

NOTES ON CLAUSES

FINANCE BILL, 2020

CUSTOMS ACT, 1969 (IV OF 1969)

Clause 3(1)(a)	Seeks to amend section 2(ai) to include origin in the definition of “Advance Ruling” alongwith classification as provided for in the WTO Trade Facilitation Agreement (TFA).
Clause 3(1)(b)	Seeks to amend section 2 (s) to include transportation, storage and safe-keeping of smuggled goods in the definition of smuggling to render it more comprehensive.
Clause 3(2)	Seeks to amend section 7 to legally bound Border Military Police (BMP), operating in D.G Khan and Rajanpur to assist officers of Pakistan Customs in discharge of their official functions.
Clause 3(3)	Seeks to amend section 17 to prescribe time limit for detention of goods for early resolution of cases and to avoid causing unnecessary hardships in genuine cases.
Clause 3(4)	Seeks to amend section 19 to restore the powers of the Federal Government to exempt customs duty and to provide legal cover to notifications issued under this section.
Clause 3(5)	Seeks to amend section 19C to enhance the monetary limit of duty free goods to provide relief to common man and to facilitate trade and business especially e-commerce besides fulfilling

	Revised Kyoto Convention (RKC)'s requirement.
Clause 3(6)	Seeks to amend Section 21 on the recommendation of National Tariff Commission to clarify that repayment of duty and taxes includes additional customs duty, regulatory duty or special customs duty, whatever the case may be.
Clause 3(7)	Seeks to amend section 27A to exclude new imported goods from the ambit of mutilation and or scrapping and to extend the said facility only to old and used goods to stop misuse of the facility of mutilation and scrapping.
Clause 3(8)(a)(i)	Seeks to add new clause (ca) in section 32A to make the offence of under-invoicing cognizable under Section 156(1)(8) 14A as criminal offence.
Clause 3(8)(a)(ii)	Seeks to insert the expression "(ca)," in clause (e) of section 32A for referral purpose.
Clause 3(8)(b)	Seeks to amend sub-section (2) of section 32A to enable customs authorities to take cognizance even in cases other than having revenue implications.
Clause 3(9)	Seeks to amend section 80 to provide opportunity of hearing to the importer in case of reassessment of goods after their release so as to meet the requirement of "fair notice" in dispensation of natural justice.
Clause 3(10)(a)	Seeks to substitute sub-section (2) of section 139 to differentiate general passengers or crew at the airport making false declaration or who fail to declare from unscrupulous elements

	with intent of smuggling.
Clause 3(10)(b)	Seeks to add new sub-section to section 139 to differentiate general passengers or crew at the airport making false declaration or who fail to declare from unscrupulous elements with intent of smuggling.
Clause 3(11)(a)	Seeks to substitute clause 8(i) of section 156(1) to rationalize the punishments for smuggling of goods in a cascading manner and to make them consistent with the COVID-19 (Prevention of Smuggling) Ordinance, 2020.
Clause 3(11)(b)	Seeks to substitute clause 8(iii) of section 156(1) to specifically prescribe punishments for smuggling of currency, gold and other precious metals and stones in any form, with the intent of smuggling, commensurate with the COVID-19 (Prevention of Smuggling) Ordinance, 2020.
Clause 3(11)(c)	Seeks to omit clause 8(iv) of section 156(1) being superfluous after amendment in clause 8(iii) of section 156(1).
Clause 3(12)(a)	Seeks to amend section 179 to decrease the time limit for adjudicating cases of smuggling under section 2(s) from ninety to thirty days to make them consistent with the COVID-19 (Prevention of Smuggling) Ordinance, 2020.
Clause 3(12)(b)	Seeks to insert the word “further” in the existing proviso to sub-section (3) of section 179 to make the expression in conformity with the legal terminology.
Clause 3(13)	Seeks to amend section 187 to enable customs authorities to

	proceed against the properties, acquired by a person in his own name or in the name of someone else, by the proceeds of smuggling and also to make him liable to prove evidence of the lawful possession of such properties.
Clause 3(14)	Seeks to amend section 194B to decrease the time for deciding appeals in cases of smuggling under section 2(s) from sixty to thirty days for their expeditious disposal.
Clause 3(15)(a)	Seeks to substitute sub-section 2(c) of section 195C for nomination of member of the ADR Committee by FBR.
Clause 3(15)(b)	Seeks to substitute sub-section (3) of section 195C regarding intimation of appointment of ADR Committee to the relevant judicial forum.
Clause 3(15)(c)	Seeks to omit sub-section (4) of section 195C being superfluous.
Clause 3(15)(d)	Seeks to omit proviso to sub-section (5) of section 195C being superfluous.
Clause 3(15)(e)	Seeks to amend sub-section (6) of section 195C pertaining to halting of recovery action after appointment of ADR Committee.
Clause 3(15)(f)	Seeks to substitute sub-section (7) of section 195C related to the binding effect of the decision of ARD Committee on the Collector.
Clause 3(15)(g)	Seeks to amend sub-section (8) of section 195C to align the same with other amendments in the section.
Clause 3(16)	Seeks to amend section 201 to restrict the share of importer in sale proceeds of goods other than the confiscated to the extent of the declared value so as to discourage mis-declaration of value.

Clause 3(17)	Seeks to amend section 212A to provide legal cover to the benefits granted to the Authorized Economic Operators (AEOs), prescribed under the relevant rules and to fulfil Pakistan's category-C commitment under WTO, Trade Facilitation Agreement (TFA).
Clause 3(18)	Seeks to insert a new section '212B' to define the scope of "Advance Ruling" being one of Pakistan's Category-C Commitments under the WTO, Trade Facilitation Agreement (TFA).
Clause 3(19)	Seeks to amend First Schedule to the Customs Act, 1969 with the First Schedule to this Act.
Clause 3(20)	Seeks to amend Fifth Schedule to the Customs Act, 1969.

NOTES ON CLAUSES

FINANCE BILL, 2020

SALES TAX ACT, 1990

Clause 5(1)(a)(i)	Seeks to omit the words “or is blocked” in sub-clause (a) in clause (1) of section 2
Clause 5(1)(a)(ii)	Seeks to substitute the word “quarterly” with the words “two consecutive monthly” in sub-clause (d) in clause (1) of section 2
Clause 5(1)(b)	Seeks to substitute clause (c) in clause (20) of section 2
Clause 5(1)(c)(i)	Seeks to insert the words “or WAPDA” and shall be deemed to have been inserted with effect from 1 st July, 2019 after the word “producer” in sub-clause (h) in clause (46) of section 2
Clause 5(1)(c)(ii)	Seeks to add new sub-clause (j) and to substitute the expression “; and” for the full stop at the end of sub-clause (i) and to omit the word “and” at the end of sub-clause (h) of clause (46) of section 2
Clause 5(2)(a)	Seeks to omit the words “by the buyer” after the word “withheld” in sub-section (7) of section 3
Clause 5(2)(b)	Seeks to insert the words “being purchaser of goods or services” after the word “persons” in sub-section (7) of section 3

Clause 5(3)	Seeks to add new sub-section (5) after sub-section (4) of section 7
Clause 5(4)	Seeks to insert the words “or services” after the word “goods” in clause (m) of sub-section (1) of section 8
Clause 5(5)	Seeks to insert new section 11C after section 11B
Clause 5(6)	Seeks to substitute the words “one hundred” with the word “fifty” in clause (b) of sub-section (1) of section 23
Clause 5(7)	Seeks to insert new sub-section (2A) after sub-section (2) of section 25
Clause 5(8)	Seeks to insert the comma and word “, complete” after the word “true” in sub-section (1) of section 26
Clause 5(9)(a)(i)	Seeks to substitute the word “two” with the word “six” in column (2), against serial number 25, in column (1), in the Table, in section 33
Clause 5(9)(b)(ii)	Seeks to substitute the words “till such time he integrates his business in the manner as stipulated under sub-section (9A) of section 3 or section 40C, as the case may be” with the words “and an embargo shall be placed on his sales” in column (2) against serial number 25, in column (1), in the Table, in section 33
Clause 5(9)(b)	Seeks to add new serial number 28 in column (2), after serial number 27, in column (1) in the Table, in section 33
Clause 5(10)(a)	Seeks to insert the expression “including real-time electronic access” after the word “access” in sub-section

	(1) of section 38
Clause 5(10)(b)	Seeks to add new sub-section (4) after sub-section (3) of section 38
Clause 5(11)(a)(i)	Seeks to substitute the colon at the end a full stop and thereafter to omit second proviso in sub-section (1) of section 45B
Clause 5(11)(a)(ii)	Seeks to re-number as “(1C)”, the existing sub-section (1A) and to insert new sub-sections (1A) and (1B) before the aforesaid re-numbered (1C) of that section of section 45B
Clause 5(11)(b)	Seeks to add new sub-section (5) after omitted sub-section (4) of section 45B
Clause 5(12)	Seeks to substitute section 47A
Clause 5(13)(a)	Seeks to substitute the words “registered person” with the words “limited companies, both public and private” in clause (d) of sub-section (1) of section 56
Clause 5(13)(b)	Seeks to substitute the words “registered person” with the expression “limited companies, both public and private” in clause (d) of sub-section (2) of section 56
Clause 5(14)	Seeks to insert new section 56AB after section 56A
Clause 5(15)(a)	Seeks to substitute the expression “subject to sub-section (4), where a person is a non-resident person, the representative of the said person for the purpose of this Act, for a financial year in which the relevant tax period

	falls, shall be any person in Pakistan” with the expression “subject to sub-section (4), where a person is a non-resident person, the representative of the persons for the purpose of this Act for a tax year shall be any person in Pakistan” in sub-section (3) of section 58A
Clause 5(15)(b)	Seeks to add Explanation after clause (f) in sub-section (3) of section 58A
Clause 5(16)	Seeks to substitute the word “person” with the words “manufacturer or producer” in sub-section (4) of section 73
Clause 5(17)	Seeks to add new S. Nos. and the entries relating thereto after S. No. 12 and the entries relating thereto in column (2) in column (1) with effect from the 1 st June, 2020 in the Fifth Schedule
Clause 5(18)(A)(a)(i)	Seeks to insert the words “by the aforesaid operating companies” after the word “Port” occurring for the third time, in column (2), against S. No. 100A in column (1), in the Table, with effect from the 1 st June, 2020, in the Sixth Schedule
Clause 5(18)(A)(a)(ii)(I)	Seeks to insert the expression “and also those already imported under Notification No. S.R.O. 115(I)/2008, dated the 6 th February, 2008” after the word “imported” in condition (iii) “(A). Conditions and procedure for imports”, under the heading, in column (2), against S. No. 100A in column (1), in the Table, with effect from the 1 st June,

	2020, in the Sixth Schedule
Clause 5(18)(A)(a)(ii)(II)	Seeks to substitute the words “applicable rate on residual value” with the words “time of import” in condition (iii) “(A). Conditions and procedure for imports”, under the heading, in column (2), against S. No. 100A in column (1), in the Table, with effect from the 1 st June, 2020, in the Sixth Schedule
Clause 5(18)(b)	Seeks to add new serial number and the entries relating thereto after S. No. 100C in column (2), against serial number 100A in column (1), in the Table, with effect from the 1 st June, 2020, in the Sixth Schedule
Clause 5(18)(c)	Seeks to substitute the figure “2030” with the figure “2020” in column (2), against S. No. 103 in column (1), in the Table, in the Sixth Schedule
Clause 5(18)(d)	Seeks to add new serial number and entries relating thereto after S. No. 153 and the entries relating thereto in columns (2) and (3), in column (1), in the Table, with effect from the 1 st June, 2020, in the Sixth Schedule
Clause 5(18)(B)(a)	Seeks to omit the words and comma “under this notification,” in condition (ii), in column (4), against S. No. 5 in column (1), in Table-3, in the Sixth Schedule
Clause 5(18)(B)(b)	Seeks to substitute S. No. 15A in column (1) and the entries relating thereto in columns (2), (3) and (4) in Table-3, in the Sixth Schedule

Clause 5(19)(a)	Seeks to substitute the figure “80” with the figure “70” in columns (4) and (5), against S. No. 56, in column (1), in Table-1, in the Eighth Schedule
Clause 5(19)(b)	Seeks to substitute the figure “12”, with the figure “14” in column (4), against S. No. 66, in column (1), in Table-1, in the Eighth Schedule
Clause 5(19)(c)	Seeks to omit the words and comma “under this notification,” in condition 2, in column (4), in column (1), against S. No. 4, in Table-2, in the Eighth Schedule
Clause 5(20)(a)	Seeks to add the expression “(excluding smart phones)” after the figure “30”, against category A, in column (2), against S. No. 2, in column (1), in the Table, in the Ninth Schedule
Clause 5(20)(b)	Seeks to add the expression “(including smart phones valuing upto US\$ 30)” after the figure “100” against category B, in column (2), against S. No. 2, in column (1), in the Table, in the Ninth Schedule
Clause 5(21)(a)	Seeks to substitute the words “are specified as below provided that withholding tax shall not be applicable to the goods and supplies specified vide clauses (i) to (viii) after the Table” with the words “not applicable to goods and supplies specified at the end of the following Table”, after the word “agent”, after the heading “TABLE”, in the Table, in the Eleventh Schedule

Clause 5(21)(b)	Seeks to substitute the words “Active Taxpayers” with the words “Registered persons” in column (3), against S. No. 1 in column (1), in the Table, in the Eleventh Schedule
Clause 5(21)(c)	Seeks to substitute the words “Active Taxpayers” with the words “Person” in column (3), against S. No. 2 in column (1), in the Table, in the Eleventh Schedule
Clause 5(21)(d)	Seeks to substitute the words “persons other than Active Taxpayers” with the words “Unregistered persons” in column (3), against S. Nos. 3, 4 and 6, in column (1), in the Table, in the Eleventh Schedule
Clause 5(22)	Seeks to substitute “Raw materials and intermediary goods imported by a manufacturer for in-house consumption” for clause (i), in condition (2), under the heading “Procedure and conditions”, in the Twelfth Schedule

NOTES ON CLAUSES

FINANCE BILL, 2020

INCOME TAX ORDINANCE, XLIX OF 2001

Clause 6(1)(A)	Seeks to include Builder and Developer in the definition of Industrial Undertaking for the purpose of import of plant and machinery
Clause 6(1)(B)	Seeks to re-number clauses (30A) and (30AA) as (30AA) and (30BB) respectively.
Clause 6(1)(C)	Seeks to define the term “Integrated Enterprise”.
Clause 6(1)(D)	Seeks to define the term “IRIS”.
Clause 6(1)(E)	Seeks to update the references of Local Government Acts in the Definition of term “Local Government”.
Clause 6(1)(F)(a)	Seeks to substitute the term “or development purposes” with the expression “purposes for general public” in definition of “Non-Profit Organization”.
Clause 6(1)(F)(b)	Seeks to make technical amendment
Clause 6(2)	Seeks to omit the expression “IB” in section 4 as technical correction.
Clause 6(3)	Seeks to add the word “fee for offshore digital services” after the word “royalty” for aligning sub-section (2) with sub-section(1) of section 6.

Clause 6(4)(a)	Seeks to add the word “and” after the semi-colon at the end to add a new clause (c) after clause (b) in sub-section 1 of section 7A to charge tax on A Pakistan resident ship owning company to pay tonnage tax of an amount equivalent to seventy five US Cents per ton of gross registered tonnage per annum.”;
Clause 6(4)(b)	Seeks to extend tax on shipping of a resident person from 30 th June 2020 to 30 th June 2023.
Clause 6(5)(A)	Seeks to reduce threshold for collection charges as deduction against rental income from 6% to 2%.
Clause 6(5)(B)	Seeks to remove the condition of 4 Million or more to be taxable income under the head property for opting to be taxed in normal tax regime.
Clause 6(6)(A)(a)	Seeks to enhance threshold of deduction for cash payment against business income under single account head from fifty thousand to two hundred and fifty thousand per annum.
Clause 6(6)(A)(b)	Seeks to increase the threshold of expenditure liable to be disallowed as a business expense if the same is not made through a crossed banking instrument/ online transfer of payment from Rs.10,000/- to Rs.25,000/ per transaction.
Clause 6(6)(B)	Seeks to enhance threshold from Rs.15,000/- to Rs.25,000/- as allowable deduction against business income if the salary is paid in cash.
Clause 6(6)(C)	Seeks to omit word “and”.
Clause 6(6)(D)	Seeks to substitute a semi colon for the full stop in the end

Clause 6(6)(E)	Seeks to add two new clauses to regulate limit of expenditure on account of utility bill and sales made to persons required to be registered but not registered under the Sales Tax Act, 1990 as an admissible deduction against business income.
Clause 6(7)(A)	Seeks to add a new proviso to reduce allowable deduction under the head depreciation to 50% when a depreciable asset is brought to use in the person's business for the first time in a tax year.
Clause 6(7)(B)	Seeks to add a new proviso to reduce allowable deduction under the head depreciation to 50% in the tax year when the depreciable asset is disposed off.
Clause 6(8)	Seeks to add a new proviso to limit the cost of transport vehicle to the extent of two and a half million rupees for claim of lease rental to be allowable deduction against business income.
Clause 6(9)	Seeks to amend sub-section (3A) of section 37 to reduce holding period in respect of taxation of capital gain on disposal of immovable property from eight years to four years.
Clause 6(10)	Seeks to restrict tax credit in respect of donations given to an associate by a donor
Clause 6(11)	Seeks to restrict tax credits for enlistment in any registered stock exchange upto tax year 2022.
Clause 6(12)	Seeks to make a technical correction by updating reference of Companies Ordinance.
Clause 6(13)	Seeks to make a technical correction.
Clause 6(14)(A)(a)	Seeks to make a technical correction.

Clause 6(14)(A)(b)	Seeks to omit the word “and”
Clause 6(14)(A)(c)	Seeks to substitute semicolon and the word “and” for the colon at the end to add a new clause to make donors and contributors statement obligatory for a Non-Profit Organization.
Clause 6(14)(B)	Seeks to make a technical correction through insertion of word trust and welfare institution sub section (1A).
Clause 6(14)(C)	Seeks to amend clause (d) of sub-section (1B) of section 100C to exclude associate as a donor for placing restriction on fund.
Clause 6(15)	Seeks to insert new section 100D as an enabling provision for introducing special provision relating to separate taxation of builder and Developers.
Clause 6(16)	Seeks to add a new section 106A to restrict deduction of profit on debt payable to associated enterprise to 15% in case foreign controlled resident company.
Clause 6(17)	Seeks to insert the expression “and spontaneous” in section 107 to incorporate spontaneous exchange of information as an international obligation for Federal Government to enter into an agreement with other government.
Clause 6(18)	Seeks to amend sub-section (111)(1) to add unexplained receipt into business income instead of income from other sources in respect of suppressed amount of production, sale, receipt changeable to tax.
Clause 6(19)	Seeks to amend section 113 to extend minimum tax u/s 113 to permanent establishment of a non-resident company.

Clause 6(20)(A)(a)	Seeks to add a new clause “(ae)” in sub-section (1) of section 114 to include person whose income for the year is subject to final taxation, to file return.
Clause 6(20)(A)(b)	Seeks technical correction.
Clause 6(20)(B)	Seeks to add a new proviso in clause (a) of sub-section (2) in section 114 as enabling provision that Board may prescribed different returns for different person including person subject to final tax.
Clause 6(20)(C)	Seeks to add a proviso in sub-section (6) to empower Commissioner to grant approval for revision of return in case of bonafide omission.
Clause 6(21)	Seeks to add a new section 114A for making it compulsory for certain person to furnish and update his profile in prescribed manner and time.
Clause 6(22)	Seeks to omit sub-section (4), (4A), (5) and (6) of section (115) to abolish practice of filling of statement instead of return.
Clause 6(23)(A)(a)	Seeks to amend sub-section (3) of section 116 to make revision of wealth statement subject to prior approval of Commissioner.
Clause 6(23)(A)(b)	Seeks to add new proviso and explanation in sub-section (3) of section 116 to empower Commissioner to grant approval for revision of wealth statement in case of banofide omission.
Clause 6(24)(A)	Seeks to omit the expression “a statement required a sub-section (4) of section 115” in sub-section (1) of section 118.
Clause 6(24)(B)	Seeks to omit the expression “or a statement required a sub-

	section (4) of section 115” in sub-section (2) of section 118.
Clause 6 (24)(C)(a)	Seeks to omit the expression “or a statement required a sub-section (4) of section 115” in sub-section (3) of section 118.
Clause 6(24)(C)(b)	Seeks to omit the expression “a statement required a sub-section (4) of section 115 or” in clause (a) of sub-section (3) of section 118.
Clause 6(25)	Seeks to omit clause (c) of sub-section (1) of section 119 which refers to the statement under sub-section (4) of section 115.
Clause 6(26)(A)(a)	Seeks to substitute the expression, “the respective amounts adjusted under-section (2A)” for the expression “those respective amounts specified in the return” in clause (a) of sub-section (1) of section 120.
Clause 6(26)(A)(b)	Seeks to substitute the expression, “adjustments were made under sub-section (2A) for the expression “the returns was furnished.” In clause (b) of sub-section (1) of section 120.
Clause 6(26)(B)	Seeks insertion of new sub-section (2A) after sub-section (2) in section 120 to prescribe procedure for processing return under-section 114 through automated system to arrive at correct amounts of total income, taxable income and tax payable.
Clause 6(26)(C)	Seeks to add a new sub-section (7) to section 120 for defining the expression “arithmetic error” and “in incorrect claim apparent from any information in the return.”
Clause 6(27)	Seeks to omit clause “(aa)” in sub-section (1) of section 121 which refers to statement under sub-section (4) of section 115.

