

Statement of Estimated Tax Expenditure of Federal Government

Tax expenditure from federal taxes, in FY 2020, amounted to an estimated Rs. 1,150 billion. Tax expenditure in sales tax amounts highest at Rs. 518.8 billion (45% of the total), while in income tax it amounts to Rs. 378 billion (33%), and in Customs, at Rs. 253.1 billion (22%). In last fiscal year, FBR's tax collection was Rs. 3,828 billion. Hence, tax expenditure to total collection ratio comes to about 30%, and tax expenditure to GDP ratio stands at around 3%.

The following codes apply where tax expenditure estimates are not quantified:

“-“ Cost of tax expenditure is zero or rounded to zero

“n.a.” Estimate is not available due to insufficient data

Note: The elimination of a tax expenditure would not necessarily yield the full tax revenues shown in the following tables.

Tax Expenditure Estimates (Income Tax)

TABLE 1: Tax Expenditure Estimates of Income Tax - FY 2020

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Part 1: Allowances	36,435
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Part 5: Reduction in Tax Liability	2,986
Part 6: Exemption from Specific Provisions	2,975
Part 7: Others / Miscellaneous	18,934

Total					378,026
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Sr.	Legal Ref	Description	Intended Beneficiary	Estimate (Rs in mil)
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Part 1: Allowances

1	23	Initial Allowance	New business entities.	30,010
2	23A	First Year Allowance	Industrial undertaking set up in specified rural and under developed areas or engaged in the manufacturing of cellular mobile phones	335
3	60	Deductible allowance for Zakat	Persons paying Zakat	477
4	60A	Deductible allowance for Workers' Welfare Fund	Persons paying Workers' Welfare Fund	2,453
5	60B	Deductible allowance for Workers' Participation Fund	Persons paying Workers' Participation Fund	2,721
6	60C	Deductible allowance for profit on debt	Individuals paying profit or share in rent and share in	285

			appreciation for value of house on loan by banks etc	
7	60D	Deductible allowance for education expenses	Individuals having income of less than Rs. 1.5 million, paying tuition fee	154
Total				36,435

Part 2: Tax Credits

1	61	Tax credit for charitable donations	Persons giving charitable donations	2,492
2	62	Tax credit for investment in shares and insurance	Persons (excluding companies) investing in shares, sukus, or life insurance	2,100
3	62A	Tax credit for investment in health insurance	Persons (excluding companies) investing in health insurance	19
4	63	Tax credit for contribution to an Approved Pension Fund.	Eligible persons as defined in sub-section (19A) of section 2 of	1,162

			Ordinance	
5	64B	Tax credit for employment generation by manufacturers	Corporate manufacturing sector	14
6	65B	Tax credit for investment in balancing, modernization and replacement of plant & machinery	Corporate manufacturing sector	65,168
7	65C	Tax credit for enlistment in Stock Exchange	Companies opting for enlistment in a registered stock exchange	357
8	65D	Tax credit for newly established industrial undertakings	Corporate industrial units (including corporate dairy farming)	5,573
9	65E	Tax credit for industrial undertakings established before the first day of July, 2011	Corporate industrial units (including corporate dairy farming)	6,486
10	100C	Tax credit for Non-profit organizations, trusts or welfare institutions	Non-profit organizations, trusts, welfare institutions	21,128
Total				104,498

Part 3: Exemptions from Total Income

1	3	Salary of foreign personnel engaged by institutions of the Agha Khan Development Network	Foreign experts working with Agha Khan Development Network, (Pakistan)	117
2	4	Salary received by Pakistani seafarers	Employees (Pakistani seafarers)	48
3	5	Foreign allowances (Government of Pakistan)	Employees (diplomats)	1,167
4	8	Pension received by a citizen of Pakistan from a former employer	Employees (pensioners)	2,781
5	9	Pensions (Government)	Employees (retired government servants & military personnel)	13,680
6	12	Commutation of Pension	Employees (pensioners)	18,722
7	13	Gratuities	Employees (recipients of gratuity payments)	1,112
8	17	Income derived by the families and dependents of the "Shaheeds" belonging to the	Families and dependents of the "Shaheeds" belonging	n.a.

		Civil Armed Forces of Pakistan	to the Civil Armed Forces	
9	19	Encashment of leave preparatory to retirement	Employees (retiring personnel of Armed Forces or Government servant)	2,776
10	22	Payments from a provident fund to which the Provident Funds Act, 1925 applies.	Employees (recipient of payments from provident funds)	12,703
11	23	The accumulated balance due and becoming payable to an employee participating in a recognized provident fund.	Employees participating in a recognized provident fund.	2,106
12	23A	The accumulated balance upto 50% received from a pension fund at the time of eligible person's- (a) retirement; or (b) disability rendering him unable to work; or (c) death by his nominated survivors.	Voluntary participants in pension funds	179
13	23B	Monthly installments from an	Pensioners	21

		income payment plan invested with a pension fund manager		
14	23C	Withdrawal of accumulated balance from approved pension fund	Pensioners	240
15	24	Benevolent grants paid from the Benevolent Fund (under Central Employee Benevolent Fund and Group Insurance Act, 1969)	Employees (recipient of benevolent grants)	656
16	25	Payments from an approved superannuation fund made on the death of a beneficiary	Families of deceased enrolled in approved superannuation funds	59
17	26	Sums received by workers from Workers Participation Fund (WPF)	Low-income workers; recipients of payments from WPF	-
18	39	Special allowance or benefit for employees to meet expenses incurred in the performance of the duties	Employees receiving payments to meet expenses in the performance of duties	1,167
19	40	Income of a newspaper employee representing Local Travelling Allowance	Newspaper employees	-
20	53A	Employment related perquisites	Employees receiving	106

		(food, education, medical employment-related treatment and any other perquisites. perquisites, if provided by employer for free or at subsidized rates)	
21	55	House rent allowance (to judges of the Supreme Court of Pakistan or of High Courts)	Judiciary of Superior Courts 32
22	56	Perquisites, benefits and allowances received by a Judge of Supreme Court of Pakistan and Judge of High Court	Judiciary of Superior Courts 283
23	57(1)	Any income from voluntary contributions, house property and investments in securities of the Federal Government derived by the following, namely:- (i) National Investment (Unit) Trust of Pakistan (ii) Mutual Fund set up by the Investment Corporation of Pakistan,	* National Investment (Unit) Trust of Pakistan, * Mutual Funds set up by Investment Corporation of Pakistan * Sheikh Sultan Trust of Karachi. 36

		(iii) Sheikh Sultan Trust, Karachi.	
24	57(2)	Income other than capital gain on stock and shares of public company, PTC vouchers, modaraba certificates, or any instrument of redeemable capital Mutual funds, and derivative products held for investment companies, less than 12 months derived by collective investment any Mutual Fund, investment schemes, REIT company, or a collective schemes, Private investment scheme or a REIT Equity & Venture Scheme or Private Equity and Capital Funds, and Venture Capital Fund or the National Investment National Investment (Unit) Trust (Unit) Trust of Pakistan of Pakistan, if not less than ninety per cent of its income of that year is distributed amongst the Unit- holders.	-
25	57(3)	Any income of the following funds and institution, namely:-	
26	57(3)	(i) a provident fund to which the Provident Funds Act, 1925 applies;	1,770

			Trustees of recognized	
27	57(3)	(ii) trustees on behalf of a recognized provident fund or an approved superannuation fund or an approved gratuity fund;	provident funds, approved superannuation funds, and approved gratuity funds	13,118
28	57(3)	(iii) a benevolent fund or group insurance scheme approved by the Board for the purposes of this clause;	Benevolent funds and group insurance schemes	104
29	57(3)	(iv) Service Fund;	Service Funds	-
30	57(3)	(iv) Employees Old Age Benefits Institution established under the Employees Old Age Benefit Act, 1976 (XIV of 1976);	Employees Old Age Benefits Institution	89
31	57(3)	(v) any Unit, Station or Regimental Institute; and	Unit, Station or Regimental Institutes	n.a
32	57(3)	(vi) any recognized Regimental Thrift and Savings Fund, the assets of which consist solely of deposits made by members and profits earned by investment thereof;	Regimental Thrift and Savings Funds	n.a.

33	57(3)	(vii) a Pension Fund approved by the SECP	Approved Funds	Pension	55
34	57(3)	(viii) any profit or gain or benefit derived by a pension fund manager from a pension Fund approved under the Voluntary Pension System Rules, 2005, on redemption of the seed capital invested in pension fund as specified in the Voluntary Pension System Rules, 2005;	Pension funds under the Voluntary Pension System Rules 2005		14
35	57(3)	xi. International Irrigation Management Institute.	International Irrigation Management Institute		0
36	57(3)	xii. Punjab Pension Fund established under the Punjab Pension Fund Act, 2007 (I of 2007) and the trust established thereunder.	Punjab Pension Fund		1,248
37	57(3)	xiii. Sindh Province Pension Fund established under the Sindh Province Pension Fund Ordinance, 2002.	Sindh Province Pension Fund		1,162
38	57(3)	xiv. Punjab General Provident	Punjab General		181

		Investment Fund established under the Punjab General Provident Investment Fund Act, 2009 (V of 2009) and the trust established thereunder.”	Provident Investment		
39	57(3)	(xv) Khyber Pakhtunkhwa Retirement Benefits and Death Compensation Fund.	Khyber Pakhtunkhwa Retirement Benefits and Death Compensation Fund		115
40	57(3)	(xvi) Khyber Pakhtunkhwa General Provident Investment Fund.	Khyber Pakhtunkhwa General Provident Investment Fund		1,693
41	57(3)	(xvii) Khyber Pakhtunkhwa Pension Fund ;	Khyber Pakhtunkhwa Pension Fund		1,105
42	61	<u>Any amount paid as donation to the following institution, foundations, societies, boards, trusts and funds, namely:</u>	<u>Persons making donations to the listed entities</u>		
43	61	(i) any Sports Board or institution recognised by the Federal Government for the purposes of promoting, controlling or regulating any sport or game	ibid		n.a.

