

GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE AND REVENUE  
(REVENUE DIVISION)

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**NOTIFICATION  
(SALES TAX)**

Islamabad, the 8<sup>th</sup> March, 2023.

**S.R.O. 297(I)/2023.**— In exercise of the powers conferred under clause (b) of sub-section (2) of section 3 of the Sales Tax Act, 1990, read with first proviso to clause (a) of said sub-section (2), the Federal Government is pleased to direct that the sales tax shall be charged, levied and paid at the rate of twenty five percent of the value of the goods imported and their subsequent supply or the retail price, as the case may be, as mentioned in column (2) of Table-I and the sales tax shall be charged, levied and paid at the rate of twenty five percent of the value of the supply of goods as mentioned in column (2) of Table-II below.

**Table-I  
(Import and supply thereof)**

S. No.	Description of goods	PCT Code			
(1)	(2)	(3)			
1	Aerated water and juices	2201.1010,	2201.1020,	2201.9000,	2202.1010,
		2202.1090,	2202.9100,	2202.9900.	
2	Confectionary	1704.1000,	1704.9010,	1704.9090,	1905.1000,
		1905.2000,	1905.3100,	1905.3200,	1905.4000,
		1905.9000,	2106.9060.		
3	Vehicles in CBU condition	8703.2113,	8703.2119,	8703.2193,	8703.2195,
		8703.2199,	8703.2220,	8703.2240,	8703.2260,
		8703.2290,	8703.2313,	8703.2319,	8703.2323,
		8703.2329,	8703.2490,	8703.3112,	8703.3129,
		8703.3139,	8703.3219,	8703.3223,	8703.3225,
		8703.3229,	8703.3390,	8703.4019,	8703.4029,
		8703.4032,	8703.4039,	8703.4049,	8703.4059,
		8703.4069,	8703.5019,	8703.5029,	8703.5039,
		8703.5049,	8703.5059,	8703.5069,	8703.6019,
		8703.6029,	8703.6032,	8703.6039,	8703.6049,
		8703.6059,	8703.6069,	8703.7019,	8703.7029,

		8703.7039, 8703.7049, 8703.7059, 8703.7069, 8703.9000.
4	Sanitary and bathroom wares	3922.1000, 3922.9000, 3924.9000, 6910.1010, 6910.1020, 6910.1030, 6910.1040, 6910.1050, 6910.1060, 6910.1070, 6910.1080, 6910.1090, 6910.9000, 6911.9000, 7324.1010, 7324.1020, 7324.2100, 7234.2900, 7324.9000.
5	Carpets (excluding those from Afghanistan)	5701.1010, 5701.1020, 5701.1090, 5701.9000, 5702.1000, 5702.2000, 5702.3100, 5702.3290, 5702.3900, 5702.4110, 5702.4190, 5702.4290, 5702.9920, 5702.9990, 5703.1000, 5703.2990, 5703.3990, 5703.9000.
6	Chandeliers and lighting devices or equipment	9405.1110, 9405.1190, 9405.1910, 9405.1990, 9405.2100, 9405.2900, 9405.3100, 9405.3900, 9405.4990, 9405.5010, 9405.5090, 9405.6100, 9405.6900
7	Chocolates	1806.2090, 1806.3100, 1806.3200, 1806.9000.
8	Cigarettes, cigars and e-cigarettes	2402.1000, 2402.2000, 2402.9000, 2403.1100, 2403.1900, 2403.9100, 2403.9910, 2403.9990, 8543.4000, 9614.0000.
9	Corn flakes and other ready -to-use cereals	1904.1010, 1904.1090, 1904.2000, 1904.9000.
10	Cosmetics and shaving items	3303.0010, 3303.0020, 3303.0090, 3304.1000, 3304.2000, 3304.3010, 3304.3090, 3304.9110, 3304.9190, 3304.9910, 3304.9920, 3304.9990, 3305.2000, 3305.3000, 3305.9010, 3305.9020, 3305.9090, 3307.1000, 3307.2000, 3307.3000, 3307.4900, 9615.1100, 9615.1900, 9615.9010, 9615.9020, 9615.9090, 9616.1000, 9616.2000.
11	Tissue papers	4818.1000, 4818.2000, 4818.9000.
12	Crockery, kitchenware and tableware and household articles	3924.1000, 3924.9000, 4818.3000, 6911.1010, 6911.1020, 6911.1030, 6911.1040, 6911.1090, 6912.0010, 6912.0090, 7013.1000, 7013.2200, 7013.2800, 7013.3300, 7013.3700, 7013.4100, 7013.4200, 7013.4900, 7013.9100, 7323.9100, 7323.9200, 7323.9300, 7323.9400, 7323.9900, 7615.1000, 7615.2000, 8215.1000, 8215.2000, 8215.9910, 8215.9920, 8215.9990,
13	Decorations or ornamental articles	3926.4010, 4420.1100, 4420.1900, 4420.9010, 4420.9020, 4420.9090, 6702.1000, 6702.9000, 6913.1000, 6913.9000, 6914.9000, 7013.9900, 9601.1000, 9601.9010, 9601.9090
14	Dog and cat food only	2309.1000, 2309.9000.