Clause 6(28)	Seeks substitution of the expression “audit or on the basis of definite information” for the expression “definite information acquired from an audit or otherwise” in sub-section (5) of section 122.
Clause 6(29)	Seeks to insert a new section 122D to prescribe procedure and mechanism for agreed assessment in certain cases.
Clause 6(30)(A)	Seeks to insert expression “sub-section 2A of section 120” in sub section 1 of section 127 to enable taxpayer to appeal against automated adjustment u/s 120(2A).
Clause 6(30)(B)(a)	Seeks to enhance fee for lodging appeal against assessment order from Rs. 1000 to Rs. 5000 in case of company and from Rs. 1000 to Rs. 2500 in case of individual and AOP.
Clause 6(30)(B)(b)	Seeks to enhance fee for preferring appeal against orders other than assessment order from Rs. 1000 to Rs. 5000 in case of company and from Rs. 200 to Rs. 1000 in case of individual and AOP.
Clause 6(31)	Seeks to bound the CIR appeal to specify the upheld amount in his order before serving it on taxpayer or commissioner.
Clause 6(32)(A)(a)	Seeks to omit the word “and” in clause(c) of subsection (1) of section 131.
Clause 6(32)(A)(b)	Seeks to substitute a semi colon and the word “and” for full stop at the end in clause(d) of subsection(1) of section 131
Clause 6(32)(A)(c)	Seeks to add a new clause(e) in subsection (1) of section 131 to prescribe procedure for appeal against order upheld by

	Commissioner Appeal.
Clause 6(32)(B)	Seeks to add a new sub-section (2A) in section 131 for inserting a condition to deposit ten percent of the amount upheld by CIR appeal prior to appeal before ATIR.
Clause 6(32)(C)	Seeks to enhance fee for lodging appeal against order by Commissioner appeal from Rs. 2000 to Rs. 5000 in case of company and from Rs. 2000 to Rs. 2500 for AOP and individual.
Clause 6(33)	Seeks to substitute section 134A.
Clause 6(34)(A)(a)	Seeks to omit the word “and” in clause (b) of sub-section (2) of section 138
Clause 6(34)(A)(b)	Seeks to substitute semi colon and the word “and” for full stop at the end clause (c) of sub-section (2) of section 138 to insert a new clause (d) for empowering Commissioner to exercise power clauses (a), (ca) and (d) of sub-section (1) of section 48 of the Sales Tax Act, 1990 for recovery of outstanding tax liability.
Clause 6(35)(A)	Seeks technical correction through substitution of the expression “(b)” for the expression “(a), (b), (ba)” in sub-section (2) of section 147.
Clause 6(35)(B)	Seeks to add a new provisio wherein Board may prescribe procedure for filing and calculation of turnover for the quarter through an automated system.
Clause 6(36)(A)(a)	Seeks to add the expression “in respect of goods classified in Parts I to III of the Twelfth Schedule” in sub-section (1) of section 148

Clause 6(36)(A)(b)	Seeks to add a new proviso to initiate that the Board may, through a notification in the official Gazette, add a good in any Part or reclassify a good from one Part to another of the Twelfth Schedule
Clause 6(36)(B)(a)	Seeks to insert the expression “goods on which tax is required to be collected under this section at the rate of 1% or 2% by an industrial undertaking for its own use” to make tax adjustable.
Clause 6(36)(B)(b)	Seeks to omit the hyphen and clauses “(a),(c),(d) in order to withdraw exemption from advance tax at import stage provided to motor vehicles in CBU condition by manufacturer of motor vehicles and large import houses.
Clause 6(36)(C)	Seeks to omit sub-section (8) and (8A) of section 148 to finish minimum tax regime for edible oil, packing material and plastic raw material and ships.
Clause 6(36)(D)(a)	Seeks to amend the term “value of Goods” by linking it with retail price under the Third Schedule of the Sales Tax Act, 1990, and other than Third Schedule items.
Clause 6(36)(D)(b)	Seeks to omit explanation to sub-section (9) of section 148.
Clause 6(37)	Seeks to omit section 148A
Clause 6(38)(A)	Seeks to add a new sub-section (1BBB) in section 152 to change final tax into minimum in case of payments made for advertisement services to non-resident media person.
Clause 6(38)(B)	Seeks to amend sub-section (2B) of section 152 to create parity between resident person and PE of a non-resident.
Clause 6(38)(C)	Seeks to add the words “in the prescribed form” as a procedural

	requirement.
Clause 6(38)(D)	Seeks to substitute the word “thirty”, with the word “twenty” to reduce rate of tax.
Clause 6(38)(E)	Seeks to add a new clause (c) in sub-section (5) of section 152.
Clause 6(39)(A)	Seeks to add the word “toll manufacturer” for deduction on payments of sale of goods under section 153(1)(a)
Clause 6(39)(B)(a)	Seeks to omit the expression “(a) and (c)” in sub-section (3) of section 153.
Clause 6(39)(B)(b)	Seeks to omit clauses (b), (d) and (e) in proviso to sub-section (3) of section 153 for being redundant.
Clause 6(39)(C)	Seeks to add new provisos to prescribe procedure for issuance of certificate for non-deduction of withholding tax u/s 153 to a public company listed on registered stock exchange in Pakistan if advance tax liability has been discharged.
Clause 6(39)(D)(a)	Seeks to substitute the word 100 for the word 50 in sub clause (h) in clause (i) of sub-section 7 to enhance the turnover limit for making an individual to be withholding agent.
Clause 6(39)(D)(b)	Seeks to substitute the word 100 for the word 50 in sub clause (l) in clause (i) of sub-section 7 to enhance the turnover limit for making an AOP to be withholding agent.
Clause 6(39)(D)(c)	Seeks to make sales tax registered person as withholding agent provided his turnover is more than 100 million in any of the preceding tax years.
Clause 6(40)	Seeks omission of section 156B which required deduction on

	payment of royalty to resident person.
Clause 6(41)(A)	Seeks to refer to prescribed form for application under sub-section (1) of section 159 for exemption certificate.
Clause 6(41)(B)	Seeks to refer to prescribed form for application under sub-section (2) of section 159 for exemption certificate.
Clause 6(42)(A)(a)	Seeks to make statement u/s 165 to be furnished on quarterly basis instead of biannual.
Clause 6(42)(A)(b)	Seeks to replace the word “quarter” for the word “half year” in clause (a)(b) and (c) in sub-section (1) of section 165.
Clause 6(42)(B)	Seeks to insert sub-section (1A) for person engaged in economic transaction as prescribed by the Board to furnish quarterly statement.
Clause 6(42)(C)(a)	Seeks to insert the expression “or (1A)” after the expression “sub-section (1)”.
Clause 6(42)(C)(b)	Seeks to replace quarter for biannual for furnishing of statement u/s 165.
Clause 6(43)	Seeks to omit the condition rupees five hundred thousand or more for submission of statement by bank regarding name of recipient of payment on account of profit on debt.
Clause 6(44)	Seeks to insert the missing sections regarding final taxation in sub-section (3) of section 168.
Clause 6(45)(A)(a)	Seeks to omit clause (a) of sub-section(1) of section 169
Clause 6(45)(A)(b)	Seeks to update clause (b) of sub-section (1) of section 169 by removing the sections which no more fall in final tax regimes.

Clause 6(45)(B)	Seeks to omit reference to sub-section (4) of section 115 in clause (a) and (b) of sub-section (3) of section 169.
Clause 6(46)	Seeks to add new sub-section in section 170 for reference to rules regulating procedure for expeditious and automatic payment of refund through centralized processing system.
Clause 6(47)(A)	Seeks to empower Commissioner to have real time electronic access to the information of the taxpayer.
Clause 6(47)(B)	Seeks to add new sub-section (9) in section 175 for enabling Board to make rules for real time electronic access to the information of the taxpayer for audit or survey of the persons liable to tax.
Clause 6(48)	Seeks to insert a new section namely 175A for describing procedure for other agencies to furnish information to the Board.
Clause 6(49)(A)(a)	Seeks to empower commissioner under section 177 (2A) to conduct electronic audit.
Clause 6(49)(A)(b)	Seeks to empower commissioner under section 177 (2AA) determine taxable income on the basis of sectoral benchmark ratio prescribed by the Board.
Clause 6(50)(A)	Seeks omission of the figure "115" in column (2) and (4) at serial no. 1A in section 182.
Clause 6(50)(B)	Seeks omission of the figure "115" in column (4) at serial no. 1AA in section 182.
Clause 6(50)(C)	Seeks to add new serial no. 4A and 4B in the table for prescribing penalty for person who fails to furnish or update profile or who

	contravenes section 181AA.
Clause 6(50)(D)	Seeks omission of the figure “115” in column (4) at serial no. 10 in section 182.
Clause 6(51)	Seeks to add a new sub-section to prescribe procedure for exclusion of taxpayer from active taxpayer list if he fails to update his profile and for inclusion in the list after filing his profile along with payment of surcharge.
Clause 6(52)	Seeks to add a new sub-section in section 205 for empowering commissioner to make assessment of default surcharge.
Clause 6(53)(A)	Seeks to add provisos to sub-section (2) of section 209 for prescribing procedure to empower officer of Inland Revenue through automated case selection system.
Clause 6(53)(B)	Seeks to define automated case selection through insertion of explanation in sub-section (2) of section 209.
Clause 6(54)	Seeks technical correction by referring to order of recovery under section 161 in section 210.
Clause 6(55)	Seeks to add explanation to sub-section(7) in section 231B to exclude vehicles having engine capacity up to 200 cc.
Clause 6(56)(A)	Seeks to make technical correction by inserting the expression “Division IV of”.
Clause 6(56)(B)	Seeks to empower commissioner to issue certificate for non-deduction of tax under section 235 to the taxpayer who has discharged his advance tax liability for the tax year.
Clause 6(57)	Seeks to omit section 235B relating to tax on steel melters and

	composite units.
Clause 6(58)(A)	Seeks to add an explanation to section 236A to include renewal of license in definition of auction.
Clause 6(58)(B)	Seeks to collect advance tax in installment under section 236A.
Clause 6(59)	Seeks to substitute the word “Five” with the word “four” to reduce holding period for capital gain taxation on disposal of immoveable property.
Clause 6(60)	Seeks to omit section 236D and section 236F in respect of collection of advance tax on functions/gathering and cable operators respectively.
Clause 6(61)	Seeks to amend section 236I to restrict collection of advance tax on tuition fee by educational institutions from person not appearing active taxpayer list
Clause 6(62)	Seeks to omit section 236J in respect of advance tax on agent, dealer etc.
Clause 6(63)	Seeks to amend section 236Q to change deduction of tax from Final tax to Minimum tax on payment for the use of machinery.
Clause 6(64)	Seeks to omit section 236R(advance tax on education related expenses remitted abroad), 236U (advance tax on insurance premium) and 236X (advance tax on tobacco)
Clause 6(65)(A)(a)	Seeks to substitute the expression “tax years 2018, 2019, 2020 and onwards” for the expression “tax years 2018, 2019, 2020” in the Division VII of Part-I of First Schedule, in order to extend the taxation on capital gain on disposal of securities.

Clause 6(65)(A)(b)	Seeks to amend Division VIII of Part I of the First Schedule to reduce rate of tax on capital gain emanating from disposal of immovable property.
Clause 6(65)(B)	Seeks to substitute Part-II of First Schedule, in order to create a paradigm shift in the current regime by shifting from person-specific rates to goods specific rates according to the type of goods, with tax @ 1% for capital goods, 2% for raw materials and 5.5% for finished goods irrespective of status of the importer.
Clause 6(65)(C)(a)	Seeks to amend Division I of Part-III of First Schedule to align the rate of charging section with withholding section in respect of dividend received from Company where no tax is payable by the company but dividend is distributed in the tax year.
Clause 6(65)(C)(b)	Seeks to amend Division IA of Part-III of First Schedule to align the rate of charging section with withholding section in respect of profit on debt.
Clause 6(65)(C)(c)	Seeks to amend Division IB of Part-III of First Schedule to align the rate of charging section with withholding section in respect of return on investment on <i>sukuk</i> where the <i>sukuk</i> holder is a company
Clause 6(65)(C)(d)	Seeks to amend Division II of Part-III of First Schedule to provide a level playing field for permanent establishment of non-residents viz-a-viz resident taxpayers by reducing withholding rate from 8% to 3% on account of payment for certain services.
Clause 6(65)(C)(e)	Seeks to amend Division III of Part-III of First Schedule to include

	toll manufacturer for deduction of tax at the rate of 4%.
Clause 6(65)(C)(f)	Seeks to omit words and comma “engineering services,” in Division III in paragraph (2), in sub-paragraph (i), for deduction of advance tax at reduced rate of 3%.
Clause 6(65)(D)(a)	Seeks to add a new proviso in Division VIII, in Part IV, to reduce rate of withholding tax from 10% to 5% in case of immovable property sold by auction.
Clause 6(65)(D)(b)	Seeks to omit Division XI and XIII, in Part IV, in respect of rate of collection of advance tax on function/gathering and cable operator.
Clause 6(65)(D)(c)	Seeks to omit Division XVII(rate of advance tax on dealer, commission agents etc) XXIV (rate of advance tax on education related expenses remitted abroad) and XXV (Rate of advance tax on Insurance premium) , in Part IV
Clause 6(65)(D)(d)	Seeks to omit the expression “for person who are not appearing in the active taxpayers’ list” in Division XXVI in Part IV to extend scope of collection of advance tax on extraction of mineral to those who appear on active taxpayer list.
Clause 6(66)(A)(a)	Seeks to add a new proviso to clause 23(A) for deduction of tax by pension fund manager in certain cases in case of withdrawal of before retirement age.
Clause 6(66)(A)(b)	Seeks to add the following Sr.Nos. for exemption of income under clause 61 and to add proviso to clause 61 for the restricting exemption to income on account of donation to 10% and 15% of taxable income for individual and company respectively if donation

	<p>is received from associate:</p> <p>(lvii) The Prime Minister's COVID-19 Pandemic Relief Fund-2020;</p> <p>(lviii) Ghulam Ishaq Khan Institute of Engineering Sciences and Technology (GIKI);</p> <p>(lvxi) Lahore University of Management Sciences;</p> <p>(lvxii) Dawat-e-Hadiya, Karachi;</p> <p>(lvxiii) Baitussalam Welfare Trust;</p> <p>(lvxiv) Patients' Aid Foundation;</p> <p>(lvxv) Alkhidmat Foundation;</p>
Clause 6(66)(A)(c)	Seeks to distribute name of institution, foundation, societies, Board, Trust fund and fund in two tables for exemption under clause 61 of part I of the Second Schedule.
Clause 6(66)(A)(d)	Seeks to extend exemption to Developmental REIT Scheme from tax year 2020 to 2021 under clause 99A of Part I of Second Schedule.
Clause 6(66)(A)(e)	Seeks to insert clause (114AA) for exemption of income chargeable under the head capital gain by resident individual from the sale of constructed residential property
Clause 6(66)(A)(f)	Seeks to insert Gwadar Free Zone in clause (126A) for exemption with effect from 1 st June, 2020.
Clause 6(66)(A)(g)	Seeks exemption for China Overseas Port Holding Company Pakistan (Private) Limited, Gwadar International Terminals Limited, Gwadar Marine Services Limited and Gwadar Free Zone

	company Limited under clause 126AB of Part I of Second Schedule.
Clause 6(66)(A)(h)	Seeks to insert “Gwadar Port” and “Gwadar Free Zone” in clause (126AC) for exemption with effect from 1 st June, 2020.
Clause 6(66)(A)(i)	Seeks to exempt co-developer as defined in Special Economic Zone Rules, 2013 under clause (126E) subject to certain condition.
Clause 6(66)(A)(j)	Seeks to add new clause 147 in Part I of Second Schedule for exemption of income federal government employees housing authority for tax year 2020 and following four tax year.
Clause 6(66)(B)(a)	Seeks to add new clause (5AA) in Part II of Second Schedule for deduction on profit and debt under section 152 @ 10% as a final tax.
Clause 6(66)(B)(b)	Seeks to add new clause (24CA) in Part II of Second Schedule for deduction under section 153 to be 1.5% of the gross amount of payment received for supply utility store corporation of Pakistan upto 30 th day of September, 2020.
Clause 6(66)(C)	Seeks to insert clause (9B) in Part III of Second Schedule for exemption of income of project of low cost housing approved by Naya Pakistan Housing and Development Authority or under the Ehsaas Programme upto 90%.
Clause 6(66)(D)(a)	Seeks to omit 9A of Part IV of Second Schedule in case of steel melter to be exempt from section 153(1)(a) as prescribed person.
Clause 6(66)(D)(b)	Seeks to exempt Modarba, Prime Minister COVID-19 Pandemic

	Relief Fund-2020 and Federal Government Employees Housing Authority from provision of minimum tax under section 113
Clause 6(66)(D)(c)	Seeks to add a new clause (12B) to provide exemption from advance tax at import stage for various items imported in respect of fitting COVID-19 Pandemic.
Clause 6(66)(D)(d)	Seeks to add a new clause (12C) to exempt persons importing pluses from advance tax at import stage.
Clause 6(66)(D)(e)	Seeks to add a new clause (46AA) to exempt various persons from the provisions of section 153 in respect of payments made for sale of goods and rendering services.
Clause 6(66)(D)(f)	Seeks to amend clause (56) to exempt various persons from advance tax at import stage.
Clause 6(66)(D)(g)	Seeks to omit to clauses (56C), (56D), (56E) (56G) and (63).
Clause 6(66)(D)(h)	Seeks to add a new clause to provide exemption to Haj Operator from withholding provisions of payments made to non-resident.
Clause 6(66)(D)(i)	Seeks to omit clause (72B).
Clause 6(66)(D)(j)	Seeks to add a new clause (101AA) to provide exemption for Pak Rupee Account to the extent of foreign remittances credit from withholding provisions in respect of various banking payments.
Clause 6(66)(D)(k)	Seeks to add a new clause (102A) in order to provide exemption to Ehasaas Emergency Cash Transfer Programme from the withholding provision of advance tax on brokerage and commission payment.
Clause 6(66)(D)(l)	Seeks to add a new clause (111A) in order to provide exemption

	from 10 th schedule to extent of payment of divided to non-resident persons.
Clause 6(66)(D)(m)	Seeks to add a new clause (112A) in order to provide exemption from provisions of section 236P to non-resident rupee account reportable or a foreign currency account in Pakistan.
Clause 6(66)(D)(n)	Seeks to substitute clause (ae) of sub-section (114) for expression 115(4) in clause 114 of Part IV of Second Schedule
Clause 6(66)(D)(o)	Seeks to insert new clause (114A) for exempting none-resident individual from clause (ae) of sub-section 114 and section 181 solely by reason of profit on debt earned from a debt instrument.
Clause 6(66)(D)(p)	Seeks to add a new clause (116) for exempting the Prime Minister's COVID-19 Pandemic Relief Fund-2020 from the provisions of section 151, 231A, 231AA and 236P.
Clause 6(67)	Seeks to substitute figure "2020" with the figure "2021" in Rule 7C of the seven schedule.
Clause 6(68)(A)	Seeks to omit the expression "or a statement under sub-section (4) of section 115" from sub-rule (1) in rule (2) of tenth schedule.
Clause 6(68)(B)(a)	Seeks to omit the expression "or a statement, as the case may be" from sub rule (1) in rule (3) of tenth schedule.
Clause 6(68)(B)(b)	Seeks to omit the expression "or sub-section (5) of section 115 from sub rule (1) in rule (3) of tenth schedule.
Clause 6(68)(C)(a)	Seeks to substitute the expression "(2A)(a)" for the expression "(I), (IAA), (2)" in sub-rule (b) of rule 10 of Tenth schedule.
Clause 6(68)(C)(b)	Seeks to insert a new sub-rule (bb) in rule (10).

Clause 6(68)(C)(c)	Seeks to omit sub-rule (k), (n), (o), (q), (u), (v), (w) and (x) in rule 10 of Tenth Schedule.
Clause 6(69)	Seeks to add a new schedules “Eleventh Schedule” (rules for computation of profit and gain of builder and developer) and “Twelfth Schedule” (goods classifications for advance tax at import stage).

NOTES ON CLAUSES

FINANCE BILL, 2020

FEDERAL EXCISE ACT, 2005

Clause 7(1)	Seeks to add new sub-section (2AB) after sub-section (2A) in section 6
Clause 7(2)	Seeks to insert new section 14C after section 14B
Clause 7(3)	Seeks to substitute sub-section (1) in section 26
Clause 7(4)(a)	Seeks to substitute the words “of goods subject to Federal Excise Duty” with the expression “of cigarettes, un-manufactured tobacco or beverages” in the marginal note, in section 27
Clause 7(4)(b)	Seeks to substitute the words “dutiable goods” with the expression “cigarettes, un-manufactured tobacco or beverages” wherever occurring, in sub-section (2) of section 27
Clause 7(5)(a)	Seeks to add new sub-sections (1B) and (1C) after sub-section (1A) of section 33
Clause 7(5)(b)	Seeks to add new sub-section (4) after sub-section (3) of section 33
Clause 7(6)	Seeks to add new sub-section (3) after sub-section (1) and omitted sub-section (2) of section 34
Clause 7(7)	Seeks to substitute section 38

Clause 7(8)	Seeks to insert new sub-section (1A) after sub-section (1) of section 42B
Clause 7(9)	Seeks to omit sub-section (10) of section 46
Clause 7(10)(a)	Seeks to substitute the words “registered person” with the expression “limited companies, both public and private” in clause (d) of sub-section (1) of section 47
Clause 7(10)(b)	Seeks to substitute the words “registered person” with the expression “limited companies, both public and private” in clause (d) of sub-section (2) of section 47
Clause 7(11)	Seeks to insert new section 47AB after section 47A
Clause 7(12)(a)	Seeks to insert new S. No. 6a and entries relating thereto in columns (2), (3) and (4) after serial number 6 in column (1) of Table-1, in the First Schedule
Clause 7(12)(b)(i)	Seeks to substitute “cigars, cheroots, cigarillos and cigarettes, of tobacco and tobacco substitutes” in column (2), against S. No. 8 in column (1), in the Table-1, in the First Schedule
Clause 7(12)(b)(ii)	Seeks to substitute the word “Hundred” with the words “Sixty Five” in column (4), against S. No. 8 in column (1) of Table-1, in the First Schedule
Clause 7(12)(c)	Seeks to insert new S. No. 8a and entries relating thereto in columns (2), (3) and (4) after S. No. 8, in column (1), in the Table-1, in the First Schedule
Clause 7(12)(d)	Seeks to substitute the words “one rupee and seventy five paisa” with the word “two” in column (4), against S. No. 13, in column (1), in Table-1 in the First Schedule

Clause 7(12)(e)	Seeks to insert new S. Nos. 55C and 55D and the entries relating thereto in columns (2), (3) and (4) after S. No. 55B, in column (1), in the Table-1, in the First Schedule
Clause 7(12)(f)	Seeks to substitute the word “one” with the figure “0.75” in column (1), against S. No. 56 in column (1), in the Table-1, in the First Schedule

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“The statement of estimated Tax Expenditure of the Federal Government as required under Section 8 of Public Finance Management Act 2019 is appended at the end of this bill.”

Statement of Estimated Tax Expenditure of Federal Government

Tax expenditure from federal taxes, in FY 2020, amounted to an estimated Rs. 1,150 billion. Tax expenditure in sales tax amounts highest at Rs. 518.8 billion (45% of the total), while in income tax it amounts to Rs. 378 billion (33%), and in Customs, at Rs. 253.1 billion (22%). In last fiscal year, FBR's tax collection was Rs. 3,828 billion. Hence, tax expenditure to total collection ratio comes to about 30%, and tax expenditure to GDP ratio stands at around 3%.

The following codes apply where tax expenditure estimates are not quantified:

“-“ Cost of tax expenditure is zero or rounded to zero

“n.a.” Estimate is not available due to insufficient data

Note: The elimination of a tax expenditure would not necessarily yield the full tax revenues shown in the following tables.

Tax Expenditure Estimates (Income Tax)

TABLE 1: Tax Expenditure Estimates of Income Tax - FY 2020

<u>Contents</u>	<u>(Rs. in mil)</u>
Part 1: Allowances	36,435
Part 2: Tax Credits	104,498
Part 3: Exemptions from Total Income	212,070
Part 4: Reduction in Tax Rates	128
Part 5: Reduction in Tax Liability	2,986
Part 6: Exemption from Specific Provisions	2,975
Part 7: Others / Miscellaneous	18,934
Total	378,026

Sr.	Legal Ref	Description	Intended Beneficiary	Estimate (Rs in mil)
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Part 1: Allowances

1	23	Initial Allowance	New business entities.	30,010
2	23A	First Year Allowance	Industrial undertaking set up in specified rural and under developed areas or engaged in the manufacturing of cellular mobile phones	335

3	60	Deductible allowance for Zakat	Persons paying Zakat	477
4	60A	Deductible allowance for Workers' Welfare Fund	Persons paying Workers' Welfare Fund	2,453
5	60B	Deductible allowance for Workers' Participation Fund	Persons paying Workers' Participation Fund	2,721
6	60C	Deductible allowance for profit on debt	Individuals paying profit or share in rent and share in appreciation for value of house on loan by banks etc	285
7	60D	Deductible allowance for education expenses	Individuals having income of less than Rs. 1.5 million, paying tuition fee	154
Total				36,435

Part 2: Tax Credits

1	61	Tax credit for charitable donations	Persons giving charitable donations	2,492
2	62	Tax credit for investment in shares and insurance	Persons (excluding companies) investing in shares, sukuks, or life insurance	2,100
3	62A	Tax credit for investment in health insurance	Persons (excluding companies) investing in health insurance	19
4	63	Tax credit for contribution to an Approved Pension Fund.	Eligible persons as defined in sub-section (19A) of section 2 of Ordinance	1,162
5	64B	Tax credit for employment generation by manufacturers	Corporate manufacturing sector	14
6	65B	Tax credit for investment in balancing, modernization and replacement of plant & machinery	Corporate manufacturing sector	65,168
7	65C	Tax credit for enlistment in Stock	Companies opting for	357

		Exchange	enlistment in a registered stock exchange	
8	65D	Tax credit for newly established industrial undertakings	Corporate units (including dairy farming)	5,573
9	65E	Tax credit for industrial undertakings established before the first day of July, 2011	Corporate units (including dairy farming)	6,486
10	100C	Tax credit for Non-profit organizations, trusts or welfare institutions	Non-profit organizations, trusts, welfare institutions	21,128
Total				104,498

Part 3: Exemptions from Total Income

1	3	Salary of foreign personnel engaged by institutions of the Agha Khan Development Network	Foreign experts working with Agha Khan Development Network, (Pakistan)	117
2	4	Salary received by Pakistani seafarers	Employees (Pakistani seafarers)	48
3	5	Foreign allowances (Government of Pakistan)	Employees (diplomats)	1,167
4	8	Pension received by a citizen of Pakistan from a former employer	Employees (pensioners)	2,781
5	9	Pensions (Government)	Employees (retired government servants & military personnel)	13,680
6	12	Commutation of Pension	Employees (pensioners)	18,722
7	13	Gratuities	Employees (recipients of gratuity payments)	1,112
8	17	Income derived by the families and dependents of the "Shaheeds" belonging to the Civil Armed Forces of Pakistan	Families and dependents of the "Shaheeds" belonging to the Civil Armed Forces	n.a.