44	61	(ia) The Citizens Foundation	ibid	0.8
45	61	(iii) Fund for Promotion of Science and Technology in Pakistan	ibid	-
46	61	(iv) Fund for Retarded and Handicapped Children	ibid	n.a.
47	61	(v) National Trust Fund for the Disabled	ibid	n.a.
48	61	(vii) Fund for Development of Mazaar of Hazarat Burri Imam	ibid	n.a.
49	61	(viii) Rabita-e-Islami's Project for printing copies of the Holy Quran	ibid	n.a.
50	61	(ix) Fatimid Foundation, Karachi	ibid	19.23
51	61	(x) Al-Shifa Trust	ibid	n.a.
52	61	(xii) Society for the Promotion of Engineering Sciences and Technology in Pakistan	ibid	-
53	61	(xxiii) Citizens-Police Liaison Committee, Central Reporting Cell, Sindh Governor House, Karachi	ibid	n.a.
54	61	(xxiv) ICIC Foundation	ibid	-
55	61	(xxvi) National Management	ibid	-

		Foundation		
56	61	(xxvii) Endowment Fund of the institutions of the Agha Khan Development Network	ibid	16
57	61	(xxviii) Shaheed Zulfiqar Ali Bhutto Memorial Awards Society	ibid	n.a.
58	61	(xxix) Iqbal Memorial Fund	ibid	n.a.
59	61	(xxx) Cancer Research Foundation of Pakistan, Lahore	ibid	3
60	61	(xxxi) Shaukat Khanum Memorial Trust, Lahore	ibid	681
61	61	(xxxii) Christian Memorial Hospital, Sialkot	ibid	0.06
62	61	(xxxiii) National Museums, National Libraries and Monuments or institutions declared to be National Heritage by the Federal Government	ibid	n.a.
63	61	(xxxiv) Mumtaz Bakhtawar Memorial Trust Hospital, Lahore	ibid	0.43
64	61	(xxxv) Kashmir Fund for Rehabilitation of Kashmir Refugees and Freedom Fighters	ibid	n.a.

		(xxxvi) Institutions of the Agha Khan Development Network (Pakistan)	ibid	975
65	61			
		(xxxvii) Azad Kashmir President's Mujahid Fund, 1972; National Institute of Cardiovascular Diseases, (Pakistan) Karachi; Businessmen Hospital Trust, Lahore; Premier Trust Hospital, Mardan; Faisal Shaheed Memorial Hospital Trust, Gujranwala; Khair-un-Nisa Hospital Foundation, Lahore; Sind and Balochistan Advocates' Benevolent Fund; Rashid Minhas Memorial Hospital Fund.	ibid	97
66	61			
		(xxxviii) Any relief or welfare fund established by the Federal Government;	ibid	-
67	61			
		(xxxix) Mohatta Palace Gallery Trust	ibid	4
68	61			
		(xl) Bagh-e-Quaid-e-Azam project, Karachi	ibid	-
69	61			

70	61	(xli) Any amount donated for Tameer-e-Karachi Fund	ibid	-
71	61	(xlii) Pakistan Red Crescent Society	ibid	12
72	61	(xliii) Bank of Commerce and Credit International Foundation for Advancement of Science and Technology	ibid	n.a.
73	61	(xliv) Any amount donated to Federal Board of Revenue Foundation.	ibid	-
74	61	(xlv) The Indus Hospital, Karachi	ibid	186
75	61	(xlvi) Pakistan Sweet Homes Angels and Fairies Place	ibid	4
76	61	(xlvii) Al-Shifa Trust Eye Hospital	ibid	23
77	61	(xlviii) Aziz Tabba Foundation	ibid	41
78	61	(xlix) Sindh Institute of Urology and Transplantation, SIUT Trust and Society for the Welfare of SIUT	ibid	13
79	61	(i) Sharif Trust	ibid	3
80	61	(ii) The Kidney Centre Post Graduate Institute	ibid	3

81	61	(lii) Pakistan Disabled Foundation	ibid		1
82	61	(liii) Sardar Trust Eye Hospital, Lahore	ibid		1
83	61	(liv) Supreme Court of Pakistan – Diamer Bhasha & Mohm and Dams	ibid		2,135
84	61	(lv) Layton Rahmatullah Benevolent Trust (LRBT)	ibid		227
85	61	(lvi) Akhuwat	ibid		134
86	64A	Any amount donated to the Prime Minister’s Special Fund for victims of terrorism	Persons making donations into the said Fund.		-
87	64B	Any amount donated to the Chief Minister’s (Punjab) Relief Fund for Internally Displaced Persons (IDPs) of NWFP.]	Persons making donations into the said Fund.		-
88	64C	Prime Minister’s Flood Relief Fund 2010 and Provincial Chief Ministers’ Relief Funds, for victims of flood 2010.	Persons making donations into the said Fund.		-
89	65A	Income for any tax year commencing from the tax year	Emigrants and their families in Pakistan		-

2003, derived from the Welfare Fund created under rule-26 of the Emigration Rules, 1979 (made under section 16 of the Emigration Ordinance, 1979 (XVIII of 1979), except the income generated by the aforesaid Fund through commercial activities.

90	66	<u>Any income derived by following entities:</u>	<u>Specific Entities by name</u>	-
91	66	i. Abdul Sattar Edhi Foundation, Karachi	Abdul Sattar Edhi Foundation, Karachi	689
92	66	ii. Al-Shifa Trust, Rawalpindi	Al-Shifa Trust, Rawalpindi	7
93	66	iii. Bilquis Edhi Foundation, Karachi	Bilquis Edhi Foundation, Karachi	395
94	66	iv. Fatimid Foundation, Karachi	Fatimid Foundation, Karachi	9
95	66	vi. International Islamic Trade Finance Corporation	International Islamic Trade Finance Corporation	-
96	66	vii. Islamic Corporation for	Islamic Corporation for	-

		Development of Private Sector	Development of Private Sector	
97	66	viii. National Memorial Bab-e-Pakistan Trust	National Memorial Bab-e-Pakistan Trust	-
98	66	ix. Pakistan Agricultural Research Council, Islamabad	Pakistan Agricultural Research Council, Islamabad	4
99	66	x. Pakistan Engineering Council	Pakistan Engineering Council	184
100	66	xi. The corporatized entities of Pakistan Water and Power Development Authority	The corporatized entities of Pakistan Water and Power Development Authority	-
101	66	xii. The Institution of Engineers, Pakistan, Lahore	The Institution of Engineers, Pakistan, Lahore	11
102	66	(xiiia) The Prime Minister's Special Fund for victims of terrorism	The Prime Minister's Special Fund for victims of terrorism	-
103	66	(xiiib) Chief Minister's (Punjab) Relief Fund for Internally Displaced Persons (IDPs) of NWFP	Chief Minister's (Punjab) Relief Fund for Internally Displaced Persons (IDPs) of	-

			NWFP	
104	66	xiii. The Institutions of the Agha Khan Development Network (Pakistan)	The Institutions of the Agha Khan Development Network (Pakistan)	510
105	66	xiv. The Liaquat National Hospital Association, Karachi	The Liaquat National Hospital Association, Karachi	224
106	66	xv. The Pakistan Council of Scientific and Industrial Research	The Pakistan Council of Scientific and Industrial Research	135
107	66	xvi. The Pakistan Water and Power Development Authority	The Pakistan Water and Power Development Authority	8,315
108	66	xvii. WAPDA First Sukuk Company Limited	WAPDA First Sukuk Company Limited	-
109	66	(xix) Pension of a former President of Pakistan and his widow under the President Pension Act, 1974	Former Presidents of Pakistan and their widows	-
110	66	(xx) State Bank of Pakistan and State Bank of Pakistan Banking Services Corporation	State Bank of Pakistan and State Bank of Pakistan Banking	50,201

