

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue

C.No.1(22)SS/ST-L&P/Ops/2022/80839-R

Islamabad, the 7th April, 2022

Sales Tax General Order # 12 of 2022
(Operations)

Subject: Input Tax Adjustment to Manufacturers of Oil & Ghee and Steel Melters and Re-Rollers

The Sales Tax Act, 1990 (hereafter "the Act") mandates a taxpayer registered with Federal Board of Revenue (FBR) to claim input tax credit on import/purchases from registered suppliers only. Section 8(1)(a) of the Act restricts the adjustment of input on goods or services used or to be used for any purpose other than for taxable supplies made or to be made. Similarly, Section 8(1)(f) and (i) of the Act provide that tax credit shall not be admissible on the goods or services not related to the taxable supplies made by the taxpayer. This essentially being a self-assessment based system warrants high standards of responsibility and integrity on part of the GST filers. However, the analysis of the data available in the system has led to conclude that the facilities/benefits provided through automated sales tax return are being misused by the manufacturers of oil & ghee and steel melters and re-rolling mills who are claiming inputs other than their relevant business activities in violation of provisions of law.

2. In order to ensure certainty, transparency across-the-board, it has been decided that input tax adjustment shall not be allowed to the manufacturers of Oil & Ghee and Steel Melters and Re-Rollers on the goods which are not related to their business activity. The list of such goods attached as **Annexure-I** for manufacturers of Oil & Ghee and as **Annexure-II** for Steel Melters and Re-Rollers on the basis of PCT heading on which input tax credit shall not be admissible under the law. Although, all these PCT headings have been identified after due diligence, yet any hardship caused may be brought to the notice of the Commissioner concerned.

3. This STGO become applicable with effect from April 1, 2022.



Khalid Mehmood
Second Secretary (ST-L&P)


Cc:

- (i) SA to Member (IR Ops), FBR, Islamabad
- (ii) Member (IT), FBR, Islamabad
- (iii) Member (IR-Policy), FBR, Islamabad
- (iv) All Chief Commissioners-IR, LTOs/MTO/CTOs/RTOs
- (v) CEO, PRAL, Islamabad
- (vi) Webmaster FBR (HQ), Islamabad for uploading


ANNEXURE-I (OIL AND GHEE)		
SE.NO	PCT DESCRIPTION	H.S CODE
1	0506-Bones and horn-cores, unworked, defatted, si	0506
2	0901-Coffee, whether or not roasted or decaffeinat	0901
3	0902-Tea	0902
4	0904-Pepper of the genus piper dried or crushed or	0904
5	1006-Rice	1006
6	1101-Wheat or meslin flour	1101
7	1105-Flour, meal, and flakes of potatoes	1105
8	1109-Wheat gluten whether or not dried	1109
9	1701b-Cane sugar	1701
10	1701e-Other	1701
11	1702-Sugars, including lactose, maltose, glucose or	1702
12	1703-Molasses resulting from the extraction or refin	1703
13	1901-Malt extract flour, meal, starch or malt extrac	1901
14	1905-Bread, pastry, cakes, biscuits, other bakers wa	1905
15	2101-Extracts, essences, concentrates of coffee, tea	2101
16	2103-Sauces and preparations therefor mixed cond	2103
17	2202a-Aerated waters	2202
18	2202b-Mineral Waters	2202
19	2202d-Others	2202
20	22-22-a-Natural Water Including Mineral Water; Ice	22-2
21	2304-Oil-cake and other solid residues whether or n	2304
22	2305-Oil-cake and other solid residues whether or n	2305
23	2306a-Cottonseed oil cake	2306
24	2306b-Sunflower oil cake	2306
25	2306c-Rape or colza seed oil cake	2306
26	2306d-Other oil cake	2306
27	2309-Preparations of a kind used in animal feeding	2309
28	23-23-a-Residues From Food Industries, Oilcake	23-2
29	2502-Iron pyrites unroasted	2502
30	2503-Sulphur of all kinds other than sublimed, preci	2503
31	2508-Clays (not including expanded clays of heading	2508
32	2509-Chalk	2509
33	2512-Siliceous fossil meals (eg kieselguhr, tripolite a	2512
34	2513-Pumice stone emery natural corundum, natur	2513
35	2519-Natural magnesium carbonate (magnesite) fus	2519
36	2521-Limestone flux limestone and other calcareou	2521
37	2523-Portland cement, aluminous cement (ciment f	2523
38	2603-Copper ores and concentrates	2603
39	2607-Lead ores and concentrates	2607
40	2618-Granulated slag (slag sand) from the manufact	2618
41	2701-Coal briquettes, ovoids and similar solid fuels	2701
42	2704-Coke and semi-coke of coal, lignite or peat, wh	2704
43	2705-Coal gas, water gas, producer gas and similar g	2705
44	2802-Sulphur sublimed or precipitated, colloidal sul	2802
45	3005-Wadding, gauze, bandages (dressings, adhesiv	3005


 Khairi Mahmood
 Second Secretary (ST-L&P)
 Federal Board of Revenue
 Islamabad

46	3006-Pharmaceutical goods	3006
47	3101-Fertilizers animal or vegetable, whether or no	3101
48	3102-Fertilizers mineral or chemical, nitrogenous	3102
49	3103-Fertilizers mineral or chemical, phosphatic	3103
50	3104-Fertilizers mineral or chemical, potassic	3104
51	3105-Fertilizers mineral or chemical, containing 2 or	3105
52	3207-Pigments, prepared opacifiers, colours, vitrified	3207
53	3208-Paints, varnishes (enamels and lacquers) base	3208
54	3209-Paints and varnishes (including enamels and la	3209
55	3210-Paints and varnishes (including enamels, lacqu	3210
56	3212-Pigments (metallic powders and flakes) disper	3212
57	3215-Ink printing, writing or drawing ink and other i	3215
58	32-32-b-Tanning Or Dyeing Extracts, Dyes, Pigments	32-3
59	3301-Oils essential (concretes, absolutes) concentra	3301
60	3302-Odoriferous substances and mixtures (includin	3302
61	3303-Perfumes and toilet waters	3303
62	3304-Cosmetic and toilet preparations beauty, mak	3304
63	3307-Perfumery, cosmetic or toilet preparations pre	3307
64	3404-Waxes artificial, prepared	3404
65	3405-Polishes, creams, scouring pastes, powders an	3405
66	3406-Candles, tapers and the like	3406
67	3501-Casein, caseinates and other casein derivative	3501
68	3503-Gelatin (including gelatin in rectangular sheets	3503
69	3604-Fireworks, signalling flares, rain rockets, fog si	3604
70	3808-Insecticides, rodenticides, fungicides, herbicid	3808
71	3816-Refractory cements, mortars, concretes and si	3816
72	3818-Chemical elements doped for use in electronic	3818
73	3819-Hydraulic brake fluids and other prepared liqu	3819
74	3821-Prepared culture media for development of m	3821
75	3917-Tubes, pipes and hoses and fittings thereof (fo	3917
76	3918-Floor coverings of plastics, self-adhesive or no	3918
77	3922-Sanitary ware baths, shower-baths, wash-basi	3922
78	3924-Tableware, kitchenware, other household arti	3924
79	3925-Plastics builders wares n.e.s. or included	3925
80	4011-New pneumatic tyres, of rubber	4011
81	4012-Retreaded or used pneumatic tyres of rubber	4012
82	4015-Articles of apparel and clothing accessories (in	4015
83	4201-Saddlery and harness for any animal (including	4201
84	4202-Trunks suit, camera, jewellery, cutlery cases tr	4202
85	4203-Articles of apparel and clothing accessories, of	4203
86	4204-Articles of leather or of composition leather, c	4204
87	4206-Articles of gut (other than silk-worm gut), of g	4206
88	4303-Articles of apparel, clothing accessories and o	4303
89	4401-Fuel wood, in logs, billets, twigs, faggots or sin	4401
90	4403-Wood in the rough, whether or not stripped o	4403
91	4404-Hoopwood split poles piles, pickets, stakes of	4404
92	4405-Wood wool wood flour	4405