15	Doors and window frames	3925.2000, , 4418.1100, 4418.1900, 4418.2100, 4418.2900, 4418.9990, 7308.3000, 7610.1000, 7610.9000.
16	Fish	All tariff lines of Chapter 03 and the following: 1604.1100, 1604.1200, 1604.1300, 1604.1400, 1604.1500, 1604.1600, 1604.1700, 1604.1800, 1604.1900, 1604.2010, 1604.2020, 1604.2090, 1604.3100, 1604.3200, 1605.1000, 1605.2100, 1605.2900, 1605.3000, 1605.4000, 1605.5100, 1605.5200, 1605.5300, 1605.5400, 1605.5500, 1605.5600, 1605.5700, 1605.5800, 1605.5900, 1605.6100, 1605.6200, 1605.6300, 1605.6900,
17	Footwear	6402.1200, 6402.1900, 6402.2000, 6402.9100, 6402.9900, 6403.1200, 6403.1900, 6403.2000, 6403.5100, 6403.5900, 6403.9900, 6404.1100, 6404.1900, 6404.2000, 6405.1000, 6405.2000, 6405.9010, 6405.9090.
18	Fruits and dry fruits (excluding those imported through land route or barter mechanism)	All tariff lines of Chapter 08 of Pakistan Customs Tariff except 0801.1910, 0801.1200
19	Furniture	9401.3100, 9401.3900, 9401.4100, 9401.4900, 9401.5200, 9401.5300, 9401.5900, 9401.6100, 9401.6900, 9401.7100, 9401.7900, 9401.8000, 9403.1000, 9403.2000, 9403.3000, 9403.4000, 9403.5010, 9403.5020, 9403.5030, 9403.6000, 9403.7000, 9403.8200, 9403.8300, 9403.8900,
20	Home appliances CBU	8414.5120, 8414.5130, 8414.5140, 8414.5190, 8415.1019, 8415.1029, 8415.1039, 8415.1099, 8415.8190, 8415.8290, 8415.8390, 8418.1090, 8418.2190, 8418.2990, 8418.3090, 8418.4090, 8418.6939, 8418.6990, 8422.1100, 8450.1190, 8450.1290, 8450.1919, 8450.1999, 8450.2090, 8508.1190, 8508.1990, 8509.4010, 8509.4020, 8509.4030, 8509.8000, 8516.1090, 8516.2100, 8516.2900, 8516.3100, 8516.3200, 8516.5090, 8516.6010, 8516.6020, 8516.6030, 8516.6090, 8516.7100, 8516.7200, 8516.7990, 8516.8010, 8516.8090, 8518.1090, 8518.2100, 8518.2200, 8518.2990, 8518.3000, 8521.1010, 8521.1020, 8521.1090, 8521.9010, 8521.9090, 8528.7211, 8528.7219, 8528.7290,
21	Ice cream	2105.0000.