				Services Corporation	
111	66	(xxi) International Finance Corporation	International Finance Corporation	International Finance Corporation	-
112	66	(xxii) Pakistan Domestic Sukuk Company Ltd	Pakistan Domestic Sukuk Company Ltd	Pakistan Domestic Sukuk Company Ltd	-
113	66	(xxiii) The Asian Development Bank	The Asian Development Bank	The Asian Development Bank	-
114	66	(xxiv) The ECO Trade and Development Bank	The ECO Trade and Development Bank	The ECO Trade and Development Bank	495
115	66	(xxv) The Islamic Chamber of Commerce and Industry under the Organization of Islamic Conference (OIC)	The Islamic Chamber of Commerce and Industry under the Organization of Islamic Conference (OIC)	The Islamic Chamber of Commerce and Industry under the Organization of Islamic Conference (OIC)	-
116	66	(xxvi) COMSATS	COMSATS	COMSATS	-
117	66	(xxvii) WAPDA on issuance of twenty billion rupees TFC's/SUKUK certificates for consideration of Diامر Bhasha Dam Projects	WAPDA	WAPDA	-
118	66	(xxviii) Federal Board of Revenue Foundation	Federal Board of Revenue Foundation	Federal Board of Revenue Foundation	-
119	66	(xxix) WAPDA Second Sukuk	WAPDA Second Sukuk	WAPDA Second Sukuk	-

		Company Limited		Sukuk Limited	Company	
120	66	(xxx) The Citizens Foundation		The Citizens Foundation		172
121	66	(xxxi) Sindh Institute of Urology and Transplantation, SIUT Trust and Society for the Welfare of SIUT		Sindh Institute of Urology and Transplantation, SIUT Trust and Society for the Welfare of SIUT		840
122	66	(xxxii) Greenstar Social Marketing Pakistan (Guarantee) Limited		Greenstar Social Marketing Pakistan (Guarantee) Limited		24
123	66	(xxxiii) Pakistan International Sukuk Company Limited		Pakistan International Sukuk Company Limited		n.a.
124	66	(xxxiii) The Indus Hospital, Karachi		The Indus Hospital, Karachi		78
125	66	(xxxiv) Second Pakistan International Sukuk Company Limited		Second Pakistan International Sukuk Company Limited		-
126	66	(xxxv) Third Pakistan International Sukuk Company Limited		Third Pakistan International Sukuk Company Limited		-

127	66	(xxxvi) Asian Infrastructure Investment Bank and persons as provided in Article 51 of Chapter IX of the Articles of Agreement signed and ratified by Pakistan and entered into force on the 25th December, 2015.	Asian Infrastructure Investment Bank	-
128	66	(xxxvii) Gulab Devi Chest Hospital.	Gulab Devi Chest Hospital.	11
129	66	(xxxviii) Pakistan Poverty Alleviation Fund.	Pakistan Poverty Alleviation Fund.	312
130	66	(xxxix) National Academy of Performing Arts.	National Academy of Performing Arts.	22
131	66	(xl) Pakistan Sweet Homes Angels and Fairies Place.	Pakistan Sweet Homes Angels and Fairies Place.	35
132	66	(xli) National Rural Support Programme.	National Rural Support Programme.	510
133	66	(xlii) SAARC Energy Centre.	SAARC Energy Centre.	-
134	66	(xliii) Pakistan Bar Council.	Pakistan Bar Council.	0.4
135	66	(xliv) Pakistan Centre for Philanthropy.	Pakistan Centre for Philanthropy.	0.8

136	66	(xiv) Pakistan Mortgage Refinance Company Limited.	Pakistan Mortgage Refinance Company Limited.	0.9
137	66	(xlv) Aziz Tabba Foundation.	Aziz Tabba Foundation.	32
138	66	(l) Al-Shifa Trust Eye Hospital.	Al-Shifa Trust Eye Hospital.	n.a.
139	66	(li) Saylani Welfare International Trust.	Saylani Welfare International Trust.	34
140	66	(lii) Shaukat Khanum Memorial Trust.	Shaukat Khanum Memorial Trust.	141
141	66	(liii) Layton Rahmatullah Benevolent Trust (LRBT).	Layton Rahmatullah Benevolent Trust (LRBT).	47
142	66	(liv) The Kidney Centre Post Graduate Training Institute.	The Kidney Centre Post Graduate Training Institute.	75
143	66	(lv) Pakistan Disabled Foundation.	Pakistan Disabled Foundation.	-
144	66	(lvi) Forman Christian College;	Forman Christian College;	30
145	66	(lvii) Habib University Foundation.	Habib University Foundation.	25

146	66	(lviii) Begum Akhtar Rukhsana Memorial Trust Hospital.	Begum Akhtar Rukhsana Memorial Trust Hospital.	21
147	66	(lix) Al-Khidmat Foundation.	Al-Khidmat Foundation.	18
148	66	(lx) Dawat-e-Islami Trust	Dawat-e-Islami Trust	512
149	66	(lxi) Sardar Trust Eye Hospital, Lahore.	Sardar Trust Eye Hospital, Lahore.	1.2
150	66	(lxii) Supreme Court of Pakistan – Diamer Bhasha & Mohmand Dams – Fund	Supreme Court of Pakistan – Diamer Bhasha & Mohmand Dams – Fund	3
151	66	(lxiii) National Disaster Risk Management Fund.	National Disaster Risk Management Fund.	0.2
152	66	(lxiv) Deposit Protection Corporation	Deposit Protection Corporation	Already accounted for under sub-clause (xx) under consolida

				ted figure for SBP
153	66	(I xv) Sarmaya-e-Pakistan Limited	Sarmaya-e-Pakistan Limited	-
154	66	(I xvi) Akhuwat	Akhuwat	148
155	66	(I xvii) Audit Oversight Board.	Audit Oversight Board.	0.4
156	66	(I xviii) Patient's Aid Foundation.	Patient's Aid Foundation.	13
157	72A	Any income derived by Sukuk holder in relation to Sukuk issued by "The Second Pakistan International Sukuk Company Limited" and the Third Pakistan International Sukuk Company Limited, including any gain on disposal of such Sukuk.	Sukuk holders	2,771
158	74	Profit on debt derived by Hub Power Company Limited on or after the first day of July,1991	Hub Power Company Limited	1.66
159	75	Any income of an agency of a foreign Government, a foreign national (company, firm or association of persons), or any	Agencies of foreign Governments, foreign nationals or any other non-resident person	6,557

	<p>other non-resident person approved by the approved by the Federal Government for the purposes of this clause, from profit on moneys borrowed under a loan agreement or in respect of foreign currency instrument approved by the Federal Government.</p>		
160 78	<p>Profit on debt on foreign currency accounts</p>	<p>Foreign currency account holders</p>	n.a.
161 79	<p>Profit on debt derived by non-resident Pakistanis on rupee accounts</p>	<p>Citizens of Pakistan residing abroad and remitting foreign exchange</p>	n.a.
162 80	<p>Income derived from a private foreign currency account held with an authorised bank in Pakistan, or certificate of investment issued by investment banks, by a resident individual who is a citizen of Pakistan: (This exemption is not available</p>	<p>Foreign currency account holder resident individual citizens of Pakistan</p>	-

	in respect of any incremental deposits made in the said accounts on or after the 16th day of December, 1999)		
163 90	Profit on debt payable by Pakistani industrial undertakings to financial institutions in foreign countries	Financial institutions in foreign countries lending with approval of Federal Government of Pakistan	n.a.
164 90A	Profit on debt derived by any person on bonds issued by Pakistan Mortgage Refinance Company to refinance the residential housing mortgage market, for a period of five years	Investors / buyers of bonds issued by Pakistan Mortgage Refinance Company	-
165 91	Text-book boards of Provinces	Text-book boards of provinces	531
166 98	Sports Boards (except Pakistan Cricket Board).	Regulators, organizations and boards established by government to encourage major games and sports	59

167	99	Collective Investment Schemes or a REIT Schemes	Collective Investment Schemes and REIT Schemes that are distributing more than 90% of their incomes to certificate holders / shareholders.	5,228
168	99A	Profits and gains on sale of immovable property to a REIT Scheme	Taxpayers selling immovable property to a Developmental REIT Scheme or a rental REIT Scheme	-
169	100	Modarabas	Modarabas	425
170	101	Venture capital companies and venture capital funds registered under Venture Capital Companies and Funds Management Rules, 2000 and a Private Equity and Venture Capital Funds	Venture capital companies venture capital funds, and Private Equity & Venture Capital Funds.	1
171	102A	Income representing a subsidy granted by the Federal Government	Recipients of subsidies granted by Federal Government	2,729

172	103	Distributions received by a taxpayer from collective investment schemes or mutual funds (which are debt or money market funds and do not invest in shares) out of capital gains	Investors investing in debt or money market mutual funds and collective investment schemes	1
173	104	Income derived by the Libyan Arab Foreign Investment Company being dividend of the Pak-Libya Holding Company.	Libyan Arab Foreign Investment Company	-
174	105	Income derived by the Government of Kingdom of Saudi Arabia being dividend of the Saudi-Pak Industrial and Agricultural Investment Company Limited.	Government of Kingdom of Saudi Arabia	25
175	105A	Income derived by Kuwait Foreign Trading Contracting and Investment Company or Kuwait Investment Authority being dividend of the Pak Kuwait Investment Company in Pakistan	Kuwait Foreign Trading Contracting & Investment Company, and Kuwait Investment Authority	38
176	105B	Income received by a taxpayer	Taxpayers receiving	43

		from a corporate agricultural dividend income from enterprise, distributed as corporate agricultural dividend out of its income from enterprises agriculture.	
177	110B	Any gain on transfer of a capital asset, being a membership right held by a member of an existing stock exchange, for acquisition of shares and trading or clearing rights acquired by such member in new corporatized stock exchange in the course of corporatization of an existing stock exchange.	Members of Stock Exchange -
178	110C	Any gain by a person on transfer of a capital asset, being a bond issued by Pakistan Mortgage Refinance Company to refinance the residential housing mortgage market, during the period from the 1st day of July, 2018 till the 30th day of June, 2023.	Persons deriving gain from bonds issued by Pakistan Mortgage Refinance Company -
179	114	Income under the head "capital	Industrial undertakings n.a.

