

## THE SIXTH SCHEDULE [see section 13(1) ]

Gazette Finance Act 2023 **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(I V of 1969)
16	Red chillies excluding those sold <del>in retail packing bearing</del> <b>under</b> brand names and trademarks.	0904.2110 and 0904.2210
17	Ginger excluding those sold <del>in retail packing bearing</del> <b>under</b> brand names and trademarks.	09.10
18	Turmeric excluding those sold <del>in retail packing bearing</del> <b>under</b> bearing brand names and trademarks.	0910.3000
121	Blood Bag CPDA-1 with blood transfusion set pack in aluminium foil with set. <b>Explanation.- For removal of doubt, it is clarified that the blood transfusion sets not packed in aluminum foil imported with blood bags CPDA-1, in corresponding quantity in same consignment are also exempt;</b>	Respective headings
151	(a) Supplies; and (b) imports of plant, machinery, equipment for installation in tribal areas and of industrial inputs by the industries located in the tribal areas, as defined in the Constitution of Islamic Republic of Pakistan,-  as made till 30th June, <del>2023</del> <b>2024</b> , to which the provisions of the Act or the notifications issued thereunder, would have not applied had Article 247 of the Constitution not been omitted under the Constitution (Twenty-fifth Amendment) Act, 2018 (XXXVII of 2018):  Provided that, in case of imports, the same shall be allowed clearance by the Customs authorities on presentation of a post-dated cheque for the amount of sales tax payable under the Sales Tax Act, 1990, and the same shall be returned to the importer after presentation of a consumption or installation certificate, as the case may be, in respect of goods imported as issued by the Commissioner Inland Revenue having jurisdiction:  Provided further that if plant, machinery and equipment, on which exemption is availed under this serial number, is transferred or supplied outside the tribal areas, the tax exempted shall be paid at applicable rate on residual value	Respective heading
152	Supplies of electricity, as made from the day of assent to the Constitution (Twenty-fifth Amendment) Act, 2018, till 30th June, <del>2023</del> <b>2024</b> , to all residential and commercial consumers in tribal areas, and to such industries in the tribal areas which were set and started their industrial production before 31st May, 2018, but excluding steel and ghee or cooking oil industries	2716.0000
159	<del>Import of auto disable Syringes till 901[31st December, 2021]</del> (i) <del>with needles</del> (ii) <del>without needles</del>	<del>9018.3110</del> <del>9018.3120</del>

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160	<u>Import of following raw materials for the manufacturers of auto disable syringes till 31st December, 2021</u> <u>(i) Tubular metal needles</u> <u>(ii) Rubber Gaskets</u>	<u>9018.3200</u> <u>4016.9310</u>
168	Fertilizers <b>excluding DAP</b>	Respective headings
175	Contraceptive and accessories thereof	3926.9020 and 4014.1000
176	Bovine semen	0511.1000
177	Saplings	Respective heading
178	Combined Harvester - Thresher	8433.5100
179	Dryer for agricultural products	8419.3400
180	No-till-direct seeder, planters, trans-planters and other planters	8432.3100 and 8432.3900
181	Import of goods as mentioned under S. No. 159 of Part III of Fifth Schedule to the Customs Act, 1969 (IV of 1969) chargeable to customs duty at the rate of zero percent, subject to the conditions, restrictions and limitations mentioned therein, by the software exporters registered with the Pakistan Software Export Board.	7471.3010, 8471.3020, 8471.3090, 8471.4110, 8471.6010, 8471.6020, 8471.6090, 8471.7040, 8471.9020, 8471.7020, 8471.5000 and 8517.6270.

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TABLE - 2 (LOCAL SUPPLIES ONLY)

Serial No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969(I V of 1969)
27	Wheat Bran (This exemption shall apply from the 1st day of July, 2018)	2302.3000
32	Yogurt, excluding that sold <u>in retail packing</u> under a brand name	Respective headings.
34	Butter, excluding that sold <u>in retail packing</u> under a brand name	0405.1000
35	Butter, excluding that sold <u>in retail packing</u> under a brand name	0405.9000
36	Cheese, excluding that sold <u>in retail packing</u> under a brand name	0406.1010
37	Processed cheese not grated or powdered, excluding that sold <u>in retail packing</u> under a brand name	0406.3000
39	Products of meat or meat offal excluding sold <u>in retail packing</u> 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	Meat of bovine animals, sheep, goat and uncooked poultry meat excluding those sold <u>in retail packing</u> under a brand name	Respective headings
42	Fish and crustaceans excluding those sold <u>in retail packing</u> under a brand name	Respective headings