

(This Notification has been rescinded vide SRO 594(I)/2012 dated 1st June, 2012)

VERSION - 3

(AS amended vide SRO 395(I)/2010 dated 5th June, 2010 effective from 1st July, 2010)

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

Islamabad, the 27th June, 2007

**NOTIFICATION
(SALES TAX)**

S.R.O. 644(I)/2007.-In exercise of the powers conferred by clause (b) of sub-section (2) of section 3 of the Sales Tax Act, 1990 and in supersession of Notification S.R.O. 466(I)/2007, dated the 9th June, 2007, the Federal Government is pleased to direct that sales tax shall be charged, levied and paid at the rate of twenty ¹[“two “] per cent of the value of the goods, imported or supplied, mentioned in column (2) of Table-I below and ²[“ nineteen”] and a half per cent of the value of the goods mentioned in column (2) of Table-II 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 tables.

TABLE-I

S. No.	Description of goods	H.S. Code
(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.	Petroleum jelly	2712.1000
8.	Other	2712.9090
9.	Disodium carbonate	2836.2000
10.	Barium carbonate	2836.6000
11.	Vinyl chloride (chloroethylene)	2903.2100
12.	Methanol (methyl alcohol)	2905.1100
13.	Pigments and preparations	3206.1100
14.	Palm acid oil	3823.1920
15.	Gum base of a kind used for manufacture of chewing gum	3824.9010
16.	Polymers of ethylene, in primary forms.	3901.0000
17.	Polymers of propylene or of other olefins, in primary forms.	3902.0000
18.	Polymers of styrene, in primary forms.	3903.0000
19.	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	3904.0000
20.	Other	3905.1900
21.	Other	3905.2900
22.	Other copolymers	3905.9100
23.	Ethers polyvinyl	3905.9910
24.	Other polyethers	3907.2000
25.	Polyamide – 6, -11, -6, 6, -6, 9, -6, 10 or-6, 12	3908.1000
26.	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
27.	Cellulose acetates non-plasticised	3912.1100

28.	Plasticised	3912.1200
29.	Nitrocellulose binder	3912.2020
30.	Other	3912.3900
31.	Other	3912.9000
32.	Protein hardened	3913.9010
33.	Other	3913.9090
34.	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	3914.0000
35.	Waste, parings and scrap, of plastics	3915.0000
36.	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
37.	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	3920.0000
38.	Other plates, sheets, film, foil and strip, of plastics (excluding high pressure laminates)	3921.0000
39.	Mechanical wood pulp	4701.0000
40.	Chemical wood pulp dissolving grades	4702.0000
41.	Chemical wood pulp, soda or sulphate, other than dissolving grades	4703.0000
42.	Chemical wood pulp, sulphate, other than dissolving grades	4704.0000
43.	Wood pulp obtained by a combination of mechanical and chemical pulping processes	4705.0000
44.	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material	4706.0000
45.	Recovered (waste and scrap) paper or paperboard,	4707.0000
46.	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
47.	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	4806.0000
48.	Composite paper and paperboard (made by sticking flat layers of Paper or paperboard together with an adhesive), not surface- coated or impregnated, whether or not internally reinforced, in rolls or sheets.	4807.0000
49.	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
50.	Filter blocks, slabs and plates, of paper pulp.	4812.0000
51.	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	4813.0000
52.	Paper or paperboard labels of all kinds, whether or not printed.	4821.0000
53.	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
54.	Float glass and surface ground or polished glass, in sheets, whether or non having an absorbent, reflecting or non reflecting layer, but not otherwise worked.	7005.2100
55.	Pig iron and, spiegeleisen in pigs, blocks or other primary form.	7201.0000
56.	Ferro-alloys.	7202.0000
57.	Ferrous products obtained by direct reduction of iron ore and Other spongy ferrous products, in lumps, pellets or similar forms.	7203.0000
58.	Granules and powders, of pig iron, spiegeleisen, iron or steel.	7205.0000

59.	Sheet piling of iron or steel	7301.0000
60.	Copper foil of refined copper	7410.1100
61.	Other	7411.1090
62.	Aluminium, not alloyed	7601.1000
63.	Aluminium alloys	7601.2000
64.	Aluminium waste or scrap	7602.0000
65.	Rolled but not further worked	7607.1100
66.	Backed	7607.2000
67.	Refined lead	7801.1000
68.	Containing by weight 99.99% or more of zinc	7901.1100
69.	Containing by weight less than 99.99% of zinc	7901.1200
70.	Zinc slugs for dry battery cell containers	7907.0010

TABLE-II

S.No.	Description of goods	H.S. Code
(1)	(2)	(3)
1.	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
2.	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
3.	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	7210.0000 excluding ³[“7210.1110, 7210.1190, 7210.1210 and 7210.1290”]
4.	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	7211.0000
5.	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	7212.0000
6.	Flat-rolled products of stainless steel, of a width of 600 mm or more.	7219.0000
7.	Flat-rolled products of stainless steel, of a width of less than 600 mm.	7220.0000
8.	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	7225.0000
9.	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	7226.0000

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

(Musarrat Jabeen)
Additional Secretary

REFERENCES

1. For the word ‘one’, the word ‘two’ was substituted vide SRO 395(I)/2010 dated 5th June, 2010 effective from 1st July, 2010
2. For the word “eighteen”, the word “nineteen” was substituted vide SRO 395(I)/2010 dated 5th June, 2010 effective from 1st July, 2010
3. In Table-II, in column (1), against S. No. 3, in column (3) for the figures and word “7210.1100 and 7210.1200”, the figures, commas and word “7210.1110, 7210.1190, 7210.1210 and 7210.1290” were substituted vide SRO 66(I)/2010 dated 9th February, 2010