

## EIGHTH SCHEDULE

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

Table - 1

S.No	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Rate of Sales Tax	Condition
(1)	(2)	(3)	(4)	(5)
1	Soyabean meal	2304.0000	5%	
2	Oil cake and other solid residues, whether or not ground or in the form of pellets	2306.1000	5%	
3	Directly reduced iron	72.03	5%	
4	Oilseeds meant for sowing.	Respective headings	5%	Import thereof subject to the condition that Plant Protection Department of Ministry of Food, Agriculture and Livestock certifies that the imported seeds are fungicide and insecticide treated and are meant for sowing.
5	Raw cotton and ginned cotton	Respective headings	5%	On Import
6	Plant and machinery not manufactured locally and having no compatible local substitutes	Respective headings	5%	<p>(i) On import of such plant and machinery by registered manufacturers, post-dated cheque(s) equal to the differential amount of sales tax payable at import stage, shall be submitted to the customs authorities, which shall be returned on furnishing proof of filing of first sales tax return after import of such machinery, showing the import of such machinery;</p> <p>(ii) On import by commercial importers, good-for-payment cheque, bank guarantee, pay order or treasury challan showing deposit, equal to the differential amount of sales tax payable at import stage, shall be submitted to the customs authorities, which shall be returned back, or as the case may be, refunded, after evidence of subsequent supply to registered manufacturers or industrial</p>

			<p>users is furnished to the customs authorities;</p> <p>(iii)Supply of such imported plant and machinery by commercial importers to unregistered persons or persons other than manufacturers shall be liable to standard rate of tax, and evidence to that effect shall be produced to the customs authorities for release of the abovementioned instruments or refund of the amount paid at import stage;</p> <p>(iv) Subsequent supply of plant and machinery imported or acquired by registered manufacturers to unregistered persons or persons other than manufacturers shall be liable to tax at standard rate; and</p> <p>(v)the validity period of instruments furnished under this provision shall not be less than one hundred and twenty days.</p> <p><b>Explanation.--</b> For the purpose of this provision, plant and machinery means such plant and machinery as is used in the manufacture or production of goods.</p>
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## Table-2

Plant, machinery, equipment and apparatus, including capital goods, specified in column (2) of the Annexure below, falling under the HS Codes specified in column (3) of that Annexure, shall be charged to sales tax at the rate of five percent, subject to the following conditions, besides the conditions specified in column (4) of the Annexure, namely:-

- (i) the imported goods as are not listed in the locally manufactured items, notified through a Customs General Order issued by the Board from time to time or, as the case may be, certified as such by the Engineering Development Board. This condition shall, however, not be applicable in respect of S. Nos. 1, 5 and 6 of the Annexure; and for such machinery, equipment and other capital goods imported as plant for setting up of a new industrial units provided the imports are made against valid contract(s) or letter(s) of credit and the total C&F value of such imports for the project is US \$ 50 million or above;
- (ii) the Chief Executive, or the person next in hierarchy duly authorized by the Chief Executive or Head of the importing company shall certify in the prescribed manner and format as per Annex-A that the imported items are the company's bonafide requirement. He shall furnish all relevant information Online to Pakistan Customs Computerized System against a specific user ID and password obtained under section 155D of the Customs Act, 1969. In already computerized Collectorates or Customs stations where the Pakistan Customs Computerized System is not operational, the Project Director or any other person authorized by the Collector in this behalf shall enter the requisite information in the Pakistan Customs Computerized System on daily basis, whereas entry of the data obtained from the customs stations which have not yet been computerized shall be made on weekly basis; and
- (iii) in case of partial shipments of machinery and equipment for setting up a plant, the importer shall, at the time of arrival of first partial shipment, furnish complete details of the machinery, equipment and components required for the complete plant, duly supported by the contract, lay out plan and drawings.

Explanation.-In this Table the expression, capital goods mean any plant, machinery, equipment, spares and accessories, classified in chapters 84, 85 or any other chapter of the Pakistan Customs Tariff, required for-

- (a) the manufacture or production of any goods, and includes refractory bricks and materials required for setting up a furnace, catalysts, machine tools, packaging machinery and equipment, refrigeration equipment, power generating sets and equipment, instruments for testing, research and development, quality control, pollution control and the like; or
- (b) use in mining, agriculture, fisheries, animal husbandry, floriculture, horticulture, livestock, dairy and poultry industry.

### Annexure

S.No (1)	Description (2)	PCT heading (3)	Conditions (4)
1	Machinery and equipment for development of grain handling and storage facilities.	Respective headings	Nil
2	Cool chain machinery and equipment.	Respective headings	Nil
3	<p>Following items imported by Call Centers, Business Processing Outsourcing facilities duly approved by Telecommunication Authority</p> <ol style="list-style-type: none"> <li>1) UPS, inverters/converters.</li> <li>2) Fax machines</li> <li>3) Photo copiers</li> <li>4) IP Phones</li> <li>5) Telephone sets/head sets</li> <li>6) Dialers.</li> <li>7) Generator.</li> <li>8) Cat 5/Cat 6/Power cables</li> <li>9) PAPX Switch</li> <li>10) Multimedia projectors</li> <li>11) Video conferencing equipment.</li> <li>12) CCTV</li> <li>13) Plasma TV</li> <li>14) PUD's</li> <li>15) Dedicated telephone exchange system for call centers.</li> <li>16) Parts, voice cards.</li> <li>17) Other (digital call recorders)</li> <li>18) VAST terminals</li> </ol>	<p>8504.4010 8504.4090 8443.3260 8443.3910 8517.1890 8517.1100 8517.7000 8502.1200 8544.4990 8517.6290 8528.6110 8525.8090  8525.8010 8528.7212 8525.8090 8517.6290  8517.7000 8519.8990  8525.6040</p>	