		gains" derived by industrial set up in "Zones" undertakings set up in a "Zone" within the meaning of within the meaning of the Export Export Processing Processing Zones Authority Zones Authority Ordinance, 1980	Ordinance	
180	126	Public sector universities	Public sector Universities	4,242
		Income derived by China Overseas Ports Holding Company Limited, China Overseas Ports Holding Company Pakistan (Private) Limited, Gawadar International Terminal Limited, Gawadar Marine Services Limited and Gawadar Free Zone Company Limited from Gawadar Port operations for a period of twenty-three years, with effect from the sixth day of February, 2007.	Listed companies	3
182	126AA	Profit and gains derived by a taxpayer from businesses set up in the Gawadar Free Zone Area	All businesses set up in Gawadar Free Zone	-

183 126AB	<p>Profit on debt derived by-</p> <p>(a) any foreign lender; or</p> <p>(b) any local bank having more than 75 per cent shareholding of the Government or the State Bank of Pakistan, under a Financing Agreement with the China Overseas Ports Holding Company Limited</p>	<p>Foreign lenders or public sector banks/State bank having financing agreement with China Overseas Ports Holding Company Limited</p>	-
184 126AC	<p>Income derived by contractors and sub-contractors of China Overseas Ports Holding Company Limited, China Overseas Ports Holding Company Pakistan (Private) Limited, Gawadar International Terminal Limited, Gawadar Marine Services Limited and Gawadar Free Zone Company Limited from Gawadar Port operations</p>	<p>Contractors and sub-contractors of listed companies from Gawadar Port operations</p>	-
185 126AD	<p>Income derived by China Overseas Ports Holding</p>	<p>China Overseas Ports Holding Company</p>	-

		Company Limited being dividend received from China Overseas Ports Holding Company Pakistan (Private) Limited, Gwadar International Terminal Limited Gwadar Marine Services Limited and Gwadar Free Zone Company Limited	Limited	
186	126B	Profit and gains derived by Khalifa Coastal Refinery	Khalifa Coastal Refinery	-
187	126BA	Refineries	Oil refineries	443
188	126C	Industrial undertakings set up in Larkano Industrial Estate	Industrial undertakings set up in Larkano Industrial Estate	-
189	126D	Industrial undertakings set up in the Gawadar declared by the Federal Government to be a Zone within the meaning of Export Processing Zone Authority Ordinance, 1980	Industrial undertaking set up in the Gawadar	-
190	126E	Income derived by a zone enterprise as defined in the Special Economic Zones Act,	Zone enterprise as defined in the Special Economic Zones Act,	198

	2012 and developer of zone for a period of ten years	2012, and developers of zones.	
191 126G	1.Income of Astro Plastics (Pvt) Limited derived from their project Biaxially Oriented Polyethylene Terephthalate (BOPET) Project; and 2. Income of Novatex Limited derived from their project Biaxially Oriented Polyethylene Terephthalate (BOPET) Project.	Astro Plastics (Pvt) Limited, M/s. Novatex Limited	-
192 126H	Income from fruit processing or preservation units set up in Balochistan Province, Malakand Division, Gilgit Baltistan and FATA	Fruit processing or preservation units set up in Balochistan Province, Malakand Division, Gilgit Baltistan and ex-FATA	-
193 126I	Industrial undertakings engaged in the manufacture of plant, machinery, equipment and items with dedicated use for generation of renewable energy	Manufacturers of plant, machinery & equipment for use in generation of renewable energy	11

			sources.	
194	126J	Profits and gains derived by a taxpayer, from an industrial undertaking engaged in operating warehousing or cold chain facilities for storage of agriculture produce	Industrial undertakings engaged in operating warehousing or cold chain facilities for storage of agriculture produce	n.a.
195	126K	Profits and gains derived by industrial undertakings set up for establishing and operating a halal meat production unit	Halal meat production units	21
196	126L	Industrial undertakings set up in the Provinces of Khyber Pukhtunkhwa and Baluchistan	Industrial undertakings set up in the Provinces of Khyber Pukhtunkhwa and Baluchistan between 1st day of July, 2015 and 30th day of June, 2018	9
197	126M	Profits and gains derived by a taxpayer from a transmission line project set up in Pakistan	Companies deriving income from transmission line projects in Pakistan	7

198	126N	Profits and gains derived by a taxpayer from an industrial undertaking, duly certified by the Pakistan Telecommunication Authority, engaged in the manufacturing of cellular mobile phones	Local cellular mobile phone manufacturers	12
199	126O	Profits and gains of a company from a green field industrial undertaking incorporated on or after the first day of July, 2019	Green field industrial undertakings	-
200	131	Royalty, commission or fees earned from a foreign enterprise in consideration for the use outside Pakistan of any patent, invention, model, design, secret process or formula or similar property right	Innovators and technical experts	2
201	132	Profits and gains derived by a taxpayer from an electric power generation project set up in Pakistan on or after the 1st day of July, 1988.	Electric power generation projects	26,888

202	132A	Profit and gains derived by Bosicor Oil Pakistan Limited	Bosicor Oil Pakistan Limited (refinery)	-
203	132B	Coal mining projects in Sindh, supplying coal exclusively to power generation projects.	Coal mining projects in Sindh	-
204	133	Income from exports of computer software or IT services or IT enabled services	Exporters of computer software, IT services or IT enabled services	1,239
205	135A	Income derived by non-residents from investment in OGDCL exchangeable bonds issued by the Federal Government.	Non-residents deriving income from investment in OGDCL exchangeable bonds issued by the Federal Government.	-
206	136	Income of a special purpose vehicle as defined in the Asset Backed Securitization Rules, 1999	Special purpose vehicles as defined in the Asset Backed Securitization Rules, 1999	-
207	139	Medical treatment or hospitalization for employees	Employees receiving free medical care from employers.	1,051
208	141	Profit and gains derived by LNG	LNG Terminal	

		Terminal Operators and Terminal Owners	Operators and Terminal Owners	732
209	142	Income from social security contributions derived by the four provincial Social Security institutions	Provincial social security institutions	5,017
210	143	Start-ups	Startups as defined in clause (62A) of section 2 of the ITO-2001	635
211	145A, 146	Income of individuals domiciled or companies and associations of persons resident in the erstwhile Tribal Areas	Individuals domiciled or companies and associations of persons resident in the ex-Tribal Areas	4,454
212	16, 39A, 51, 52	Others	Others	1,192
Total				212,070

Part 4 : Reduction in Tax Rates

1	3	The tax in respect of income from services rendered outside	Service providers and contractors	-
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		Pakistan and construction contracts executed outside Pakistan shall be 50% of the rates as specified in Division III of Part III of the First Schedule		
2	3B	The income of Pakistan Cricket Board derived from sources outside Pakistan shall be taxed at a rate of four per cent of the gross receipts from such sources	Pakistan Cricket Board	-
3	18	In the case of a modaraba the rate of income tax shall be 25% of total income excluding such part of total income to which Division III of Part I of the First Schedule or section 153 or section 154 applies.	Modarabas	0.2
4	18A	The rate of tax shall be reduced to 20% for a company setting up an industrial undertaking between the first day of July, 2014 to the thirtieth day of June, 2017, for a period of five years	Companies setting up industrial undertakings between 2014 and 2017	-

beginning from the month in which the industrial undertaking is set up or commercial production is commenced whichever is later

5 18B The rate of tax shall be reduced by 2% in case of a company whose shares are traded on stock exchange if it fulfills prescribed shari'ah compliant criteria approved by State Bank of Pakistan, Securities and Exchange Commission of Pakistan and the Board, and derives income from manufacturing activities only

Shariah compliant companies whose shares are traded on stock exchange 6

6 27 The tax on payments under the Compulsory Monetization of Transport Facility for Civil Employees (civil Servants in BS-20 to BS-22 (as servants of BS-20 and reduced by deduction of driver's salary) shall be charged at the rate of 5% as a separate block of

above) 99

		income.	
7	28A	The rate of tax under section 148 on import of hybrid cars shall be reduced as below:— Consumers of Hybrid Upto 1200 cc - 100% Cars 1201 to 1800 cc - 50% 1801 to 2500 cc - 25%	23
8	28C	The rates of tax as specified in Division II of Part-IV of the First Schedule shall be five percent in the case of a person running online marketplace as defined in clause (38B) of section 2.] E-commerce sector	-
Total			128