9	19	Encashment of leave preparatory to retirement	Employees (retiring personnel of Armed Forces or Government servant)	2,776
10	22	Payments from a provident fund to which the Provident Funds Act, 1925 applies.	Employees (recipient of payments from provident funds)	12,703
11	23	The accumulated balance due and becoming payable to an employee participating in a recognized provident fund.	Employees participating in a recognized provident fund.	2,106
12	23A	The accumulated balance upto 50% received from a pension fund at the time of eligible person's- (a) retirement; or (b) disability rendering him unable to work; or (c) death by his nominated survivors.	Voluntary participants in pension funds	179
13	23B	Monthly installments from an income payment plan invested with a pension fund manager	Pensioners	21
14	23C	Withdrawal of accumulated balance from approved pension fund	Pensioners	240
15	24	Benevolent grants paid from the Benevolent Fund (under Central Employee Benevolent Fund and Group Insurance Act, 1969)	Employees (recipient of benevolent grants)	656
16	25	Payments from an approved superannuation fund made on the death of a beneficiary	Families of deceased enrolled in approved superannuation funds	59
17	26	Sums received by workers from Workers Participation Fund (WPF)	Low-income workers; recipients of payments from WPF	-
18	39	Special allowance or benefit for employees to meet expenses incurred in the performance of the duties	Employees receiving payments to meet expenses in the performance of duties	1,167
19	40	Income of a newspaper	Newspaper employees	-

		employee representing Local Travelling Allowance		
20	53A	Employment related perquisites (food, education, medical treatment and any other perquisites, if provided by employer for free or at subsidized rates)	Employees receiving employment-related perquisites.	106
21	55	House rent allowance (to judges of the Supreme Court of Pakistan or of High Courts)	Judiciary of Superior Courts	32
22	56	Perquisites, benefits and allowances received by a Judge of Supreme Court of Pakistan and Judge of High Court	Judiciary of Superior Courts	283
23	57(1)	Any income from voluntary contributions, house property and investments in securities of the Federal Government derived by the following, namely:- (i) National Investment (Unit) Trust of Pakistan (ii) Mutual Fund set up by the Investment Corporation of Pakistan, (iii) Sheikh Sultan Trust, Karachi.	* National Investment (Unit) Trust of Pakistan, * Mutual Funds set up by Investment Corporation of Pakistan * Sheikh Sultan Trust Karachi.	36
24	57(2)	Income other than capital gain on stock and shares of public company, PTC vouchers, modaraba certificates, or any instrument of redeemable capital and derivative products held for less than 12 months derived by any Mutual Fund, investment company, or a collective investment scheme or a REIT Scheme or Private Equity and Venture Capital Fund or the National Investment (Unit) Trust of Pakistan, if not less than ninety per cent of its income of	Mutual funds, investment companies, collective investment schemes, REIT schemes, Private Equity & Venture Capital Funds, and National Investment (Unit) Trust of Pakistan	-

		that year is distributed amongst the Unit- holders.		
25	57(3)	Any income of the following funds and institution, namely:-		
26	57(3)	(i) a provident fund to which the Provident Funds Act, 1925 applies;	Provident Funds	1,770
27	57(3)	(ii) trustees on behalf of a recognized provident fund or an approved superannuation fund or an approved gratuity fund;	Trustees of recognized provident funds, approved superannuation funds, and approved gratuity funds	13,118
28	57(3)	(iii) a benevolent fund or group insurance scheme approved by the Board for the purposes of this clause;	Benevolent funds and group insurance schemes	104
29	57(3)	(iv) Service Fund;	Service Funds	-
30	57(3)	(iv) Employees Old Age Benefits Institution established under the Employees Old Age Benefit Act, 1976 (XIV of 1976);	Employees Old Age Benefits Institution	89
31	57(3)	(v) any Unit, Station or Regimental Institute; and	Unit, Station or Regimental Institutes	n.a
32	57(3)	(vi) any recognized Regimental Thrift and Savings Fund, the assets of which consist solely of deposits made by members and profits earned by investment thereof;	Regimental Thrift and Savings Funds	n.a.
33	57(3)	(vii) a Pension Fund approved by the SECP	Approved Pension Funds	55
34	57(3)	(viii) any profit or gain or benefit derived by a pension fund manager from a pension Fund approved under the Voluntary Pension System Rules, 2005, on redemption of the seed capital invested in pension fund as specified in the Voluntary Pension System Rules, 2005;	Pension funds under the Voluntary Pension System Rules 2005	14

35	57(3)	xi. International Irrigation Management Institute.	International Irrigation Management Institute	0
36	57(3)	xii. Punjab Pension Fund established under the Punjab Pension Fund Act, 2007 (I of 2007) and the trust established thereunder.	Punjab Pension Fund	1,248
37	57(3)	xiii. Sindh Province Pension Fund established under the Sindh Province Pension Fund Ordinance, 2002.	Sindh Province Pension Fund	1,162
38	57(3)	xiv. Punjab General Provident Investment Fund established under the Punjab General Provident Investment Fund Act, 2009 (V of 2009) and the trust established thereunder.”	Punjab General Provident Investment Fund	181
39	57(3)	(xv) Khyber Pakhtunkhwa Retirement Benefits and Death Compensation Fund.	Khyber Pakhtunkhwa Retirement Benefits and Death Compensation Fund	115
40	57(3)	(xvi) Khyber Pakhtunkhwa General Provident Investment Fund.	Khyber Pakhtunkhwa General Provident Investment Fund	1,693
41	57(3)	(xvii) Khyber Pakhtunkhwa Pension Fund ;	Khyber Pakhtunkhwa Pension Fund	1,105
42	61	<u>Any amount paid as donation to the following institution, foundations, societies, boards, trusts and funds, namely:</u>	<u>Persons making donations to the listed entities</u>	
43	61	(i) any Sports Board or institution recognised by the Federal Government for the purposes of promoting, controlling or regulating any sport or game	ibid	n.a.
44	61	(ia) The Citizens Foundation	ibid	0.8
45	61	(iii) Fund for Promotion of Science and Technology in Pakistan	ibid	-
46	61	(iv) Fund for Retarded and Handicapped Children	ibid	n.a.

47	61	(v) National Trust Fund for the Disabled	ibid	n.a.
48	61	(vii) Fund for Development of Mazaar of Hazarat Burri Imam	ibid	n.a.
49	61	(viii) Rabita-e-Islami's Project for printing copies of the Holy Quran	ibid	n.a.
50	61	(ix) Fatimid Foundation, Karachi	ibid	19.23
51	61	(x) Al-Shifa Trust	ibid	n.a.
52	61	(xii) Society for the Promotion of Engineering Sciences and Technology in Pakistan	ibid	-
53	61	(xxiii) Citizens-Police Liaison Committee, Central Reporting Cell, Sindh Governor House, Karachi	ibid	n.a.
54	61	(xxiv) ICIC Foundation	ibid	-
55	61	(xxvi) National Management Foundation	ibid	-
56	61	(xxvii) Endowment Fund of the institutions of the Agha Khan Development Network	ibid	16
57	61	(xxviii) Shaheed Zulfiqar Ali Bhutto Memorial Awards Society	ibid	n.a.
58	61	(xxix) Iqbal Memorial Fund	ibid	n.a.
59	61	(xxx) Cancer Research Foundation of Pakistan, Lahore	ibid	3
60	61	(xxxi) Shaukat Khanum Memorial Trust, Lahore	ibid	681
61	61	(xxxii) Christian Memorial Hospital, Sialkot	ibid	0.06
62	61	(xxxiii) National Museums, National Libraries and Monuments or institutions declared to be National Heritage by the Federal Government	ibid	n.a.
63	61	(xxxiv) Mumtaz Bakhtawar Memorial Trust Hospital, Lahore	ibid	0.43
64	61	(xxxv) Kashmir Fund for	ibid	n.a.

		Rehabilitation of Kashmir Refugees and Freedom Fighters		
65	61	(xxxvi) Institutions of the Agha Khan Development Network (Pakistan)	ibid	975
66	61	(xxxvii) Azad Kashmir President's Mujahid Fund, 1972; National Institute of Cardiovascular Diseases, (Pakistan) Karachi; Businessmen Hospital Trust, Lahore; Premier Trust Hospital, Mardan; Faisal Shaheed Memorial Hospital Trust, Gujranwala; Khair-un-Nisa Hospital Foundation, Lahore; Sind and Balochistan Advocates' Benevolent Fund; Rashid Minhas Memorial Hospital Fund.	ibid	97
67	61	(xxxviii) Any relief or welfare fund established by the Federal Government;	ibid	-
68	61	(xxxix) Mohatta Palace Gallery Trust	ibid	4
69	61	(xl) Bagh-e-Quaid-e-Azam project, Karachi	ibid	-
70	61	(xli) Any amount donated for Tameer-e-Karachi Fund	ibid	-
71	61	(xlii) Pakistan Red Crescent Society	ibid	12
72	61	(xliii) Bank of Commerce and Credit International Foundation for Advancement of Science and Technology	ibid	n.a.
73	61	(xliv) Any amount donated to Federal Board of Revenue Foundation.	ibid	-
74	61	(xlv) The Indus Hospital, Karachi	ibid	186
75	61	(xlvi) Pakistan Sweet Homes Angels and Fairies Place	ibid	4
76	61	(xlvii) Al-Shifa Trust Eye Hospital	ibid	23

77	61	(xlviii) Aziz Tabba Foundation	ibid	41
78	61	(xlix) Sindh Institute of Urology and Transplantation, SIUT Trust and Society for the Welfare of SIUT	ibid	13
79	61	(i) Sharif Trust	ibid	3
80	61	(ii) The Kidney Centre Post Graduate Institute	ibid	3
81	61	(lii) Pakistan Disabled Foundation	ibid	1
82	61	(liii) Sardar Trust Eye Hospital, Lahore	ibid	1
83	61	(liv) Supreme Court of Pakistan – Diamer Bhasha & Mohm and Dams	ibid	2,135
84	61	(lv) Layton Rahmatullah Benevolent Trust (LRBT)	ibid	227
85	61	(lvi) Akhuwat	ibid	134
86	64A	Any amount donated to the Prime Minister's Special Fund for victims of terrorism	Persons making donations into the said Fund.	-
87	64B	Any amount donated to the Chief Minister's (Punjab) Relief Fund for Internally Displaced Persons (IDPs) of NWFP.]	Persons making donations into the said Fund.	-
88	64C	Prime Minister's Flood Relief Fund 2010 and Provincial Chief Ministers' Relief Funds, for victims of flood 2010.	Persons making donations into the said Fund.	-
89	65A	Income for any tax year commencing from the tax year 2003, derived from the Welfare Fund created under rule-26 of the Emigration Rules, 1979 (made under section 16 of the Emigration Ordinance, 1979 (XVIII of 1979), except the income generated by the aforesaid Fund through	Emigrants and their families in Pakistan	-

		commercial activities.		
		<u>Any income derived by following entities:</u>	<u>Specific Entities by name</u>	
90	66			-
91	66	i. Abdul Sattar Edhi Foundation, Karachi	Abdul Sattar Edhi Foundation, Karachi	689
92	66	ii. Al-Shifa Trust, Rawalpindi	Al-Shifa Trust, Rawalpindi	7
93	66	iii. Bilquis Edhi Foundation, Karachi	Bilquis Edhi Foundation, Karachi	395
94	66	iv. Fatimid Foundation, Karachi	Fatimid Foundation, Karachi	9
95	66	vi. International Islamic Trade Finance Corporation	International Islamic Trade Finance Corporation	-
96	66	vii. Islamic Corporation for Development of Private Sector	Islamic Corporation for Development of Private Sector	-
97	66	viii. National Memorial Bab-e-Pakistan Trust	National Memorial Bab-e-Pakistan Trust	-
98	66	ix. Pakistan Agricultural Research Council, Islamabad	Pakistan Agricultural Research Council, Islamabad	4
99	66	x. Pakistan Engineering Council	Pakistan Engineering Council	184
100	66	xi. The corporatized entities of Pakistan Water and Power Development Authority	The corporatized entities of Pakistan Water and Power Development Authority	-
101	66	xii. The Institution of Engineers, Pakistan, Lahore	The Institution of Engineers, Pakistan, Lahore	11
102	66	(xiia) The Prime Minister's Special Fund for victims of terrorism	The Prime Minister's Special Fund for victims of terrorism	-
103	66	(xiib) Chief Minister's (Punjab) Relief Fund for Internally Displaced Persons (IDPs) of NWFP	Chief Minister's (Punjab) Relief Fund for Internally Displaced Persons (IDPs) of NWFP	-
104	66	xiii. The Institutions of the Agha Khan Development Network	The Institutions of the Agha Khan	510

		(Pakistan)	Development Network (Pakistan)	
105	66	xiv. The Liaquat National Hospital Association, Karachi	The Liaquat National Hospital Association, Karachi	224
106	66	xv. The Pakistan Council of Scientific and Industrial Research	The Pakistan Council of Scientific and Industrial Research	135
107	66	xvi. The Pakistan Water and Power Development Authority	The Pakistan Water and Power Development Authority	8,315
108	66	xvii. WAPDA First Sukuk Company Limited	WAPDA First Sukuk Company Limited	-
109	66	(xix) Pension of a former President of Pakistan and his widow under the President Pension Act, 1974	Former Presidents of Pakistan and their widows	-
110	66	(xx) State Bank of Pakistan and State Bank of Pakistan Banking Services Corporation	State Bank of Pakistan and State Bank of Pakistan Banking Services Corporation	50,201
111	66	(xxi) International Finance Corporation	International Finance Corporation	-
112	66	(xxii) Pakistan Domestic Sukuk Company Ltd	Pakistan Domestic Sukuk Company Ltd	-
113	66	(xxiii) The Asian Development Bank	The Asian Development Bank	-
114	66	(xxiv) The ECO Trade and Development Bank	The ECO Trade and Development Bank	495
115	66	(xxv) The Islamic Chamber of Commerce and Industry under the Organization of Islamic Conference (OIC)	The Islamic Chamber of Commerce and Industry under the Organization of Islamic Conference (OIC)	-
116	66	(xxvi) COMSATS	COMSATS	-
117	66	(xxvii) WAPDA on issuance of twenty billion rupees TFC's/SUKUK certificates for consideration of Diamer Bhasha Dam Projects	WAPDA	-

118	66	(xxviii) Federal Board of Revenue Foundation	Federal Board of Revenue Foundation	-
119	66	(xxix) WAPDA Second Sukuk Company Limited	WAPDA Second Sukuk Company Limited	-
120	66	(xxx) The Citizens Foundation	The Citizens Foundation	172
121	66	(xxxi) Sindh Institute of Urology and Transplantation, SIUT Trust and Society for the Welfare of SIUT	Sindh Institute of Urology and Transplantation, SIUT Trust and Society for the Welfare of SIUT	840
122	66	(xxxii) Greenstar Social Marketing Pakistan (Guarantee) Limited	Greenstar Social Marketing Pakistan (Guarantee) Limited	24
123	66	(xxxiii) Pakistan International Sukuk Company Limited	Pakistan International Sukuk Company Limited	n.a.
124	66	(xxxiii) The Indus Hospital, Karachi	The Indus Hospital, Karachi	78
125	66	(xxxiv) Second Pakistan International Sukuk Company Limited	Second Pakistan International Sukuk Company Limited	-
126	66	(xxxv) Third Pakistan International Sukuk Company Limited	Third Pakistan International Sukuk Company Limited	-
127	66	(xxxvi) Asian Infrastructure Investment Bank and persons as provided in Article 51 of Chapter IX of the Articles of Agreement signed and ratified by Pakistan and entered into force on the 25th December, 2015.	Asian Infrastructure Investment Bank	-
128	66	(xxxvii) Gulab Devi Chest Hospital.	Gulab Devi Chest Hospital.	11
129	66	(xxxviii) Pakistan Poverty Alleviation Fund.	Pakistan Poverty Alleviation Fund.	312
130	66	(xxxix) National Academy of Performing Arts.	National Academy of Performing Arts.	22
131	66	(xl) Pakistan Sweet Homes Angels and Fairies Place.	Pakistan Sweet Homes Angels and	35

				Fairies Place.	
132	66	(xli) National Rural Support Programme.	National Rural Support Programme.		510
133	66	(xlii) SAARC Energy Centre.	SAARC Energy Centre.		-
134	66	(xliii) Pakistan Bar Council.	Pakistan Bar Council.		0.4
135	66	(xliv) Pakistan Centre for Philanthropy.	Pakistan Centre for Philanthropy.		0.8
136	66	(xlv) Pakistan Mortgage Refinance Company Limited.	Pakistan Mortgage Refinance Company Limited.		0.9
137	66	(xlvi) Aziz Tabba Foundation.	Aziz Tabba Foundation.		32
138	66	(I) Al-Shifa Trust Eye Hospital.	Al-Shifa Trust Eye Hospital.		n.a.
139	66	(ii) Saylani Welfare International Trust.	Saylani Welfare International Trust.		34
140	66	(iii) Shaukat Khanum Memorial Trust.	Shaukat Khanum Memorial Trust.		141
141	66	(liii) Layton Rahmatullah Benevolent Trust (LRBT).	Layton Rahmatullah Benevolent Trust (LRBT).		47
142	66	(liv) The Kidney Centre Post Graduate Training Institute.	The Kidney Centre Post Graduate Training Institute.		75
143	66	(lv) Pakistan Disabled Foundation.	Pakistan Disabled Foundation.		-
144	66	(lvi) Forman Christian College;	Forman Christian College;		30
145	66	(lvii) Habib University Foundation.	Habib University Foundation.		25
146	66	(lviii) Begum Akhtar Rukhsana Memorial Trust Hospital.	Begum Akhtar Rukhsana Memorial Trust Hospital.		21
147	66	(lix) Al-Khidmat Foundation.	Al-Khidmat Foundation.		18
148	66	(Ix) Dawat-e-Islami Trust	Dawat-e-Islami Trust		512
149	66	(Ixi) Sardar Trust Eye Hospital, Lahore.	Sardar Trust Eye Hospital, Lahore.		1.2

150	66	(Ixii) Supreme Court of Pakistan – Diامر Bhasha & Mohmand Dams – Fund	Supreme Court of Pakistan – Diامر Bhasha & Mohmand Dams – Fund	3
151	66	(Ixiii) National Disaster Risk Management Fund.	National Disaster Risk Management Fund.	0.2
152	66	(Ixiv) Deposit Protection Corporation	Deposit Protection Corporation	Already accounted for under sub-clause (xx) under consolidated figure for SBP
153	66	(Ixv) Sarmaya-e-Pakistan Limited	Sarmaya-e-Pakistan Limited	-
154	66	(Ixvi) Akhuwat	Akhuwat	148
155	66	(Ixvii) Audit Oversight Board.	Audit Oversight Board.	0.4
156	66	(Ixviii) Patient’s Aid Foundation.	Patient’s Aid Foundation.	13
157	72A	Any income derived by Sukuk holder in relation to Sukuk issued by “The Second Pakistan International Sukuk Company Limited” and the Third Pakistan International Sukuk Company Limited, including any gain on disposal of such Sukuk.	Sukuk holders	2,771
158	74	Profit on debt derived by Hub Power Company Limited on or after the first day of July, 1991	Hub Power Company Limited	1.66
159	75	Any income of an agency of a foreign Government, a foreign national (company, firm or association of persons), or any other non-resident person approved by the Federal	Agencies of foreign Governments, foreign nationals or any other non-resident person approved by the Federal Government	6,557

		Government for the purposes of this clause, from profit on moneys borrowed under a loan agreement or in respect of foreign currency instrument approved by the Federal Government.		
160	78	Profit on debt on foreign currency accounts	Foreign currency account holders	n.a.
161	79	Profit on debt derived by non-resident Pakistanis on rupee accounts	Citizens of Pakistan residing abroad and remitting foreign exchange	n.a.
162	80	Income derived from a private foreign currency account held with an authorised bank in Pakistan, or certificate of investment issued by investment banks, by a resident individual who is a citizen of Pakistan: (This exemption is not available in respect of any incremental deposits made in the said accounts on or after the 16th day of December, 1999)	Foreign currency account holder resident individual citizens of Pakistan	-
163	90	Profit on debt payable by Pakistani industrial undertakings to financial institutions in foreign countries	Financial institutions in foreign countries lending with approval of Federal Government of Pakistan	n.a.
164	90A	Profit on debt derived by any person on bonds issued by Pakistan Mortgage Refinance Company to refinance the residential housing mortgage market, for a period of five years	Investors / buyers of bonds issued by Pakistan Mortgage Refinance Company	-
165	91	Text-book boards of Provinces	Text-book boards of provinces	531
166	98	Sports Boards (except Pakistan Cricket Board).	Regulators, organizations and boards established by government to	59

			encourage major games and sports	
167	99	Collective Investment Schemes or a REIT Schemes	Collective Investment Schemes and REIT Schemes that are distributing more than 90% of their incomes to certificate holders / shareholders.	5,228
168	99A	Profits and gains on sale of immovable property to a REIT Scheme	Taxpayers selling immovable property to a Developmental REIT Scheme or a rental REIT Scheme	-
169	100	Modarabas	Modarabas	425
170	101	Venture capital companies and venture capital funds registered under Venture Capital Companies and Funds Management Rules, 2000 and a Private Equity and Venture Capital Funds	Venture capital companies venture capital funds, and Private Equity & Venture Capital Funds.	1
171	102A	Income representing a subsidy granted by the Federal Government	Recipients of subsidies granted by Federal Government	2,729
172	103	Distributions received by a taxpayer from collective investment schemes or mutual funds (which are debt or money market funds and do not invest in shares) out of capital gains	Investors investing in debt or money market mutual funds and collective investment schemes	1
173	104	Income derived by the Libyan Arab Foreign Investment Company being dividend of the Pak-Libya Holding Company.	Libyan Arab Foreign Investment Company	-
174	105	Income derived by the Government of Kingdom of Saudi Arabia being dividend of the Saudi-Pak Industrial and Agricultural Investment Company Limited.	Government of Kingdom of Saudi Arabia	25

175	105A	Income derived by Kuwait Foreign Trading Contracting and Investment Company or Kuwait Investment Authority being dividend of the Pak Kuwait Investment Company in Pakistan	Kuwait Foreign Trading Contracting & Investment Company, and Kuwait Investment Authority	38
176	105B	Income received by a taxpayer from a corporate agricultural enterprise, distributed as dividend out of its income from agriculture.	Taxpayers receiving dividend income from corporate agricultural enterprises	43
177	110B	Any gain on transfer of a capital asset, being a membership right held by a member of an existing stock exchange, for acquisition of shares and trading or clearing rights acquired by such member in new corporatized stock exchange in the course of corporatization of an existing stock exchange.	Members of Stock Exchange	-
178	110C	Any gain by a person on transfer of a capital asset, being a bond issued by Pakistan Mortgage Refinance Company to refinance the residential housing mortgage market, during the period from the 1st day of July, 2018 till the 30th day of June, 2023.	Persons deriving gain from bonds issued by Pakistan Mortgage Refinance Company	-
179	114	Income under the head "capital gains" derived by industrial undertakings set up in a "Zone" within the meaning of the Export Processing Zones Authority Ordinance, 1980	Industrial undertakings set up in "Zones" within the meaning of Export Processing Zones Authority Ordinance	n.a.
180	126	Public sector universities	Public sector Universities	4,242
181	126A	Income derived by China Overseas Ports Holding Company Limited, China Overseas Ports Holding Company Pakistan (Private)	Listed companies	3

