

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

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Islamabad, the 9<sup>th</sup> June, 2007

**NOTIFICATION**  
**(SALES TAX)**

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

**TABLE**

<b>S. No.</b>	<b>Description of goods</b>	<b>H.S. Code</b>
(1)	(2)	(3)
1.	Areca (betel nuts)	0802.9010
2.	Fats of bovine animals	1502.0000
3.	Palm stearin	1511.9010
4.	Flavouring powders for preparation of food	2106.9030
5.	Kaolin	2507.0000
6.	Asbestos	2524.0000
7.	Xylole	2707.3000
8.	Petroleum jelly	2712.1000
9.	Other	2712.9090
10.	Phosphoric acid	2809.2010
11.	Disodium carbonate (soda ash)	2836.2000
12.	Barium carbonate	2836.6000
13.	Vinyl chloride (chloroethylene)	2903.2100
14.	Methanol (methyl alcohol)	2905.1100
15.	Vinyl acetate	2915.3200
16.	Pigments and preparations	3206.1100
17.	Palm acid oil	3823.1920

18.	Gum base of a kind used for manufacture of chewing gum	3824.9010
19.	Polymers of ethylene, in primary forms.	3901.0000
20.	Polymers of propylene or of other olefins, in primary forms.	3902.0000
21.	Polymers of styrene, in primary forms.	3903.0000
22.	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	3904.0000
23.	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	3905.0000
24.	Acrylic polymers in primary forms.	3906.0000
25.	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	3907.0000
26.	Polyamides in primary forms.	3908.0000
27.	Amino-resins, phenolic resins and polyurethanes, in primary forms.	3909.0000
28.	Silicones in primary forms.	3910.0000
29.	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	3911.0000
30.	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	3912.0000
31.	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms	3913.0000
32.	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	3914.0000
33.	Waste, parings and scrap, of plastics.	3915.0000
34.	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	3916.0000
35.	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	3920.0000
36.	Other plates, sheets, film, foil and strip, of plastics.	3921.0000
37.	Recovered (waste and scrap) paper or paperboard.	4707.0000
38.	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper.	4802.0000
39.	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres.	4803.0000
40.	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	4804.0000
41.	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed.	4805.0000
42.	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	4806.0000
43.	Composite paper and paperboard (made by sticking flat	4807.0000

	layers of paper or paperboard together with an adhesive), not surface- coated or impregnated, whether or not internally reinforced, in rolls or sheets.	
44.	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	4808.0000
45.	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, in rolls or rectangular (including square) sheets, of any size.	4810.0000
46.	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface- coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.	4811.0000
47.	Filter blocks, slabs and plates, of paper pulp.	4812.0000
48.	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	4813.0000
49.	Paper or paperboard labels of all kinds, whether or not printed.	4821.0000
50.	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	4823.0000
51.	Float glass and surface ground or polished glass , in sheets, whether or non having an absorbent , reflecting or not reflecting layer, but not otherwise worked.	7005.2100
52.	Pig iron and, spiegeleisen in pigs, blocks or other primary form.	7201.0000
53.	Ferro-alloys.	7202.0000
54.	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms.	7203.0000
55.	Ferrous waste and scrap; remelting scrap ingots of iron or steel.	7204.0000
56.	Granules and powders, of pig iron, spiegeleisen, iron or steel.	7205.0000
57.	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	7206.0000
58.	Semi-finished products of iron or non-alloy steel.	7207.0000
59.	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	7208.0000
60.	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	7209.0000
61.	Flat-rolled products of iron or non-alloy steel, of width of 600 mm or more, clad, plated or coated.	7210.0000
62.	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	7211.0000
63.	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	7212.0000

64.	Angles, shapes and sections of iron or non-alloy steel.	7216.0000
65.	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	7218.0000
66.	Flat-rolled products of stainless steel, of a width of 600 mm or more.	7219.0000
67.	Flat-rolled products of stainless steel, of a width of less than 600 mm.	7220.0000
68.	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	7221.0000
69.	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	7224.0000
70.	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	7225.0000
71.	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	7226.0000
72.	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	7228.0000
73.	Sheet piling of iron or steel	7301.0000
74.	Copper foil of refined copper	7410.1100
75.	Other	7411.1090
76.	Aluminium, not alloyed	7601.1000
77.	Aluminium alloyed	7601.2000
78.	Aluminium waste or scrap	7602.0000
79.	Aluminium foil (whether or not printed or packed with paper, paperboard, plastics or similar backing materials) of a thickness excluding any backing ) not exceeding 0.2 mm.	7607.1100
80.	Aluminium foil (whether or not printed or packed with paper, paperboard, plastics or similar backing materials) without backing	7607.2000
81.	Aluminium foil of aluminium alloys	7607.1200
82.	Unwrought refined lead	7801.1000
83.	Unwrought zinc	7901.1100
84.	Containing by weight less than 99.99 <sup>^</sup> of zinc	7901.1200
85.	Zinc slugs for dry battery cell containers	7907.0010

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

**(Musarrat Jabeen)**  
Additional Secretary