Part 5: Reduction in Tax Liability

1	1(1)	Any amount received as flying allowance by flight engineers, navigators of Pakistan Armed Forces, Pakistani Airlines or Civil Aviation Authority, Junior Commissioned Officers or other Employees (persons receiving flying allowance)	133
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		<p>ranks of Pakistan Armed Forces; and submarine allowance by the officers of the Pakistan Navy, shall be taxed @ 2.5% as a separate block of income</p>	
2	1(1AA)	<p>Total allowances received by pilots of any Pakistani airlines shall be taxed at a rate of 7.5%, provided that the reduction under this clause shall be available to so much of the allowances as exceeds an amount equal to the basic pay</p>	<p>Employees (pilots of Pakistani Airlines) 430</p>
3	1(2)	<p>Tax concession for full time teacher or a researcher</p>	<p>Employees (full time teacher or a researcher) 2,421</p>
4	4	<p>In respect of old and used automotive vehicles, tax under section 148 shall not exceed the amount specified in Notification No. S.R.O. 577(I)/2005, dated the 6th June, 2005.</p>	<p>Importers of old and used cars 1</p>
5	7	<p>The amount of tax payable by</p>	<p>Foreign film-makers</p>

		foreign film-makers from making films in Pakistan shall be reduced by fifty percent on income from film-making in Pakistan.		-
6	8	The amount of tax payable by resident companies deriving income from film-making shall be reduced by seventy percent on income from film-making.	Film making companies based in Pakistan	n.a.
7	9	The tax payable on profits and gains derived by a person from low cost housing projects shall be reduced by fifty percent.	Taxpayers deriving income from low cost housing projects	n.a.
Total				2,986

Part 6 : Exemption from Specific Provisions

1	5	The provisions of section 111 regarding un-explained income or assets shall not apply in respect of foreign exchange deposited in a private Foreign	Foreign currency account holders	-
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		Currency account, excluding such accounts where incremental deposits were made on or after the 16th day of December, 1999	
		(11A) The provisions of section 113, regarding minimum tax, shall not apply to:	
2	11A	(iii) Pakistan Red Crescent Society	Pakistan Red Crescent Society 4
3	11A	(xiv) Corporate and Industrial Restructuring Corporation (CIRC)	Corporate and Industrial Restructuring Corporation (CIRC) n.a.
4	11A	(xxxi) National Disaster Risk Management Fund.	National Disaster Risk Management Fund. 0.2
5		<u>Note:</u> Other entities under clause 11A which count as tax expenditure have already been covered in Part 1 of Second Schedule (above).	
6	60A	The provisions of section 148 shall not apply for import of plant, machinery and equipment in the case of:- (a) M/s China State	M/s China State Construction Engineering Corporation Ltd. (M/s CSCEC); and M/s 836

		Construction Engineering China Communication Corporation Ltd. (M/s CSCEC); Construction Company and (M/s CCCC). (b) M/s China Communication Construction Company (M/s CCCC).	
7	60D	The provisions of section 148 shall not apply on import of firefighting equipments by Industrial undertakings industrial undertakings set up in set up in the special the special economic zones economic zones established by the Federal Government.	23
8	63	M/s Dawat-e-Hadiya, Karachi and Lahore University of Management Sciences, Lahore] M/s Dawat-e-Hadiya, Karachi and Lahore approved by the Commissioner University of for the purpose of sub-section Management (36) of section 2 notwithstanding Sciences, Lahore the provisions of clause (c) of sub-section (36) of section 2.	270
9	71	The provisions of this Ordinance M/s TAISEI	

		shall not be applicable to the M/s Corporation	84
		TAISEI Corporation under the agreement between National Highway Authority, GOP	
10	77	Provisions of sections 148 and 153 shall not be applicable on import and subsequent supply of items with dedicated use of renewable sources of energy	1,229
		Importers and suppliers of items with dedicated use of renewable sources of energy	
11	78	Coal Mining and Coal based Power Generation Projects in Sindh:- (i) the dividend income of the shareholders of such a project shall be exempt from provisions of section 150 (ii) the payments made on account of sale or supply of goods or providing or rendering of services during project construction and operations, shall be exempt from the	-
		Shareholders of coal mining and coal based power generation projects in Sindh	

		provisions of section 152(2A) and section 153."		
		The provisions of section 148 shall not apply to-		
		(i) Tillage and seed bed preparation equipment as specified below		
12	91	(ii) Seeding or planting equipment	Farming sector	528
		(iii) Irrigation, drainage and agro- chemical application equipment		
		(iv) Harvesting, threshing and storage equipment		
		(v) Post-harvest handling and processing & miscellaneous machinery		
		The provisions of section 231B (1A) shall not apply to light commercial vehicles leased under the Prime Minister's Youth Business Loan Scheme.	Beneficiaries of PM's Youth Business Loan Scheme	n.a.
		Total		2,975

Part 7: Others / Miscellaneous

1	41	Agricultural income	Agriculture sector	* Note 1
2	49	Federal Government, Provincial Government, and Local Government income.	Government organizations	18,934
Total				18,934
Grand Total – Income Tax				378,026

* **Note 1:** It is estimated that Rs. 69.5 billion is a tax gap under section 41 of the Ordinance on account of provinces having the mandate to levy tax on agricultural incomes. For details, please see Appendix 1.

Tax Expenditure Estimates (Sales Tax)

TABLE 2: Tax Expenditure Estimates of Sales Tax - FY 2020

<u>Contents</u>	<i>(Rs. in million)</i>
Part 1: Zero Rating under 5th Schedule to Sales Tax Act 1990	13,671
Part 2: Exemption on Imports	255,843

Part 3: Exemption on Local Supplies	54,871
Part 4: Reduced Rates Under 8th Schedule (2%)	74,008
Part 5: Reduced Rates Under 8th Schedule (5%)	8,677
Part 6: Reduced Rates Under 8th Schedule (10%)	35,452
	53,138
Part 7: Other Reduced Rates	
Part 8: Sales Tax on Cellular Mobile Phones under 9th Schedule	23,154
Total	518,814

Sr No	Legal Ref.	Description	Intended Beneficiary	Estimate (Rs. mil)
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Part 1: Zero Rating under 5th Schedule to Sales Tax Act 1990

1	Section 4 (Zero Rating) - 5th Schedule	27-b-Crude Oil From Petroleum And Bituminous Miner	Manufacturing (Plant and Machinery), General Masses (POL Products)	38,169
2	Section 4 (Zero Rating) - 5th Schedule	04-a-Milk Cream And Butter Dairy Products	Manufacturing (Industrial Inputs), General Masses (Food Products)	4,346
3	Section 4	27-e-Petroleum Gases &	Manufacturing (POL	

	(Zero Rating)	Other	Gaseous	Products),	General	4,105
	-	5th	Hydrocarbons	Masses	(POL	
	Schedule			Products)		
	Section 4			Diplomats	and	
	(Zero Rating)			Diplomatic	Mission,	2,304
4	-	5th	27-c-Petroleum	Refined	Manufacturing (POL	
	Schedule		Oil & Related Products	products),	General	
				Masses	(POL	
				Products)		
	Section 4			Manufacturing		
5	(Zero Rating)	10-b-Cereals	And Grains	(Industrial	Inputs),	1,845
	-	5th	Other Than Rice	General	Masses	
	Schedule			(Food Products)		
	Section 4			Manufacturing		
6	(Zero Rating)	84-e-Special	Industry	Manufacturing (Plant		1,531
	-	5th	Machinery	Textile,	and Machinery)	
	Schedule		Food,Pape			
	Section 4			Manufacturing		
7	(Zero Rating)	96-a-Misc.	Manufactured	(Industrial	Imputes),	1,220
	-	5th	Articles brushes, buttons,	General	Masses	
	Schedule			(Household		
				Products)		
8	Section 4	32-b-Tanning	Or Dyeing	Manufacturing		

	(Zero Rating)	Extracts, Dyes, Pigments, I	(Industrial Inputs),	468
	- 5th		General Masses	
	Schedule		(Household Products)	
	Section 4		Diplomats and	
9	(Zero Rating)	89-b-Ships, Boats, &	Diplomatic Mission,	271
	- 5th	Floating Structures	Manufacturing (Plant	
	Schedule		and Machinery)	
	Section 4			
10	(Zero Rating)	72-a-Iron & Steel;	Manufacturing (Plant	269
	- 5th	Ferroalloys; Bars,	and Machinery)	
	Schedule	Including W		
	Section 4		Manufacturing	
11	(Zero Rating)	48-b-Articles Of Paper	(Industrial Inputs),	266
	- 5th	Pulp Filter Paper,	General Masses	
	Schedule	Wallpaper	(Food Products)	
	Section 4		Manufacturing	
12	(Zero Rating)	17-c-Sugar Confectionary	(Industrial Inputs),	257
	- 5th		General Masses	
	Schedule		(Food Products)	
	Section 4		Diplomats and	
13	(Zero Rating)	98-34-BUSINESS	Diplomatic Mission,	233
	- 5th	SUPPORT SERVICES	Manufacturing,	

