

VERSION - 3

(As amended vide SRO 87(I)/2006 dated 4th February, 2006)

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE**

Islamabad, the 27th June, 2005

**NOTIFICATION
INCOME TAX**

S.R.O. 638(I)/2005.-In exercise of the powers conferred by sub-section (2) of section 53 of the Income Tax Ordinance, 2001 (XLIX of 2001), read with clause (9) of Part II of Second Schedule thereto, the Federal Government is pleased to notify the goods specified in column (2) of the Table below, falling under the PCT Heading Number mentioned in column (3) of the said Table to be the goods on which withholding tax under section 148 of the Ordinance shall be collected at the rate of 1% of the import value, namely:-

TABLE

Sr. No.	Description of goods	PCT Heading Number
(1)	(2)	(3)
1.	Leather and articles thereof	41.01 to 41.15, 64.03, 64.04 and other respective headings
2.	Textile and articles thereof	Chapter 50 to Chapter 63 of PCT and other respective headings
3.	Carpets	57.01 to 57.05
4.	Sports goods	9504.2000, 95.06 and other respective headings
5.	Surgical goods	Respective headings
6.	Maize (corn) starch	1108.1200
7.	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	1302.3200
8.	Rattans	1401.2000
9.	Emery Powder/grains	2513.2010
10.	Magnesium oxide	2519.9010
11.	Coning oil	2710.1991
12.	Spin Finish Oil	2710.1998
13.	Silicon dioxide	2811.2200
14.	¹ [“omitted”]	Omitted”]
15.	² [“omitted”]	Omitted”]
16.	Titanium dioxide	2823.0020
17.	Antimony oxide	2825.8000
18.	Sodium bromate	2829.9000
19.	Sodium sulphide	2830.1000
20.	Sodium hydrogen sulphide	2830.9010
21.	Sodium dithionite	2831.1010
22.	Sodium sulphite	2832.1000
23.	Sodium hydrosulphite	2832.2020
24.	Disodium sulphate	2833.1100
25.	Phosphinates (hypophosphites) and (phosphonates phosphites)	2835.1000
26.	³ [“omitted”]	Omitted”]

27.	Sodium hydrogen carbonate (Sodium bicarbonate)	2836.3000
28.	Hydrogen per oxide	2847.0000
29.	p-Xylene	2902.4300
30.	Methylene chloride	2903.1200
31.	Trichloroethylene	2903.2200
32.	Ethylene Glycol (MEG)	2905.3100
33.	4-chloro 3-methyl phenol and chloro hydro quinone	2908.1010
34.	Di-ethylene glycol	2909.4100
35.	Ethyl glycol	2909.4400
36.	Tri-ethylene Glycol	2909.4990
37.	Glutar aldehyde	2912.1900
38.	Methyl ethyl ketone	2914.1200
39.	Formic acid	2915.1100
40.	Sodium formate	2915.1210
41.	Acetic acid	2915.2100
42.	Sodium acetate	2915.2200
43.	Cobalt acetate	2915.2300
44.	Acrylic acid and its salts	2916.1100
45.	Esters of Methacrylic acid	2916.1400
46.	Oxalic acid	2917.1110
47.	Adipic acid, its salts and esters	2917.1200
48.	Maleic Acid	2917.1900
49.	Pure terephthalic acid (PTA)	2917.3610
50.	Tartaric acid	2918.1200
51.	Citric acid	2918.1400
52.	Gluconic acid and its salts	2918.1600
53.	Glycolic acid and their esters	2918.1900
54.	Other phosphoric esters and their salts	2919.0090
55.	Dyes intermediates	2921.0000 2922.0000 2923.0000 2924.0000 2927.0000 2933.0000 2934.0000
56.	Antioxidant	2921.4500
57.	DMF (Dimethyl Formamide)	2924.1990
58.	Acrylonitrile	2926.1000
59.	Other organic derivatives of hydrazine or of hydroxylamine	2928.0090
60.	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters & other derivatives	3201.1000 3201.2000 3201.9020 3201.9090
61.	Synthetic organic tanning substances, inorganic tanning substances, tanning perpetrations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning	3202.1000 3202.9010 3202.9090
62.	Disperse dyes and preparations based thereon	3204.1100
63.	Acid dyes & preparation based thereon	3204.1200