 Khalid Mahmood
 Second Secretary (S.F.-L&P)
 Federal Board of Revenue
 Islamabad

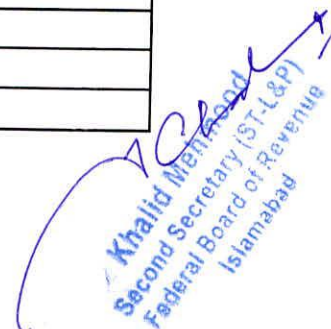
93	4407-Wood sawn or chipped lengthwise, sliced, peeled	4407
94	4408-Veneer sheets and sheets for plywood (spliced)	4408
95	4409-Wood (including strips, friezes for parquet flooring)	4409
96	4410-Particle board and similar board of wood or of other	4410
97	4412-Plywood, veneered panels and similar laminated	4412
98	4415-Packing cases, boxes, crates, drums and similar	4415
99	4416-Casks, barrels, vats, tubs and other cooper's products	4416
100	4417-Tools, tool bodies, tool handles, broom or brush	4417
101	4420-Wood marquetry and inlaid wood caskets and	4420
102	4421-Wooden articles n.e.s. in heading no. 4414 to	4421
103	4601-Plaits and similar products of plaiting material	4601
104	4602-Basketwork, wickerwork and other articles, made	4602
105	4817-Envelopes, letter cards, plain postcards and covers	4817
106	4818-Paper towels, toilet paper, tissues, handkerchiefs	4818
107	4820-Registers, account books, diaries and similar articles	4820
108	4901-Printed books, brochures, leaflets and similar	4901
109	4909-Printed or illustrated postcards printed cards	4909
110	49-49-a-Printed Books, Newspapers, Pictures, Manuscripts	49-4
111	5007-Woven fabrics of silk or of silk waste	5007
112	5111-Woven fabrics of carded wool or of carded fine	5111
113	5202-Cotton waste (including yarn waste and garment	5202
114	5203-Cotton, carded or combed	5203
115	5204-Cotton sewing thread, whether or not put up	5204
116	5205-Cotton yarn (other than sewing thread), containing	5205
117	5206-Cotton yarn (other than sewing thread), containing	5206
118	5207-Cotton yarn (other than sewing thread), put up	5207
119	5208-Woven fabrics of cotton, containing 85% or more	5208
120	5209-Woven fabrics of cotton, containing 85% or more	5209
121	5212-Other woven fabrics of cotton, n.e.s. in chapter	5212
122	5305-Coconut, abaca (manila hemp or musa textile fibres)	5305
123	5307-Yarn of jute or of other textile bast fibres of head	5307
124	5309-Woven fabrics of flax	5309
125	5310-Woven fabrics of jute, other textile bast fibres	5310
126	5401-Sewing thread of man-made filaments, whether	5401
127	5402-Synthetic filament yarn (other than sewing thread)	5402
128	5403-Artificial filament yarn (other than sewing thread)	5403
129	5404-Synthetic monofilament of 67 decitex or more	5404
130	5407-Woven fabrics of synthetic filament yarn, including	5407
131	5509-Yarn (other than sewing thread) of synthetic staple	5509
132	5510-Yarn (other than sewing thread) of artificial staple	5510
133	5514-Woven fabrics of synthetic staple fibres, containing	5514
134	5516-Woven fabrics of artificial staple fibres	5516
135	5602-Felt whether or not impregnated, coated, covered	5602
136	5604-Rubber thread and cord, textile covered textile	5604
137	5607-Twine, cordage, ropes and cables, whether or	5607
138	5608-Twine, cordage or rope knotted netting, made	5608
139	5701-Carpets and other textile floor coverings knotted	5701


 Khalid Mahmood
 Second Secretary (ST-L&P)
 Federal Board of Revenue
 Islamabad

140	5703-Carpets and other textile floor coverings tufted	5703
141	5806-Fabrics narrow woven, other than goods of heading 5806	5806
142	5807-Labels, badges and similar articles of textile material	5807
143	5903-Textile fabrics impregnated, coated, covered or laminated	5903
144	5909-Textile hose-piping and similar textile tubing with or without reinforcement	5909
145	5910-Textiles for transmission or conveyor belts or belts for traction	5910
146	5911-Textile products and articles for technical uses	5911
147	6101-Coats men's or boys' overcoats, car-coats, capes	6101
148	6102-Coats women's or girls' overcoats, car-coats, capes	6102
149	6104-Suits, ensembles, jackets, dresses, skirts, divided skirts	6104
150	6115-Hosiery panty hose, tights, stockings, socks and undershirts	6115
151	6116-Gloves, mittens and mitts knitted or crocheted	6116
152	6201-Overcoats, car-coats, capes, cloaks, anoraks (including windbreakers)	6201
153	6204-Suits, ensembles, jackets, dresses, skirts, divided skirts	6204
154	6211-Track suits, swimwear and other garments (not knitted or crocheted)	6211
155	6212-Brassieres, girdles, corsets, braces, suspenders	6212
156	6214-Shawls, scarves, mufflers, mantillas, veils and headscarves	6214
157	6215-Ties, bow ties and cravats (not knitted or crocheted)	6215
158	6216-Gloves, mittens and mitts (not knitted or crocheted)	6216
159	6303-Curtains (including drapes) and interior blinds	6303
160	6305-Sacks and bags, of a kind used for the packing of goods	6305
161	6306-Tarpaulins, awnings and sunblinds, tents, sails	6306
162	6307-Textiles made up articles n.e.s. in chapter 63, including	6307
163	6309-Textiles worn clothing and other worn articles	6309
164	6310-Rags used or new, scrap twine, cordage, rope	6310
165	6401-Footwear waterproof, with outer soles and uppers of rubber	6401
166	6402-Footwear with outer soles and uppers of rubber	6402
167	6403-Footwear with outer soles of rubber, plastics, leather or	6403
168	6404-Footwear with outer soles of rubber, plastics, leather or	6404
169	6405-Footwear other footwear n.e.s. in chapter 64	6405
170	6406-Footwear parts of footwear removable in-sole	6406
171	6505-Hats and headgear knitted or crocheted, or made	6505
172	6601-Umbrellas sun umbrellas (including walking sticks)	6601
173	6701-Skin and other parts of birds with their feathers	6701
174	6704-Wigs, false beards, eyebrows and eyelashes, and	6704
175	6801-Stone setts, curbstones and flagstones, of natural	6801
176	6802-Monumental or building stone, worked (except setts)	6802
177	6803-Slate, worked and articles of slate or of agglomerated	6803
178	6804-Millstones, grindstones, grinding wheels, etc	6804
179	6806-Slag, rock wool and similar mineral wools excluding	6806
180	6807-Asphalt or similar material articles (eg petroleum	6807
181	6808-Panels, boards, tiles, blocks and the like of vegetable	6808
182	6810-Cement, concrete or artificial stone whether or not	6810
183	6811-Asbestos-cement, cellulose fibre-cement or other	6811
184	6901-Bricks, blocks, tiles and other ceramic goods of	6901
185	6902-Refractory bricks, blocks, tiles and similar refractory	6902
186	6903-Ceramic goods (eg retorts, crucibles, muffles, and	6903