	Schedule		General Masses	
	Section 4		Manufacturing	
14	(Zero Rating) - 5th Schedule	01-a-Live Animals	(Industrial Inputs), General Masses (Food Products)	218
	Section 4		Manufacturing	
15	(Zero Rating) - 5th Schedule	85-g-Electronic Components Accessories	(Industrial inputs), And General Masses (Household Products)	205
	Section 4		Manufacturing	
16	(Zero Rating) - 5th Schedule	30-a-Pharmaceutical Products	(Industrial inputs), General Masses (Household Products)	176
	Section 4		Manufacturing	
17	(Zero Rating) - 5th Schedule	48-a-Paper & Paperboard, Rolls , Sheets	(Industrial inputs), General Masses (Household Products)	173
	Section 4		Diplomats and	
18	(Zero Rating)	27-g-Electrical Energy	Diplomatic Mission,	165

	-	5th		Manufacturing	
		Schedule		(Industrial Inputs)	
		Section 4		Diplomats and	
19	(Zero Rating)	88-a-Aircraft, Spacecraft,		Diplomatic Mission,	139
	-	5th	Missiles & Parts Thereof	Manufacturing	
		Schedule		(Industrial Inputs)	
		Section 4		Diplomats and	
20	(Zero Rating)	98-15-MANAGEMENT		Diplomatic Mission,	118
	-	5th	CONSULTANTS	Manufacturing	
		Schedule	SOFTWARE	(Industrial Inputs)	
		Section 4		Diplomats and	
21	(Zero Rating)	98-18-SECURITY		Diplomatic Mission,	108
	-	5th	SERVICES	Manufacturing	
		Schedule		(Industrial Inputs)	
		Section 4		Diplomats and	
22	(Zero Rating)	87-d-Other Vehicles /		Diplomatic Mission,	99
	-	5th	Carriages / Trailers;	Manufacturing	
		Schedule	Vehicle	(Industrial Inputs)	
		Section 4		Diplomats and	
23	(Zero Rating)	98-23-TRANSPORT		Diplomatic Mission,	
	-	5th		Manufacturing,	98
		Schedule		General Masses	
24		Section 4	36-a-Explosives,	Manufacturing	

	(Zero Rating)	Pyrotechnic Products	(Industrial Inputs)	89
	-	5th		
	Schedule			
<hr/>				
25	(Zero Rating)	90-b-Laboratory Apparatus And Analytical, Optical,	Manufacturing (Industrial Inputs)	82
	-	5th		
	Schedule			
<hr/>				
26	(Zero Rating)	52-a-Cotton, Cotton Waste	Manufacturing (Industrial Inputs)	77
	-	5th		
	Schedule			
<hr/>				
27	(Zero Rating)	38-a-Miscellaneous Chemical Products	Manufacturing (Industrial Inputs)	69
	-	5th		
	Schedule			
<hr/>				
28	(Zero Rating)	39-a-Polymers, Polyesters In Primary Form Etc	Manufacturing (Industrial Inputs)	66
	-	5th		
	Schedule			
<hr/>				
29	(Zero Rating)	62-a-Articles Of Apparel & Clothing Accessories-No	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs),	62
	-	5th		
	Schedule			

			General Masses (Household Products)	
30	Section 4 (Zero Rating) - 5th Schedule	85-h-Miscellaneous Electrical Machinery, Equipment	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs), General Masses (Household Products)	59
31	Section 4 (Zero Rating) - 5th Schedule	39-b-Plastics Packaging Materials Incl Boxes, Bags	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs), General Masses (Household Products)	52
32	Section 4 (Zero Rating) - 5th Schedule	84-g-Computer And Office Equipment	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs), General Masses (Household Products)	50

			Products)	
33	Section 4 (Zero Rating) - 5th Schedule	52-c-Cotton Fabric	Manufacturing (Industrial Inputs)	49
34	Section 4 (Zero Rating) - 5th Schedule	98-04-CONSTRUCTION	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs), General Masses (Household Products)	47
35	Section 4 (Zero Rating) - 5th Schedule	15-b-Vegetable Oil, Fats & Waxes Etc	Diplomats and Diplomatic Mission, Manufacturing (Industrial Inputs), General Masses (Household Products)	37
36	Section 4 (Zero Rating) - 5th	84-f-General Industrial Machinery And Equipment	Diplomats and Diplomatic Mission, Manufacturing	37

	Schedule			(Industrial Inputs), General Masses (Household Products)	
	Section 4 (Zero Rating)			Diplomats and Diplomatic Mission,	36
37	-	5th	87-c-Motorcycles	General Masses (Household Products)	
	Schedule				
	Section 4 (Zero Rating)			Manufacturing (Industrial inputs),	33
38	-	5th	19-a-Preparation Cereals, Flour, Starch Or Milk	Of (Industrial inputs), General Masses (Household Products)	
	Schedule				
	Section 4 (Zero Rating)			Manufacturing (Industrial inputs),	30
39	-	5th	25-b-Cement Cement	Clinker; General Masses (Household Products)	
	Schedule				
	Section 4 (Zero Rating)			Manufacturing (Industrial inputs),	30
40	-	5th	23-b-Poultry And Animal Feed; Meals Of Sunflower S	General Masses (Household Products)	
	Schedule				

					Products)	
	Section 4				Manufacturing	
	(Zero Rating)	84-b-Agricultural Farm And			(Industrial inputs),	29
41	-	5th Garden Machinery And			General Masses	
	Schedule	Equ			(Household	
					Products)	
	Section 4				Manufacturing	
	(Zero Rating)				(Industrial inputs),	29
42	-	5th 29-a-Organic Chemicals			General Masses	
	Schedule				(Household	
					Products)	
	Section 4					
	(Zero Rating)	84-a-Engines	Turbines		Manufacturing	27
43	-	5th And Turbines			(Industrial inputs)	
	Schedule					
	Section 4				Manufacturing	
	(Zero Rating)	12-b-Oil	Seeds, Misc.		(Industrial inputs),	27
44	-	5th Grains, Medicinal	Plants,		General Masses	
	Schedule	St			(Household	
					Products)	
	Section 4	49-a-Printed	Books,		Diplomats and	
45	(Zero Rating)	Newspapers,	Pictures,		Diplomatic Mission	24
	-	5th Manuscripts				

	Schedule					
	Section 4			Manufacturing		
	(Zero Rating)	58-a-Special	Woven	(Industrial inputs),		23
46	-	5th	Fabrics, Tufted Textiles,	General Masses		
	Schedule	Lace		(Household Products)		
	Section 4			Manufacturing		
	(Zero Rating)			(Industrial inputs),		23
47	-	5th	90-c-Surgical Instruments	General Masses		
	Schedule			(Household Products)		
	Section 4			Manufacturing		
	(Zero Rating)			(Industrial inputs),		21
48	-	5th	27-d-Lubricating Oils And Greases	General Masses		
	Schedule			(Household Products)		
	Section 4			Manufacturing		
	(Zero Rating)			(Industrial inputs),		21
49	-	5th	52-b-Cotton Yarn / Thread	General Masses		
	Schedule			(Household Products)		
50	Section 4	98-22-MAINTENANCE		Diplomats and		
	(Zero Rating)	AND REPAIR		Diplomatic Mission		20

	-	5th				
	Schedule					
51	-	5th	90-d-Medical, And Dental Instruments And Supplies	Manufacturing (Industrial inputs), General Masses (Household Products)		19
52	-	5th	24-b-Cigarettes, Cigars Etc., Of Tobacco Or Substi	Manufacturing (Industrial inputs), General Masses (Household Products)		17
53	-	5th	02-a-Meat & Edible Meat Offal	Manufacturing (Industrial inputs), General Masses (Household Products)		16
54	-	5th	57-a-Carpets & Other Textile Floor Coverings	Manufacturing (Industrial inputs), General Masses (Household Products)		16
55	Section 4		87-b-Public Transport	Manufacturing		

	(Zero Rating)	Vehicles; Motor Vehicles	(Industrial inputs),	15
	-	5th	General Masses	
	Schedule		(Household Products)	
	Section 4		Manufacturing	
56	(Zero Rating)	85-d-Electric Lighting And	(Industrial inputs),	15
	-	5th	General Masses	
	Schedule	Wiring Equipment	(Household Products)	
	Section 4		Manufacturing	
57	(Zero Rating)	40-a-Rubbers & Articles	(Industrial inputs),	15
	-	5th	General Masses	
	Schedule	Thereof	(Household Products)	
	Section 4		Manufacturing	
58	(Zero Rating)	25-a-Salt, Sculpture, Earth	(Industrial inputs),	14
	-	5th	General Masses	
	Schedule	& Stone, Lime	(Household Products)	
	Section 4		Manufacturing	
59	(Zero Rating)	39-d-Other Articles Of	(Industrial inputs),	11
	-	5th	General Masses	
	Schedule	Plastics Etc	(Household Products)	

