

**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 NEW / inserted Deletion or Omitted Substituted Gazette
(1)	(2)	(3)	(4)	(5)
15	Poultry feed, cattle feed, and their ingredients except soya bean meal of PCT heading 2304.0000 and oilcake of cottonseed falling under PCT heading 2306.1000	2301.2090, 2301.1000 (Meat and Bone Meal) 2305.0000, 2306.2000, 2306.3000, 2306.4100, 2306.5000, 2309.9010, 2309.9020, 2309.9090, 2936.2100, 2936.2200, 2936.2300, 2936.2400, 2936.2500, 2936.2600, 2936.2700, 2936.2800, and 2306.4900 (Rape Seed Meal), 2308.9000 (Guar Meal), 2303.1000 (Corn Gluton Feed /Meal) ,2303.1000 (Residues of starch manufacture and similar residues), 3507.9000 (Enzymes other), 2302.1000 (Maize Bran), 2302.2000 (Rice Bran), 2302.3000	5% 10%	

		(Wheat Bran), 2302.4000 (Other Cereals), 2302.5000 (Bran of Leguminous Plants),2306.7000 (Oil- cake and other Solid residues of Maize (corn) germ), 2306.4900 (Sesame Cake), 2306.9000 (Sesame Meal/other Meal), 2842.1000 (Double or complex silicates, including aluminosili cates whether or not chemically defined), 2301.2010 2301.2090 (Fish Meal), 0505.9000 (Poultry by product Meal), and the following items only of Feed Grade: 2827.6000 (Potassium Lodide), 2833.2990 (Manganese Sulphate), 2833.2600 2833.2940 (Zinc Sulphate), 2817.4000 (Zinc Oxide), 2833.2500 (Copper Sulphate), 2833.2910 (Ferrous Sulphate), 2915.5000 (Propionic acid, its salts and esters), 2930.4000 (DL Methionine), 2930.4000 (Methionin e Hydroxy Analogue (liquid)), 2922.4100 (Lysine Monohydro Chloride /sulphate),		
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		2923.2000 (Lecithins), 2923.9000 (Betafin), 2923.9010 (Betaine), 2922.4290 (Arganine), 2934.9910 (Furazolidone), 2922.5000 (Threonine), 2835.2600 (Mono Calcium Phosphate) ,2835.2500 (Di Calcium Phosphate) , and 2835.2600 (Mono Di Calcium Phosphate)		
20	Plant, machinery, equipment and specific items and equipment used in production of biodiesel	Respective headings	5%	The Alternative Energy Development Board (AEDB), Islamabad shall certify in the prescribed manner and format as per Annex-B, as given in the Sixth Schedule, that the imported goods are bonafide project requirement. The goods shall not be sold or otherwise disposed of within a period of five years of their import except with the prior approval of the FBR and payment of customs duties and taxes leviable at the time of import
25	Agricultural tractors	8701.9020	10% 5%	
26	Tillage and seed bed preparation equipment:  (xx). Laser Land leveler	  8432.8090	7%	

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31.	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:-	38.03	7%	In case of supplies, no input tax credit shall be admissible, except that of the tax paid under this serial number.]
	Xylol (xylenes)	2707.3000		
	- Beta Pinene / Agrotin 527 / Terpenic erivative	2902.1990		
	Toluene	2902.3000		
	Mixed xylene isomers	2902.4400		
	Naphthalene	2902.9010		
	Solvesso-100, 150, 200	2902.9090		
	Ingredients for pesticides	2903.3040		
	Cadusafos Technical Material	2903.6900		
	Methanol (methylalcohol)	2905.1100		
	Propylene glycol (propane-1, 2-diol)	2905.3200		
	- Adhesives Polyvinyl Acetate - Polyvinyl Alcohol	2905.4900		
	Ingredients for pesticides	2906.2910		
	Other Ingredients for pesticides	2906.2990		
	- Solvenon MP / 1-Methoxy 2-Propanol - Methyglycol Acetate	2909.4910		
	Methanal (formaldehyde)	2912.1100		
	Cyclo-hexanone and	2914.2200		

	methyl- cyclo-hexanones			
	- Cyclohexanon - Cyclohexanone Mixed petroleum Xylene (1,2 & 1,3 & 1,4 dimethyl benzene and ethyle benzene)	2914.2990		
	Acetic anhydride	2915.2400		
	Ingredients for pesticides	2916.3920		
	Diocetyl orthophthalates	2917.3200		
	Ingredients for pesticides	2918.9010		
	Ingredients for pesticides	2919.0010		
	Other Ingredients for pesticides	2919.0090		
	Endosulfan Technical Material	2920.9020		
	Other Ingredients for pesticides	2920.9090		
	Diethylamine and its salts	2921.1200		
	Ingredients for pesticides	2921.4310		
	Other Ingredients for pesticides	2921.4390		
	Ingredients for pesticides	2921.5110		
	Triethanolamine and its salts	2922.1300		
	Dimethyl Formamide (DMF)	2924.1990		
	Ingredients for pesticides	2924.2930		
	Other Ingredients for pesticides	2924.2990		
	Alpha cyano, 3- phenoxybenzyl (-) cis, trans 3-(2,2-dicloro vinyl) 2,2 dimethyl cyclopropane carboxylate	2926.9010		
	(S) Alpha cyano, 3- phenoxybenzyl (S)-2-(4, chloro phenyl)-3 mehtyl butyrate	2926.9020		