 Khalid Mehmood
 Second Secretary (ST-L&P)
 Federal Board of Revenue
 Islamabad

187	6904-Ceramic building bricks, floor blocks, support	6904
188	6906-Ceramic pipes, conduits, guttering and pipe fit	6906
189	6907-Ceramic flags and paving, hearth or wall tiles,	6907
190	6909-Ceramic ware for laboratory, chemical, other	6909
191	6910-Ceramic sinks, wash basins, wash basin pedes	6910
192	6911-Tableware, kitchenware, other household arti	6911
193	6912-Ceramic tableware, kitchenware, other house	6912
194	6914-Ceramic articles n.e.s. in chapter 69	6914
195	7201-Pig iron and spiegeleisen in pigs, blocks or oth	7201
196	7202-Ferro-alloys	7202
197	7204a-Ship plates	7204
198	7204e-Other iron and steel scrap	7204
199	7205-Granules and powders, of pig iron, spiegeleise	7205
200	7206a-Iron and non-alloy steel ingots / bala	7206
201	7206b-Other iron & non-alloy steel in primary forms	7206
202	7207a-Iron and non-lloy steel billets	7207
203	7207b-Other iron and non-alloy steel semi-finished	7207
204	7208-Iron or non-alloy steel flat-rolled products of a	7208
205	7209-Iron or non-alloy steel flat-rolled products, wid	7209
206	7210-Iron or non-alloy steel flat-rolled products, wid	7210
207	7211-Iron or non-alloy steel flat-rolled products, wid	7211
208	7212a-Iron or non-alloy steel flat-rolled products, w	7212
209	7213a-Iron or non-alloy steel bars and rods, hot-roll	7213
210	7214a-Iron or non-alloy steel bars and rods, not furt	7214
211	7214b-Iron or non-alloy steel bars and rods, not furt	7214
212	7215-Iron or non-alloy steel bars and rods, n.e.s. in	7215
213	7216-Iron or non-alloy steel, angles, shapes and sec	7216
214	7217-Wire of iron or non-alloy steel	7217
215	7219-Stainless steel flat-rolled products of width of	7219
216	7221-Stainless steel bars and rods, hot-rolled, in irre	7221
217	7222-Stainless steel bars and rods, angles, shapes a	7222
218	7225-Alloy steel flat-rolled products, of a width 600	7225
219	7227-Steel, alloy bars and rods, hot-rolled, in irregu	7227
220	7228-Alloy steel bars, rods, shapes and sections hol	7228
221	7229-Wire of other alloy steel	7229
222	7301-Iron or steel sheet piling, whether or not drille	7301
223	7302-Railway or tramway track constructions of iron	7302
224	7303-Tubes, pipes and hollow profiles, of cast iron	7303
225	7304-Tubes, pipes and hollow profiles, seamless, of	7304
226	7305-Tubes and pipes (eg welded, riveted or similar	7305
227	7306-Tubes, pipes and hollow profiles (eg open sea	7306
228	7307-Tube or pipe fittings (eg couplings, elbows, sle	7307
229	7308-Structures of iron or steel and parts thereof pl	7308
230	7309-Reservoirs, tanks, vats and similar containers f	7309
231	7312-Stranded wire, ropes, cables, plaited bands, sl	7312
232	7313-Barbed wire of iron or steel twisted hoop or si	7313
233	7314-Cloth (including endless bands), grill, netting a	7314

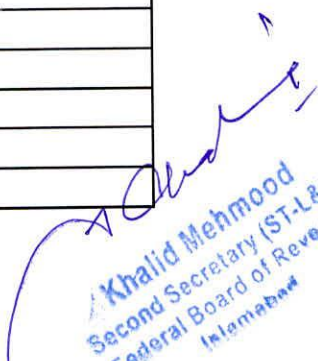

 Khalid Mehmood
 Second Secretary (ST-L&P)
 Federal Board of Revenue
 Islamabad

234	7315-Chain and parts thereof, of iron or steel	7315
235	7316-Anchors, grapnels and parts thereof, of iron or	7316
236	7317-Nails, tacks, drawing pins, corrugated nails, sta	7317
237	7318-Screws, bolts, nuts, coach screws, screw hook	7318
238	7319-Sewing and knitting needles, bodkins, crochet	7319
239	7320-Springs and leaves for springs, of iron or steel	7320
240	7322-Radiators for central heating, not electrically h	7322
241	7323-Table, kitchen, other household articles and p	7323
242	7324-Sanitary ware and parts thereof, of iron or ste	7324
243	7325-Iron or steel cast articles	7325
244	7326-Iron or steel articles, n.e.s. in chapter 73	7326
245	73-73-a-Articles Of Iron Or Steel	73-7
246	7402-Copper unrefined, copper anodes for electroly	7402
247	7404-Copper waste and scrap	7404
248	7405-Copper master alloys	7405
249	7407-Copper bars, rods and profiles	7407
250	7408-Copper wire	7408
251	7411-Copper tubes and pipes	7411
252	7412-Copper tube or pipe fittings (eg couplings, elbo	7412
253	7413-Copper stranded wire, cables, plaited bands a	7413
254	7415-Nails, tacks, drawing pins, staples (not those o	7415
255	7418-Table, kitchen or other household articles and	7418
256	7419-Copper articles thereof n.e.s.	7419
257	7501-Nickel mattes nickel oxide sinters and other in	7501
258	7507-Nickel tubes, pipes and tube or pipe fittings (e	7507
259	7805-Lead tubes, pipes and tube or pipe fittings (eg	7805
260	7906-Zinc tubes, pipes and tube or pipe fittings (eg	7906
261	8201-Tools, hand spades, shovels, mattocks, picks, h	8201
262	8202-Tools, hand blades for saws of all kinds (includ	8202
263	8203-Tools, hand files, rasps, pliers (including cuttin	8203
264	8204-Tools, hand hand-operated spanners and wren	8204
265	8205-Tools, hand (including glaziers diamonds) n.e.s	8205
266	8206-Tools, hand two or more of heading no. 8202	8206
267	8207-Tools, interchangeable for hand tools, whethe	8207
268	8208-Knives and cutting blades, for machines or for	8208
269	8209-Tools plates, sticks, tips and the like for tools,	8209
270	8210-Tools hand-operated mechanical appliances, v	8210
271	8211-Knives with cutting blades, serrated or not (in	8211
272	8213-Scissors tailors shears and similar shears, and	8213
273	8214-Cutlery other articles, (eg hair clippers, butche	8214
274	8215-Cutlery spoons, forks, ladles, skimmers, cake-s	8215
275	8301-Padlocks and locks (key, combination, electric	8301
276	8302-Base metal mountings, fittings and similar arti	8302
277	8303-Safes armoured or reinforced, strong-boxes, d	8303
278	8304-Office equipment filing cabinets, card-index ca	8304
279	8305-Stationery fittings for loose-leaf binders or file	8305
280	8307-Tubing flexible, with or without fittings, of bas	8307

