

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS,
STATISTICS AND REVENUE
(REVENUE DIVISION)

Islamabad, the 27th June, 2007

NOTIFICATION
(SALES TAX)

S.R.O. 644(I)/2007.— In exercise of the powers conferred by clause (b) of sub-section (2) of section 3 of the Sales Tax Act, 1990 and in supersession of Notification S.R.O. 466(I)/2007, dated the 9th June, 2007, the Federal Government is pleased to direct that sales tax shall be charged, levied and paid at the rate of twenty per cent of the value of the goods, imported or supplied, mentioned in column (2) of Table-I below and seventeen and a half per cent of the value of the goods mentioned in column (2) of Table-II below and falling under heading numbers or sub-headings numbers of the First Schedule to the Customs Act, 1969 (IV of 1969), specified in column (3) of the said tables.

TABLE-I

| S. No. | Description of goods | H.S. Code |
|---------------|--|------------------|
| (1) | (2) | (3) |
| 1. | Areca (betel nuts) | 0802.9010 |
| 2. | Fats of bovine animals | 1502.0000 |
| 3. | Palm stearin | 1511.9010 |
| 4. | Flavouring powders for preparation of food | 2106.9030 |
| 5. | Kaolin | 2507.0000 |
| 6. | Asbestos | 2524.0000 |
| 7. | Petroleum jelly | 2712.1000 |
| 8. | Other | 2712.9090 |
| 9. | Disodium carbonate | 2836.2000 |
| 10. | Barium carbonate | 2836.6000 |
| 11. | Vinyl chloride (chloroethylene) | 2903.2100 |
| 12. | Methanol (methyl alcohol) | 2905.1100 |
| 13. | Pigments and preparations | 3206.1100 |
| 14. | Palm acid oil | 3823.1920 |

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| 15. | Gum base of a kind used for manufacture of chewing gum | 3824.9010 |
| 16. | Polymers of ethylene, in primary forms. | 3901.0000 |
| 17. | Polymers of propylene or of other olefins, in primary forms. | 3902.0000 |
| 18. | Polymers of styrene, in primary forms. | 3903.0000 |
| 19. | Polymers of vinyl chloride or of other halogenated olefins, in primary forms. | 3904.0000 |
| 20. | Other | 3905.1900 |
| 21. | Other | 3905.2900 |
| 22. | Other copolymers | 3905.9100 |
| 23. | Ethers polyvinyl | 3905.9910 |
| 24. | Other polyethers | 3907.2000 |
| 25. | Polyamide – 6, -11, -6, 6, -6, 9, -6, 10 or-6, 12 | 3908.1000 |
| 26. | Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms. | 3911.0000 |
| 27. | Cellulose acetates non-plasticised | 3912.1100 |
| 28. | Plasticised | 3912.1200 |
| 29. | Nitrocellulose binder | 3912.2020 |
| 30. | Other | 3912.3900 |
| 31. | Other | 3912.9000 |
| 32. | Protein hardened | 3913.9010 |
| 33. | Other | 3913.9090 |
| 34. | Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms. | 3914.0000 |
| 35. | Waste, parings and scrap, of plastics | 3915.0000 |
| 36. | Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics. | 3916.0000 |
| 37. | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. | 3920.0000 |
| 38. | Other plates, sheets, film, foil and strip, of plastics (excluding high pressure laminates) | 3921.0000 |
| 39. | Mechanical wood pulp | 4701.0000 |
| 40. | Chemical wood pulp dissolving grades | 4702.0000 |
| 41. | Chemical wood pulp, soda or sulphate, other than dissolving grades | 4703.0000 |
| 42. | Chemical wood pulp, sulphate, other than dissolving grades | 4704.0000 |
| 43. | Wood pulp obtained by a combination of mechanical and chemical pulping processes | 4705.0000 |
| 44. | Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material | 4706.0000 |
| 45. | Recovered (waste and scrap) paper or paperboard. | 4707.0000 |
| 46. | Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres. | 4803.0000 |
| 47. | Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in | 4806.0000 |

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| | rolls or sheets. | |
| 48. | Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. | 4807.0000 |
| 49. | Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface- coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size. | 4811.0000 |
| 50. | Filter blocks, slabs and plates, of paper pulp. | 4812.0000 |
| 51. | Cigarette paper, whether or not cut to size or in the form of booklets or tubes. | 4813.0000 |
| 52. | Paper or paperboard labels of all kinds, whether or not printed. | 4821.0000 |
| 53. | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. | 4823.0000 |
| 54. | Float glass and surface ground or polished glass, in sheets, whether or non having an absorbent , reflecting or non reflecting layer, but not otherwise worked. | 7005.2100 |
| 55. | Pig iron and, spiegeleisen in pigs, blocks or other primary form. | 7201.0000 |
| 56. | Ferro-alloys. | 7202.0000 |
| 57. | Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms. | 7203.0000 |
| 58. | Granules and powders, of pig iron, spiegeleisen, iron or steel. | 7205.0000 |
| 59. | Sheet piling of iron or steel | 7301.0000 |
| 60. | Copper foil of refined copper | 7410.1100 |
| 61. | Other | 7411.1090 |
| 62. | Aluminium, not alloyed | 7601.1000 |
| 63. | Aluminium alloys | 7601.2000 |
| 64. | Aluminium waste or scrap | 7602.0000 |
| 65. | Rolled but not further worked | 7607.1100 |
| 66. | Backed | 7607.2000 |
| 67. | Refined lead | 7801.1000 |
| 68. | Containing by weight 99.99% or more of zinc | 7901.1100 |
| 69. | Containing by weight less than 99.99% of zinc | 7901.1200 |
| 70. | Zinc slugs for dry battery cell containers | 7907.0010 |

TABLE-II

| S. No. | Description of goods | H.S. Code |
|--------|--|------------------------|
| (1) | (2) | (3) |
| 1. | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated. | 7208.0000 |
| 2. | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. | 7209.0000 |
| 3. | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated. | 7210.0000 excluding |

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| | | 7210.1100 |
| | | and |
| | | 7210.1200 |
| 4. | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated. | 7211.0000 |
| 5. | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated. | 7212.0000 |
| 6. | Flat-rolled products of stainless steel, of a width of 600 mm or more. | 7219.0000 |
| 7. | Flat-rolled products of stainless steel, of a width of less than 600 mm. | 7220.0000 |
| 8. | Flat-rolled products of other alloy steel, of a width of 600 mm or more. | 7225.0000 |
| 9. | Flat-rolled products of other alloy steel, of a width of less than 600 mm. | 7226.0000 |

[C. No. 4/1-STB/2007]

(Musarrat Jabeen)
Additional Secretary