	Cyano, 3-phenony benzyl 2,2,3,3 tetra methyl cyclopropane carboxalate	2926.9030		
	- Cypermethrin, Alpha Cypermethrin, Beta- Cypermethrin, Zeta- Cypermethrin, Lambda Cylalothrin, Deltamethrin, Fenpropathrin, Esfenvalerate, Bifenthrin Technical Material- Acetamiprid, Imidacloprid Technical Material- Monomehypo, Chlorothalonil Technical Material- Bromoxynil Technical Material	2926.9050		
	Other nitrite compounds- Cyfluthrin, Beta Cyfluthrin Technical Material	2926.9090		
	2-N, N-Dimethyl amino-I sodium thiosulphate, 3- thiosulfourropane	2930.2010		
	Ingredients for pesticides	2930.2020		
	2- N,N-dimethy amino 1,3 disodium thiosulphate propane	2930.9010		
	O,S-dimethyl phosphoramidothioate	2930.9020		
	S-S (2 dimethyl amino (trimethylene) bis (thio carbamate)	2930.9030		
	Diafethiuran technical (itertbutyl) 3-2-6 disopropyl (4- phenoxyphenyl) thiourene	2930.9040		
	O-O diethyl O-(3,5,6 trichloro pyridinyl)	2930.9050		

	phosphorothioate			
	O-(4-bromo, 2-chloro phenyl) o-ethyl s-propyl (phosphorothioate)	2930.9060		
	O,O duethyl O-(3,5,6-trichloro 2-pyridyl) phosphorothioate	2930.9070		
	Ingredients for pesticides	2930.9080		
	Other organosulphur compounds - Ethion, Methamidophos Technical Material - Dimethylsulfoxid	2930.9090		
	Ingredients for pesticides	2931.0010		
	Other Ingredients for pesticides	2931.0090		
	Ingredients for pesticides	2932.2920		
	2,3 Dihydro 2-2 dimethyl-7 benzo furanyl methyl-carbamate	2932.9910		
	Other ingredients for pesticides - Carbosulfan Technical Material	2932.9990		
	Fipronil	2933.1900		
	Ingredients for pesticides	2933.3930		
	Other Ingredients for pesticides	2933.3990		
	- Chlorpyrifos, Triazophos, Diazinon Technical Material	2933.5950		
	Other Ingredients for pesticides	2933.5990		
	Pyrimethanin	2933.6910		
	Ingredients for pesticides	2933.6940		
	- Atrazine Technical Material	2933.6990		
	Isatin (lactam of isotic acid)	2933.7910		
	1-Vinyl-2-pyrrolidone	2933.7920		
	- Triazophos Technical	2933.9910		

	Material			
	Ingredients for pesticides	2934.1010		
	Ingredients for pesticides	2934.9920		
	-Methyl benzimidazol - 2 - ylcarbamate. -Dicopper chloride trihydroxide	2938.9010		
	Ingredients for pesticides	2939.9910		
	- Abamectin, Emamectin Technical Material	2941.9050		
	Other Ingredients for pesticides	2941.9090		
	Sulphonic acid (Soft)	3402.1110		
	Other surface active agents	3402.1190		
	Cationic	3402.1290		
	Non ionic surface active agents	3402.1300		
	Other organic surface active agents	3402.1990 3402.9000		
	Chemical preparations	3824.9099		



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32	White Crystalline Sugar	1701.9910 and 1701.9920	8%	
33	Urea, whether or not in aqueous solution	3102.1000	5%	
34	1. Set top boxes for gaining access to internet. 2. TV. Broadcast transmitter 3. Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers) 4. Other set top boxes.	8517.6950  8525.5020  8528.7110 and 8528.7220  8528.7190 and 8528.7290	5%	Subject to type approval by PEMRA. This concession shall be available upto 30 <sup>th</sup> June, 2017.

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, except goods mentioned in serial numbers 1, 5 and 6 of the Annexure which shall be charged at the rate of ten percent, subject to the following conditions, besides the conditions specified in column (4) of the Annexure, namely:-

Annexure

S. No	Description	PCT heading	Conditions
(1)	(2)	(3)	(4)
1	Machinery and equipment for development of grain handling and storage facilities including silos.	Respective Headings	NIL
8	<ol style="list-style-type: none"> <li>1. Milk chillers</li> <li>2. Tubular heat exchanger (for pasteurization)</li> <li>3. Milk processing plant, milk spray drying plant, milk UHT plant.</li> <li>4. Milk filters</li> <li>5. Any other machinery and equipment for manufacturing of dairy products.</li> </ol>	8418.6910 and 8418.6990 8419.5000  8419.3900 and  8419.8100 8421.2900 Chapter 84 and 85	If imported by registered manufacturer who is member of Pakistan Dairy Association.