, excluding that sold in retail packing under a brand name	0405.9000
37 36	Cheese, excluding that sold in retail packing under a brand name	0406.1010
38 37	Processed cheese not grated or powdered, excluding that sold in retail packing under a brand name	0406.3000

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39 38	Sausages and similar products of poultry meat or meat offal excluding sold in retail packing under a brand name or trademark	1601.0000
40 39	Products of meat or meat offal excluding sold in retail packing under a brand name or trademark	1602.3200, 1602.3900, 1602.5000, 1604.1100, 1604.1200, 1604.1300, 1604.1400, 1604.1500, 1604.1600, 1604.1900, 1604.2010, 1604.2020 and 1604.2090
41	Preparations suitable for infants, put up for retail sale	1901.1000
42	Fat filled milk excluding that sold in retail packing under a brand name or a trademark	1901.9090

**TABLE - 3
ANNEXURE**

S.No (1)	Description (2)	PCT heading (3)	Conditions (4)
21	Import of POS machines	8470.2900 8470.9000	POS machines imported for installation on retail outlets as are integrated with the Board's computerized system for real-time reporting of sales.

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TABLE - 4

	The goods specified in column (2) of the Annexure below falling under the PCT codes specified in column (3) of the said Annexure, when supplied within the limits of the Border Sustenance Markets, established in cooperation with Iran and Afghanistan, shall be exempted from the whole of the sales tax, subject to the following conditions, namely:-
(i)	Such goods shall be supplied only within the limits of Border Sustenance Markets established in cooperation with Iran and Afghanistan;
(ii)	If the goods, on which exemption under this Table has been availed, are brought outside the limits of such markets, sales tax shall be charged on the value assessed on the goods declaration import or the fair market value, whichever is higher;
(iii)	Such items in case of import, shall be allowed clearance by the Customs Authorities subject to furnishing of bank guarantee equal to the amount of sales tax involved and the same shall be released after presentation of consumption certificate issued by the Commissioner Inland Revenue having jurisdiction;
(iv)	The said exemption shall only be available to a person upon furnishing proof of having a functional business premises located within limits of the Border Sustenance Markets; and
(v)	Breach of any of the conditions specified herein shall attract relevant legal provisions of this Act, besides recovery of the amount of sales tax alongwith default surcharge and penalties involved.

Annexure

S.NO	Description	Heading Nos of the First Schedule of the Customs Act, 1969(IV of 1969)
(1)	(2)	(3)
1	Seed (Potatoes)	0701.1000
2	Tomatoes, fresh or chilled	0702.0000
3	Onions and shallots	0703.1000
4	Garlic	0703.2000
5	Cauliflowers cabbage	0704.9000
6	Carrots and turnips	0706.1000
7	Cucumbers and gherkins fresh or chilled	0707.0000
8	Peas (pisum sativum)	0708.1000
9	Beans (vigna spp., phaseolusspp.)	0708.2000
10	other leguminous vegetables	0708.9000
11	Peas (Pisum sativum)	0713.1000
12	Grams (Dry/Whole)	0713.2010
13	Dried leguminous vegetables	0713.2090, 0713.9090
14	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	0713.3100
15	Small red (Adzuki) beans (Phaseolus or Vigna angularis)	0713.3200
16	Kidney beans including white beans	0713.3300
17	Bambara - vigna subteranea or vaahdzeia subterrea	0713.3400
18	Beans vigna unguiculata	0713.3500