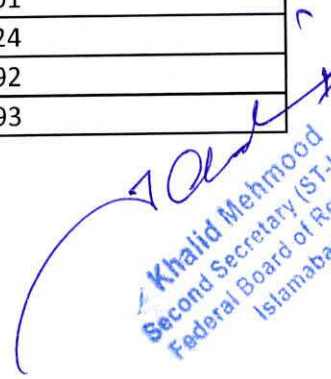


Khalid Mahmood
 Second Secretary (ST-L&P)
 Federal Board of Revenue
 Islamabad

281	8308-Clasps frames with clasps, buckles, hooks, eye	8308
282	8309-Stoppers, caps, lids (including crown corks, scr	8309
283	8310-Sign plates, name plates, address plates and si	8310
284	8311-Wires, rods, tubes, plates, electrodes of base	8311
285	8401-Nuclear reactors fuel elements (cartridges), no	8401
286	8426-Derricks, cranes, including cable cranes, mobil	8426
287	8429-Bulldozers, graders, levellers, scrapers, angled	8429
288	8433-Harvesting and threshing machinery, straw an	8433
289	8436-Agricultural, horticultural, forestry, poultry-ke	8436
290	8441-Machines for making up paper pulp, paper or	8441
291	8450-Household or laundry-type washing machines	8450
292	8472-Office machines n.e.s. hectograph, stencil dup	8472
293	8513-Lamps portable, electric, designed to function	8513
294	8528-Television receivers (including video monitors	8528
295	8530-Signalling, safety or traffic control equipment	8530
296	8531-Signalling apparatus electric sound or visual (e	8531
297	8539-Lamps electric filament or discharge lamps, in	8539
298	8701-Tractors (other than tractors of heading no 87	8701
299	8702-Vehicles public transport passenger type	8702
300	8703-Motor cars and other motor vehicles principal	8703
301	8704-Vehicles for the transport of goods	8704
302	8707-Bodies (including cabs) for the motor vehicles	8707
303	8708-Motor vehicles parts and accessories, of head	8708
304	8710-Tanks and other armoured fighting vehicles m	8710
305	8711-Motorcycles (including mopeds) and cycles fit	8711
306	8714-Vehicles parts and accessories of heading no.	8714
307	8716-Trailers and semi-trailers other vehicles, not n	8716
308	87-87-b-Public Transport Vehilces; Motor Vehicles F	87-8
309	8902-Fishing vessels, factory ships and other vessels	8902
310	8905-Light-vessels, fire-floats, dredgers, floating cra	8905
311	9001-Optical fibres and optical fibre bundles optical	9001
312	9004-Spectacles, goggles and the like corrective, pro	9004
313	9018-Instruments and appliances used in medical, s	9018
314	9020-Breathing appliances and gas masks excluding	9020
315	9021-Orthopaedic appliances including crutches, su	9021
316	9105-Clocks, other, n.e.s.	9105
317	9106-Time of day recording apparatus and apparatus	9106
318	9201-Pianos including automatic pianos, harpsichor	9201
319	9203-Keyboards pipe organs harmoniums and simila	9203
320	9206-Musical instruments percussion (eg drums, xy	9206
321	9306-Bombs, grenades, torpedoes, mines, missiles a	9306
322	9307-Arms swords, cutlasses, bayonets, lances and	9307
323	9401-Seats (not those of heading no. 9402), whethe	9401
324	9402-Furniture medical, surgical, dental or veterina	9402
325	9403-Furniture and parts thereof, n.e.s. in chapter	9403
326	9404-Mattress supports articles of bedding (eg matt	9404
327	9405-Lamps, light fittings including searchlights, spd	9405


Khalid Mehmood
 Second Secretary (ST-L&P)
 Federal Board of Revenue
 Islamabad

328	9406-Buildings prefabricated	9406
329	9501-Toys wheeled, designed to be ridden by childr	9501
330	9505-Festive, carnival or other entertainment article	9505
331	9601-Ivory, bone, tortoise-shell, horn, antlers, coral	9601
332	9603-Brooms, brushes (including parts of machines)	9603
333	9605-Travel sets for personal toilet, sewing, shoe or	9605
334	9608-Pens ball-point, felt tipped, other porous tipped	9608
335	9609-Pencils (not of heading no. 9608), crayons, pe	9609
336	9611-Stamps date, numbering, sealing stamps and t	9611
337	9612-Typewriter, similar ribbons, inked, otherwise p	9612
338	9613-Cigarette lighters and other lighters, whether	9613
339	9614-Smoking pipes (including pipe bowls) and ciga	9614
340	9616-Scent sprays and similar toilet sprays and mou	9616
341	9617-Vacuum flasks and other vacuum vessels, com	9617
342	9701-Paintings, drawings, pastels, executed entirely	9701
343	9704-Stamps, postage or revenue stamp-postmarks	9704
344	9801-98-01-HOTELS	9801
345	9801-Services provided or rendered by hotels, mote	9801
346	9824-Construction services	9824
347	9992-Textile And Leather Sector 17%	9992
348	9993-Restaurant sector 7.5%	9993



Khalid Mehmood
 Second Secretary (ST-L&P)
 Federal Board of Revenue
 Islamabad

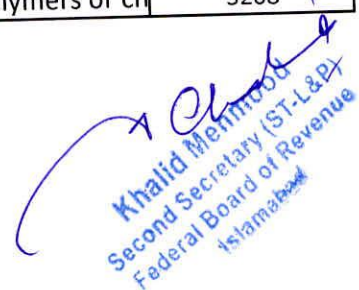
ANNEXURE -II (STEEL SECTOR)		
SE.NO	DESCRIPTION	HS CODE
1	Meat of bovine animals fresh or chilled	0201
2	Milk and cream not concentrated nor containing added sugar or other sweet	0401
3	Milk and cream concentrated or containing added sugar or other sweetenir	0402
4	Buttermilk, curdled milk and cream, yoghurt, kephir, fermented or acidified	0403
5	Butter and other fats and oils derived from milk	0405
6	Honey natural	0409
7	Coral and similar materials, unworked or simply prepared, shells of mollusc	0508
8	Animal products not elsewhere specified or included dead animals of chapt	0511
9	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes dormant, in gro	0601
10	Vegetables provisionally preserved (eg by sulphur dioxide gas, in brine, in su	0711
11	Vegetables, dried leguminous shelled, whether or not skinned or split	0713
12	Peel of citrus fruit or melons (including watermelons) fresh, frozen dried or	0814
13	Coffee, whether or not roasted or decaffeinated husks and skins coffee sub	0901
14	Tea	0902
15	Pepper of the genus piper dried or crushed or ground fruits of the genus ca	0904
16	Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper	0909
17	Ginger, saffron, tumeric (curcuma), thyme, bay leaves, curry and other spic	0910
18	Rice	1006
19	Wheat or meslin flour	1101
20	Cereal flours other than of wheat or meslin	1102
21	Cereal grains otherwise worked (eg hulled, rolled, flaked, pearled, sliced or	1104
22	Flour, meal, and flakes of potatoes	1105
23	Malt whether or not roasted	1107
24	Starches inulin	1108
25	Cereal straw and husks, unprepared whether or not chopped, ground, pres	1213
26	Lac natural gums, resins, gum-resins and balsams	1301
27	Wool grease and fatty substances derived therefrom (including lanolin)	1505
28	Soya-bean oil and its fractions whether or not refined, but not chemically m	1507
29	Palm oil and its fractions whether or not refined, but not chemically modifi	1511
30	Others	1512c
31	Others	1515b
32	Animal or vegetable fats and oils and their fractions partly or wholly hydrog	1516
33	Animal or vegetable fats, oils, fractions, modified in any way, excluding hea	1518
34	Beet sugar	1701a
35	Cane sugar	1701b
36	Other	1701e
37	Chocolate and other food preparations containing cocoa	1806
38	Malt extract flour, meal, starch or malt extract products, no cocoa powder	1901
39	Tapioca and substitutes therefor prepared from starch in the form of flakes	1903
40	Bread, pastry, cakes, biscuits, other bakers wares, whether or not containi	1905
41	Fruit juices (including grape must) and vegetable juices, unfermented, not c	2009
42	Extracts, essences, concentrates of coffee, tea or mate preparations with a	2101
43	Sauces and preparations therefor mixed condiments and mixed seasonings,	2103
44	Food preparations not elsewhere specified or included	2106
45	Waters, including natural or artificial mineral waters and aerated waters, no	2204


