

EIGHTH SCHEDULE

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

Gazette Finance Act, 2023

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				
66	Supplies as made from retail outlets as are integrated with Board's computerized system for real-time reporting of sales	Respective Headings	12% 15%	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
81	<p><u>Manufacture or import of substances registered as drugs under the Drugs Act, 1976 (XXXI of 1976)</u></p> <p>Substances registered as drugs under the Drugs Act, 1976 (XXXI of 1976) and medicaments as are classifiable under chapter 30 of the First Schedule to the Customs Act, 1969 (IV of 1969) except the following, even if medicated or medicinal in nature, namely:-</p> <p>(a) filled infusion solution bags imported with or without infusion given sets;</p> <p>(b) scrubs, detergents and washing preparations;</p> <p>(c) soft soap or no soap;</p> <p>(d) adhesive plaster;</p> <p>(e) surgical tapes;</p> <p>(f) liquid paraffin;</p> <p>(g) disinfectants, and</p> <p>(h) cosmetics and toilet preparations.</p> <p>This substitution shall be deemed to have been made from the 1st day of July, 2022.</p>	Respective heading	1%	<p>Subject to the conditions that:</p> <p>(i) Tax charged and deposited by the manufacturer or importer, as the case may be, shall be final discharge of tax in the supply chain</p> <p>(ii) No input tax shall be adjusted by <u>the manufacturer or importer in the supply chain</u></p>

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(1)	(2)	(3)	(4)	(5)
82	<p><u>Active Pharmaceutical Ingredients, excluding excipients, for manufacture of drugs registered under the Drugs Act, 1976 (XXXI of 1976) or raw materials for the basic manufacture of pharmaceutical active ingredients.</u></p> <p>Raw materials for the basic manufacture of pharmaceutical active ingredients and for manufacture of pharmaceutical products, provided that in case of import, only such raw materials shall be entitled to <u>exemption reduced rate as specified in column (4)</u> which are liable to customs duty not exceeding eleven per cent ad valorem, either under the First Schedule or Fifth Schedule to the Customs Act, 1969 (IV of 1969) or under a notification issued under section 19 thereof.</p> <p><u>This substitution shall be deemed to have been made from the 1st day of July, 2022.</u></p>	Respective heading	1%	Subject to the conditions that: (i) DRAP shall certify item-wise requirement of manufacturers of drugs and APIs and in case of import shall furnish all relevant information to Pakistan Customs Computerized System; and (ii) No input tax shall be adjusted by <u>the manufacturer or importer</u> in the <u>supply chain</u>
83	DAP	Respective heading	5%	Subject to the condition that no refund of excessive input tax, if any, shall be admissible.