

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

Islamabad, the 5th June, 2006

**NOTIFICATION
(SALES TAX)**

S.R.O. 542(I)/2006 - In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, and in supersession of S.R.O. No. 495(I)/2004, dated the 12th June 2004, the Federal Government is pleased to exempt the following from the whole of sales tax leviable thereon under the said Act, namely:-

- (a) supply of locally manufactured agricultural machinery, equipment and implements, as specified in the Table below; and
- (b) import of agricultural machinery, equipment and implements as specified under the respective custom concessionary notifications subject to the same conditions, restrictions, limitations and procedures as are prescribed for the purpose of applying zero-rate of customs duty thereon:

TABLE

(1) Tillage and seed bed preparation equipment:

- (i) Rotavator.
- (ii) Cultivator.
- (iii) Ridger.
- (iv) Sub soiler
- (v) Rotary slasher.
- (vi) Chisel plow.
- (vii) Ditcher.
- (viii) Border disc
- (ix) Disc harrow
- (x) Bar harrow
- (xi) Mould board plow
- (xii) Tractor rear or front blade.
- (xiii) Land leveller or land planer

- (xiv) Rotary tiller.
- (xv) Disc plow
- (xvi) Soil-scrapper.
- (xvii) K.R.Karundi.
- (xviii) Tractor mounted trancher
- (xix) Land leveller.

(2) **Seeding or planting equipment:**

- (i) Seed-cum-fertilizer drill (wheat, rice barley, etc.).
- (ii) Cotton or maize planter with fertilizer attachment
- (iii) Potato planter.
- (iv) Fertilizer or manure spreader or broadcaster
- (v) Rice transplanter.
- (vi) Canola or sunflower drill
- (vii) Sugarcane planter

(3) **Irrigation, drainage and agro-chemical application equipment:**

- (i) Sprinkler equipment.
- (ii) Drip equipment.
- (iii) Tubewells filters or strainers
- (iv) Knapsack sprayers
- (v) Granular applicator.
- (vi) Boom or field sprayers.
- (vii) Self propelled sprayers
- (viii) Orchard sprayer
- (ix) Spray pumps and nozzles

(4) **Harvesting, threshing and storage equipment:**

- (i) Wheat thresher
- (ii) Maize or groundnut thresher or sheller.
- (iii) Groundnut digger.
- (iv) Potato digger or harvester.
- (v) Sunflower thresher.
- (vi) Post hole digger.
- (vii) Straw balers
- (viii) Fodder rake
- (ix) Wheat or rice reaper
- (x) Chaff or fodder cutter.
- (xi) Cotton picker
- (xii) Onion or garlic harvester.
- (xiii) Sugar harvester.
- (xiv) Tractor trolley or forage wagon

- (xv) Reaping machines.
- (xvi) Combined harvesters

(5) **Post-harvest handling and processing & miscellaneous machinery:**

- (i) Vegetables and fruits cleaning and sorting or grading equipment.
- (ii) Fodder and feed cube maker equipment.
- (iii) Machinery and equipment for grain handling and storage facilities.
- (iv) Milking machines.
- (v) Compression-ignition internal combustion piston engines (diesel engines of 12HP to 32 HP of PCT 8408.9000)

[F.No.1/33-STB/2004]

(Shahid Ahmad)
Additional Secretary