Khalid Mehmood
 Second Secretary (ST-L&P)
 Federal Board of Revenue
 Islamabad

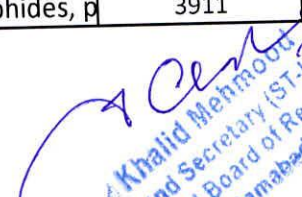
46	Aerated waters	2202a
47	Mineral Waters	2202b
48	Others	2202d
49	Ethyl alcohol, undenatured of an alcoholic strength by volume of 80% vol. c	2207
50	Vinegar and substitutes for vinegar obtained from acetic acid	2209
51	Bran, sharps and other residues whether or not in the form of pellets derive	2302
52	Preparations of a kind used in animal feeding	2309
53	Cigaretters	2402a
54	Salt (including table salt and denatured salt) pure sodium chloride whether	2501
55	Iron pyrites unroasted	2502
56	Sulphur of all kinds other than sublimed, precipitated and colloidal sulphur	2503
57	Sands of all kinds natural, whether or not coloured, other than metal-bearing	2505
58	Quartz (other than natural sands), quartzite, whether or not roughly trimm	2506
59	Clays (not including expanded clays of heading no. 6806), andalusite kyanite	2508
60	Natural calcium phosphates natural aluminium calcium phosphates and pho	2510
61	Pumice stone emery natural corundum, natural garnet and other natural ab	2513
62	Dolomite, whether or not calcined dolomite roughly trimmed, cut by sawin	2518
63	Portland cement, aluminous cement (ciment fondu), slag cement, supersulf	2523
64	Mica, including splittings mica waste	2525
65	Felspar leucite nepheline and nepheline syenite fluorspar	2529
66	Mineral substances not elsewhere specified or included	2530
67	Iron ores and concentrates including roasted iron pyrites	2601
68	Copper ores and concentrates	2603
69	Precious metal ores and concentrates	2616
70	Granulated slag (slag sand) from the manufacture of iron or steel	2618
71	Slag, dross (other than granulated slag), scalings and other waste from the	2619
72	Slag and ash, including seaweed ash (kelp), n.e.s. in chapter 26	2621
73	Oils and other products of the distillation of high temperature coal tar simil	2707
74	Pitch and pitch coke obtained from coal tar or from other mineral tars	2708
75	Petroleum oils and oils obtained from bituminous minerals crude	2709
76	Petroleum oils, Motor spirit	2710a
77	Petroleum oils, HOBC	2710b
78	Petroleum oils, HSD	2710c
79	Petroleum oils, Kerosene	2710d
80	Petroleum oils, LDO	2710e
81	Lubricating oils	2710g
82	Petroleum oils, Others	2710h
83	Petroleum jelly paraffin wax, micro-crystalline petroleum wax, slack wax, oz	2712
84	Fluorine, chlorine, bromine and iodine	2801
85	Hydrogen, rare gases and other non-metals	2804
86	Alkali or alkaline-earth metals rare-earth metals, scandium and yttrium, wh	2805
87	Hydrogen chloride (hydrochloric acid) chlorosulphuric acid	2806
88	Sulphuric acid oleum	2807
89	Nitric acid sulphonitric acids	2808
90	Diphosphorus pentoxide phosphoric acid and polyphosphoric acids	2809
91	Chromium oxides and hydroxides	2819
92	Iron oxides and hydroxides earth colours containing 70% or more by weight	2821


Khalid Mehmood
 Second Secretary (ST-(L&P))
 Central Board of Revenue
 Islamabad

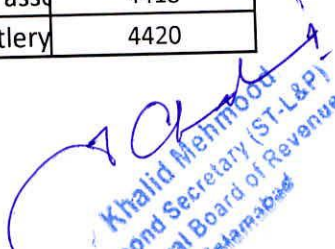
93	Cobalt oxides and hydroxides commercial cobalt oxides	2822
94	Titanium oxides	2823
95	Hydrazine and hydroxylamine and their inorganic salts other inorganic base	2825
96	Chlorides chloride oxides and chloride hydroxides bromides and bromide o	2827
97	Hypochlorites commercial calcium hypochlorite chlorites hypobromites	2828
98	Sulphites thiosulphates	2832
99	Sulphates alums peroxosulphates (persulphates)	2833
100	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates ar	2835
101	Carbonates peroxocarbonates (percarbonates) commercial ammonium car	2836
102	Cyanides, cyanide oxides and complex cyanides	2837
103	Borates peroxoborates (perborates)	2840
104	Salts of oxometallic or peroxometallic acids	2841
105	Colloidal precious metals inorganic or organic compounds of precious meta	2843
106	Compounds, inorganic or organic, of rare-earth metals of yttrium or of scan	2846
107	Carbides, whether or not chemically defined	2849
108	Inorganic compounds n.e.s. (including distilled or conductivity water and wa	2851
109	Acyclic hydrocarbons	2901
110	Cyclic hydrocarbons	2902
111	Halogenated derivatives of hydrocarbons	2903
112	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated	2905
113	Phenols phenol-alcohols	2907
114	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol pero	2909
115	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers with a three-mem	2910
116	Aldehydes, whether or not with other oxygen function cyclic polymers of al	2912
117	Aldehydes halogenated, sulphonated, nitrated or nitrosated derivatives of p	2913
118	Ketones and quinones whether or not with other oxygen function, and thei	2914
119	Acids polycarboxylic acids, their anhydrides, halides, peroxides and peroxy-	2917
120	Esters phosphoric, and their salts, including lactophosphates, their halogen	2919
121	Amine-function compounds	2921
122	Oxygen-function amino-compounds	2922
123	Quaternary ammonium salts and hydroxides lecithins and other phosphoan	2923
124	Organic derivatives of hydrazine or of hydroxylamine	2928
125	Nitrogen-function compounds, n.e.s. in chapter 29	2929
126	Organo-sulphur compounds	2930
127	Organo-inorganic compounds n.e.s. in heading no. 2930	2931
128	Heterocyclic compounds n.e.s. in chapter 29	2934
129	Provitamins, vitamins natural or reproduced by synthesis (including natural	2936
130	Organic compounds n.e.s. in chapter 29	2942
131	Glands, organs (extracts, secretions thereof) for organo-therapeutic uses, d	3001
132	Medicaments (not goods of heading no. 3002, 3005 or 3006) of two or mor	3003
133	Medicaments (not goods of heading no. 3002, 3005 or 3006) consisting of r	3004
134	Wadding, gauze, bandages (dressings, adhesive plasters, poultices), impreg	3005
135	Pharmaceutical goods	3006
136	Synthetic organic colouring matter and preparations based thereon synthet	3204
137	Colouring matter and preparations thereof n.e.s. in heading no. 3203, 3204	3206
138	Pigments, prepared opacifiers, colours, vitrifiable enamels, glazes, engobes	3207
139	Paints, varnishes (enamels and lacquers) based on synthetic polymers or ch	3208