		Limited, Gawadar International Terminal Limited, Gawadar Marine Services Limited and Gawadar Free Zone Company Limited from Gawadar Port operations for a period of twenty-three years, with effect from the sixth day of February, 2007.		
182	126AA	Profit and gains derived by a taxpayer from businesses set up in the Gawadar Free Zone Area	All businesses set up in Gawadar Free Zone	-
183	126AB	Profit on debt derived by- (a) any foreign lender; or (b) any local bank having more than 75 per cent shareholding of the Government or the State Bank of Pakistan, under a Financing Agreement with the China Overseas Ports Holding Company Limited	Foreign lenders or public sector banks/State bank having financing agreement with China Overseas Ports Holding Company Limited	-
184	126AC	Income derived by contractors and sub-contractors of China Overseas Ports Holding Company Limited, China Overseas Ports Holding Company Pakistan (Private) Limited, Gawadar International Terminal Limited, Gawadar Marine Services Limited and Gawadar Free Zone Company Limited from Gawadar Port operations	Contractors and sub-contractors of listed companies from Gawadar Port operations	-
185	126AD	Income derived by China Overseas Ports Holding Company Limited being dividend received from China Overseas Ports Holding Company Pakistan (Private) Limited, Gawadar International Terminal Limited, Gawadar Marine Services Limited and Gawadar Free Zone Company Limited	China Overseas Ports Holding Company Limited	-

186	126B	Profit and gains derived by Khalifa Coastal Refinery	Khalifa Coastal Refinery	-
187	126BA	Refineries	Oil refineries	443
188	126C	Industrial undertakings set up in Larkano Industrial Estate	Industrial undertakings set up in Larkano Industrial Estate	-
189	126D	Industrial undertakings set up in the Gawadar declared by the Federal Government to be a Zone within the meaning of Export Processing Zone Authority Ordinance, 1980	Industrial undertaking set up in the Gawadar	-
190	126E	Income derived by a zone enterprise as defined in the Special Economic Zones Act, 2012 and developer of zone for a period of ten years	Zone enterprise as defined in the Special Economic Zones Act, 2012, and developers of zones.	198
191	126G	1. Income of Astro Plastics (Pvt) Limited derived from their project Biaxially Oriented Polyethylene Terephthalate (BOPET) Project; and 2. Income of Novatex Limited derived from their project Biaxially Oriented Polyethylene Terephthalate (BOPET) Project.	Astro Plastics (Pvt) Limited, M/s. Novatex Limited	-
192	126H	Income from fruit processing or preservation units set up in Balochistan Province, Malakand Division, Gilgit Baltistan and FATA	Fruit processing or preservation units set up in Balochistan Province, Malakand Division, Gilgit Baltistan and ex-FATA	-
193	126I	Industrial undertakings engaged in the manufacture of plant, machinery, equipment and items with dedicated use for generation of renewable energy	Manufacturers of plant, machinery & equipment for use in generation of renewable energy sources.	11
194	126J	Profits and gains derived by a taxpayer, from an industrial	Industrial undertakings engaged in operating	n.a.

		undertaking engaged in operating warehousing or cold chain facilities for storage of agriculture produce	warehousing or cold chain facilities for storage of agriculture produce	
195	126K	Profits and gains derived by industrial undertakings set up for establishing and operating a halal meat production unit	Halal meat production units	21
196	126L	Industrial undertakings set up in the Provinces of Khyber Pukhtunkhwa and Baluchistan	Industrial undertakings set up in the Provinces of Khyber Pukhtunkhwa and Baluchistan between 1st day of July, 2015 and 30th day of June, 2018	9
197	126M	Profits and gains derived by a taxpayer from a transmission line project set up in Pakistan	Companies deriving income from transmission line projects in Pakistan	7
198	126N	Profits and gains derived by a taxpayer from an industrial undertaking, duly certified by the Pakistan Telecommunication Authority, engaged in the manufacturing of cellular mobile phones	Local cellular mobile phone manufacturers	12
199	126O	Profits and gains of a company from a green field industrial undertaking incorporated on or after the first day of July, 2019	Green field industrial undertakings	-
200	131	Royalty, commission or fees earned from a foreign enterprise in consideration for the use outside Pakistan of any patent, invention, model, design, secret process or formula or similar property right	Innovators and technical experts	2
201	132	Profits and gains derived by a taxpayer from an electric power generation project set up in Pakistan on or after the 1st day	Electric power generation projects	26,888

		of July, 1988.		
202	132A	Profit and gains derived by Bosicor Oil Pakistan Limited	Bosicor Oil Pakistan Limited (refinery)	-
203	132B	Coal mining projects in Sindh, supplying coal exclusively to power generation projects.	Coal mining projects in Sindh	-
204	133	Income from exports of computer software or IT services or IT enabled services	Exporters of computer software, IT services or IT enabled services	1,239
205	135A	Income derived by non-residents from investment in OGDCL exchangeable bonds issued by the Federal Government.	Non-residents deriving income from investment in OGDCL exchangeable bonds issued by the Federal Government.	-
206	136	Income of a special purpose vehicle as defined in the Asset Backed Securitization Rules, 1999	Special purpose vehicles as defined in the Asset Backed Securitization Rules, 1999	-
207	139	Medical treatment or hospitalization for employees	Employees receiving free medical care from employers.	1,051
208	141	Profit and gains derived by LNG Terminal Operators and Terminal Owners	LNG Terminal Operators and Terminal Owners	732
209	142	Income from social security contributions derived by the four provincial Social Security institutions	Provincial social security institutions	5,017
210	143	Start-ups	Startups as defined in clause (62A) of section 2 of the ITO-2001	635
211	145A, 146	Income of individuals domiciled or companies and associations of persons resident in the erstwhile Tribal Areas	Individuals domiciled or companies and associations of persons resident in the ex-Tribal Areas	4,454
212	16, 39A, 51, 52	Others	Others	1,192

Total	212,070
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Part 4 : Reduction in Tax Rates

1	3	The tax in respect of income from services rendered outside Pakistan and construction contracts executed outside Pakistan shall be 50% of the rates as specified in Division III of Part III of the First Schedule	Service providers and contractors	-
2	3B	The income of Pakistan Cricket Board derived from sources outside Pakistan shall be taxed at a rate of four per cent of the gross receipts from such sources	Pakistan Cricket Board	-
3	18	In the case of a modaraba the rate of income tax shall be 25% of total income excluding such part of total income to which Division III of Part I of the First Schedule or section 153 or section 154 applies.	Modarabas	0.2
4	18A	The rate of tax shall be reduced to 20% for a company setting up an industrial undertaking between the first day of July, 2014 to the thirtieth day of June, 2017, for a period of five years beginning from the month in which the industrial undertaking is set up or commercial production is commenced whichever is later	Companies setting up industrial undertakings between 2014 and 2017	-
5	18B	The rate of tax shall be reduced by 2% in case of a company whose shares are traded on stock exchange if it fulfills prescribed shari'ah compliant criteria approved by State Bank	Shariah compliant companies whose shares are traded on stock exchange	6

		of Pakistan, Securities and Exchange Commission of Pakistan and the Board, and derives income from manufacturing activities only		
6	27	The tax on payments under the Compulsory Monetization of Transport Facility for Civil Servants in BS-20 to BS-22 (as reduced by deduction of driver's salary) shall be charged at the rate of 5% as a separate block of income.	Employees (civil servants of BS-20 and above)	99
7	28A	The rate of tax under section 148 on import of hybrid cars shall be reduced as below:— Upto 1200 cc - 100% 1201 to 1800 cc - 50% 1801 to 2500 cc - 25%	Consumers of Hybrid Cars	23
8	28C	The rates of tax as specified in Division II of Part-IV of the First Schedule shall be five percent in the case of a person running online marketplace as defined in clause (38B) of section 2.]	E-commerce sector	-
Total				128

Part 5: Reduction in Tax Liability

1	1(1)	Any amount received as flying allowance by flight engineers, navigators of Pakistan Armed Forces, Pakistani Airlines or Civil Aviation Authority, Junior Commissioned Officers or other ranks of Pakistan Armed Forces; and submarine allowance by the officers of the Pakistan Navy, shall be taxed @ 2.5% as a separate block of income	Employees (persons receiving flying allowance)	133
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2	1(1AA)	Total allowances received by pilots of any Pakistani airlines shall be taxed at a rate of 7.5%, provided that the reduction under this clause shall be available to so much of the allowances as exceeds an amount equal to the basic pay	Employees (pilots of Pakistani Airlines)	430
3	1(2)	Tax concession for full time teacher or a researcher	Employees (full time teacher or a researcher)	2,421
4	4	In respect of old and used automotive vehicles, tax under section 148 shall not exceed the amount specified in Notification No. S.R.O. 577(I)/2005, dated the 6th June, 2005.	Importers of old and used cars	1
5	7	The amount of tax payable by foreign film-makers from making films in Pakistan shall be reduced by fifty percent on income from film-making in Pakistan.	Foreign film-makers	-
6	8	The amount of tax payable by resident companies deriving income from film-making shall be reduced by seventy percent on income from film-making.	Film making companies based in Pakistan	n.a.
7	9	The tax payable on profits and gains derived by a person from low cost housing projects shall be reduced by fifty percent.	Taxpayers deriving income from low cost housing projects	n.a.
Total				2,986

Part 6 : Exemption from Specific Provisions

1	5	The provisions of section 111 regarding un-explained income or assets shall not apply in respect of foreign exchange	Foreign currency account holders	-
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		deposited in a private Foreign Currency account, excluding such accounts where incremental deposits were made on or after the 16th day of December, 1999		
		(11A) The provisions of section 113, regarding minimum tax, shall not apply to:		
2	11A	(iii) Pakistan Red Crescent Society	Pakistan Red Crescent Society	4
3	11A	(xiv) Corporate and Industrial Restructuring Corporation (CIRC)	Corporate and Industrial Restructuring Corporation (CIRC)	n.a.
4	11A	(xxxi) National Disaster Risk Management Fund.	National Disaster Risk Management Fund.	0.2
5		<u>Note:</u> Other entities under clause 11A which count as tax expenditure have already been covered in Part 1 of Second Schedule (above).		
6	60A	The provisions of section 148 shall not apply for import of plant, machinery and equipment in the case of:- (a) M/s China State Construction Engineering Corporation Ltd. (M/s CSCEC); and (b) M/s China Communication Construction Company (M/s CCCC).	M/s China State Construction Engineering Corporation Ltd. (M/s CSCEC); and M/s China Communication Construction Company (M/s CCCC).	836
7	60D	The provisions of section 148 shall not apply on import of firefighting equipments by industrial undertakings set up in the special economic zones established by the Federal Government.	Industrial undertakings set up in the special economic zones	23
8	63	M/s Dawat-e-Hadiya, Karachi and Lahore University of Management Sciences, Lahore] shall be deemed to have been approved by the Commissioner	M/s Dawat-e-Hadiya, Karachi and Lahore University of Management Sciences, Lahore	270

		for the purpose of sub-section (36) of section 2 notwithstanding the provisions of clause (c) of sub-section (36) of section 2.		
9	71	The provisions of this Ordinance shall not be applicable to the M/s TAISEI Corporation under the agreement between National Highway Authority, GOP	M/s Corporation	TAISEI 84
10	77	Provisions of sections 148 and 153 shall not be applicable on import and subsequent supply of items with dedicated use of renewable sources of energy	Importers and suppliers of items with dedicated use of renewable sources of energy	1,229
11	78	Coal Mining and Coal based Power Generation Projects in Sindh:- (i) the dividend income of the shareholders of such a project shall be exempt from provisions of section 150 (ii) the payments made on account of sale or supply of goods or providing or rendering of services during project construction and operations, shall be exempt from the provisions of section 152(2A) and section 153."	Shareholders of coal mining and coal based power generation projects in Sindh	-
12	91	The provisions of section 148 shall not apply to- (i) Tillage and seed bed preparation equipment as specified below (ii) Seeding or planting equipment (iii) Irrigation, drainage and agro-chemical application equipment (iv) Harvesting, threshing and storage equipment (v) Post-harvest handling and	Farming sector	528

		processing & miscellaneous machinery		
13	102	The provisions of section 231B (1A) shall not apply to light commercial vehicles leased under the Prime Minister's Youth Business Loan Scheme.	Beneficiaries of PM's Youth Business Loan Scheme	n.a.
Total				2,975

Part 7: Others / Miscellaneous

1	41	Agricultural income	Agriculture sector	* <i>Note 1</i>
2	49	Federal Government, Provincial Government, and Local Government income.	Government organizations	18,934
Total				18,934

Grand Total – Income Tax

378,026

* **Note 1:** It is estimated that Rs. 69.5 billion is a tax gap under section 41 of the Ordinance on account of provinces having the mandate to levy tax on agricultural incomes. For details, please see Appendix 1.

Tax Expenditure Estimates (Sales Tax)

TABLE 2: Tax Expenditure Estimates of Sales Tax - FY 2020

<u>Contents</u>	<i>(Rs. in million)</i>
Part 1: Zero Rating under 5th Schedule to Sales Tax Act 1990	13,671
Part 2: Exemption on Imports	255,843
Part 3: Exemption on Local Supplies	54,871
Part 4: Reduced Rates Under 8th Schedule (2%)	74,008
Part 5: Reduced Rates Under 8th Schedule (5%)	8,677
Part 6: Reduced Rates Under 8th Schedule (10%)	35,452
Part 7: Other Reduced Rates	53,138
Part 8: Sales Tax on Cellular Mobile Phones under 9th Schedule	23,154

Total	518,814
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Sr No	Legal Ref.	Description	Intended Beneficiary	Estimate (Rs. mil)
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Part 1: Zero Rating under 5th Schedule to Sales Tax Act 1990

1	Section 4 (Zero Rating) - 5th Schedule	27-b-Crude Oil From Petroleum And Bituminous Miner	Manufacturing (Plant and Machinery), General Masses (POL Products)	38,169
2	Section 4 (Zero Rating) - 5th Schedule	04-a-Milk Cream And Butter Dairy Products	Manufacturing (Industrial Inputs), General Masses (Food Products)	4,346
3	Section 4 (Zero Rating) - 5th Schedule	27-e-Petroleum Gases & Other Gaseous Hydrocarbons	Manufacturing (POL Products), General Masses (POL Products)	4,105
4	Section 4 (Zero Rating) - 5th Schedule	27-c-Petroleum Refined Oil & Related Products	Diplomats and Diplomatic Mission, Manufacturing (POL products), General Masses (POL Products)	2,304
5	Section 4 (Zero Rating) - 5th Schedule	10-b-Cereals And Grains Other Than Rice	Manufacturing (Industrial Inputs), General Masses (Food Products)	1,845
6	Section 4 (Zero Rating) - 5th Schedule	84-e-Special Machinery Food,Pape	Industry Textile, Manufacturing (Plant and Machinery)	1,531
7	Section 4 (Zero Rating) - 5th Schedule	96-a-Misc. Manufactured Articles brushes, buttons,	Manufacturing (Industrial Imputes), General Masses (Household Products)	1,220

8	Section 4 (Zero Rating) - 5th Schedule	32-b-Tanning Or Dyeing Extracts, Dyes, Pigments, I	Manufacturing (Industrial Inputs), General Masses (Household Products)	468
9	Section 4 (Zero Rating) - 5th Schedule	89-b-Ships, Boats, & Floating Structures	Diplomats and Diplomatic Mission, Manufacturing (Plant and Machinery)	271
10	Section 4 (Zero Rating) - 5th Schedule	72-a-Iron & Steel; Ferroalloys; Bars, Including W	Manufacturing (Plant and Machinery)	269
11	Section 4 (Zero Rating) - 5th Schedule	48-b-Articles Of Paper Pulp Filter Paper, Wallpaper	Manufacturing (Industrial Inputs), General Masses (Food Products)	266
12	Section 4 (Zero Rating) - 5th Schedule	17-c-Sugar Confectionary	Manufacturing (Industrial Inputs), General Masses (Food Products)	257
13	Section 4 (Zero Rating) - 5th Schedule	98-34-BUSINESS SUPPORT SERVICES	Diplomats and Diplomatic Mission, Manufacturing, General Masses	233
14	Section 4 (Zero Rating) - 5th Schedule	01-a-Live Animals	Manufacturing (Industrial Inputs), General Masses (Food Products)	218
15	Section 4 (Zero Rating) - 5th Schedule	85-g-Electronic Components And Accessories	Manufacturing (Industrial inputs), General Masses (Household Products)	205
16	Section 4 (Zero Rating) - 5th Schedule	30-a-Pharmaceutical Products	Manufacturing (Industrial inputs), General Masses (Household Products)	176
17	Section 4 (Zero Rating)	48-a-Paper & Paperboard, Rolls , Sheets	Manufacturing (Industrial inputs),	173

	- Schedule	5th		General Masses (Household Products)	
18	Section 4 (Zero Rating) - Schedule	5th	27-g-Electrical Energy	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs)	165
19	Section 4 (Zero Rating) - Schedule	5th	88-a-Aircraft, Spacecraft, Missiles & Parts Thereof	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs)	139
20	Section 4 (Zero Rating) - Schedule	5th	98-15-MANAGEMENT CONSULTANTS SOFTWARE	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs)	118
21	Section 4 (Zero Rating) - Schedule	5th	98-18-SECURITY SERVICES	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs)	108
22	Section 4 (Zero Rating) - Schedule	5th	87-d-Other Vehicles / Carriages / Trailers; Vehicle	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs)	99
23	Section 4 (Zero Rating) - Schedule	5th	98-23-TRANSPORT	Diplomats and Diplomatic Mission, Manufacturing, General Masses	98
24	Section 4 (Zero Rating) - Schedule	5th	36-a-Explosives, Pyrotechnic Products	Manufacturing (Industrial Inputs)	89
25	Section 4 (Zero Rating) - Schedule	5th	90-b-Laboratory Apparatus And Analytical, Optical,	Manufacturing (Industrial Inputs)	82
26	Section 4 (Zero Rating) - Schedule	5th	52-a-Cotton, Cotton Waste	Manufacturing (Industrial Inputs)	77
27	Section 4 (Zero Rating)		38-a-Miscellaneous Chemical Products	Manufacturing (Industrial Inputs)	69

	-	5th			
	Schedule				
28	Section 4 (Zero Rating)	39-a-Polymers, Polyesters In Primary Form Etc	Manufacturing (Industrial Inputs)	66	
	-	5th			
	Schedule				
29	Section 4 (Zero Rating)	62-a-Articles Of Apparel & Clothing Accessories-No	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs), General Masses (Household Products)	62	
	-	5th			
	Schedule				
30	Section 4 (Zero Rating)	85-h-Miscellaneous Electrical Machinery, Equipment	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs), General Masses (Household Products)	59	
	-	5th			
	Schedule				
31	Section 4 (Zero Rating)	39-b-Plastics Packaging Materials Incl Boxes, Bags	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs), General Masses (Household Products)	52	
	-	5th			
	Schedule				
32	Section 4 (Zero Rating)	84-g-Computer And Office Equipment	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs), General Masses (Household Products)	50	
	-	5th			
	Schedule				
33	Section 4 (Zero Rating)	52-c-Cotton Fabric	Manufacturing (Industrial Inputs)	49	
	-	5th			
	Schedule				
34	Section 4 (Zero Rating)	98-04-CONSTRUCTION	Diplomats and Diplomatic Mission, Manufacturing	47	
	-	5th			

	Schedule		(Industrial Inputs), General Masses (Household Products)	
35	Section 4 (Zero Rating) - 5th Schedule	15-b-Vegetable Oil, Fats & Waxes Etc	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs), General Masses (Household Products)	37
36	Section 4 (Zero Rating) - 5th Schedule	84-f-General Industrial Machinery And Equipment	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs), General Masses (Household Products)	37
37	Section 4 (Zero Rating) - 5th Schedule	87-c-Motorcycles	Diplomats and Diplomatic Mission, General Masses (Household Products)	36
38	Section 4 (Zero Rating) - 5th Schedule	19-a-Preparation Of Cereals, Flour, Starch Or Milk	Manufacturing (Industrial inputs), General Masses (Household Products)	33
39	Section 4 (Zero Rating) - 5th Schedule	25-b-Cement Clinker; Cement	Manufacturing (Industrial inputs), General Masses (Household Products)	30
40	Section 4 (Zero Rating) - 5th Schedule	23-b-Poultry And Animal Feed; Meals Of Sunflower S	Manufacturing (Industrial inputs), General Masses (Household Products)	30
41	Section 4 (Zero Rating) - 5th	84-b-Agricultural Farm And Garden Machinery And Equ	Manufacturing (Industrial inputs), General Masses	29

	Schedule			(Household Products)	
42	Section 4 (Zero Rating) - 5th Schedule	29-a-Organic Chemicals		Manufacturing (Industrial inputs), General Masses (Household Products)	29
43	Section 4 (Zero Rating) - 5th Schedule	84-a-Engines And Turbines	Turbines	Manufacturing (Industrial inputs)	27
44	Section 4 (Zero Rating) - 5th Schedule	12-b-Oil Grains, St	Seeds, Misc. Medicinal Plants,	Manufacturing (Industrial inputs), General Masses (Household Products)	27
45	Section 4 (Zero Rating) - 5th Schedule	49-a-Printed Newspapers, Manuscripts	Books, Pictures,	Diplomats and Diplomatic Mission	24
46	Section 4 (Zero Rating) - 5th Schedule	58-a-Special Fabrics, Lace	Woven Tufted Textiles,	Manufacturing (Industrial inputs), General Masses (Household Products)	23
47	Section 4 (Zero Rating) - 5th Schedule	90-c-Surgical Instruments		Manufacturing (Industrial inputs), General Masses (Household Products)	23
48	Section 4 (Zero Rating) - 5th Schedule	27-d-Lubricating Oils And Greases		Manufacturing (Industrial inputs), General Masses (Household Products)	21
49	Section 4 (Zero Rating) - 5th Schedule	52-b-Cotton Yarn / Thread		Manufacturing (Industrial inputs), General Masses (Household Products)	21

50	Section 4 (Zero Rating) - 5th Schedule	98-22-MAINTENANCE AND REPAIR	Diplomats and Diplomatic Mission	20
51	Section 4 (Zero Rating) - 5th Schedule	90-d-Medical, And Dental Instruments And Supplies	Manufacturing (Industrial inputs), General Masses (Household Products)	19
52	Section 4 (Zero Rating) - 5th Schedule	24-b-Cigarettes, Cigars Etc., Of Tobacco Or Substi	Manufacturing (Industrial inputs), General Masses (Household Products)	17
53	Section 4 (Zero Rating) - 5th Schedule	02-a-Meat & Edible Meat Offal	Manufacturing (Industrial inputs), General Masses (Household Products)	16
54	Section 4 (Zero Rating) - 5th Schedule	57-a-Carpets & Other Textile Floor Coverings	Manufacturing (Industrial inputs), General Masses (Household Products)	16
55	Section 4 (Zero Rating) - 5th Schedule	87-b-Public Transport Vehicles; Motor Vehicles	Manufacturing (Industrial inputs), General Masses (Household Products)	15
56	Section 4 (Zero Rating) - 5th Schedule	85-d-Electric Lighting And Wiring Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	15
57	Section 4 (Zero Rating) - 5th Schedule	40-a-Rubbers & Articles Thereof	Manufacturing (Industrial inputs), General Masses (Household Products)	15
58	Section 4 (Zero Rating)	25-a-Salt, Sculpture, Earth & Stone, Lime	Manufacturing (Industrial inputs),	14

