

Fifth Schedule
(Section 4 = Zero Rated)

Serial No	Description
(1)	(2)
	NEW / inserted Deletion or Omitted Substituted Finance Act 2023
	the following new Serial Nos. and the entries relating thereto shall with effect from the 1st July, 2023 be added, namely:-
8A	Imports or supplies made by, for or to a qualified investment as specified at Serial No.1 of the First Schedule to the Foreign Investment (Promotion and Protection) Act, 2022 for the period as specified in the Second Schedule to the said Act.
12	The following goods and the raw materials, packing materials, sub-components, components, sub-assemblies and assemblies imported or purchased locally for the manufacture of the said goods, subject to the conditions, limitations and restrictions as prescribed by the Board: (xvii) Preparations suitable for infants, put up for retail sale not exceeding rupees five six hundred per two hundred grams (PCT Heading 1901.1000) (xxv) Geometry boxes (PCT heading 9017.2000) (xxv) other drawing, marking out or mathematical calculating instruments (geometry box) (PCT heading 9017.2000).
21	Local supplies of commodities , raw materials, components, parts and plant and machinery to registered exporters authorized under Export Facilitation Scheme, 2021 notified by the Board with such conditions, limitations and restrictions as specified therein.