 Khalid Mehmood
 Second Secretary (ST-L&P)
 Federal Board of Revenue
 Islamabad


140	Paints and varnishes (including enamels and lacquers) based on synthetic o	3209
141	Paints and varnishes (including enamels, lacquers and distempers), excludin	3210
142	Colours artists, students, or signboard painters, modifying tints, amusemen	3213
143	Glaziers putty, grafting putty, resin cements, caulking compounds and othe	3214
144	Ink printing, writing or drawing ink and other inks whether or not concentra	3215
145	Perfumes and toilet waters	3303
146	Cosmetic and toilet preparations beauty, make-up and skin care preparatio	3304
147	Hair preparations for use on the hair	3305
148	Perfumery, cosmetic or toilet preparations pre-shave, shaving, after-shave,	3307
149	Soap organic surface-active products and preparations for use as soap, in th	3401
150	Organic surface-active agents (not soap) surface-active, washing (including	3402
151	Lubricating preparations and those used in oil or grease treatment of textile	3403
152	Polishes, creams, scouring pastes, powders and similar in any form, (includi	3405
153	Modelling pastes, including those for children dental wax, impression comp	3407
154	Peptones and their derivatives other protein substances and their derivativ	3504
155	Dextrins and other modified starches (eg pregelatinised or esterified starch	3505
156	Prepared glues and other prepared adhesives, n.e.s. or included products su	3506
157	Safety fuses detonating fuses percussion or detonating caps igniters electric	3603
158	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic a	3604
159	Matches other than pyrotechnic articles of heading no. 3604	3605
160	Photographic plates and film in the flat, sensitised, unexposed, of any mate	3701
161	Photographic paper, paperboard and textiles sensitised, unexposed	3703
162	Chemical preparations for photographic uses (other than varnishes, glues, a	3707
163	Activated carbon activated natural mineral products animal black, including	3802
164	Rosin and resin acids and derivatives thereof rosin spirit and rosin oils run g	3806
165	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products, p	3808
166	Finishing agents, dye carriers to accelerate the dyeing, fixing of dyestuffs, o	3809
167	Metal-pickling preparations fluxes etc for soldering, brazing welding powde	3810
168	Anti-knock preparations, oxidation and gum inhibitors, viscosity improvers,	3811
169	Prepared rubber accelerators compound plasticisers for rubber or plastics,	3812
170	Preparations and charges for fire extinguishers charged fire-extinguishing g	3813
171	Organic composite solvents and thinners, not elsewhere specified or includ	3814
172	Refractory cements, mortars, concretes and similar compositions other tha	3816
173	Chemical elements doped for use in electronics, in the form of discs, wafers	3818
174	Hydraulic brake fluids and other prepared liquids for hydraulic transmission	3819
175	Composite diagnostic or laboratory reagents, other than those of heading n	3822
176	Prepared binders for foundry moulds or cores, chemical products and prepa	3823
177	Prepared binders for foundry moulds or cores. chemical products and preparati	3824
178	Polymers of ethylene, in primary forms	3901
179	Polymers of propylene or of other olefins, in primary forms	3902
180	Polymers of styrene, in primary forms	3903
181	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	3904
182	Acrylic polymers in primary forms	3906
183	Polyacetals, other polyethers and epoxide resins, in primary forms polycarb	3907
184	Amino-resins, phenolic resins and polyurethanes, in primary forms	3909
185	Silicones in primary forms	3910
186	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, p	3911


 Khalid Mehmood
 Second Secretary (ST-L&P)
 Federal Board of Revenue
 Islamabad

187	Ion-exchangers based on polymers of heading no. 3901 to 3913, in primary	3914
188	Waste, parings and scrap, of plastics	3915
189	Monofilament of which any cross-sectional dimension exceeds 1mm, rods,	3916
190	Tubes, pipes and hoses and fittings thereof (for example, joints, elbows, fla	3917
191	Floor coverings of plastics, self-adhesive or not, in rolls or tiles wall or ceilin	3918
192	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of p	3919
193	Plastic plates, sheets, film, foil and strip non-cellular and not reinforced, lan	3920
194	Plastic plates, sheets, film, foil and strip n.e.s. in chapter 39	3921
195	Sanitary ware baths, shower-baths, wash-basins, bidets, lavatory pans, seat	3922
196	Plastic articles for the conveyance or packing of goods stoppers, lids, caps a	3923
197	Tableware, kitchenware, other household articles and toilet articles, of plas	3924
198	Plastics builders wares n.e.s. or included	3925
199	Articles of plastics and articles of other materials of heading no. 3901 to 39	3926
200	Natural rubber, balata, gutta-percha, guayule, chicle and similar gums in pri	4001
201	Synthetic rubber and factice derived from oils, in primary forms or in plates	4002
202	Reclaimed rubber in primary forms or in plates, sheets or strip	4003
203	Waste, parings and scrap of rubber (other than hard rubber) and powders a	4004
204	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or	4005
205	Unvulcanised rubber in other forms (eg rods, tubes and profile shapes) and	4006
206	Vulcanised rubber thread and cord	4007
207	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other tha	4008
208	Tubes, pipes and hoses, of vulcanised rubber (other than hard rubber), with	4009
209	Conveyor or transmission belts or belting, of vulcanised rubber	4010
210	New pneumatic tyres, of rubber	4011
211	Retreaded or used pneumatic tyres of rubber solid or cushion tyres, interch	4012
212	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber o	4014
213	Articles of apparel and clothing accessories (including gloves), for all purpos	4015
214	Articles of vulcanised rubber other than hard rubber, n.e.s. in chapter 40	4016
215	Trunks suit, camera, jewellery, cutlery cases travel, tool, similar bags wholly	4202
216	Articles of apparel and clothing accessories, of leather or of composition lea	4203
217	Leather or composition leather articles n.e.s. in chapter 42	4205
218	Raw furskins (including heads, tails, paws, other pieces or cuttings, suitable	4301
219	Fuel wood, in logs, billets, twigs, faggots or similar forms wood in chip or pa	4401
220	Wood charcoal (including shell or nut charcoal), whether or not agglomerat	4402
221	Wood in the rough, whether or not stripped of bark or sapwood, or roughly	4403
222	Wood wool wood flour	4405
223	Wood sawn or chipped lengthwise, sliced, peeled, whether or not planed, s	4407
224	Veneer sheets and sheets for plywood (spliced or not) and other wood saw	4408
225	Wood (including strips, friezes for parquet flooring, not assembled), continu	4409
226	Particle board and similar board of wood or other ligneous materials, wheti	4410
227	Fibreboard of wood or other ligneous materials, whether or not bonded wi	4411
228	Plywood, veneered panels and similar laminated wood	4412
229	Wooden frames for paintings, photographs, mirrors or similar objects	4414
230	Packing cases, boxes, crates, drums and similar packings, of wood cable-dru	4415
231	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wo	4417
232	Builders joinery and carpentry of wood, including cellular wood panels, asse	4418
233	Wood marquetry and inlaid wood caskets and cases for jewellery or cutlery	4420