	-	5th			General	Masses	
	Schedule				(Household	Products)	
59	Section 4 (Zero Rating) - 5th Schedule	39-d-Other Plastics Etc	Articles	Of	Manufacturing (Industrial inputs), General Masses (Household Products)		11
60	Section 4 (Zero Rating) - 5th Schedule	09-b-Coffee, Substitutes; & Ot	Coffee	Spices	Manufacturing (Industrial inputs), General Masses (Household Products)		10
61	Section 4 (Zero Rating) - 5th Schedule	90-a-Search, Navigation, Aeronautical,	Detection,		Manufacturing (Industrial inputs), General Masses (Household Products)		10
62	Section 4 (Zero Rating) - 5th Schedule	28-a-Inorganic Chemicals, Organic / Inorganic Comp			Manufacturing (Industrial inputs), General Masses (Household Products)		9
63	Section 4 (Zero Rating) - 5th Schedule	55-b-Yarn / Thread Man-Made Fibers		Of	Manufacturing (Industrial inputs), General Masses (Household Products)		9
64	Section 4 (Zero Rating) - 5th Schedule	82-a-Tools, Spoons Forks Of Base Metal		&	Manufacturing (Industrial inputs), General Masses (Household Products)		9
65	Section 4 (Zero Rating) - 5th Schedule	41-a-Raw Hides & Skins & Leather			Manufacturing (Industrial inputs), General Masses (Household Products)		8
66	Section 4 (Zero Rating) - 5th	07-a-Edible Vegetables			Manufacturing (Industrial inputs), General Masses		7

	Schedule		(Household Products)	
67	Section 4 (Zero Rating) - 5th Schedule	73-a-Articles Of Iron Or Steel	Manufacturing (Industrial inputs), General Masses (Household Products)	7
68	Section 4 (Zero Rating) - 5th Schedule	32-a-Paints, Varnishes, Lacquers, Enamels, And All	Manufacturing (Industrial inputs), General Masses (Household Products)	7
69	Section 4 (Zero Rating) - 5th Schedule	85-f-Communications Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	7
70	Section 4 (Zero Rating) - 5th Schedule	63-a-Made-Up Textile Articles Nesoi, Needlecraft	Manufacturing (Industrial inputs), General Masses (Household Products)	6
71	Section 4 (Zero Rating) - 5th Schedule	84-i-Miscellaneous Industrial And Commercial Equip	Manufacturing (Industrial inputs), General Masses (Household Products)	6
72	Section 4 (Zero Rating) - 5th Schedule	20-b-Fruit And / Or Vegetable Juices	Manufacturing (Industrial inputs), General Masses (Household Products)	6
73	Section 4 (Zero Rating) - 5th Schedule	68-a-Articles Of Stone, Plaster, Cement, Asbestos,	Manufacturing (Industrial inputs), General Masses (Household Products)	5
74	Section 4 (Zero Rating) - 5th Schedule	98-33-LABOUR AND MENPOWER SERVICES	Diplomats and Diplomatic Mission	5

75	Section 4 (Zero Rating) - 5th Schedule	10-a-Rice		Manufacturing (Industrial inputs), General Masses (Household Products)	5
76	Section 4 (Zero Rating) - 5th Schedule	83-a-Miscellaneous Articles Of Base Metal		Manufacturing (Industrial inputs), General Masses (Household Products)	5
77	Section 4 (Zero Rating) - 5th Schedule	42-a-Articles Of Leather		Manufacturing (Industrial inputs), General Masses (Household Products)	5
78	Section 4 (Zero Rating) - 5th Schedule	22-c-Aerated Waters		Manufacturing (Industrial inputs), General Masses (Household Products)	5
79	Section 4 (Zero Rating) - 5th Schedule	11-a-Milling Products	Industry	Manufacturing (Industrial inputs), General Masses (Household Products)	4
80	Section 4 (Zero Rating) - 5th Schedule	22-a-Natural Including Mineral Ice &	Water Water;	Manufacturing (Industrial inputs), General Masses (Household Products)	3
81	Section 4 (Zero Rating) - 5th Schedule	94-a-Furniture, Cushions, Lamps & Lightin	Bedding,	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs), General Masses (Household Products)	3
82	Section 4 (Zero Rating) - 5th Schedule	08-a-Edible Fruits & Nuts, Peel Of Citrus/Melons		Manufacturing (Industrial inputs), General Masses (Household	3

			Products)	
83	Section 4 (Zero Rating) - 5th Schedule	31-f-OTHER FERTILIZERS	Manufacturing (Industrial inputs), Agricultural Inputs	2
84	Section 4 (Zero Rating) - 5th Schedule	59-a-Impregnated, Coated, Covered, Or Laminated Tea	Manufacturing (Industrial inputs), General Masses (Household Products)	2
85	Section 4 (Zero Rating) - 5th Schedule	09-a-Tea	Manufacturing (Industrial inputs), General Masses (Household Products)	2
86	Section 4 (Zero Rating) - 5th Schedule	34-a-Soaps, Waxes, Scouring Products, Candles, Mod	Diplomats and Diplomatic Mission, General Masses (Household Products)	2
87	Section 4 (Zero Rating) - 5th Schedule	21-a-Extracts Of Coffee, Tea Etc, Yeasts, Sauces,	Diplomats and Diplomatic Mission, General Masses (Household Products)	2
88	Section 4 (Zero Rating) - 5th Schedule	50-a-Silk, Including Yarns & Woven Fabrics Thereof	Manufacturing (Industrial inputs), General Masses (Household Products)	2
89	Section 4 (Zero Rating) - 5th Schedule	35-a-Albuminoidal Sub, Starches, Glues, Enzymes	Manufacturing (Industrial inputs), General Masses (Household Products)	2
90	Section 4 (Zero Rating) - 5th Schedule	85-a-Electric Transmission And Distribution Equipm	Manufacturing (Industrial inputs), General Masses (Household Products)	2

91	Section 4 (Zero Rating) - 5th Schedule	69-a-Ceramic Products	Manufacturing (Industrial inputs), General Masses (Household Products)	2
92	Section 4 (Zero Rating) - 5th Schedule	98-28-TECHNICAL	Manufacturing (Industrial inputs), General Masses (Household Products)	2
93	Section 4 (Zero Rating) - 5th Schedule	84-c-Construction, Mining, And Materials Handling	Manufacturing (Industrial inputs), General Masses (Household Products)	2
94	Section 4 (Zero Rating) - 5th Schedule	93-a-Arms & Ammunition, Parts & Accessories	Diplomats and Diplomatic Mission	2
95	Section 4 (Zero Rating) - 5th Schedule	85-c-Household Electric Appliances	Manufacturing (Industrial inputs), General Masses (Household Products)	2
96	Section 4 (Zero Rating) - 5th Schedule	64-a-Footwear, Gaiters, & The Like	Diplomats and Diplomatic Mission, Manufacturing (Industrial inputs), General Masses (Household Products)	2
97	Section 4 (Zero Rating) - 5th Schedule	61-a-Articles Of Apparel & Clothing Accessories-Kn	Manufacturing (Industrial inputs), General Masses (Household Products)	1
98	Section 4 (Zero Rating) - 5th Schedule	14-b-Vegetable Materials	Manufacturing (Industrial inputs), General Masses (Household Products)	1

99	Section 4 (Zero Rating) - 5th Schedule	76-a-Aluminum & Articles Thereof	Manufacturing (Industrial inputs), General Masses (Household Products)	1
100	Section 4 (Zero Rating) - 5th Schedule	74-b-Copper Wires & Cables	Manufacturing (Industrial inputs), General Masses (Household Products)	1
101	Section 4 (Zero Rating) - 5th Schedule	70-a-Glass & Glassware	Manufacturing (Industrial inputs), General Masses (Household Products)	1
102	Section 4 (Zero Rating) - 5th Schedule	79-a-Zinc & Articles Thereof	Manufacturing (Industrial inputs)	1
103	Section 4 (Zero Rating) - 5th Schedule	98-25-MEDICAL LABORATORIES	Manufacturing (Industrial inputs), General Masses (Household Products)	1
104	Section 4 (Zero Rating) - 5th Schedule	71-a-Pearls, Stones, Precious Metals, Imitation	Manufacturing (Industrial inputs), General Masses (Household Products)	1
105	Section 4 (Zero Rating) - 5th Schedule	39-c-Plastics Pipe, Pipe Fitting, Baths, Washbasin	Manufacturing (Industrial inputs), General Masses (Household Products)	1
106	Section 4 (Zero Rating) - 5th Schedule	85-b-Electrical Industrial Apparatus	Manufacturing (Industrial inputs), General Masses (Household Products)	1
107	Section 4 (Zero Rating)	33-a-Oils & Resinoids, Perfumery, Cosmetic Or	Manufacturing (Industrial inputs),	1

	-	5th	Toil		General	Masses	
	Schedule				(Household	Products)	
108	-	5th	95-a-Toys, Games, Related Equipment, Parts & Acces		Manufacturing	(Industrial inputs),	-
	Schedule				General	Masses	
					(Household	Products)	
109	-	5th	84-d-Metalworking Machinery And Equipment		Manufacturing	(Industrial inputs),	-
	Schedule				General	Masses	
					(Household	Products)	
110	-	5th	55-c-Fabric Of Man-Made Fibers		Manufacturing	(Industrial inputs),	-
	Schedule				General	Masses	
					(Household	Products)	
111	-	5th	98-09-PRINTING SERVICES		Diplomats and	Diplomatic Mission,	-
	Schedule				Manufacturing	(Industrial inputs)	
112	-	5th	98-36-CLEARING AND FORWARDING AGENT SERVICES		Manufacturing	(Industrial inputs),	-
	Schedule				General	Masses	
					(Household	Products)	
113	-	5th	44-a-Wood & Articles Of Wood, Wood Charcoal		Manufacturing	(Industrial inputs),	-
	Schedule				General	Masses	
					(Household	Products)	
114	-	5th	98-20-WORKSHOPS		Diplomats and	Diplomatic Mission,	-
	Schedule				Manufacturing	(Industrial inputs)	
115	-	5th	80-a-Tin & Articles Thereof		Manufacturing	(Industrial inputs),	-
	Schedule				General	Masses	
					(Household	Products)	

116	Section 4 (Zero Rating) - 5th Schedule	74-a-Copper & Articles Thereof Excluding Wires & C	Manufacturing (Industrial inputs), General Masses (Household Products)	-
117	Section 4 (Zero Rating) - 5th Schedule	27-f-Petroleum Jelly, Coke , Bitumn & Similar Misc	Manufacturing (Industrial inputs)	-
118	Section 4 (Zero Rating) - 5th Schedule	84-h-Refrigeration And Service Industry Machinery	Manufacturing (Industrial inputs), General Masses (Household Products)	-
119	Section 4 (Zero Rating) - 5th Schedule	55-a-Man-Made Staple Fibers / Tows	Manufacturing (Industrial inputs), General Masses (Household Products)	-
120	Section 4 (Zero Rating) - 5th Schedule	97-a-Works Of Art; Collectors' Pieces, Antiques	Manufacturing (Industrial inputs), General Masses (Household Products)	-
121	Section 4 (Zero Rating) - 5th Schedule	54-a-Man-Made Filaments, Inc. Yarns & Woven Etc.	Manufacturing (Industrial inputs), General Masses (Household Products)	-
122	Section 4 (Zero Rating) - 5th Schedule	39-e-Foam Product	Manufacturing (Industrial inputs), General Masses (Household Products)	-
123	Section 4 (Zero Rating) - 5th Schedule	98-02-ADVERTISEMENT	Diplomats and Diplomatic Mission	-
124	Section 4 (Zero Rating) - 5th	23-a-Residues From Food Industries, Oilcake	Manufacturing (Industrial inputs), General Masses	-

	Schedule		(Household Products)	
125	Section 4 (Zero Rating) - 5th Schedule	06-a-Live Trees And Other Plants	Diplomats and Diplomatic Missions, General Masses (Household Products)	-
126	Section 4 (Zero Rating) - 5th Schedule	20-a-Preparations Of Vegetables, Fruits, Nuts, Etc	Manufacturing (Industrial inputs), General Masses (Household Products)	-
127	Section 4 (Zero Rating) - 5th Schedule	98-08-COURIER SERVICES	Diplomats and Diplomatic Missions	-
128	Section 4 (Zero Rating) - 5th Schedule	56-a-Wadding, Felt & Nonwovens, Special Yarns	Manufacturing (Industrial inputs), General Masses (Household Products)	-
129	Section 4 (Zero Rating) - 5th Schedule	27-a-Coal , Lignite, Coal Gas, Oils ,Tars And Coal	Manufacturing (Industrial inputs), General Masses (Household Products)	-
130	Section 4 (Zero Rating) - 5th Schedule	60-a-Knitted Or Crocheted Fabrics	Manufacturing (Industrial inputs), General Masses (Household Products)	-
131	Section 4 (Zero Rating) - 5th Schedule	98-01-HOTELS	Diplomats and Diplomatic Missions	-
132	Section 4 (Zero Rating) - 5th Schedule	37-a-Photographic Or Cinematographic Goods	Manufacturing (Industrial inputs), General Masses (Household Products)	-

133	Section 4 (Zero Rating) - 5th Schedule	98-21-HEALTH CLUBS	Manufacturing (Industrial inputs), General Masses (Household Products)	-
134	Section 4 (Zero Rating) - 5th Schedule	90-e-Photographic Cinematographic Equipment And Su	Manufacturing (Industrial inputs), General Masses (Household Products)	-
135	Section 4 (Zero Rating) - 5th Schedule	53-a-Vegetable Textile Fibers Nesoi, Yarns & Woven	Manufacturing (Industrial inputs), General Masses (Household Products)	-
136	Section 4 (Zero Rating) - 5th Schedule	98-24-HOSPITAL	Diplomats and Diplomatic Missions, General Masses (Household Products)	-
137	Section 4 (Zero Rating) - 5th Schedule	65-a-Headgear & Other Parts	Manufacturing (Industrial inputs), General Masses (Household Products)	-
138	Section 4 (Zero Rating) - 5th Schedule	98-14-ARCHITECT TOWN PLANNERS	Manufacturing (Industrial inputs), Diplomats and Diplomatic Missions	-
139	Section 4 (Zero Rating) - 5th Schedule	95-b-Sports Goods	Manufacturing (Industrial inputs), Diplomats and Diplomatic Missions	-
140	Section 4 (Zero Rating) - 5th Schedule	98-27-TELECOM COMPANIES	Manufacturing (Industrial inputs), General Masses (Household Products)	-
141	Section 4 (Zero Rating) -5th Schedule	81-a-Base Metals Nesoi, Cermets, Articles Etc	Manufacturing (Industrial inputs), General Masses	-

					(Household Products)	
142	Section 4 (Zero Rating) - 5th Schedule	21-c-Beverage Concentrate, Other Edible Prepa	Misc	Manufacturing (Industrial inputs), General Masses (Household Products)		-
143	Section 4 (Zero Rating) - 5th Schedule	98-17-TESTING MEDICAL	NON	Manufacturing (Industrial inputs), General Masses (Household Products)		-
144	Section 4 (Zero Rating) - 5th Schedule	31-d-NPK		Manufacturing (Industrial inputs), Diplomats and Diplomatic Missions		-
145	Section 4 (Zero Rating) - 5th Schedule	03-a-Fish & Crustaceans		Manufacturing (Industrial inputs), General Masses (Household Products)		-
146	Section 4 (Zero Rating) - 5th Schedule	85-e-Household And Video Equipment, And Audi	Audio	Manufacturing (Industrial inputs), General Masses (Household Products)		-
147	Section 4 (Zero Rating) - 5th Schedule	04-b-Eggs, Honey, & Ed. Products Of Animal Origin		Manufacturing (Industrial inputs), General Masses (Household Products)		-
148	Section 4 (Zero Rating) - 5th Schedule	31-b-DAP		General Masses (Agricultural Inputs)		-
Total						58,258
Less adjustment *						(44,587)
Total after adjustment						13,671

*** Note-I (adjustment in estimation):**

In case of zero-rated items, the adjustment includes leaving out tax expenditure estimation on some items, which if were not zero-rated, the full input tax would have been claimed, such as crude oil, machinery for E&P sector, and material related to exports. The tax expenditure to the extent of these items is thus deducted from the total estimation of Part 1 (zero rated items). Item-wise cost is below:

Sr.	Schedule	Description	Sales Value	Adj. (17%)
1	5th Schedule	Supplies of raw materials components and goods for further manufacture of goods in the Export Processing Zones (Serial no. 5)	2,951	502
2	5th Schedule	Supplies of locally manufactured plant and machinery to petroleum and gas sector Exploration and Production companies, their contractors and sub-contractors, specified by the Federal Government, subject to conditions and restrictions (Serial no. 6)	9,220	1,567
3	5th Schedule	Supplies made to exporters under the Duty and Tax Remission Rules, 2001 (Serial no. 7)	220	37
4	5th Schedule	Petroleum Crude Oil (PCT heading 2709.0000) (Serial no. 10)	249,886	42,481
Total amount to be adjusted				44,587

Part 2: Exemption on Imports

1	Section 13 - 6th Schedule Table-I (Imports)	30-a-Pharmaceutical Products	Foreign Governments (Grant in Aids/Diplomat and Diplomatic Mission), General Masses (Hospitals, Food	65,279
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			Items)	
2	Section 13 - 6th Schedule Table-I (Imports)	52-a-Cotton, Cotton Waste	Manufacturing (Industrial inputs), General Masses (Household Products)	54,410
3	Section 13 - 6th Schedule Table-I (Imports)	15-b-Vegetable Oil, Fats & Waxes Etc	Manufacturing (Industrial inputs), General Masses (Household Products)	43,265
4	Section 13 - 6th Schedule Table-I (Imports)	04-a-Milk Cream And Butter Dairy Products	Manufacturing (Industrial inputs), General Masses (Household Products)	40,436
5	Section 13 - 6th Schedule Table-I (Imports)	23-b-Poultry And Animal Feed; Meals Of Sunflower	Manufacturing (Industrial inputs), General Masses (Household Products)	28,065
6	Section 13 - 6th Schedule Table-I (Imports)	38-a-Miscellaneous Chemical Products	Manufacturing (Industrial inputs), General Masses (Household Products)	16,396
7	Section 13 - 6th Schedule Table-I (Imports)	10-b-Cereals And Grains Other Than Rice	Manufacturing (Industrial inputs), General Masses (Household Products)	8,255
8	Section 13 - 6th Schedule Table-I (Imports)	12-b-Oil Seeds, Misc. Grains, Medicinal Plants,	Manufacturing (Industrial inputs), General Masses (Household Products)	7,743
9	Section 13 - 6th Schedule Table-I	07-a-Edible Vegetables	Manufacturing (Industrial inputs), General Masses	5,638

	(Imports)		(Household Products)	
10	Section 13 - 6th Schedule Table-I (Imports)	85-h-Miscellaneous Electrical Machinery, Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	5,212
11	Section 13 - 6th Schedule Table-I (Imports)	84-g-Computer And Office Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	4,946
12	Section 13 - 6th Schedule Table-I (Imports)	27-g-Electrical Energy	Manufacturing (Industrial inputs), General Masses (Household Products)	4,847
13	Section 13 - 6th Schedule Table-I (Imports)	02-a-Meat & Edible Meat Offal	Manufacturing (Industrial inputs), General Masses (Household Products)	3,830
14	Section 13 - 6th Schedule Table-I (Imports)	49-a-Printed Newspapers, Manuscripts	Books, Pictures, Manufacturing (Industrial inputs), General Masses (Household Products)	3,663
15	Section 13 - 6th Schedule Table-I (Imports)	90-d-Medical, And Dental Instruments And Supplies	Manufacturing (Industrial inputs), General Masses (Household Products)	3,600
16	Section 13 - 6th Schedule Table-I (Imports)	01-a-Live Animals	Manufacturing (Industrial inputs), General Masses (Household Products)	3,319
17	Section 13 - 6th Schedule Table-I (Imports)	10-a-Rice	Manufacturing (Industrial inputs), General Masses (Household Products)	3,268

				Products)	
18	Section 13 - 6th Schedule Table-I (Imports)	85-a-Electric Transmission And Distribution Equipm		Manufacturing (Industrial inputs), General Masses (Household Products)	2,649
19	Section 13 - 6th Schedule Table-I (Imports)	19-a-Preparation Of Cereals, Flour, Starch Or Milk		Manufacturing (Industrial inputs), General Masses (Household Products)	2,371
20	Section 13 - 6th Schedule Table-I (Imports)	90-b-Laboratory Apparatus And Analytical, Optical,		Manufacturing (Industrial inputs), General Masses (Household Products)	2,113
21	Section 13 - 6th Schedule Table-I (Imports)	11-a-Milling Products	Industry	Manufacturing (Industrial inputs), General Masses (Household Products)	1,904
22	Section 13 - 6th Schedule Table-I (Imports)	90-c-Surgical Instruments		Manufacturing (Industrial inputs), General Masses (Household Products)	1,503
23	Section 13 - 6th Schedule Table-I (Imports)	29-a-Organic Chemicals		Manufacturing (Industrial inputs), General Masses (Household Products)	1,349
24	Section 13 - 6th Schedule Table-I (Imports)	85-d-Electric Lighting And Wiring Equipment		Manufacturing (Industrial inputs), General Masses (Household Products)	1,149
25	Section 13 - 6th Schedule Table-I (Imports)	27-e-Petroleum Gases & Other Gaseous Hydrocarbons		Manufacturing (Industrial inputs), General Masses (Household	1,120

				Products)	
26	Section 13 - 6th Schedule Table-I (Imports)	08-a-Edible Fruits & Nuts, Peel Of Citrus/Melons		Manufacturing (Industrial inputs), General Masses (Household Products)	1,030
27	Section 13 - 6th Schedule Table-I (Imports)	85-c-Household Appliances	Electric	Manufacturing (Industrial inputs), General Masses (Household Products)	906
28	Section 13 - 6th Schedule Table-I (Imports)	85-g-Electronic Components Accessories	And	Manufacturing (Industrial inputs), General Masses (Household Products)	838
29	Section 13 - 6th Schedule Table-I (Imports)	03-a-Fish & Crustaceans		Manufacturing (Industrial inputs), General Masses (Household Products)	836
30	Section 13 - 6th Schedule Table-I (Imports)	16-a-Edible Preparation Of Meat, Fish, Crustaceans		Manufacturing (Industrial inputs), General Masses (Household Products)	830
31	Section 13 - 6th Schedule Table-I (Imports)	37-a-Photographic Cinematographic Goods	Or	Manufacturing (Industrial inputs), General Masses (Household Products)	799
32	Section 13 - 6th Schedule Table-I (Imports)	96-a-Misc. Manufactured Articles brushes, buttons,		Manufacturing (Industrial inputs), General Masses (Household Products)	769
33	Section 13 - 6th Schedule Table-I (Imports)	36-b-Matches		General Masses (Household Products)	756

34	Section 13 - 6th Schedule Table-I (Imports)	04-b-Eggs, Honey, & Ed. Products Of Animal Origin	Manufacturing (Industrial inputs), General Masses (Household Products)	744
35	Section 13 - 6th Schedule Table-I (Imports)	48-b-Articles Of Paper Pulp Filter Paper, Wallpaper	Manufacturing (Industrial inputs), General Masses (Household Products)	674
36	Section 13 - 6th Schedule Table-I (Imports)	23-a-Residues From Food Industries, Oilcake	Manufacturing (Industrial inputs), General Masses (Household Products)	659
37	Section 13 - 6th Schedule Table-I (Imports)	21-c-Beverage Concentrate, Other Misc Edible	Manufacturing (Industrial inputs), General Masses (Household Products)	571
38	Section 13 - 6th Schedule Table-I (Imports)	84-a-Engines And Turbines	Manufacturing (Industrial inputs), General Masses (Household Products)	570
39	Section 13 - 6th Schedule Table-I (Imports)	94-a-Furniture, Bedding, Cushions, Lamps & Lightings	Manufacturing (Industrial inputs), General Masses (Household Products)	566
40	Section 13 - 6th Schedule Table-I (Imports)	84-b-Agricultural Farm And Garden Machinery And Equ	Manufacturing (Industrial inputs), General Masses (Household Products)	556
41	Section 13 - 6th Schedule Table-I (Imports)	25-a-Salt, Sculpture, Earth & Stone, Lime	Manufacturing (Industrial inputs), General Masses (Household Products)	519