				Products)	
	Section 4			Manufacturing	
60	(Zero Rating)	09-b-Coffee,	Coffee	(Industrial inputs),	10
	-	5th	Substitutes; Mate, Spices	General Masses	
	Schedule		& Ot	(Household	
				Products)	
	Section 4			Manufacturing	
61	(Zero Rating)	90-a-Search,	Detection,	(Industrial inputs),	10
	-	5th	Navigation, Aeronautical,	General Masses	
	Schedule			(Household	
				Products)	
	Section 4			Manufacturing	
62	(Zero Rating)	28-a-Inorganic Chemicals,		(Industrial inputs),	9
	-	5th	Organic / Inorganic Comp	General Masses	
	Schedule			(Household	
				Products)	
	Section 4			Manufacturing	
63	(Zero Rating)	55-b-Yarn / Thread	Of	(Industrial inputs),	9
	-	5th	Man-Made Fibers	General Masses	
	Schedule			(Household	
				Products)	
64	Section 4	82-a-Tools, Spoons &		Manufacturing	
	(Zero Rating)	Forks Of Base Metal		(Industrial inputs),	9

	-	5th		General	Masses	
	Schedule			(Household		
				Products)		
	Section 4			Manufacturing		
	(Zero Rating)			(Industrial	inputs),	8
65	-	5th	41-a-Raw Hides & Skins &	General	Masses	
	Schedule		Leather	(Household		
				Products)		
	Section 4			Manufacturing		
	(Zero Rating)			(Industrial	inputs),	7
66	-	5th	07-a-Edible Vegetables	General	Masses	
	Schedule			(Household		
				Products)		
	Section 4			Manufacturing		
	(Zero Rating)			(Industrial	inputs),	7
67	-	5th	73-a-Articles Of Iron Or	General	Masses	
	Schedule		Steel	(Household		
				Products)		
	Section 4			Manufacturing		
	(Zero Rating)			(Industrial	inputs),	7
68	-	5th	32-a-Paints, Varnishes,	General	Masses	
	Schedule		Lacquers, Enamels, And	(Household		
			All	Products)		

69	-	5th	Section 4 (Zero Rating) 85-f-Communications Equipment Schedule	Manufacturing (Industrial inputs), General Masses (Household Products)	7
70	-	5th	Section 4 (Zero Rating) 63-a-Made-Up Textile Articles Nesoi, Needlecraft Schedule	Manufacturing (Industrial inputs), General Masses (Household Products)	6
71	-	5th	Section 4 (Zero Rating) 84-i-Miscellaneous Industrial And Commercial Equip Schedule	Manufacturing (Industrial inputs), General Masses (Household Products)	6
72	-	5th	Section 4 (Zero Rating) 20-b-Fruit And / Or Vegetable Juices Schedule	Manufacturing (Industrial inputs), General Masses (Household Products)	6
73	-	5th	Section 4 (Zero Rating) 68-a-Articles Of Stone, Plaster, Cement, Asbestos, Schedule	Manufacturing (Industrial inputs), General Masses	5

	Schedule			(Household Products)	
74	Section 4 (Zero Rating) - 5th Schedule	98-33-LABOUR AND MENPOWER SERVICES	AND Diplomats and Diplomatic Mission		5
75	Section 4 (Zero Rating) - 5th Schedule	10-a-Rice	Manufacturing (Industrial inputs), General Masses (Household Products)		5
76	Section 4 (Zero Rating) - 5th Schedule	83-a-Miscellaneous Articles Of Base Metal	Manufacturing (Industrial inputs), General Masses (Household Products)		5
77	Section 4 (Zero Rating) - 5th Schedule	42-a-Articles Of Leather	Manufacturing (Industrial inputs), General Masses (Household Products)		5
78	Section 4 (Zero Rating)	22-c-Aerated Waters	Manufacturing (Industrial inputs),		5

	-	5th			General	Masses	
	Schedule				(Household		
					Products)		
	Section 4				Manufacturing		
	(Zero Rating)				(Industrial	inputs),	4
79	-	5th	11-a-Milling	Industry	General	Masses	
	Schedule		Products		(Household		
					Products)		
	Section 4				Manufacturing		
	(Zero Rating)		22-a-Natural	Water	(Industrial	inputs),	3
80	-	5th	Including	Mineral	Water;	General	Masses
	Schedule		Ice &		(Household		
					Products)		
					Diplomats	and	
	Section 4				Diplomatic	Mission,	3
	(Zero Rating)				Manufacturing		
81	-	5th	94-a-Furniture,	Bedding,	(Industrial	Inputs),	
	Schedule		Cushions, Lamps & Lightin		General	Masses	
					(Household		
					Products)		
	Section 4				Manufacturing		
	(Zero Rating)		08-a-Edible Fruits & Nuts,		(Industrial	inputs),	3
82	-	5th	Peel Of Citrus/Melons		General	Masses	

	Schedule			(Household Products)	
83	Section 4 (Zero Rating) - 5th Schedule	31-f-OTHER FERTILIZERS		Manufacturing (Industrial inputs), Agricultural Inputs	2
84	Section 4 (Zero Rating) - 5th Schedule	59-a-Impregnated, Coated, Covered, Or Laminated Tea		Manufacturing (Industrial inputs), General Masses (Household Products)	2
85	Section 4 (Zero Rating) - 5th Schedule	09-a-Tea		Manufacturing (Industrial inputs), General Masses (Household Products)	2
86	Section 4 (Zero Rating) - 5th Schedule	34-a-Soaps, Scouring Candles, Mod	Waxes, Products,	Diplomats and Diplomatic Mission, General Masses (Household Products)	2
87	Section 4 (Zero Rating)	21-a-Extracts Of Coffee, Tea Etc, Yeasts, Sauces,		Diplomats and Diplomatic Mission,	2

	-	5th		General	Masses	
			Schedule	(Household	Products)	
			Section 4	Manufacturing		
			(Zero Rating)	(Industrial	inputs),	2
88	-	5th	50-a-Silk, Including Yarns	General	Masses	
			Schedule	(Household	Products)	
			Section 4	Manufacturing		
			(Zero Rating)	(Industrial	inputs),	2
89	-	5th	35-a-Aluminoidal Sub, Starches, Glues, Enzymes	General	Masses	
			Schedule	(Household	Products)	
			Section 4	Manufacturing		
			(Zero Rating)	(Industrial	inputs),	2
90	-	5th	85-a-Electric Transmission And Distribution Equipm	General	Masses	
			Schedule	(Household	Products)	
			Section 4	Manufacturing		
			(Zero Rating)	(Industrial	inputs),	2
91	-	5th	69-a-Ceramic Products	General	Masses	
			Schedule	(Household	Products)	

92	-	5th	98-28-TECHNICAL	Section 4 (Zero Rating) Schedule	Manufacturing (Industrial inputs), General Masses (Household Products)	2
93	-	5th	84-c-Construction, Mining, And Materials Handling	Section 4 (Zero Rating) Schedule	Manufacturing (Industrial inputs), General Masses (Household Products)	2
94	-	5th	93-a-Arms & Ammunition, Parts & Accessories	Section 4 (Zero Rating) Schedule	Diplomats and Diplomatic Mission	2
95	-	5th	85-c-Household Electric Appliances	Section 4 (Zero Rating) Schedule	Manufacturing (Industrial inputs), General Masses (Household Products)	2
96	-	5th	64-a-Footwear, Gaiters, & The Like	Section 4 (Zero Rating) Schedule	Diplomats and Diplomatic Mission, Manufacturing (Industrial inputs),	2

				General	Masses	
				(Household		
				Products)		
	Section 4			Manufacturing		
	(Zero Rating)			(Industrial	inputs),	1
97	-	5th	61-a-Articles Of Apparel &	General	Masses	
	Schedule		Clothing Accessories-Kn	(Household		
				Products)		
	Section 4			Manufacturing		
	(Zero Rating)			(Industrial	inputs),	1
98	-	5th	14-b-Vegetable Plaiting	General	Masses	
	Schedule		Materials	(Household		
				Products)		
	Section 4			Manufacturing		
	(Zero Rating)			(Industrial	inputs),	1
99	-	5th	76-a-Aluminum & Articles	General	Masses	
	Schedule		Thereof	(Household		
				Products)		
	Section 4			Manufacturing		
	(Zero Rating)			(Industrial	inputs),	1
100	-	5th	74-b-Copper Wires &	General	Masses	
	Schedule		Cables	(Household		
				Products)		

101	-	5th	70-a-Glass & Glassware	Manufacturing (Industrial inputs), General Masses (Household Products)	1
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102	-	5th	79-a-Zinc & Articles Thereof	Manufacturing (Industrial inputs)	1
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103	-	5th	98-25-MEDICAL LABORATORIES	Manufacturing (Industrial inputs), General Masses (Household Products)	1
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104	-	5th	71-a-Pearls, Stones, Precious Metals, Imitation	Manufacturing (Industrial inputs), General Masses (Household Products)	1
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105	-	5th	39-c-Plastics Pipe, Pipe Fitting, Baths, Washbasin	Manufacturing (Industrial inputs), General Masses (Household Products)	1
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				Products)	
106	Section 4 (Zero Rating) 5th Schedule	85-b-Electrical Apparatus	Industrial	Manufacturing (Industrial inputs), General Masses (Household Products)	1
107	Section 4 (Zero Rating) 5th Schedule	33-a-Oils & Perfumery, Toil	Resinoids, Cosmetic Or	Manufacturing (Industrial inputs), General Masses (Household Products)	1
108	Section 4 (Zero Rating) 5th Schedule	95-a-Toys, Related Equipment, & Acces	Games, Parts	Manufacturing (Industrial inputs), General Masses (Household Products)	-
109	Section 4 (Zero Rating) 5th Schedule	84-d-Metalworking Machinery And Equipment		Manufacturing (Industrial inputs), General Masses (Household Products)	-
110	Section 4 (Zero Rating)	55-c-Fabric Of Fibers	Man-Made	Manufacturing (Industrial inputs),	-