64.	Basic dyes and preparations based thereon	3204.1300
65.	Direct dyes and preparations based thereon	3204.1400
66.	Indigo Blue	3204.1510
67.	Vat dyes and preparations based thereon	3204.1590
68.	Reactive dyes and preparations based thereon	3204.1600
69.	Pigments and preparations based thereon	3204.1700
70.	Dyes, sulphur	3204.1910
71.	Dyes, synthetic	3204.1990
72.	Synthetic organic products of a kind used as fluorescent brightening agents	3204.2000
73.	other synthetic organic coloring matter	3204.9000
74.	Pigments and preparations based on titanium dioxide	3206.1900
75.	Other coloring matter and other preparations	3206.4900
76.	Granules, flakes, powder of glass (others)	3207.4090
⁴ [“omitted	<i>omitted</i>	<i>Omitted”]</i>
78.	Prepared water pigments of a kind used for finishing leather	3210.0020
79.	Ink for inkjet engraver	3215.1110
80.	Anionic surface active agents	3402.1110
81.	Anionic surface active agents	3402.1190
82.	Cationic surface active agents	3402.1200
83.	Non-ionic surface active agents	3402.1300
84.	⁵ [“ <i>Surface active preparations and cleaning preparations excluding detergents</i> ”]	3402.9000
85.	Preparations for the treatment of textile material, leather, fur skins or other material	3403.1100 3403.1990 3403.9110 3403.9190
86.	Spin Finish Oil	3403.9920
87.	Artificial waxes and prepared waxes	3404.9010
88.	Other artificial waxes	3404.9090
89.	Electro polishing chemicals	3405.9000
90.	Other glues (printing gum)	3505.2090
91.	Shoe adhesives	3506.9110
92.	Hot melt adhesive	3506.9990
93.	Enzymes	3507.9000
94.	Photographic film, with silver halide emulsion (for textile use)	3702.3900
95.	Sensitizing emulsions (for textile use)	3707.1000
96.	Lignin sulphonates	3804.0000
97.	Gum rosin	3806.1010
98.	Fungicides for leather industry	3808.2000
99.	Preparation of a kind used in textile or like industry	3809.9100
100.	Preparation of a kind used in leather or like industries	3809.9300
101.	Compound plasticizers for rubber or plastics	3812.2000
102.	Antimony triacetate	3815.1910
103.	Palladium catalyst	3815.9000
104.	Electrolyte salt	3824.9060
105.	Prepared binders for foundry moulds including Peroxide stabilizer & Nickel salt	3824.9099

106.	Polymers of vinyl acetate (in aqueous dispersion)	3905.1200
107.	Vinyl acetate copolymers: in aqueous dispersion	3905.2100
108.	Polymers of vinyl alcohol	3905.3000
109.	Other vinyl polymers	3905.9990
110.	Other acrylic polymers	3906.9000
111.	Acrylic polymers in primary forms	3906.9090
112.	Polyethylene terephthalate-Yarn grade, and its waste	3907.6010
113.	Nylon Chips (PA6)	3908.9000
114.	Polyurethanes	3909.5000
115.	Silicones in primary form	3910.0000
116.	Cellulose nitrates nonplasticised	3912.2010
117.	Other cellulose nitrates	3912.2090
118.	Carboxymethyl cellulose and its salts	3912.3100
119.	Alginic acids, its salts and esters	3913.1000
120.	Nylon Tubes	3917.3900
121.	Artificial leather	3921.1300
122.	Synthetic leather grip	3926.9099
123.	Natural rubber latex	4001.1000
124.	Technical specialized natural rubber	4001.2200
125.	Rubber latex	4002.1100
126.	Synthetic rubber SBR 1502 latex	4002.1900
127.	Butadiene rubber	4002.2000
128.	Thermo-Plastic Rubber (T.P.R.)	4002.9900
129.	Vulcanized rubber thread and cord	4007.0010
130.	Leather shearing-Finish leather with wool	4302.1300
131.	Articles of apparel and clothing accessories of fur	4303.9000
132.	Artificial fur and articles thereof	4304.0000
133.	English willow cleft (wood)	4404.1010
134.	Cork Granules	4501.9000
135.	Cork sheet	4504.1010
136.	Satin Finishing Wheels	6804.2100
137.	Carbon Fiber	6815.1000
138.	Glass fiber sleeves	7019.3200
139.	Shoe tacks	7317.0020
140.	Forging of surgical and dental instruments	7326.1920
141.	Nickel Anode ⁶ ["(not alloyed)"]	7502.1000
142.	Nickel rotary printing screens	7508.9010
143.	Hooks for footwear	8308.1010
144.	Eyes and eyelets for footwear	8308.1020
145.	Tubular or bifurcated rivets	8308.2000
146.	Strings	8308.9090
147.	Bladders and covers of inflatable balls	9506.9910
148.	Press-fasteners, snap fasteners and press studs	9606.1000
149.	Buttons of plastics not covered with textile material	9606.2100
150.	Buttons of base metal not covered with textile material	9606.2200
151.	Studs	9606.2910

152.	Slide fasteners fitted with chain scoops of base metal	9607.1100 9607.1900
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[C. No. 1(22) EX/2005]

(SALMAN NABI)
MEMBER (DIRECT TAXES)
ADDITIONAL SECRETARY

LEGAL REFERENCES

1. *Against Sr. Nos. 14, in column (1), the entries relating thereto in columns (2) and (3) were omitted vide SRO 667(I)/2005 dated 2nd July, 2005*
2. *Against Sr. Nos. 15, in column (1), the entries relating thereto in columns (2) and (3) were omitted vide SRO 667(I)/2005 dated 2nd July, 2005*
3. *Against Sr. Nos. 26, in column (1), the entries relating thereto in columns (2) and (3) were omitted vide SRO 667(I)/2005 dated 2nd July, 2005*
4. *In the Table:-serial No. 77 in column (1), and the entries relating thereto in columns (2) and (3) were omitted vide SRO 78(I)/2006 dated 31st January, 2006*
5. *Against Sr. No. 84 in column (1), for the entry relating thereto in column (2), the new relating entry was substituted vide SRO 667(I)/2005 dated 2nd July, 2005*
6. *In the Table:-"Against serial number 141 in column (1), in column (2), for the words and bracket "Anode (others)" the comma and words, "not alloyed" were substituted" vide SRO 667(I)/2005 dated 2nd July, 2005*