42	Section 13 - 6th Schedule Table-I (Imports)	09-b-Coffee, Substitutes; Mate, Coffee Spices	Manufacturing (Industrial inputs), General Masses (Household Products)	513
43	Section 13 - 6th Schedule Table-I (Imports)	17-c-Sugar Confectionary	Manufacturing (Industrial inputs), General Masses (Household Products)	471
44	Section 13 - 6th Schedule Table-I (Imports)	20-a-Preparations Of Vegetables, Fruits, Nuts, Etc	Manufacturing (Industrial inputs), General Masses (Household Products)	377
45	Section 13 - 6th Schedule Table-I (Imports)	28-a-Inorganic Chemicals, Organic / Inorganic Comp	Manufacturing (Industrial inputs), General Masses (Household Products)	333
46	Section 13 - 6th Schedule Table-I (Imports)	14-b-Vegetable Materials	Manufacturing (Industrial inputs), General Masses (Household Products)	304
47	Section 13 - 6th Schedule Table-I (Imports)	98-04-CONSTRUCTION	Manufacturing (Industrial inputs), General Masses (Household Products)	298
48	Section 13 - 6th Schedule Table-I (Imports)	39-d-Other Articles Of Plastics Etc	Manufacturing (Industrial inputs), General Masses (Household Products)	298
49	Section 13 - 6th Schedule Table-I (Imports)	48-a-Paper & Paperboard, Rolls , Sheets	Manufacturing (Industrial inputs), General Masses (Household Products)	275

50	Section 13 - 6th Schedule Table-I (Imports)	84-i-Miscellaneous Industrial And Commercial Equip		Manufacturing (Industrial inputs), General Masses (Household Products)	244
51	Section 13 - 6th Schedule Table-I (Imports)	17-a-Sugars		Manufacturing (Industrial inputs), General Masses (Household Products)	220
52	Section 13 - 6th Schedule Table-I (Imports)	52-c-Cotton Fabric		Manufacturing (Industrial inputs), General Masses (Household Products)	191
53	Section 13 - 6th Schedule Table-I (Imports)	22-a-Natural Including Mineral Ice	Water Water;	Manufacturing (Industrial inputs), General Masses (Household Products)	145
54	Section 13 - 6th Schedule Table-I (Imports)	71-a-Pearls, Precious Metals,	Stones, Imitation	Manufacturing (Industrial inputs), General Masses (Household Products)	145
55	Section 13 - 6th Schedule Table-I (Imports)	20-b-Fruit And Vegetable Juices	/ Or	Manufacturing (Industrial inputs), General Masses (Household Products)	136
56	Section 13 - 6th Schedule Table-I (Imports)	31-f-OTHER FERTILIZERS		Manufacturing (Industrial inputs), General Masses (Household Products)	128
57	Section 13 - 6th Schedule Table-I (Imports)	40-a-Rubbers & Thereof	Articles	Manufacturing (Industrial inputs), General Masses (Household Products)	122

58	Section 13 - 6th Schedule Table-I (Imports)	06-a-Live Trees And Other Plants	Manufacturing (Industrial inputs), General Masses (Household Products)	110
59	Section 13 - 6th Schedule Table-I (Imports)	87-d-Other Vehicles / Carriages / Trailers; Vehicle	Manufacturing (Industrial inputs), General Masses (Household Products)	107
60	Section 13 - 6th Schedule Table-I (Imports)	35-a-Albuminoidal Sub, Starches, Glues, Enzymes	Manufacturing (Industrial inputs), General Masses (Household Products)	78
61	Section 13 - 6th Schedule Table-I (Imports)	15-a-Animal Oil, Fats & Waxes Etc	Manufacturing (Industrial inputs), General Masses (Household Products)	76
62	Section 13 - 6th Schedule Table-I (Imports)	73-a-Articles Of Iron Or Steel	Manufacturing (Industrial inputs), General Masses (Household Products)	70
63	Section 13 - 6th Schedule Table-I (Imports)	98-23-TRANSPORT	Manufacturing (Industrial inputs), General Masses (Household Products)	65
64	Section 13 - 6th Schedule Table-I (Imports)	98-02-ADVERTISEMENT	Manufacturing (Industrial inputs), General Masses (Household Products)	64
65	Section 13 - 6th Schedule Table-I (Imports)	27-d-Lubricating Oils And Greases	Manufacturing (Industrial inputs), General Masses (Household Products)	61

66	Section 13 - 6th Schedule Table-I (Imports)	39-b-Plastics Packaging Materials Incl Boxes, Bags	Manufacturing (Industrial inputs), General Masses (Household Products)	58
67	Section 13 - 6th Schedule Table-I (Imports)	32-b-Tanning Or Dyeing Extracts, Dyes, Pigments,	Manufacturing (Industrial inputs), General Masses (Household Products)	56
68	Section 13 - 6th Schedule Table-I (Imports)	84-f-General Industrial Machinery And Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	55
69	Section 13 - 6th Schedule Table-I (Imports)	25-b-Cement Cement	Clinker; Manufacturing (Industrial inputs), General Masses (Household Products)	54
70	Section 13 - 6th Schedule Table-I (Imports)	05-a-Products Of Animal Origin Inedible	Manufacturing (Industrial inputs), General Masses (Household Products)	54
71	Section 13 - 6th Schedule Table-I (Imports)	84-c-Construction, Mining, And Materials Handling	Manufacturing (Industrial inputs), General Masses (Household Products)	53
72	Section 13 - 6th Schedule Table-I (Imports)	24-a-Tobacco, Raw Or Processed; Tobacco Refuse;	Manufacturing (Industrial inputs), General Masses (Household Products)	53
73	Section 13 - 6th Schedule Table-I (Imports)	52-b-Cotton Yarn / Thread	Manufacturing (Industrial inputs), General Masses (Household Products)	51

74	Section 13 - 6th Schedule Table-I (Imports)	21-a-Extracts Of Coffee, Tea Etc, Yeasts, Sauces	Manufacturing (Industrial inputs), General Masses (Household Products)	51
75	Section 13 - 6th Schedule Table-I (Imports)	85-f-Communications Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	47
76	Section 13 - 6th Schedule Table-I (Imports)	68-a-Articles Of Stone, Plaster, Cement, Asbestos,	Manufacturing (Industrial inputs), General Masses (Household Products)	46
77	Section 13 - 6th Schedule Table-I (Imports)	33-a-Oils & Resinoids, Perfumery, Cosmetic Or Toil	Manufacturing (Industrial inputs), General Masses (Household Products)	43
78	Section 13 - 6th Schedule Table-I (Imports)	85-b-Electrical Industrial Apparatus	Manufacturing (Industrial inputs), General Masses (Household Products)	42
79	Section 13 - 6th Schedule Table-I (Imports)	81-a-Base Metals Nesoi, Cermets, Articles Etc	Manufacturing (Industrial inputs), General Masses (Household Products)	39
80	Section 13 - 6th Schedule Table-I (Imports)	34-a-Soaps, Waxes, Scouring Products, Candles,	Manufacturing (Industrial inputs), General Masses (Household Products)	37
81	Section 13 - 6th Schedule Table-I (Imports)	50-a-Silk, Including Yarns & Woven Fabrics Thereof	Manufacturing (Industrial inputs), General Masses (Household Products)	32

82	Section 13 - 6th Schedule Table-I (Imports)	27-c-Petroleum Refined Oil & Related Products	Manufacturing (Industrial inputs), General Masses (Household Products)	32
83	Section 13 - 6th Schedule Table-I (Imports)	27-a-Coal , Lignite, Coal Gas, Oils ,Tars And Coal	Manufacturing (Industrial inputs), General Masses (Household Products)	31
84	Section 13 - 6th Schedule Table-I (Imports)	90-e-Photographic Cinematographic Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	30
85	Section 13 - 6th Schedule Table-I (Imports)	90-a-Search, Detection, Navigation, Aeronautical	Manufacturing (Industrial inputs), General Masses (Household Products)	28
86	Section 13 - 6th Schedule Table-I (Imports)	87-b-Public Transport Vehicles; Motor Vehicles	Manufacturing (Industrial inputs), General Masses (Household Products)	28
87	Section 13 - 6th Schedule Table-I (Imports)	39-c-Plastics Pipe, Pipe Fitting, Baths, Washbasin	Manufacturing (Industrial inputs), General Masses (Household Products)	28
88	Section 13 - 6th Schedule Table-I (Imports)	09-a-Tea	Manufacturing (Industrial inputs), General Masses (Household Products)	28
89	Section 13 - 6th Schedule Table-I (Imports)	24-b-Cigarettes, Cigars Etc., Of Tobacco Or substitutes	Manufacturing (Industrial inputs)	28
90	Section 13 - 6th Schedule	98-22-MAINTENANCE AND REPAIR	Manufacturing (Industrial inputs)	25

	Table-I (Imports)				
91	Section 13 - 6th Schedule Table-I (Imports)	18-a-Cocoa And Cocoa Preparations, Chocolate		Manufacturing (Industrial inputs), General Masses (Household Products)	24
92	Section 13 - 6th Schedule Table-I (Imports)	32-a-Paints, Varnishes, Lacquers, Enamels		Manufacturing (Industrial inputs), General Masses (Household Products)	21
93	Section 13 - 6th Schedule Table-I (Imports)	42-a-Articles Of Leather		Manufacturing (Industrial inputs), General Masses (Household Products)	20
94	Section 13 - 6th Schedule Table-I (Imports)	63-a-Made-Up Textile Articles Nesoi, Needlecraft		Manufacturing (Industrial inputs), General Masses (Household Products)	20
95	Section 13 - 6th Schedule Table-I (Imports)	97-a-Works Of Art; Collectors' Pieces, Antiques		Manufacturing (Industrial inputs), General Masses (Household Products)	18
96	Section 13 - 6th Schedule Table-I (Imports)	98-20-WORKSHOPS		Manufacturing (Industrial inputs), General Masses (Household Products)	18
97	Section 13 - 6th Schedule Table-I (Imports)	39-a-Polymers, Polyesters In Primary Form Etc		Manufacturing (Industrial inputs), General Masses (Household Products)	17
98	Section 13 - 6th Schedule Table-I (Imports)	98-33-LABOUR AND MENPOWER SERVICES		Manufacturing (Industrial inputs), General Masses (Household Products)	16

				Products)	
99	Section 13 - 6th Schedule Table-I (Imports)	84-e-Special Machinery Papers	Industry Textile, Food,	Manufacturing (Industrial inputs), General Masses (Household Products)	15
100	Section 13 - 6th Schedule Table-I (Imports)	84-h-Refrigeration Service Industry Machinery	And	Manufacturing (Industrial inputs), General Masses (Household Products)	15
101	Section 13 - 6th Schedule Table-I (Imports)	98-18-SECURITY SERVICES		Manufacturing (Industrial inputs), General Masses (Household Products)	13
102	Section 13 - 6th Schedule Table-I (Imports)	55-c-Fabric Of Fibers	Man-Made	Manufacturing (Industrial inputs), General Masses (Household Products)	12
103	Section 13 - 6th Schedule Table-I (Imports)	98-34-BUSINESS SUPPORT SERVICES		Manufacturing (Industrial inputs), General Masses (Household Products)	12
104	Section 13 - 6th Schedule Table-I (Imports)	62-a-Articles Of Clothing Accessories	Apparel &	Manufacturing (Industrial inputs), General Masses (Household Products)	10
105	Section 13 - 6th Schedule Table-I (Imports)	98-25-MEDICAL LABORATORIES		Manufacturing (Industrial inputs), General Masses (Household Products)	9
106	Section 13 - 6th Schedule Table-I (Imports)	72-a-Iron & Ferroalloys; Bars	Steel;	Manufacturing (Industrial inputs), General Masses (Household	9

			Products)	
107	Section 13 - 6th Schedule Table-I (Imports)	95-a-Toys, Games, Related Equipment, Parts & Acces	Manufacturing (Industrial inputs), General Masses (Household Products)	9
108	Section 13 - 6th Schedule Table-I (Imports)	41-a-Raw Hides & Skins & Leather	Manufacturing (Industrial inputs), General Masses (Household Products)	9
109	Section 13 - 6th Schedule Table-I (Imports)	76-a-Aluminum & Articles Thereof	Manufacturing (Industrial inputs), General Masses (Household Products)	9
110	Section 13 - 6th Schedule Table-I (Imports)	85-e-Household Audio And Video Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	8
111	Section 13 - 6th Schedule Table-I (Imports)	55-b-Yarn / Thread Of Man-Made Fibers	Manufacturing (Industrial inputs), General Masses (Household Products)	8
112	Section 13 - 6th Schedule Table-I (Imports)	69-a-Ceramic Products	Manufacturing (Industrial inputs), General Masses (Household Products)	8
113	Section 13 - 6th Schedule Table-I (Imports)	44-a-Wood & Articles Of Wood, Wood Charcoal	Manufacturing (Industrial inputs), General Masses (Household Products)	8
114	Section 13 - 6th Schedule Table-I (Imports)	70-a-Glass & Glassware	Manufacturing (Industrial inputs), General Masses (Household	7

				Products)	
115	Section 13 - 6th Schedule Table-I (Imports)	84-d-Metalworking Machinery And Equipment		Manufacturing (Industrial inputs), General Masses (Household Products)	7
116	Section 13 - 6th Schedule Table-I (Imports)	98-27-TELECOM COMPANIES		Manufacturing (Industrial inputs)	7
117	Section 13 - 6th Schedule Table-I (Imports)	95-b-Sports Goods		Manufacturing (Industrial inputs), General Masses (Household Products)	6
118	Section 13 - 6th Schedule Table-I (Imports)	31-b-DAP		Manufacturing (Industrial inputs), General Masses (Household Products)	6
119	Section 13 - 6th Schedule Table-I (Imports)	87-c-Motorcycles		Manufacturing (Industrial inputs), General Masses (Household Products)	6
120	Section 13 - 6th Schedule Table-I (Imports)	55-a-Man-Made Fibers / Tows	Staple	Manufacturing (Industrial inputs), General Masses (Household Products)	6
121	Section 13 - 6th Schedule Table-I (Imports)	74-b-Copper Cables	Wires &	Manufacturing (Industrial inputs), General Masses (Household Products)	6
122	Section 13 - 6th Schedule Table-I (Imports)	22-d-Alcoholic Beverages, Spirits, Vinegar		Manufacturing (Industrial inputs), General Masses (Household Products)	4.8

123	Section 13 - 6th Schedule Table-I (Imports)	78-a-Lead & Thereof Reclaimed	Articles Excluding	Manufacturing (Industrial inputs), General Masses (Household Products)	4.2
124	Section 13 - 6th Schedule Table-I (Imports)	98-24-HOSPITAL		General Masses (Medical Equipments)	3.8
125	Section 13 - 6th Schedule Table-I (Imports)	88-a-Aircraft, Missiles & Parts Thereof	Spacecraft,	Manufacturing (Industrial inputs), General Masses (Household Products)	3.2
126	Section 13 - 6th Schedule Table-I (Imports)	74-a-Copper & Thereof Excluding	Articles Wires	Manufacturing (Industrial inputs), General Masses (Household Products)	3.1
127	Section 13 - 6th Schedule Table-I (Imports)	47-a-Pulp Of Waste & Scrap Of	Wood, Paper	Manufacturing (Industrial inputs)	3.1
128	Section 13 - 6th Schedule Table-I (Imports)	98-28-TECHNICAL		Manufacturing (Industrial inputs), General Masses (Household Products)	2.8
129	Section 13 - 6th Schedule Table-I (Imports)	98-01-HOTELS		Manufacturing (Industrial inputs)	2.6
130	Section 13 - 6th Schedule Table-I (Imports)	98-26-FINANCIAL BANKING INSUARANCE SERVICES	AND	Manufacturing (Industrial inputs), General Masses (Household Products)	2.5
131	Section 13 - 6th Schedule Table-I (Imports)	57-a-Carpets & Textile Floor Coverings	Other	Manufacturing (Industrial inputs), General Masses (Household	2.4

				Products)	
132	Section 13 - 6th Schedule Table-I (Imports)	53-a-Vegetable Fibers Nesoi, Woven	Textile Yarns &	Manufacturing (Industrial inputs), General Masses (Household Products)	2.3
133	Section 13 - 6th Schedule Table-I (Imports)	64-a-Footwear, The Like	Gaiters, &	Manufacturing (Industrial inputs), General Masses (Household Products)	2.2
134	Section 13 - 6th Schedule Table-I (Imports)	60-a-Knitted Or Fabrics	Crocheted	Manufacturing (Industrial inputs), General Masses (Household Products)	2.2
135	Section 13 - 6th Schedule Table-I (Imports)	82-a-Tools, Forks Of Base Metal	Spoons &	Manufacturing (Industrial inputs), General Masses (Household Products)	2.0
136	Section 13 - 6th Schedule Table-I (Imports)	79-a-Zinc Thereof	& Articles	Manufacturing (Industrial inputs), General Masses (Household Products)	1.9
137	Section 13 - 6th Schedule Table-I (Imports)	83-a-Miscellaneous Articles Of Base Metal		Manufacturing (Industrial inputs), General Masses (Household Products)	1.8
138	Section 13 - 6th Schedule Table-I (Imports)	26-a-Ores, Slag & Ash		Manufacturing (Industrial inputs), General Masses (Household Products)	1.8
139	Section 13 - 6th Schedule Table-I (Imports)	58-a-Special Fabrics, Tufted Lace	Woven Textiles,	Manufacturing (Industrial inputs), General Masses (Household	1.6

			Products)	
140	Section 13 - 6th Schedule Table-I (Imports)	31-e-SSP	Manufacturing (Industrial inputs)	1.5
141	Section 13 - 6th Schedule Table-I (Imports)	61-a-Articles Of Apparel & Clothing Accessories	Manufacturing (Industrial inputs), General Masses (Household Products)	1.4
142	Section 13 - 6th Schedule Table-I (Imports)	67-a-Prepared Feathers, Human Hair & Articles	Manufacturing (Industrial inputs), General Masses (Household Products)	1.4
143	Section 13 - 6th Schedule Table-I (Imports)	27-f-Petroleum Jelly, Coke , Bitumn & Similar Misc	Manufacturing (Industrial inputs), General Masses (Household Products)	1.4
144	Section 13 - 6th Schedule Table-I (Imports)	80-a-Tin & Articles Thereof	Manufacturing (Industrial inputs), General Masses (Household Products)	1.4
145	Section 13 - 6th Schedule Table-I (Imports)	39-e-Foam Product	Manufacturing (Industrial inputs), General Masses (Household Products)	1.3
146	Section 13 - 6th Schedule Table-I (Imports)	56-a-Wadding, Felt & Nonwovens, Special Yarns, Twi	Manufacturing (Industrial inputs), General Masses (Household Products)	1.1
147	Section 13 - 6th Schedule Table-I (Imports)	22-c-Aerated Waters	Manufacturing (Industrial inputs), General Masses (Household Products)	0.9

148	Section 13 - 6th Schedule Table-I (Imports)	87-a-Tractors	Manufacturing (Industrial inputs), General Masses (Household Products)	0.9
149	Section 13 - 6th Schedule Table-I (Imports)	22-b-Waters Sweetened Etc, Non-Alcoholic Beverages	Manufacturing (Industrial inputs), General Masses (Household Products)	0.6
150	Section 13 - 6th Schedule Table-I (Imports)	36-a-Explosives, Pyrotechnic Products	Manufacturing (Industrial inputs), General Masses (Household Products)	0.6
151	Section 13 - 6th Schedule Table-I (Imports)	91-a-Clocks & Watches & Parts Thereof	Manufacturing (Industrial inputs), General Masses (Household Products)	0.6
152	Section 13 - 6th Schedule Table-I (Imports)	21-b-Ice Cream	Manufacturing (Industrial inputs), General Masses (Household Products)	0.4
153	Section 13 - 6th Schedule Table-I (Imports)	98-06-SHIPPING AND FORWARDING	Manufacturing (Industrial inputs), General Masses (Household Products)	0.4
154	Section 13 - 6th Schedule Table-I (Imports)	98-03-AIR LINE (TRAVEL BY AIR)	Manufacturing (Industrial inputs), General Masses (Household Products)	0.3
155	Section 13 - 6th Schedule Table-I (Imports)	98-15-MANAGEMENT CONSULTANTS SOFTWARE	Manufacturing (Industrial inputs)	0.2
156	Section 13 - 6th Schedule	98-05-CUSTOM AGENT , TOUR OPERATORS	Manufacturing (Industrial inputs),	0.2

	Table-I (Imports)		General Masses (Household Products)	
157	Section 13 - 6th Schedule Table-I (Imports)	98-11-LAUNDRY	Manufacturing (Industrial inputs), General Masses (Household Products)	0.2
158	Section 13 - 6th Schedule Table-I (Imports)	54-a-Man-Made Filaments, Inc. Yarns & Woven Etc.	Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
159	Section 13 - 6th Schedule Table-I (Imports)	98-09-PRINTING SERVICES	Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
160	Section 13 - 6th Schedule Table-I (Imports)	59-a-Impregnated, Coated, Covered, Or Laminated	Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
161	Section 13 - 6th Schedule Table-I (Imports)	45-a-Cork & Articles Of Cork	Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
162	Section 13 - 6th Schedule Table-I (Imports)	65-a-Headgear & Other Parts	Manufacturing (Industrial inputs), General Masses (Household Products)	-
163	Section 13 - 6th Schedule Table-I (Imports)	51-a-Wool & Fine Or Coarse Animal Hair, Inc. Yarns	Manufacturing (Industrial inputs), General Masses (Household Products)	-
164	Section 13 - 6th Schedule Table-I	86-a-Railway Or Tramway Locomotives, Railroad Equi	Manufacturing (Industrial inputs), General Masses	-

	(Imports)		(Household Products)	
165	Section 13 - 6th Schedule Table-I (Imports)	46-a-Manufactures Of Straw, Esparto, Or Other Plai	Manufacturing (Industrial inputs), General Masses (Household Products)	-
166	Section 13 - 6th Schedule Table-I (Imports)	89-b-Ships, Boats, & Floating Structures	Manufacturing (Industrial inputs), General Masses (Household Products)	-
167	Section 13 - 6th Schedule Table-I (Imports)	31-c-Nitrophosphate	Manufacturing (Industrial inputs), General Masses (Household Products)	-
168	Section 13 - 6th Schedule Table-I (Imports)	17-b-Molasses	Manufacturing (Industrial inputs), General Masses (Household Products)	-
169	Section 13 - 6th Schedule Table-I (Imports)	98-33-AIR FREIGHT AND SERVICES CHARGES	Manufacturing (Industrial inputs), General Masses (Household Products)	-
170	Section 13 - 6th Schedule Table-I (Imports)	92-a-Musical Instruments, Parts & Accessories	Manufacturing (Industrial inputs), General Masses (Household Products)	-
171	Section 13 - 6th Schedule Table-I (Imports)	13-a-Lac; Gums, Resins Etc	Manufacturing (Industrial inputs), General Masses (Household Products)	-
172	Section 13 - 6th Schedule Table-I (Imports)	98-17-TESTING MEDICAL	Manufacturing (Industrial inputs), General Masses (Household Products)	-

			Products)	
173	Section 13 - 6th Schedule Table-I (Imports)	98-08-COURIER SERVICES	Manufacturing (Industrial inputs), General Masses (Household Products)	-
174	Section 13 - 6th Schedule Table-I (Imports)	98-21-HEALTH CLUBS	Manufacturing (Industrial inputs), General Masses (Household Products)	-
Total				334,230
Less adjustment (Exemption on Local Supplies) *				(78,387)
Total after adjustment				255,843