4	1. Machinery, equipment, materials, capital goods, specialized vehicles (4x4 non luxury) i.e. single or double cabin pickups, accessories, spares, chemicals and consumables meant for mineral exploration phase.	Respective heading	<ol style="list-style-type: none"> <li>1. This concession shall be available to those Mineral Exploration and Extraction Companies or their authorized operators or contractors who hold permits, licenses, leases and who enter into agreements with the Government of Pakistan or a Provincial Government.</li> <li>2. Temporarily imported goods shall be cleared against a security in the form of a post-dated cheque for the differential amount between the statutory rate of customs duty and sales tax and the amount payable under this notification, along with an undertaking to pay the customs duty and sales tax at the statutory rates in case such goods are not re-exported on conclusion of the project.</li> <li>3. The goods shall not be sold or otherwise disposed of without prior approval of the FBR and the payment of customs duties and taxes leviable at the time of import. These shall however be allowed to be transferred to other entitled mining companies with prior approval of the Board.</li> </ol>
5	Complete plants for relocated industries.	Respective headings	Nil
6	Machinery, equipment and other capital goods meant for initial installation, balancing, modernization, replacement or expansion of oil refining (mineral oil, hydro- cracking and other value added petroleum products), petrochemical and petrochemical downstream products including fibers and heavy chemical industry, cryogenic facility for ethylene storage and headings	Respective headings	Nil

7	Proprietary Formwork System for building/structures of a height of 100 ft and above and its various items/ components consisting of the following, namely:-	7308.4000	(i) If not manufactured locally and imported by the construction companies registered with the Pakistan Engineering Council;
	1. Plastic tube.	3917.2390	(ii) the system is to be procured from a well renowned international manufacturer;
	2. Plastic tie slot filters / plugs , plastic cone.	3926.9099	(iii) a certificate from one of the following International Pre-shipment Inspection Companies/Survey Firms to the extent that all the components/parts are to be used in the Proprietary Formwork System for construction of structures/buildings of more than 100 feet height, is produced, namely:-
	3. Standard steel ply panels, Special sized steel ply panels, wedges, tube clamps (B-Type & G Type), push/pull props, brackets (structure), steel soldiers (structure), drop head, standard, prop tic, buard rail post (structure), coupler brace, cantilever frame, decking beam/Infill beam and doorway angles.	7308.4000	(a) Messrs Lloyds of London; (b) Messrs Quality Tech, LLC; (c) Messrs ABS; (d) Messrs Bureau Veritas; and (e) Messrs SGS; and
	4. Lifting Unit (Structure)	7308.9090	---- do ----
	5. Bolts, tie bolts, anchor bolt assembly (fastener), anchor screw (fastener).	7318.1590	---- do ----
	6. Nuts	7318.1690	---- do ----
	7. Steel pins, tie wing nut (fastener).	7318.1900	---- do ----
	8. Steel washers, water plate (fastener).	7318.2290	---- do ----
	9. Special hammers	8205.2000	---- do ----
	10. Extraction keys.	8205.5900	---- do ----
11. Adjustable base jack (thread rod with nut and steel plate), adjustable fork head (threaded rod with nut and steel channel).	8425.4900	---- do ----	

**Annex - A**

Header Information											
NTN/FTN of Importer			Regulatory Authority no.					Name of Regulatory authority			
(1)			(2)					(3)			
Details of Input goods (to be filled by the chief executive of the importing company)								Goods imported (Collectorate of import)			
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	CRN/ Mach No.	Date of CRN/ Mach. No
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

**CERTIFICATE.**

It is certified that the description and quantity mentioned above are commensurate with the project requirement and that the same are not manufactured locally. It is further certified that the above items shall not be used for any other purpose.

Signature of Chief Executive, or  
the person next in hierarchy duly  
authorized by the Chief Executive

Name \_\_\_\_\_

N.I.C. No. \_\_\_\_\_

NOTE:- In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969.

**Explanation.-**

Chief Executive means.-

1. owner of the firm, in case of sole proprietorship; or
2. partner of firm having major share, in case of partnership firm; or
3. Chief Executive Officer or the Managing Director in case of limited company or multinational organization; or
4. Principal Officer in case of a foreign company.

**Annex - B**

Header Information											
NTN/FTN of Importer						Approval No.					
(1)						(2)					
Details of Input goods (to be filled by the authorized officer of the Regulatory Authority)								Goods imported (Collectorate of import)			
HS Code	Description	Specs	Custom Duty rate (applicable)	Sales Tax rate (applicable)	WHT	Quantity	UOM	Quantity imported	Collectorate	CRN/ Mach No.	Date of CRN/ Mach. No
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

**CERTIFICATE.**

Before certifying the above-authorized officer of the Regulatory Authority shall ensure that the goods are genuine and bonafide requirement of the project and that the same are not manufactured locally.

Signature \_\_\_\_\_

Designation \_\_\_\_\_

NOTE:- In case of clearance through Pakistan Customs Computerized System, the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969.";  
and

(11) After the Eighth Schedule, inserted as above, a new Ninth Schedule shall be added, namely,-