22	Jams, jellies, preserved fruits and fruit and vegetable juices	2001.1000, 2001.9010, 2001.9090, 2002.1000, 2002.9090, 2003.1000, 2003.9000, 2004.1000, 2004.9000, 2005.1000, 2005.2000, 2005.4000, 2005.5100, 2005.5900, 2005.6000, 2005.7000, 2005.8000, 2005.9100, 2005.9900, 2006.0000, 2007.1000, 2007.9100, 2007.9900, 2008.1100, 2008.1900, 2008.2000, 2008.3000, 2008.4000, 2008.5000, 2008.6000, 2008.7000, 2008.8000, 2008.9100, 2008.9300, 2008.9700, 2008.9900, 2009.1100, 2009.1200, 2009.1900, 2009.2100, 2009.2900, 2009.3100, 2009.3900, 2009.4100, 2009.4900, 2009.5000, 2009.6100, 2009.6900, 2009.7100, 2009.7900, 2009.8100, 2009.8900, 2009.9000.
23	Leather jackets and apparels	4203.1010, 4203.1020, 4203.1030, 4203.1090, 4203.2910, 4203.2920, 4203.2930, 4203.2990, 4203.3000, 4203.4000.
24	Mattress and sleeping bags	9404.1000, 9404.2100, 9404.2900, 9404.3000, 9404.9000,
25	Fresh , chilled, frozen, preserved or processed meat	All tariff lines of Chapter 02, and the following tariff lines under Chapter 16 of Pakistan Custom Tariff: 1602.3100, 1602.3200, 1602.3900, 1602.5000, 1602.9000, 1603.0000.
26	Musical instruments	9201.2000, 9201.9000, 9202.1000, 9202.9000, 9205.1000, 9205.9000, 9206.0000, 9207.1000, 9207.9000, 9208.1000, 9208.9000,
27	Pasta.	1902.1100, 1902.1910, 1902.1920, 1902.1990, 1902.2000, 1902.3000, 1902.4000
28	Arms and ammunition excluding defense stores	Respective Heading of Chapter 93 of PCT
29	Shampoos	3305.1000
30	Sunglasses	9004.1000, 9004.9000
31	Tomato ketchup and sauces	2103.1000, 2103.2000, 2103.3000
32	Travelling bags and suitcases	4202.1120, 4202.1190, 4202.1210, 4202.1220, 4202.1290, 4202.1900, 4202.2100, 4202.2200, 4202.2900, 4202.3100, 4202.3200, 4202.3900, 4202.9100, 4202.9200, 4202.9900
33	A ship designed or adapted for use for recreation or pleasure or private use	Respective headings

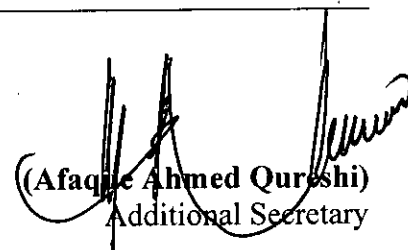
34	An aircraft designed or adapted for use for recreation or pleasure or private use	Respective headings
35	Articles of jewelry (both precious metals and imitation)	71.13, 71.17
36	Wristwatches	91.01, 91.02

**Table-II**  
**(Supply of locally manufactured goods)**

S. No.	Description of goods	PCT code
(1)	(2)	(3)
1	Locally manufactured or assembled SUVs and CUVs	87.03
2	Locally manufactured or assembled vehicles having engine capacity of 1400cc and above	87.03
3	Locally manufactured or assembled double cabin (4x4) pick-up vehicles	87.04

02. **Explanation.** – For removal of doubt, it is clarified that the provisions of this notification shall not be applicable in respect of goods specified in the Eighth Schedule to the Sales Tax Act, 1990.

[C. No. 5/4-STB/2023]

  
 (Afaq-e-Ahmed Qureshi)  
 Additional Secretary