Part 3: Exemption on Local Supplies

1	Section 13 - 6th Sched, Table-II (Local Supplies)	52-a-Cotton, Cotton Waste	Manufacturing (Industrial inputs), General Masses (Household Products)	24,963
2	Section 13 - 6th Sched, Table-II (Local Supplies)	23-b-Poultry And Animal Feed; Meals Of Sunflower	Manufacturing (Industrial inputs), General Masses (Household Products)	15,991
3	Section 13 - 6th Sched, Table-II (Local Supplies)	15-b-Vegetable Oil, Fats & Waxes Etc	Manufacturing (Industrial inputs), General Masses (Household Products)	1,827
4	Section 13 - 6th Sched, Table-II (Local Supplies)	85-a-Electric Transmission And Distribution Equipm	Manufacturing (Industrial inputs), General Masses (Household Products)	1,456

5	Section 13 - 6th Sched, Table-II (Local Supplies)	30-a-Pharmaceutical Products	Manufacturing (Industrial inputs), General Masses (Household Products)	1,285
6	Section 13 - 6th Sched, Table-II (Local Supplies)	10-b-Cereals And Grains Other Than Rice	Manufacturing (Industrial inputs), General Masses (Household Products)	1,060
7	Section 13 - 6th Sched, Table-II (Local Supplies)	04-a-Milk Cream And Butter Dairy Products	Manufacturing (Industrial inputs), General Masses (Household Products)	1,035
8	Section 13 - 6th Sched, Table-II (Local Supplies)	19-a-Preparation Of Cereals, Flour, Starch Or Milk	Manufacturing (Industrial inputs), General Masses (Household Products)	1,020
9	Section 13 - 6th Sched, Table-II (Local Supplies)	10-a-Rice	Manufacturing (Industrial inputs), General Masses (Household Products)	958
10	Section 13 - 6th Sched, Table-II (Local Supplies)	85-d-Electric Lighting And Wiring Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	562
11	Section 13 - 6th Sched, Table-II (Local Supplies)	36-b-Matches	Manufacturing (Industrial inputs), General Masses (Household Products)	528
12	Section 13 - 6th Sched, Table-II (Local Supplies)	85-h-Miscellaneous Electrical Machinery, Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	510

13	Section 13 - 6th Sched, Table-II (Local Supplies)	12-b-Oil Seeds, Misc. Grains, Medicinal Plants	Manufacturing (Industrial inputs), General Masses (Household Products)	412
14	Section 13 - 6th Sched, Table-II (Local Supplies)	84-a-Engines And Turbines	Turbines Manufacturing (Industrial inputs), General Masses (Household Products)	391
15	Section 13 - 6th Sched, Table-II (Local Supplies)	23-a-Residues From Food Industries, Oilcake	Manufacturing (Industrial inputs), General Masses (Household Products)	380
16	Section 13 - 6th Sched, Table-II (Local Supplies)	21-c-Beverage Concentrate, Other Misc Edible	Manufacturing (Industrial inputs), General Masses (Household Products)	235
17	Section 13 - 6th Sched, Table-II (Local Supplies)	84-g-Computer And Office Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	208
18	Section 13 - 6th Sched, Table-II (Local Supplies)	20-a-Preparations Vegetables, Fruits, Nuts, Etc	Manufacturing (Industrial inputs), General Masses (Household Products)	194
19	Section 13 - 6th Sched, Table-II (Local Supplies)	08-a-Edible Fruits & Nuts, Peel Of Citrus/Melons	Manufacturing (Industrial inputs), General Masses (Household Products)	135
20	Section 13 - 6th Sched, Table-II (Local Supplies)	07-a-Edible Vegetables	Manufacturing (Industrial inputs), General Masses (Household Products)	131

21	Section 13 - 6th Sched, Table-II (Local Supplies)	01-a-Live Animals		Manufacturing (Industrial inputs), General Masses (Household Products)	129
22	Section 13 - 6th Sched, Table-II (Local Supplies)	04-b-Eggs, Honey, & Ed. Products Of Animal Origin		Manufacturing (Industrial inputs), General Masses (Household Products)	122
23	Section 13 - 6th Sched, Table-II (Local Supplies)	52-c-Cotton Fabric		Manufacturing (Industrial inputs), General Masses (Household Products)	112
24	Section 13 - 6th Sched, Table-II (Local Supplies)	17-c-Sugar Confectionary		Manufacturing (Industrial inputs), General Masses (Household Products)	101
25	Section 13 - 6th Sched, Table-II (Local Supplies)	14-b-Vegetable Materials	Plaiting	Manufacturing (Industrial inputs), General Masses (Household Products)	86
26	Section 13 - 6th Sched, Table-II (Local Supplies)	84-b-Agricultural Farm And Garden Machinery		Manufacturing (Industrial inputs), General Masses (Household Products)	82
27	Section 13 - 6th Sched, Table-II (Local Supplies)	11-a-Milling Products	Industry	Manufacturing (Industrial inputs), General Masses (Household Products)	81
28	Section 13 - 6th Sched, Table-II (Local Supplies)	27-g-Electrical Energy		Manufacturing (Industrial inputs), General Masses (Household Products)	76

29	Section 13 - 6th Sched, Table-II (Local Supplies)	03-a-Fish & Crustaceans		Manufacturing (Industrial inputs), General Masses (Household Products)	52
30	Section 13 - 6th Sched, Table-II (Local Supplies)	84-i-Miscellaneous Industrial And Commercial Equipments		Manufacturing (Industrial inputs), General Masses (Household Products)	46
31	Section 13 - 6th Sched, Table-II (Local Supplies)	29-a-Organic Chemicals		Manufacturing (Industrial inputs), General Masses (Household Products)	42
32	Section 13 - 6th Sched, Table-II (Local Supplies)	85-g-Electronic Components Accessories	And	Manufacturing (Industrial inputs), General Masses (Household Products)	37
33	Section 13 - 6th Sched, Table-II (Local Supplies)	94-a-Furniture, Bedding, Cushions, Lamps & Lightings		Manufacturing (Industrial inputs), General Masses (Household Products)	34
34	Section 13 - 6th Sched, Table-II (Local Supplies)	52-b-Cotton Yarn / Thread		Manufacturing (Industrial inputs), General Masses (Household Products)	34
35	Section 13 - 6th Sched, Table-II (Local Supplies)	38-a-Miscellaneous Chemical Products		Manufacturing (Industrial inputs), General Masses (Household Products)	33
36	Section 13 - 6th Sched, Table-II (Local Supplies)	24-a-Tobacco, Raw Or Processed; Refuse	Tobacco	Manufacturing (Industrial inputs), General Masses (Household Products)	32

37	Section 13 - 6th Sched, Table-II (Local Supplies)	06-a-Live Trees And Other Plants		Manufacturing (Industrial inputs), General Masses (Household Products)	25
38	Section 13 - 6th Sched, Table-II (Local Supplies)	85-c-Household Appliances	Electric	Manufacturing (Industrial inputs), General Masses (Household Products)	24
39	Section 13 - 6th Sched, Table-II (Local Supplies)	81-a-Base Metals Nesoi, Cermets, Articles Etc		Manufacturing (Industrial inputs), General Masses (Household Products)	23
40	Section 13 - 6th Sched, Table-II (Local Supplies)	09-b-Coffee, Substitutes; Mate, &	Coffee Spices	Manufacturing (Industrial inputs), General Masses (Household Products)	21
41	Section 13 - 6th Sched, Table-II (Local Supplies)	35-a-Albuminoidal Starches, Glues, Enzymes	Sub,	Manufacturing (Industrial inputs), General Masses (Household Products)	19
42	Section 13 - 6th Sched, Table-II (Local Supplies)	27-c-Petroleum Oil & Related Products	Refined	Manufacturing (Industrial inputs), General Masses (Household Products)	19
43	Section 13 - 6th Sched, Table-II (Local Supplies)	25-a-Salt, Sculpture, Earth & Stone, Lime		Manufacturing (Industrial inputs), General Masses (Household Products)	17
44	Section 13 - 6th Sched, Table-II (Local Supplies)	73-a-Articles Of Iron Or Steel		Manufacturing (Industrial inputs), General Masses (Household Products)	17

45	Section 13 - 6th Sched, Table-II (Local Supplies)	87-d-Other Carriages Vehicles	Vehicles / Trailers;	Manufacturing (Industrial inputs), General Masses (Household Products)	16
46	Section 13 - 6th Sched, Table-II (Local Supplies)	98-02-ADVERTISEMENT		Manufacturing (Industrial inputs), General Masses (Household Products)	16
47	Section 13 - 6th Sched, Table-II (Local Supplies)	24-b-Cigarettes, Etc., substitutes	Cigars Of Tobacco Or	Manufacturing (Industrial inputs), General Masses (Household Products)	15
48	Section 13 - 6th Sched, Table-II (Local Supplies)	22-a-Natural Including Mineral	Water	Manufacturing (Industrial inputs), General Masses (Household Products)	14
49	Section 13 - 6th Sched, Table-II (Local Supplies)	87-b-Public Vehicles; For	Transport Motor Vehicles	Manufacturing (Industrial inputs), General Masses (Household Products)	14
50	Section 13 - 6th Sched, Table-II (Local Supplies)	84-c-Construction, And Materials	Mining, Handling	Manufacturing (Industrial inputs), General Masses (Household Products)	14
51	Section 13 - 6th Sched, Table-II (Local Supplies)	02-a-Meat & Offal	Edible Meat	Manufacturing (Industrial inputs), General Masses (Household Products)	14
52	Section 13 - 6th Sched, Table-II (Local Supplies)	90-b-Laboratory Apparatus Optical	And Analytical,	Manufacturing (Industrial inputs), General Masses (Household Products)	11

53	Section 13 - 6th Sched, Table-II (Local Supplies)	25-b-Cement Cement	Clinker;	Manufacturing (Industrial inputs), General Masses (Household Products)	11
54	Section 13 - 6th Sched, Table-II (Local Supplies)	98-20-WORKSHOPS		Manufacturing (Industrial inputs), General Masses (Household Products)	11
55	Section 13 - 6th Sched, Table-II (Local Supplies)	15-a-Animal Oils, Fats & Waxes Etc		Manufacturing (Industrial inputs), General Masses (Household Products)	10
56	Section 13 - 6th Sched, Table-II (Local Supplies)	27-a-Coal , Lignite, Coal Gas, Oils ,Tars And Coal		Manufacturing (Industrial inputs), General Masses (Household Products)	10
57	Section 13 - 6th Sched, Table-II (Local Supplies)	28-a-Inorganic Chemicals, Organic / Inorganic Comp		Manufacturing (Industrial inputs), General Masses (Household Products)	10
58	Section 13 - 6th Sched, Table-II (Local Supplies)	84-e-Special Machinery Food,Papers	Industry Textile,	Manufacturing (Industrial inputs), General Masses (Household Products)	10
59	Section 13 - 6th Sched, Table-II (Local Supplies)	90-c-Surgical Instruments		Manufacturing (Industrial inputs), General Masses (Household Products)	9
60	Section 13 - 6th Sched, Table-II (Local Supplies)	40-a-Rubbers & Articles Thereof		Manufacturing (Industrial inputs), General Masses (Household Products)	9

61	Section 13 - 6th Sched, Table-II (Local Supplies)	68-a-Articles Of Stone, Plaster, Cement, Asbestos	Manufacturing (Industrial inputs), General Masses (Household Products)	8
62	Section 13 - 6th Sched, Table-II (Local Supplies)	98-04-CONSTRUCTION	Manufacturing (Industrial inputs), General Masses (Household Products)	8
63	Section 13 - 6th Sched, Table-II (Local Supplies)	16-a-Edible Preparation Of Meat, Fish, Crustaceans	Manufacturing (Industrial inputs), General Masses (Household Products)	8
64	Section 13 - 6th Sched, Table-II (Local Supplies)	55-c-Fabric Of Man-Made Fibers	Manufacturing (Industrial inputs), General Masses (Household Products)	8
65	Section 13 - 6th Sched, Table-II (Local Supplies)	85-b-Electrical Industrial Apparatus	Manufacturing (Industrial inputs), General Masses (Household Products)	7
66	Section 13 - 6th Sched, Table-II (Local Supplies)	90-d-Medical, And Dental Instruments And Supplies	Manufacturing (Industrial inputs), General Masses (Household Products)	7
67	Section 13 - 6th Sched, Table-II (Local Supplies)	49-a-Printed Newspapers, Manuscript	Books, Pictures, Manufacturing (Industrial inputs), General Masses (Household Products)	7
68	Section 13 - 6th Sched, Table-II (Local Supplies)	20-b-Fruit And / Or Vegetable Juices	Manufacturing (Industrial inputs), General Masses (Household Products)	6

69	Section 13 - 6th Sched, Table-II (Local Supplies)	17-a-Sugars		Manufacturing (Industrial inputs), General Masses (Household Products)	6
70	Section 13 - 6th Sched, Table-II (Local Supplies)	50-a-Silk, Including Yarns & Woven Fabrics Thereof		Manufacturing (Industrial inputs), General Masses (Household Products)	5
71	Section 13 - 6th Sched, Table-II (Local Supplies)	62-a-Articles Of Apparel & Clothing Accessories		Manufacturing (Industrial inputs), General Masses (Household Products)	5
72	Section 13 - 6th Sched, Table-II (Local Supplies)	72-a-Iron & Steel; Ferroalloys; Including	Bars,	Manufacturing (Industrial inputs), General Masses (Household Products)	4
73	Section 13 - 6th Sched, Table-II (Local Supplies)	98-22-MAINTENANCE AND REPAIR		Manufacturing (Industrial inputs), General Masses (Household Products)	4
74	Section 13 - 6th Sched, Table-II (Local Supplies)	55-a-Man-Made Fibers / Tows	Staple	Manufacturing (Industrial inputs), General Masses (Household Products)	4
75	Section 13 - 6th Sched, Table-II (Local Supplies)	41-a-Raw Hides & Skins & Leather		Manufacturing (Industrial inputs), General Masses (Household Products)	3
76	Section 13 - 6th Sched, Table-II (Local Supplies)	48-a-Paper & Paperboard, Rolls , Sheets		Manufacturing (Industrial inputs), General Masses (Household Products)	3

77	Section 13 - 6th Sched, Table-II (Local Supplies)	85-e-Household Audio And Video Equipment, And Audi	Manufacturing (Industrial inputs), General Masses (Household Products)	3
78	Section 13 - 6th Sched, Table-II (Local Supplies)	39-c-Plastics Pipe, Pipe Fitting, Baths, Washbasin	Manufacturing (Industrial inputs), General Masses (Household Products)	3
79	Section 13 - 6th Sched, Table-II (Local Supplies)	31-f-OTHER FERTILIZERS	Manufacturing (Industrial inputs), General Masses (Household Products)	2
80	Section 13 - 6th Sched, Table-II (Local Supplies)	44-a-Wood & Articles Of Wood, Wood Charcoal	Manufacturing (Industrial inputs), General Masses (Household Products)	2
81	Section 13 - 6th Sched, Table-II (Local Supplies)	31-b-DAP	Manufacturing (Industrial inputs), General Masses (Household Products)	2
82	Section 13 - 6th Sched, Table-II (Local Supplies)	39-b-Plastics Packaging Materials Incl Boxes, Bags	Manufacturing (Industrial inputs), General Masses (Household Products)	2
83	Section 13 - 6th Sched, Table-II (Local Supplies)	98-26-FINANCIAL BANKING AND INSUARANCE SERVICES	Manufacturing (Industrial inputs), General Masses (Household Products)	2
84	Section 13 - 6th Sched, Table-II (Local Supplies)	74-a-Copper & Articles Thereof Excluding Wires	Manufacturing (Industrial inputs), General Masses (Household Products)	2

85	Section 13 - 6th Sched, Table-II (Local Supplies)	98-23-TRANSPORT	Manufacturing (Industrial inputs), General Masses (Household Products)	2
86	Section 13 - 6th Sched, Table-II (Local Supplies)	47-a-Pulp Of Wood, Waste & Scrap Of Paper	Manufacturing (Industrial inputs), General Masses (Household Products)	2
87	Section 13 - 6th Sched, Table-II (Local Supplies)	18-a-Cocoa And Cocoa Preparations, Chocolate	Manufacturing (Industrial inputs), General Masses (Household Products)	1.5
88	Section 13 - 6th Sched, Table-II (Local Supplies)	90-a-Search, Detection, Navigation, Aeronautical,	Manufacturing (Industrial inputs), General Masses (Household Products)	1.4
89	Section 13 - 6th Sched, Table-II (Local Supplies)	84-f-General Industrial Machinery And Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	1.4
90	Section 13 - 6th Sched, Table-II (Local Supplies)	05-a-Products Of Animal Origin Inedible	Manufacturing (Industrial inputs), General Masses (Household Products)	1.3
91	Section 13 - 6th Sched, Table-II (Local Supplies)	84-d-Metalworking Machinery And Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	1.1
92	Section 13 - 6th Sched, Table-II (Local Supplies)	26-a-Ores, Slag & Ash	Manufacturing (Industrial inputs), General Masses (Household Products)	1.1

93	Section 13 - 6th Sched, Table-II (Local Supplies)	69-a-Ceramic Products	Manufacturing (Industrial inputs), General Masses (Household Products)	1.1
94	Section 13 - 6th Sched, Table-II (Local Supplies)	55-b-Yarn / Thread Of Man-Made Fibers	Manufacturing (Industrial inputs), General Masses (Household Products)	1.0
95	Section 13 - 6th Sched, Table-II (Local Supplies)	98-28-TECHNICAL	Manufacturing (Industrial inputs), General Masses (Household Products)	0.8
96	Section 13 - 6th Sched, Table-II (Local Supplies)	96-a-Misc. Manufactured Articles brushes, buttons,	Manufacturing (Industrial inputs), General Masses (Household Products)	0.7
97	Section 13 - 6th Sched, Table-II (Local Supplies)	78-a-Lead & Articles Thereof Excluding Reclaimed L	Manufacturing (Industrial inputs), General Masses (Household Products)	0.7
98	Section 13 - 6th Sched, Table-II (Local Supplies)	87-a-Tractors	Manufacturing (Industrial inputs), General Masses (Household Products)	0.6
99	Section 13 - 6th Sched, Table-II (Local Supplies)	27-d-Lubricating Oils And Greases	Manufacturing (Industrial inputs), General Masses (Household Products)	0.6
100	Section 13 - 6th Sched, Table-II (Local Supplies)	33-a-Oils & Resinoids, Perfumery, Cosmetic Or Toil	Manufacturing (Industrial inputs), General Masses (Household Products)	0.5

101	Section 13 - 6th Sched, Table-II (Local Supplies)	39-d-Other Plastics Etc	Articles	Of	Manufacturing (Industrial inputs), General Masses (Household Products)	0.5
102	Section 13 - 6th Sched, Table-II (Local Supplies)	98-34-BUSINESS SUPPORT SERVICES			Manufacturing (Industrial inputs), General Masses (Household Products)	0.5
103	Section 13 - 6th Sched, Table-II (Local Supplies)	98-27-TELECOM COMPANIES			Manufacturing (Industrial inputs), General Masses (Household Products)	0.5
104	Section 13 - 6th Sched, Table-II (Local Supplies)	36-a-Explosives, Pyrotechnic Products			Manufacturing (Industrial inputs), General Masses (Household Products)	0.3
105	Section 13 - 6th Sched, Table-II (Local Supplies)	85-f-Communications Equipment			Manufacturing (Industrial inputs), General Masses (Household Products)	0.3
106	Section 13 - 6th Sched, Table-II (Local Supplies)	27-e-Petroleum Other Hydrocarbons	Gases & Gaseous		Manufacturing (Industrial inputs), General Masses (Household Products)	0.3
107	Section 13 - 6th Sched, Table-II (Local Supplies)	63-a-Made-Up Articles Nesoi, Needlecraft	Textile		Manufacturing (Industrial inputs), General Masses (Household Products)	0.3
108	Section 13 - 6th Sched, Table-II (Local Supplies)	48-b-Articles Pulp Filter Wallpape	Of	Paper Paper,	Manufacturing (Industrial inputs), General Masses (Household Products)	0.3

109	Section 13 - 6th Sched, Table-II (Local Supplies)	09-a-Tea		Manufacturing (Industrial inputs), General Masses (Household Products)	0.2
110	Section 13 - 6th Sched, Table-II (Local Supplies)	98-33-LABOUR AND MENPOWER SERVICES		Manufacturing (Industrial inputs), General Masses (Household Products)	0.2
111	Section 13 - 6th Sched, Table-II (Local Supplies)	87-c-Motorcycles		Manufacturing (Industrial inputs), General Masses (Household Products)	0.2
112	Section 13 - 6th Sched, Table-II (Local Supplies)	58-a-Special Fabrics, Tufted Lace	Woven Textiles,	Manufacturing (Industrial inputs), General Masses (Household Products)	0.2
113	Section 13 - 6th Sched, Table-II (Local Supplies)	21-a-Extracts Of Tea Etc, Yeasts, Sauces	Coffee,	Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
114	Section 13 - 6th Sched, Table-II (Local Supplies)	83-a-Miscellaneous Articles Of Base Metal		Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
115	Section 13 - 6th Sched, Table-II (Local Supplies)	71-a-Pearls, Precious Metals, Imitation	Stones,	Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
116	Section 13 - 6th Sched, Table-II (Local Supplies)	79-a-Zinc Thereof	& Articles	Manufacturing (Industrial inputs), General Masses (Household Products)	0.1

117	Section 13 - 6th Sched, Table-II (Local Supplies)	37-a-Photographic Cinematographic Goods	Or	Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
118	Section 13 - 6th Sched, Table-II (Local Supplies)	84-h-Refrigeration Service Industry Machinery	And	Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
119	Section 13 - 6th Sched, Table-II (Local Supplies)	67-a-Prepared Feathers, Human Hair & Articles Thereof		Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
120	Section 13 - 6th Sched, Table-II (Local Supplies)	76-a-Aluminum & Articles Thereof		Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
121	Section 13 - 6th Sched, Table-II (Local Supplies)	60-a-Knitted Or Crocheted Fabrics		Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
122	Section 13 - 6th Sched, Table-II (Local Supplies)	53-a-Vegetable Textile Fibers Nesoi, Yarns & Woven		Manufacturing (Industrial inputs), General Masses (Household Products)	-
123	Section 13 - 6th Sched, Table-II (Local Supplies)	57-a-Carpets & Other Textile Floor Coverings		Manufacturing (Industrial inputs), General Masses (Household Products)	-
124	Section 13 - 6th Sched, Table-II (Local Supplies)	21-b-Ice Cream		Manufacturing (Industrial inputs), General Masses (Household Products)	-

125	Section 13 - 6th Sched, Table-II (Local Supplies)	54-a-Man-Made Filaments, Inc. Yarns & Woven Etc.	Manufacturing (Industrial inputs), General Masses (Household Products)	-
126	Section 13 - 6th Sched, Table-II (Local Supplies)	95-a-Toys, Games, Related Equipment, Parts & Acces	Manufacturing (Industrial inputs), General Masses (Household Products)	-
127	Section 13 - 6th Sched, Table-II (Local Supplies)	22-d-Alcoholic Beverages, Spirits, Vinegar	Manufacturing (Industrial inputs), General Masses (Household Products)	-
128	Section 13 - 6th Sched, Table-II (Local Supplies)	80-a-Tin & Articles Thereof	Manufacturing (Industrial inputs), General Masses (Household Products)	-
129	Section 13 - 6th Sched, Table-II (Local Supplies)	22-b-Waters Sweetened Etc, Non-Alcoholic Beverages	Manufacturing (Industrial inputs), General Masses (Household Products)	-
130	Section 13 - 6th Sched, Table-II (Local Supplies)	56-a-Wadding, Felt & Nonwovens, Special Yarns	Manufacturing (Industrial inputs), General Masses (Household Products)	-
131	Section 13 - 6th Sched, Table-II (Local Supplies)	88-a-Aircraft, Spacecraft, Missiles & Parts Thereof	Manufacturing (Industrial inputs), General Masses (Household Products)	-
132	Section 13 - 6th Sched, Table-II (Local Supplies)	46-a-Manufactures Straw, Esparto, Of	Manufacturing (Industrial inputs), General Masses (Household Products)	-

