

**Government of Pakistan**  
**Revenue Division**  
**Federal Board of Revenue**  
**Inland Revenue**  
\*\*\*\*\*

**Subject: Rationalization of Negative List of STGO # 9 of 2023 Dated 15.03.2023 via Exclusion of Items Used as Industrial Inputs in Five Export Oriented Sectors.**

I am directed to enclose herewith letters No.CCIR/MTO/KHI/2023/SO-III/2856 dated 27.06.2023 and No.SO/ST/36B/37 dated 05.07.2023, received from MTO, Karachi and RTO, Sialkot respectively and to say that the following PCT headings may be excluded from the purview of STGO 09/2023 dated 15.03.2023 and input tax adjustment on purchase of the following raw materials may be allowed to the exporters of sectors namely Leather & Sports and Tents & Canvas being an integral part of their manufacturing process.

Sector	# of STGO 9 of 2023	Code	Item
Leather & Sports	229	2519	Natural magnesium carbonate (magnesite) fused magnesia dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering magnesium oxide, pure or not
	292	3909	Amino-resins, phenolic resins and polyurethanes, in primary forms
	393	7018	Glass beads, imitation pearls, precious or semi-precious stones and similar glass smallwares, statuettes and other ornaments of worked glass glass microspheres not exceeding 1mm in diameter
	394	7019	Glass fibres (including glass wool) and articles thereof (eg yarn, woven fabrics)
	659	9607	Slide fasteners and parts thereof
Tents & Canvas	319	4404	Hoopwood split poles piles, pickets, stakes of wood, pointed, not sawn lengthwise wooden sticks, roughly trimmed, not turned, bent, etc., suitable for walking sticks, umbrellas, tool handles, etc.
	444	7303	Tubes, pipes and hollow profiles, of cast iron
	446	7305	Tubes and pipes (eg welded, riveted or similarly closed), internal and external circular cross-sections, external diameter of which exceeds 406.4mm, of iron or steel
	447	7306	Tubes, pipes and hollow profiles (eg open seam or welded, riveted or similarly closed), of iron or steel

*Usman Ahmed*  
**(Usman Ahmed)**

**Second Secretary (ST-Operations)**

**Mr. Abid Naeem, Chief Information Officer, PRAL, Islamabad.**

C.No.1(1)Secy-ST-Ops/2022/7890.f.

Dated: 12.01.2024

Copy to:

- i. Pakistan Canvas & Tents Manufacturers & Exporters Association, W-1 Dinnar Chambers, West Wharf Road, Karachi.
- ii. The Sialkot Chamber of Commerce & Industry, P.O. Box 1870, Shahrah-e-Aiwan-e-Sanat-o-Tijarat, Sialkot.
- iii. Pakistan Tanners Association, 46-C, 21<sup>st</sup> Commercial Street, Phase-II, Ext. DHA, Karachi.
- iv. ~~Chief (PR), FBR for placement on FBR Website.~~
- v. Office File.

15/11

**Ziaullah Khan**  
Chief (Public Relations)

WM