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19	Other	0713.3990
20	Lentils (Dry/Whole)	0713.4010
21	Broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor)	0713.5000
22	Pigeon peas (<i>cajanus cajan</i>)	0713.6000
23	Vanilla (Neither crushed nor ground)	0905.1000
24	Cinnamon	0906.1100
25	Other (Cinnamon And Cinnamon Tree Flowers)	0906.1900
26	Neither crushed nor ground (Cloves)	0907.1000
27	Crushed or ground (Cloves)	0907.2000
28	Neither Crushed nor ground (Nutmeg)	0908.1100
29	Crushed or ground (Nutmeg)	0908.1200
30	Neither crushed nor ground (Maze)	0908.2100
31	Crushed or ground (Maze)	0908.2200
32	Large (Cardammoms)	0908.3110
33	Small (Cardammoms)	0908.3120
34	Crushed or ground (Cardammoms)	0908.3200
35	Neither crushed nor ground (Coriander)	0909.2100
36	Crushed or ground (Coriander)	0909.2200
37	Neither crushed nor ground (Seeds of Cumins)	0909.3100
38	Crushed or ground (Seeds of Cumins)	0909.3200
39	Neither crushed nor ground (Seeds of Anise, Badian, Caraway, Fennel etc)	0909.6100
40	Crushed or ground (Seeds of Anise, Badian, Caraway, Fennel etc)	0909.6200
41	Thyme; bay leaves	0910.9910
42	Barley (Seeds)	1003.1000, 1003.9000
43	Sunflower seeds ,whether or not broken	1206.0000
44	Locust beans	1212.9200
45	Cereal straws and husks	1213.0000
46	Knives and cutting blades for paper and paper board	8208.9010
47	Of a fat content, by weight, not exceeding 1 % (milk and cream)	0401.1000
48	Of a fat content, by weight, exceeding 1 % but not exceeding 6 % (milk and cream)	0401.2000
49	Of a fat content, by weight, exceeding 6 % but not exceeding 10% (Milk and Cream)	0401.4000
50	Of a fat content, by weight, exceeding 10% (Milk and Cream)	0401.5000
51	Leeks and other alliaceous vegetables	0703.9000
52	Cauliflowers and headed broccoli	0704.1000
53	Brussels sprouts	0704.2000
54	Cabbage lettuce (head lettuce)	0705.1100
55	Lettuce	0705.1900
56	Chicory	0705.2100, 0705.2900

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57	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	0709.6000
58	Figs	0804.2000
59	Fresh (grapes)	0806.1000
60	Dried (Grapes)	0806.2000
61	Melons	0807.1100, 0807.1900
62	Apples	0808.1000
63	Green Tea	0902.1000
64	Other Green Tea	0902.2000
65	Crushed or ground (<i>Ginger</i>)	0910.1200
66	Turmeric (<i>curcuma</i>)	0910.3000
67	Other (spice)	0910.9990
68	Lactose (Sugar)	1702.1110
69	Sugar Syrup	1702.1120
70	Sugar Other	1702.1900
71	Caramel	1702.9020
72	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	2304.0000
73	Other (animal feed)	2309.9000
74	For Sewing (Thread)	5204.2010
75	For embroidery (Thread)	5204.2020
76	Spades and shovels	8201.1000
77	Tools for masons, watchmakers, miners and hand tools nes	8205.5900
78	For kitchen appliances or for machines used by the food industry	8208.3000
79	Other kitchen appliances	8208.9090
80	Yogurt	0403.1000
81	Other (Potatoes)	0701.9000
82	Sweet corn	0710.4000
83	Mixtures of vegetables	0710.9000
84	Fresh (Dates)	0804.1010
85	Dried (Dates)	0804.1020
86	Apricots	0809.1000
87	Sour cherries (<i>Prunus cerasus</i>)	0809.2100
88	Other (Apricots)	0809.2900
89	Peaches, including nectarines	0809.3000
90	Plums and sloes	0809.4000
91	Strawberries	0810.1000
92	Kiwi Fruit	0810.5000
93	Neither crushed nor ground (<i>Ginger</i>)	0910.1100
94	Wheat and Meslin (Other)	1001.1900
95	Wheat and Meslin (Other)	1001.9900
96	Of Wheat (Flour)	1101.0010
97	Of Meslin	1101.0020

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98	Vermacelli	1902.1920
99	Other (Packed Cake)	1905.9000
100	Homogenised preparations	2007.1000
101	Citrus Fruit	2007.9100
102	Other (jams)	2007.9900
103	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	3401.3000
104	Preparations put up for retail sale	3402.2000
105	Other (washing preparations)	3402.2000
106	Tableware and kitchenware of porcelain or china	6911.1090
107	Household articles nes & toilet articles of porcelain or china	6911.9000
108	Glassware for table or kitchen purposes (excl. glass having a linear c	7013.4900
109	Glassware nes (other than that of 70.10 or 70.18)	7013.9900
110	Spoons	8215.9910
111	Tableware articles not in sets and not plated with precious metal	8215.9990
112	Bicycles and other cycles (including delivery tricycles), not motorised	8712.0000
113	Vacuum flasks	9617.0010
114	Vacuum flasks/vacuum vessels complete w/cases; parts o/t glass inners (others)	9617.0020.