133	Section 13 - 6th Sched, Table-II (Local Supplies)	32-a-Paints, Varnishes, Lacquers, Enamels, And All	Manufacturing (Industrial inputs), General Masses (Household Products)	-
134	Section 13 - 6th Sched, Table-II (Local Supplies)	32-b-Tanning Or Dyeing Extracts, Dyes, Pigments,	Manufacturing (Industrial inputs), General Masses (Household Products)	-
135	Section 13 - 6th Sched, Table-II (Local Supplies)	82-a-Tools, Spoons & Forks Of Base Metal	Manufacturing (Industrial inputs), General Masses (Household Products)	-
136	Section 13 - 6th Sched, Table-II (Local Supplies)	61-a-Articles Of Apparel & Clothing Accessories	Manufacturing (Industrial inputs), General Masses (Household Products)	-
137	Section 13 - 6th Sched, Table-II (Local Supplies)	98-24-HOSPITAL	Manufacturing (Industrial inputs), General Masses (Household Products)	-
138	Section 13 - 6th Sched, Table-II (Local Supplies)	92-a-Musical Instruments, Parts & Accessories	Manufacturing (Industrial inputs), General Masses (Household Products)	-
139	Section 13 - 6th Sched, Table-II (Local Supplies)	45-a-Cork & Articles Of Cork	Manufacturing (Industrial inputs), General Masses (Household Products)	-
140	Section 13 - 6th Sched, Table-II (Local Supplies)	34-a-Soaps, Waxes, Scouring Products, Candles,	Manufacturing (Industrial inputs), General Masses (Household Products)	-

141	Section 13 - 6th Sched, Table-II (Local Supplies)	90-e-Photographic Cinematographic Equipment		Manufacturing (Industrial inputs), General Masses (Household Products)	-
142	Section 13 - 6th Sched, Table-II (Local Supplies)	98-17-TESTING MEDICAL	NON	Manufacturing (Industrial inputs), General Masses (Household Products)	-
143	Section 13 - 6th Sched, Table-II (Local Supplies)	13-a-Lac; Gums, Etc	Resins	Manufacturing (Industrial inputs), General Masses (Household Products)	-
Total					54,871

Part 4: Reduced Rate under 8th Schedule of 2 %

1	Clause (aa) of sub-section (2) of Sec. 3	Fertilizers (all types)		Agriculture Sector (Common Masses)	74,008
Total					74,008

Part 5: Reduced Rate under 8th Schedule of 5 %

1	Clause (aa) of sub-section (2) of Sec. 3	Agricultural tractors		Agriculture Machinery (Common Masses)	3,553
2	Clause (aa) of sub-section (2) of Sec. 3	Natural gas		Agriculture and Industrial Sector	2,865
3	Clause (aa) of sub-section (2) of Sec. 3	Reclaimed lead		Industrial Inputs (Business and Industry)	988
4	Clause (aa) of sub-section (2) of Sec. 3	Secondhand and clothing or footwear	worn	Common Masses	360

5	Clause (aa) of sub-section (2) of Sec. 3	Set top boxes for gaining access to internet	IT Industry and Common Masses	295
6	Clause (aa) of sub-section (2) of Sec. 3	Irrigation, drainage and agro-chemical application equipment:	Agriculture Machinery (Common Masses)	177
7	Clause (aa) of sub-section (2) of Sec. 3	Others (misc)	Others (misc)	119
8	Clause (aa) of sub-section (2) of Sec. 3	Waste paper	Industrial Inputs (Business and Industry)	111
9	Clause (aa) of sub-section (2) of Sec. 3	Harvesting, threshing and storage equipment	Agriculture Machinery (Common Masses)	50
10	Clause (aa) of sub-section (2) of Sec. 3	Machinery for poultry sector (7% reduced rate)	Poultry Industry	48
11	Clause (aa) of sub-section (2) of Sec. 3	Oil cake and other solid residues, whether or not ground or in the form of pellets	Agriculture Sector (Common Masses)	38
12	Clause (aa) of sub-section (2) of Sec. 3	Tillage and seed bed preparation equipment:	Agriculture Machinery (Common Masses)	37
13	Clause (aa) of sub-section (2) of Sec. 3	Seeding or planting equipment	Agriculture Machinery (Common Masses)	15
14	Clause (aa) of sub-section (2) of Sec. 3	Oilseeds meant for sowing.	Agriculture Sector (Common Masses)	7
15	Clause (aa) of sub-section (2) of Sec. 3	Raw cotton and ginned cotton	Agriculture Sector (Industrial Input)	7
16	Clause (aa) of sub-section (2) of Sec. 3	Incinerators of disposal of waste management, motorized sweepers and snow ploughs	Machinery for Waste Management (Common Masses)	5
17	Clause (aa) of sub-section (2) of Sec. 3	Re-importation of foreign origin goods which were temporarily exported out of	Temporary Imports (Business & Foreigners)	1

		Pakistan		
18	Clause (aa) of sub-section (2) of Sec. 3	Post-harvest handling and processing miscellaneous machinery	Agriculture & Machinery (Common Masses)	0.8
19	Clause (aa) of sub-section (2) of Sec. 3	Plant, machinery, 2 [and equipment] used in production of biodiesel	Industrial Machinery (Business and Industry)	0.1
Total				8,677

Part 6: Reduced Rate under 8th Schedule of 10 %

1	Clause (aa) of sub-section (2) of Sec. 3	White crystalline sugar (8% reduced rate)	Common Masses Household items	24,141
2	Clause (aa) of sub-section (2) of Sec. 3	Soya bean meal	Industrial Input	6,777
3	Clause (aa) of sub-section (2) of Sec. 3	Ingredients of poultry feed, cattle feed, except soya bean meal of PCT heading 2304.0000 and oilcake of cotton-seed falling under PCT heading 2306.1000	Agriculture Sector (Common Masses)	2,578
4	Clause (aa) of sub-section (2) of Sec. 3	Yogurt	Food Item (Common Masses)	506
5	Clause (aa) of sub-section (2) of Sec. 3	Flavoured milk	Food Item (Common Masses)	452
6	Clause (aa) of sub-section (2) of Sec. 3	LPG	Industry and Common Masses	431
7	Clause (aa) of sub-section (2) of Sec. 3	Cheese	Food Item (Common Masses)	147
8	Clause (aa) of sub-section (2) of Sec. 3	Cream	Food Item (Common Masses)	136
9	Clause (aa) of sub-section (2)	Milk and cream, concentrated or containing	Food Item (Common Masses)	85

	of Sec. 3	added sugar or other sweetening matter		
10	Clause (aa) of sub-section (2) of Sec. 3	Plant and machinery not manufactured locally and having no compatible local substitutes	Industry and Business	76
11	Clause (aa) of sub-section (2) of Sec. 3	Butter	Food Item (Common Masses)	61
12	Clause (aa) of sub-section (2) of Sec. 3	Soya bean seed	Agriculture Sector (Common Masses)	48
13	Clause (aa) of sub-section (2) of Sec. 3	Desi ghee	Food Item (Common Masses)	15
14	Clause (aa) of sub-section (2) of Sec. 3	Whey	Food Item (Common Masses)	0.6
15	Clause (aa) of sub-section (2) of Sec. 3	Multimedia projectors	Film Industry	-
Total				35,452

Part 7: Other Reduced Rates

1	Clause (aa) of sub-section (2) of Sec. 3	LNG/RLNG (12% reduced rate)	Industry and Common Masses	4,063
2	Clause (aa) of sub-section (2) of Sec. 3	Others (misc)	Others (misc)	40
3	Clause (aa) of sub-section (2) of Sec. 3	Locally produced coal	Business (Bricks Killen)	17
4	Clause (aa) of sub-section (2) of Sec. 3	Rapeseed, sunflower seed and canola seed (16% reduced rate)	Agriculture Sector (Common Masses)	-
5	Sub-section (9A) of section 3	Sale of POS Clients (retail outlets)	Retail outlets which are integrated with Board's	49,018

	computerized system	
Total		53,138

Part 8: Sales Tax on Cellular Mobile Phones under 9th Schedule

1	Sub-section (3B) of section 3	Cellular mobile phones (not exceeding US\$ 30)	Mobile importers consumers	phone /	2,424
2	Sub-section (3B) of section 3	Cellular mobile phones (exceeding US\$ 30 but not exceeding US\$ 100)	Mobile importers consumers	phone /	10,032
3	Sub-section (3B) of section 3	Cellular mobile phones (exceeding US\$ 100 but not exceeding US\$ 200)	Mobile importers consumers	phone /	5,764
4	Sub-section (3B) of section 3	Cellular mobile phones (exceeding US\$ 200 but not exceeding US\$ 350)	Mobile importers consumers	phone /	1,239
5	Sub-section (3B) of section 3	Cellular mobile phones (exceeding US\$ 350 but not exceeding US\$ 500)	Mobile importers consumers	phone /	56
6	Sub-section (3B) of section 3	Cellular mobile phones (Exceeding US\$ 500)	Mobile importers consumers	phone /	731
7	Sub-section (3B) of section 3	Cellular mobile phones (PTA - DIRBS)	Mobile importers consumers	phone /	2,908
Total					23,154

Grand Total – Sales Tax	518,814
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Tax Expenditure Estimates (Customs Duties)

TABLE 3: Tax Expenditure Estimates of Customs Duties - FY 2020

<u>Contents</u>	<u>(Rs. Million)</u>
Part 1: Chapter-99 Exemptions	10,649
Part 2: FTA & PTA Exemptions	45,020

Part 3: 5th Schedule Exemptions & Concessions	87,859
Part 4: General Concessions: Automobile sector, E&P Companies, CPEC, etc.	95,420
Part 5: Exemption of Additional Customs Duty	4,773
Part 6: Exemption of Regulatory Duty	9,390
Total	253,111

Sr.	Legal Ref	Description	Intended Beneficiary	Estimate (Rs in millions)
<u>Part 1: Chapter-99 Exemptions</u>				
1	Chapter-99 Exemptions - PCT Code: 9901.0000	Goods imported by various agencies of the United Nations	Agencies under the United Nations	282
2	Chapter-99 Exemptions - PCT Code: 9902.0000	Goods imported by Diplomats/Embassies/ Consulates	Diplomats/Embassies/ Consulates under the Diplomatic and Consular Privileges Act, 1972	496
3	Chapter-99 Exemptions - PCT Code: 9903.0000	Goods imported by privileged personnel or by organizations or by any person authorized by the contracting parties, under grant-in- aid agreements	Privileged personnel or organizations or any person authorized by the contracting parties, under grant-in- aid agreements (including those agreements which cover off budget foreign contributions or funds brought by registered INGO's without any financial liabilities to the Government of Pakistan)	1,759
4	Chapter-99 Exemptions - PCT Code: 9904.0000	Vehicles in CKD condition, imported by recognized local	Diplomats, diplomatic missions, privileged persons	20

		manufacturer for supply to diplomat, diplomatic mission, privileged person		
5	Chapter-99 Exemptions - PCT Code: 9905.0000	Imports by Dignitaries of UAE, Qatar and Bahrain	Dignitaries of UAE, Qatar and Bahrain	21
6	Chapter-99 Exemptions - PCT Code: 9906.0000	Goods imported under the President/ Prime Minister/ Governors/ 's Salary, Allowances and Privileges Act, 1975	The President and the Prime Minister of Pakistan. The Governors and the Acting Governors of the Provinces	1
7	Chapter-99 Exemptions - PCT Code: 9908.0000	Goods received as gift or donation from a foreign government or organization by the Federal or Provincial Government or any public sector organization or Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services	Federal, the provincial or any public sector organization	4
8	Chapter-99 Exemptions - PCT Code: 9909.0000	Articles, value of which does not exceed Rs.20,000/- per parcel, if imported through post or courier service as unsolicited gift parcel	General	1
9	Chapter-99 Exemptions - PCT Code: 9910.0000	Samples of no commercial value imported by manufacturers	Manufacturers	3
10	Chapter-99 Exemptions - PCT Code: 9911.0000	Relief goods donated for free distribution among the victims of natural disaster or other catastrophe OR Plant, machinery and equipment imported by	Victims of natural disasters and earthquakes	165

		way of donation for installation in the earthquake hit districts		
11	Chapter-99 Exemptions - PCT Code: 9912.0000	Imports by Edhi Foundation	Edhi Foundation, recipients of philanthropic aid from Edhi Foundation	378
12	Chapter-99 Exemptions - PCT Code: 9913.0000	Gifts or donations received by a charitable non-profit making hospital or institution	Charitable non-profit making hospital or institution	2,662
13	Chapter-99 Exemptions - PCT Code: 9914.0000	Imports by Charitable Institutions and Hospitals	Charitable Institutions and Hospitals	2,105
14	Chapter-99 Exemptions - PCT Code: 9915.0000	Goods imported by or donated to non -profit making educational and research institutions	Educational and research institutions	356
15	Chapter-99 Exemptions - PCT Code: 9916.0000	Goods supplied free of cost as replacement of identical goods previously imported	General	183
16	Chapter-99 Exemptions - PCT Code: 9922.0000	Ship spares, stores and equipment imported for use in ships registered in Pakistan	Shipping companies, ship owners	14
17	Chapter-99 Exemptions - PCT Code: 9924.0000	Eye cornea	Healthcare consumers	1
18	Chapter-99 Exemptions - PCT Code: 9925.0000	Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids & powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and	Healthcare consumers	391

		cardiac catheters. colostomy bags and appliances identifiable for Ostomy use		
19	Chapter-99 Exemptions - PCT Code: 9927.0000	Pharmaceutical raw materials if imported for manufacture of contraceptives in accordance with the input output ratios determined by the Directorate of Input Output Co-efficient Organization. Contraceptives and accessories thereof.	Consumers contraceptives	of 133
20	Chapter-99 Exemptions - PCT Code: 9930.0000	Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/ Local Government Departments, Municipal bodies and Development authorities subject to the condition that the goods are donated to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Federal Board of Revenue.	Federal/Provincial/ Local Government Departments, Municipal bodies and Development authorities subject to the condition that the goods are donated to the importers for use in an approved foreign grant funded project	236
21	Chapter-99 Exemptions - PCT	Ground handling equipments, service and	Domestic airlines or other service	74

	Code: 9931.0000	operation vehicles, catering equipment and fuel trucks not manufactured locally, imported by domestic airlines or by any other service company to which a licence has been issued by the Civil Aviation Authority for such purposes.	companies	
22	Chapter-99 Exemptions - PCT Code: 9937.0000	Items relating to disabled persons, like Wheel chairs, Artificial human part, Items used for rehabilitation of blind persons etc..	Disabled persons	223
23	Chapter-99 Exemptions - PCT Code: 9938.0000	Disposables, as are not manufactured locally, for Cardiology/cardiac surgery, Neurovascular, Electrophysiology, Endosurgery, Endoscopy, Oncology, Urology, Gynecology;	Healthcare consumers	912
24	Chapter-99 Exemptions - PCT Code: 9939.0000	Diagnostic kits for HIV and Hepatitis	Healthcare consumers	227
25	Chapter-99 Exemptions - PCT Code: 9941.0000	Goods imported by or donated to municipal authorities including development authorities , Federal Government, Provincial Government, Government of Azad Jammu and Kashmir, Government of Gilgit-Baltistan, National Disaster Management Authority (NDMA), Provincial Disaster Management Authority	Municipal authorities including development authorities , Federal Government, Provincial Government, Government of Azad Jammu and Kashmir, Government of Gilgit-Baltistan, National Disaster Management Authority (NDMA), Provincial Disaster	-

(PDMA) and Government Management
Emergency/Rescue Authority (PDMA) and
services, Government
Emergency/Rescue
services,

Total **10,648.63**

Part 2: FTA & PTA Exemptions

1	558(I)/2004 Table I - Section 19	FTA: General exemption on import from ECO	FTA: General exemption on import from ECO	-
2	558(I)/2004 Table II - Section 19	FTA: General exemption on import from SAARC	FTA: General exemption on import from SAARC	231
3	1296(I)/2005 Table-I - Section 19	FTA: Pak-China Early Harvest Program (prescribes FTA CD Rate)	FTA: Pak-China Early Harvest Program (prescribes FTA CD Rate)	2
4	1296(I)/2005 Table-II - Section 19	FTA: Pak-China Early Harvest Program (prescribes %age of concession in CD Rate)	FTA: Pak-China Early Harvest Program (prescribes %age of concession in CD Rate)	-
5	1274(I)/2006 Table-I - Section 19	FTA: General exemption on import from SAARC countries under SAFTA Agreement	FTA: General exemption on import from SAARC countries under SAFTA Agreement	1,602
6	1274(I)/2006 Table-II - Section 19	FTA: General exemption on import from SAARC countries under SAFTA Agreement	FTA: General exemption on import from SAARC countries under SAFTA Agreement	15
7	SRO 659(I)/2007 Table-I - Section 19	FTA: General exemption on import from China under Pak-China FTA	FTA: General exemption on import from China under Pak-China FTA	26,856
8	SRO 659(I)/2007 Table-II - Section	FTA: General exemption on import from China	FTA: General exemption on import	6,911

	19		under Pak-China FTA	from China under Pak-China FTA	
9	SRO1151(I)/2007 Table - Section 19		PTA: General exemption on import from Mauritius under PTA	PTA: General exemption on import from Mauritius under PTA	5
10	SRO1261(I)/2007 Table I - Section 19		PTA: General exemption on import from Malaysia under PTA	PTA: General exemption on import from Malaysia under PTA	2,517
11	SRO1261(I)/2007 Table II - Section 19		PTA: General exemption on import from Malaysia under PTA	PTA: General exemption on import from Malaysia under PTA	922
12	SRO741(I)/2013 - Section 19		PTA: General exemption on import from Indonesia under Pak-Indonesia PTA	PTA: General exemption on import from Indonesia under Pak-Indonesia PTA	3,647
13	SRO280(I)/2014 d - Section 19		FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	480
14	SRO280(I)/2014 - Section 19		FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	-
15	SRO280(I)/2014 Table-I - Section 19		FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	1,773
16	SRO280(I)/2014 TABLE-III - Section 19		FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	58
Total					45,020

Part 3: 5th Schedule Exemptions

1	5th Schedule (Customs Duty)	Imports of Plant, Machinery, Equipment	Industry - General	20,758
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	Part-I	and Apparatus, including Capital Goods for various industries/sectors		
2	5th Schedule (Customs Duty)- Part II Table-A	Import of Active Pharmaceutical Ingredients by pharma sector	Pharmaceutical industry	1,302
3	5th Schedule (Customs Duty)- Part II Table-B	Excepients/Chemicals by pharmaceutical sector	Pharmaceutical industry	452
4	5th Schedule (Customs Duty)- Part II Table-C	Drugs (mostly Life Saving) by pharmaceutical sector	Pharmaceutical industry, General	6,482
5	5th Schedule (Customs Duty)- Part II Table-D	Packing Materials/Raw Materials for Packing by pharmaceutical sector	Pharmaceutical industry	707
6	5th Schedule (Customs Duty)- Part II Table-E	Diagnostic Kits/Equipments by pharmaceutical sector	Pharmaceutical industry	2,121
7	5th Schedule (Customs Duty)- Part III	Poultry and Textile Sectors	Poultry and Textile Sectors	25,865
8	5th Schedule (Customs Duty)- Part IV	Machinery and Equipment for Textile Sector	Machinery and Equipment for Textile Sector	3,127
9	5th Schedule (Customs Duty)- Part V	Automotive Manufacturing Sector (Auto Policy)	Automotive Manufacturing Sector (Auto Policy)	832
10	5th Schedule (Customs Duty)- Part VI	Aviation Sector (Aviation Policy)	Aviation Sector (Aviation Policy)	713
11	5th Schedule (Customs Duty) Part-VII	Essential edible items like pulses, potato etc, Oil and Oil products, Inputs of export sectors etc.	Essential edible items like pulses, potato etc, Oil and Oil products, Inputs of export sectors etc.	25,026
12	5th Schedule (Customs Duty)- Part VIII	Miscellaneous.	Miscellaneous.	474
Total				87,859

Part 4: General Concessions: Automobile sector, E&P Companies, CPEC, etc.

1	268(I)/2015 Section 19	- Mining equipment & machinery imported by Thar Coal Field	Thar Coal Field	521
2	565(I)/2006 Section 19	- Raw material of survey based Local industries: Stationary/ Electrical Capacitors/ Pesticides / Distilled Fatty Acids / CRC & GI coils / Fans/ Transformers / Electric Motors manufacturers	Survey based Local industries: Stationary/ Electrical Capacitors/ Pesticides / Distilled Fatty Acids / CRC & GI coils / Fans/ Transformers / Electric Motors manufacturers	14,950
3	SRO 499(I)/2013 Section 19	- Auto Sector: General exemption of import of Hybrid Electric Vehicles	Auto Sector, consumers of automobiles	504
4	SRO678(I)/2004 Section 19	- Exploration and Production (E&P)Companies	Exploration and Production (E&P)Companies	5,326
5	107(I)/2019 and SRO 48(I)/2018 Section 19	- Import of Cotton	Textile Sector (Local Yarn Producers)	2,717
6	SRO 642(I)/2016 Section 19	- Imports by M/s CSECEL for Karachi-Peshawar Motorway	M/s CSECEL	1,885
7	SRO 644(I)/2018 Section 19	- General: Concession of CD on import of electric motor vehicles	General	8
8	SRO40(I)/2017 Section 19	- Lahore Orange Metro Train Project	Contractors of Lahore Orange Metro Train Project	708
9	SRO655(I)/2006 Section 19	- Automotive sector	Vendors of Automotive sector	29,219
10	SRO656(I)/2006 Section 19	- OEMs of Automotive Sector	OEMs of Automotive Sector	39,582
Total				95,420

Part 5: Exemption of Additional Customs Duty

1	SRO 630(I)/2018 - Section 18(5)	Exemption of Addl. Customs Duty for imports under SRO 678-2004, Fifth Schedule, Chapter-99, SRO 492-2009, 565-2006, import of Vehicles by new entrants, etc..	Exemption of Addl. Customs Duty for imports under SRO 678-2004, Fifth Schedule, Chapter-99, SRO 492-2009, 565-2006, import of Vehicles by new entrants, etc..	3,036
2	108(I)/2019 Section 18(5)	Exemption of Addl. Customs Duty on PCT 52.01 and 52.03	Exemption of Addl. Customs Duty on PCT 52.01 and 52.03	1,737
Total				4,773

Part 6: Exemption of Regulatory Duty

1	SRO 640(I)/2018 - Section 18(3)	Exemption of RD under Para 2 of the SRO for imports under SRO 678-2004, Fifth Schedule, Chapter-99, SRO 492-2009, 565-2006, import of Vehicles by new entrants, etc..	Imports under SRO 678-2004, Fifth Schedule, Chapter-99, SRO 492-2009, 565-2006, import of Vehicles by new entrants, etc..	527
2	SRO 1265(I)/2018 - Section 18(3)	Exemption of RD under Para 2 of the SRO for imports under SRO 678-2004, Fifth Schedule, Chapter-99, SRO 492-2009, 565-2006, import of Vehicles by new entrants, etc..	Imports under SRO 678-2004, Fifth Schedule, Chapter-99, SRO 492-2009, 565-2006, import of Vehicles by new entrants, etc..	6,467
3	SRO 640(I)/2018 - Section 18(3)	Exemption of RD under Para 2 of the SRO for imports under SRO 678-2004, Fifth Schedule, Chapter-99, SRO 492-2009, 565-2006, import of Vehicles by new entrants, etc..	Imports under SRO 678-2004, Fifth Schedule, Chapter-99, SRO 492-2009, 565-2006, import of Vehicles by new entrants, etc..	2,396

Total	9,390.33
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Grand Total - Customs	253,144
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Source: WeBOC 1.7 (Insights) Exemption SRO Wise Report