 Khalid Mehmood
 Second Secretary (ST-L&P)
 Federal Board of Revenue
 Islamabad

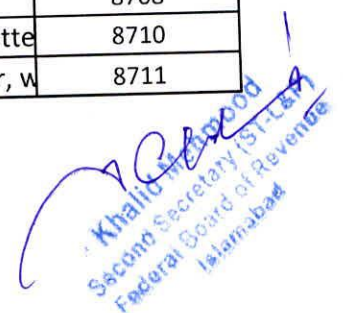
234	Wooden articles n.e.s. in heading no. 4414 to 4420	4421
235	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork	4504
236	Waste and scrap of paper and paperboard	4707
237	Uncoated paper and paperboard, used for writing, printing etc, punch card	4802
238	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading no. 4805	4804
239	Uncoated paper and paperboard n.e.s., in rolls or sheets	4805
240	Composite paper and paperboard, (made by sticking layers together with a binding substance)	4807
241	Paper and paperboard, corrugated (with or without glued flat surface sheets)	4808
242	Carbon paper, self copy paper and the like (coated, impregnated for duplication)	4809
243	Paper and paperboard, one or both sides coated with kaolin or other inorganic substances	4810
244	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, with or without a binding substance	4811
245	Filter blocks, slabs and plates of paper pulp	4812
246	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard	4817
247	Paper towels, toilet paper, tissues, handkerchiefs, napkins, tampons, service napkins	4818
248	Cartons, boxes, cases, bags and the like, of paper, paperboard, cellulose wadding or webs of cellulose fibres	4819
249	Registers, account books, diaries and similar albums for samples or collections	4820
250	Paper or paperboard labels of all kinds, whether or not printed	4821
251	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard	4822
252	Paper, paperboard, cellulose wadding and webs of cellulose fibres cut to size	4823
253	Printed books, brochures, leaflets and similar printed matter, whether or not bound	4901
254	Printed matter, n.e.s., including printed pictures and photographs	4911
255	Woven fabrics of carded wool or of carded fine animal hair	5111
256	Cotton not carded or combed	5201
257	Cotton waste (including yarn waste and garnetted stock)	5202
258	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed with other textile fibres	5210
259	Other woven fabrics of cotton, n.e.s. in chapter 52	5212
260	Jute and other textile bast fibres (not flax, true hemp and ramie), raw or prepared	5303
261	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from filament yarn of heading no. 5503	5407
262	Felt whether or not impregnated, coated, covered or laminated	5602
263	Nonwovens whether or not impregnated, coated, covered or laminated	5603
264	Rubber thread and cord, textile covered textile yarn and strip and the like of heading no. 5603	5604
265	Twine, cordage, ropes and cables, whether or not plaited or braided whether of natural or synthetic materials	5607
266	Twine, cordage or rope knotted netting, made up fishing nets and other made up articles	5608
267	Carpets and other textile floor coverings tufted, whether or not made up	5703
268	Tulles and other net fabrics not including woven, knitted or crocheted fabrics	5804
269	Labels, badges and similar articles of textile materials, in the piece, in strips or in bands	5807
270	Fabrics, woven of metal thread and metallised yarn of heading no. 5605, of other textile materials	5809
271	Textile fabrics, gum or amylaceous substance coated, used for outer book covers	5901
272	Textile fabrics tyre cord of high tenacity yarn of nylon or other polyamides	5902
273	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading no. 5902	5903
274	Textile fabrics, rubberised other than those of heading no. 5902	5906
275	Textiles transmission or conveyor belts or belting, of textile material, whether or not reinforced	5910
276	Textile products and articles for technical uses specified in note 7 to this chapter	5911
277	Fabrics pile fabrics, including long pile fabrics and terry fabrics, knitted or crocheted	6001
278	Fabrics knitted or crocheted, other than those of heading no. 6001	6002
279	Shirts mens or boys, knitted or crocheted	6105
280	Hosiery panty hose, tights, stockings, socks and other hosiery, including stockings	6115


 Khalid Mehmood
 Second Secretary (ST-L&P)
 Federal Board of Revenue
 Islamabad

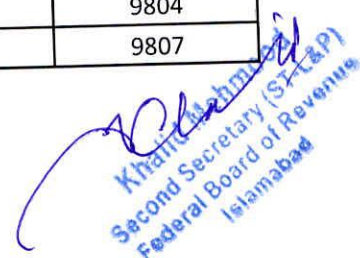
281	Gloves, mittens and mitts knitted or crocheted	6116
282	Clothing accessories made up, knitted or crocheted, knitted or crocheted pa	6117
283	Overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-ch	6201
284	Suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeche	6203
285	Track suits, swimwear and other garments (not knitted or crocheted)	6211
286	Gloves, mittens and mitts (not knitted or crocheted)	6216
287	Blankets and travelling rugs	6301
288	Bed linen, table linen, toilet linen and kitchen linen	6302
289	Curtains (including drapes) and interior blinds curtain or bed valances	6303
290	Furnishing articles excluding those of heading no. 9404	6304
291	Sacks and bags, of a kind used for the packing of goods	6305
292	Tarpaulins, awnings and sunblinds, tents, sails for boats, sailboards or landc	6306
293	Textiles made up articles n.e.s. in chapter 63, including dress patterns	6307
294	Textiles sets of woven fabric and yarn, with or without accessories, for mak	6308
295	Textiles worn clothing and other worn articles	6309
296	Rags used or new, scrap twine, cordage, rope and cables and worn out artic	6310
297	Footwear waterproof, with outer soles and uppers of rubber or plastics, (up	6401
298	Footwear with outer soles and uppers of rubber or plastics (excluding wate	6402
299	Footwear with outer soles of rubber, plastics, leather or composition leathe	6403
300	Footwear with outer soles of rubber, plastics, leather or composition leathe	6404
301	Footwear other footwear n.e.s. in chapter 64	6405
302	Footwear parts of footwear removable in-soles, heel cushions and similar a	6406
303	Hats and other felt headgear made from the hat bodies, hoods or plateaux	6503
304	Headgear n.e.s. in chapter 65, whether or not lined or trimmed	6506
305	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstr	6507
306	Stone setts, curbstones and flagstones, of natural stone (except slate)	6801
307	Monumental or building stone, worked (except slate) and articles thereof (r	6802
308	Millstones, grindstones, grinding wheels, etc without frameworks, for grind	6804
309	Abrasive powder or grain natural or artificial, on a base of textile material, c	6805
310	Slag, rock wool and similar mineral wools exfoliated vermiculite, expanded	6806
311	Plaster or compositions based on plaster articles thereof	6809
312	Cement, concrete or artificial stone whether or not reinforced, articles ther	6810
313	Asbestos-cement, cellulose fibre-cement or the like articles thereof	6811
314	Asbestos fibres, fabricated mixtures with a basis of asbestos or of asbestos	6812
315	Friction material and articles thereof (eg sheets, rolls, strips, segments, disc	6813
316	Mica worked, articles of, including agglomerated or reconstituted mica whe	6814
317	Stone or other mineral substances articles thereof (including articles of pea	6815
318	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (eg kie	6901
319	Refractory bricks, blocks, tiles and similar refractory ceramic constructional	6902
320	Ceramic goods (eg retorts, crucibles, muffles, nozzles, plugs, supports cupel	6903
321	Ceramic building bricks, floor blocks, support or filler tiles and the like	6904
322	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments	6905
323	Ceramic pipes, conduits, guttering and pipe fittings	6906
324	Ceramic flags and paving, hearth or wall tiles, unglazed unglazed ceramic m	6907
325	Ceramic ware for laboratory, chemical, other technical uses ceramic trough	6909
326	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water close	6910
327	Tableware, kitchenware, other household articles and toilet articles of porc	6911

Khalid Mehmood
 Khalid Mehmood
 Second Secretary (SI-L&P)
 Federal Board of Revenue
 Islamabad

328	Ceramic tableware, kitchenware, other household articles and toilet articles	6912
329	Cast glass and rolled glass in sheets or profiles whether or not having an ab	7003
330	Glass float glass and surface ground or polished glass, in sheets, whether or	7005
331	Glass of heading no. 7003, 7004 or 7005, bent, edge-worked, engraved, dri	7006
332	Safety glass, consisting of toughened (tempered) or laminated glass	7007
333	Glass mirrors whether or not framed, including rear-view mirrors	7009
334	Carboys, bottles, flasks, jars, pots, phials, ampoules, containers of glass of a	7010
335	Glass envelopes (including bulbs and tubes), open and glass parts thereof, v	7011
336	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration	7013
337	Laboratory, hygienic or pharmaceutical glassware, whether or not graduate	7017
338	Glass fibres (including glass wool) and articles thereof (eg yarn, woven fabri	7019
339	Glass articles n.e.s. in chapter 70	7020
340	Diamonds, whether or not worked, but not mounted or set	7102
341	Silver (including silver plated with gold or platinum) unwrought or in semi-n	7106
342	Base metals or silver, clad with gold, not further worked than semi-manufa	7109
343	Table, kitchen, other household articles and parts, of iron or steel iron or st	7323
344	Sanitary ware and parts thereof, of iron or steel	7324
345	Tools, hand spades, shovels, mattocks, picks, hoes, forks, rakes, axes, bill ho	8201
346	Tools, hand blades for saws of all kinds (including slitting, slotting or toothle	8202
347	Tools, hand files, rasps, pliers (including cutting pliers), pincers, tweezers, m	8203
348	Tools, hand hand-operated spanners and wrenches (including torque meter	8204
349	Tools, hand (including glaziers diamonds) n.e.s. blow lamps vices, clamps et	8205
350	Tools, hand two or more of heading no. 8202 to 8205, put up in sets for ret	8206
351	Tools, interchangeable for hand tools, whether or not power-operated, or f	8207
352	Knives and cutting blades, for machines or for mechanical appliances	8208
353	Tools plates, sticks, tips and the like for tools, unmounted, of sintered meta	8209
354	Knives with cutting blades, serrated or not (including pruning knives), other	8211
355	Cutlery other articles, (eg hair clippers, butchers or kitchen cleavers, chopp	8214
356	Padlocks and locks (key, combination, electrically operated) of base metal o	8301
357	Base metal mountings, fittings and similar articles for furniture, doors, stair	8302
358	Safes armoured or reinforced, strong-boxes, doors and safe deposit lockers	8303
359	Office equipment filing cabinets, card-index cabinets, paper trays and rests,	8304
360	Stationery fittings for loose-leaf binders or files, letter clips, letter corners, p	8305
361	Tubing flexible, with or without fittings, of base metal	8307
362	Clasps frames with clasps, buckles, hooks, eyes, eyelets etc used for clothin	8308
363	Stoppers, caps, lids (including crown corks, screw caps, pouring stoppers) ca	8309
364	Sign plates, name plates, address plates and similar plates, numbers, letters	8310
365	Wires, rods, tubes, plates, electrodes of base metal or metal carbides of a k	8311
366	Office machines n.e.s. hectograph, stencil duplicating machines, addressing	8472
367	Tractors (other than tractors of heading no 8709)	8701
368	Vehicles public transport passenger type	8702
369	Motor cars and other motor vehicles principally designed for the transport	8703
370	Vehicles for the transport of goods	8704
371	Special purpose motor vehicles not those for the transport of persons or go	8705
372	Motor vehicles parts and accessories, of heading no. 8701 to 8705	8708
373	Tanks and other armoured fighting vehicles motorised, whether or not fitte	8710
374	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, w	8711


 Khalid Mahmood
 Secretary (SI-L&A)
 Federal Board of Revenue
 Islamabad

375	motor cycle parts and accessories of heading no. 8711 to 8713	8714
376	Trailers and semi-trailers other vehicles, not mechanically propelled parts t	8716
377	Yachts and other vessels for pleasure or sports, rowing boats and canoes	8903
378	Vessels and other floating structures for breaking up	8908
379	Optical fibres and optical fibre bundles optical fibre cables not of heading n	9001
380	Spectacles, goggles and the like corrective, protective or other	9004
381	Cameras, photographic (excluding cinematographic) photographic flashlight	9006
382	Photographic (including cinematographic) laboratory equipment, (including	9010
383	Surveying (including photogrammetrical surveying), hydrographic, oceanog	9015
384	Drawing, marking-out, mathematical calculating instruments (drafting mach	9017
385	Instruments and appliances used in medical, surgical, dental or veterinary s	9018
386	Mechano-therapy, massage appliances psychological aptitude testing appar	9019
387	Breathing appliances and gas masks excluding protective masks having neit	9020
388	Machines and appliances for testing the hardness, strength, compressibility	9024
389	Hydrometers and similar floating instruments, thermometers, pyrometers,	9025
390	Instruments, apparatus for measuring or checking the flow, level, pressure	9026
391	Instruments and apparatus for physical or chemical analysis (eg polarimeter	9027
392	Gas, liquid or electricity supply or production meters, including calibrating r	9028
393	Revolution counter, production counters, taximeters, mileometers, pedome	9029
394	Instruments, apparatus for measuring, checking electrical quantities not me	9030
395	Measuring or checking instruments, appliances and machines, n.e.s. or inclu	9031
396	Regulating or controlling instruments and apparatus automatic type	9032
397	Wrist-watches, pocket-watches, stop-watches and other watches with case	9101
398	Time of day recording apparatus and apparatus for measuring, recording or	9106
399	Musical instruments the sound of which is produced or must be amplified, e	9207
400	Musical instrument parts (eg mechanisms for musical boxes) and accessorie	9209
401	Military weapons other than revolvers, pistols and arms of heading no. 930	9301
402	Firearms other similar devices (eg sporting shotguns and rifles, muzzle-load	9303
403	Firearms parts and accessories of articles of heading no. 9301 to 9304	9305
404	Seats (not those of heading no. 9402), whether or not convertible into beds	9401
405	Furniture medical, surgical, dental or veterinary (eg operating tables, hospit	9402
406	Furniture and parts thereof, n.e.s. in chapter 94	9403
407	Mattress supports articles of bedding (eg mattresses, quilts, eiderdowns, cu	9404
408	Lamps, light fittings including searchlights, spotlights and parts thereof, n.e.	9405
409	Buildings prefabricated	9406
410	Gymnastics, athletics, other sports (including table tennis) or outdoor game	9506
411	Brooms, brushes (including parts of machines), hand operated floor sweepe	9603
412	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds an	9606
413	Pens ball-point, felt tipped, other porous tipped pens fountain pens, stylogr	9608
414	Pencils (not of heading no. 9608), crayons, pencil leads, pastels, drawing ch	9609
415	Typewriter, similar ribbons, inked, otherwise prepared for giving impressio	9612
416	Vacuum flasks and other vacuum vessels, complete with cases parts thereo	9617
417	Paintings, drawings, pastels, executed entirely by hand not drawings of hea	9701
418	Stamps, postage or revenue stamp-postmarks, first-day covers, postal stati	9704
419	98-01-HOTELS	9801
420	98-04-CONSTRUCTION	9804
421	98-07-PROPERTY DEVELOPER PLANNER	9807


 Khairul Mahmood
 Second Secretary (S7-L&P)
 Federal Board of Revenue
 Islamabad

422	98-11-LAUNDRY	9811
423	98-14-ARCHITECT TOWN PLANNERS	9814
424	98-17-TESTING NON MEDICAL	9817
425	98-18-SECURITY SERVICES	9818
426	98-19-FASHION DESIGNERS	9819
427	98-21-HEALTH CLUBS	9821
428	98-29-MINING	9829
429	98-31-PROPERTY DEALERS	9831
430	98-32-CAR DEALERS	9832


Khalid Mehmood
Second Secretary (ST-L&P)
Federal Board of Revenue
Islamabad