	-	5th			General Masses	
	Schedule				(Household Products)	
111	Section 4 (Zero Rating)	98-09-PRINTING			Diplomats and Diplomatic Mission,	-
	-	5th	SERVICES		Manufacturing	
	Schedule				(Industrial inputs)	
112	Section 4 (Zero Rating)	98-36-CLEARING AND FORWARDING AGENT			Manufacturing (Industrial inputs), General Masses	-
	-	5th	SERVICES		(Household Products)	
113	Section 4 (Zero Rating)	44-a-Wood & Articles Of Wood, Wood Charcoal			Manufacturing (Industrial inputs), General Masses	-
	-	5th			(Household Products)	
114	Section 4 (Zero Rating)	98-20-WORKSHOPS			Diplomats and Diplomatic Mission,	-
	-	5th			Manufacturing	
	Schedule				(Industrial inputs)	
115	Section 4 (Zero Rating)	80-a-Tin & Thereof	Articles		Manufacturing (Industrial inputs),	-

	-	5th			General Masses	
	Schedule				(Household Products)	
	Section 4				Manufacturing	
	(Zero Rating)		74-a-Copper & Articles		(Industrial inputs),	
116	-	5th	Thereof Excluding Wires & C		General Masses	-
	Schedule				(Household Products)	
	Section 4				Manufacturing	
	(Zero Rating)		27-f-Petroleum Jelly, Coke		(Industrial inputs),	
117	-	5th	, Bitumn & Similar Misc		(Industrial inputs)	-
	Schedule					
	Section 4				Manufacturing	
	(Zero Rating)		84-h-Refrigeration And		(Industrial inputs),	
118	-	5th	Service Industry Machinery		General Masses	-
	Schedule				(Household Products)	
	Section 4				Manufacturing	
	(Zero Rating)		55-a-Man-Made Staple		(Industrial inputs),	
119	-	5th	Fibers / Tows		General Masses	-
	Schedule				(Household Products)	
120	Section 4		97-a-Works Of Art;		Manufacturing	-

	(Zero Rating)	Collectors' Pieces,	(Industrial inputs),	
	-	5th Antiques	General Masses	
	Schedule		(Household Products)	
	Section 4		Manufacturing	
	(Zero Rating)	54-a-Man-Made	(Industrial inputs),	
121	-	5th Filaments, Inc. Yarns &	General Masses	-
	Schedule	Woven Etc.	(Household Products)	
	Section 4		Manufacturing	
	(Zero Rating)		(Industrial inputs),	
122	-	5th 39-e-Foam Product	General Masses	-
	Schedule		(Household Products)	
	Section 4		Manufacturing	
	(Zero Rating)		Diplomats and	
123	-	5th 98-02-ADVERTISEMENT	Diplomatic Mission	-
	Schedule			
	Section 4		Manufacturing	
	(Zero Rating)		(Industrial inputs),	
124	-	5th 23-a-Residues From Food	General Masses	-
	Schedule	Industries, Oilcake	(Household Products)	

125	-	5th	Section 4 (Zero Rating) 06-a-Live Trees And Other Plants	Diplomats and Diplomatic Missions, General Masses (Household Products)	-
126	-	5th	Section 4 (Zero Rating) 20-a-Preparations Vegetables, Fruits, Nuts, Etc	Manufacturing (Industrial inputs), General Masses (Household Products)	-
127	-	5th	Section 4 (Zero Rating) 98-08-COURIER SERVICES	Diplomats and Diplomatic Missions	-
128	-	5th	Section 4 (Zero Rating) 56-a-Wadding, Felt & Nonwovens, Special Yarns	Manufacturing (Industrial inputs), General Masses (Household Products)	-
129	-	5th	Section 4 (Zero Rating) 27-a-Coal , Lignite, Coal Gas, Oils ,Tars And Coal	Manufacturing (Industrial inputs), General Masses (Household	-

				Products)	
130	Section 4 (Zero Rating) - 5th Schedule	60-a-Knitted Or Crocheted Fabrics		Manufacturing (Industrial inputs), General Masses (Household Products)	-
131	Section 4 (Zero Rating) - 5th Schedule	98-01-HOTELS		Diplomats and Diplomatic Missions	-
132	Section 4 (Zero Rating) - 5th Schedule	37-a-Photographic Or Cinematographic Goods		Manufacturing (Industrial inputs), General Masses (Household Products)	-
133	Section 4 (Zero Rating) - 5th Schedule	98-21-HEALTH CLUBS		Manufacturing (Industrial inputs), General Masses (Household Products)	-
134	Section 4 (Zero Rating) - 5th	90-e-Photographic Cinematographic Equipment And Su		Manufacturing (Industrial inputs), General Masses	-

	Schedule				(Household Products)	
135	Section 4 (Zero Rating) 5th Schedule	53-a-Vegetable Fibers Woven	Textile Nesoi, Yarns &	General Masses	(Industrial inputs), (Household Products)	-
136	Section 4 (Zero Rating) 5th Schedule	98-24-HOSPITAL		General Masses	Diplomats and Diplomatic Missions, (Household Products)	-
137	Section 4 (Zero Rating) 5th Schedule	65-a-Headgear & Other Parts		General Masses	(Industrial inputs), (Household Products)	-
138	Section 4 (Zero Rating) 5th Schedule	98-14-ARCHITECT TOWN PLANNERS		Diplomats and Diplomatic Missions	(Industrial inputs),	-
139	Section 4 (Zero Rating)	95-b-Sports Goods		(Industrial inputs),	Manufacturing	-

-	5th			Diplomats and		
	Schedule			Diplomatic Missions		
140	Section 4 (Zero Rating) - 5th Schedule	98-27-TELECOM COMPANIES		Manufacturing (Industrial inputs), General Masses (Household Products)		-
141	Section 4 (Zero Rating) -5th Schedule	81-a-Base Metals Nesoi, Cermets, Articles Etc		Manufacturing (Industrial inputs), General Masses (Household Products)		-
142	Section 4 (Zero Rating) - 5th Schedule	21-c-Beverage Concentrate, Other Misc Edible Prepa		Manufacturing (Industrial inputs), General Masses (Household Products)		-
143	Section 4 (Zero Rating) - 5th Schedule	98-17-TESTING MEDICAL	NON	Manufacturing (Industrial inputs), General Masses (Household Products)		-
144	Section 4	31-d-NPK		Manufacturing		-

	(Zero Rating)			(Industrial inputs),	
	-	5th		Diplomats and	
	Schedule			Diplomatic Missions	
	Section 4			Manufacturing	
	(Zero Rating)			(Industrial inputs),	
145	-	5th	03-a-Fish & Crustaceans	General Masses	-
	Schedule			(Household	
				Products)	
	Section 4			Manufacturing	
	(Zero Rating)			(Industrial inputs),	
146	-	5th	85-e-Household Audio	General Masses	-
	Schedule		And Video Equipment, And	(Household	
			Audi	Products)	
	Section 4			Manufacturing	
	(Zero Rating)			(Industrial inputs),	
147	-	5th	04-b-Eggs, Honey, & Ed.	General Masses	-
	Schedule		Products Of Animal Origin	(Household	
				Products)	
	Section 4			Manufacturing	
	(Zero Rating)			(Industrial inputs),	
148	-	5th	31-b-DAP	General Masses	-
	Schedule			(Agricultural Inputs)	
	Total				58,258

Less adjustment *	(44,587)
Total after adjustment	13,671

*** Note-I (adjustment in estimation):**

In case of zero-rated items, the adjustment includes leaving out tax expenditure estimation on some items, which if were not zero-rated, the full input tax would have been claimed, such as crude oil, machinery for E&P sector, and material related to exports. The tax expenditure to the extent of these items is thus deducted from the total estimation of Part 1 (zero rated items). Item-wise cost is below:

Sr.	Schedule	Description	Sales Value	Adj. (17%)
1	5th Schedule	Supplies of raw materials components and goods for further manufacture of goods in the Export Processing Zones (Serial no. 5)	2,951	502
2	5th Schedule	Supplies of locally manufactured plant and machinery to petroleum and gas sector Exploration and Production companies, their contractors and sub-	9,220	1,567

		contractors, specified by the Federal Government, subject to conditions and restrictions (Serial no. 6)		
3	5th Schedule	Supplies made to exporters under the Duty and Tax Remission Rules, 2001 (Serial no. 7)	220	37
4	5th Schedule	Petroleum Crude Oil (PCT heading 2709.0000) (Serial no. 10)	249,886	42,481
Total amount to be adjusted				44,587

Part 2: Exemption on Imports

			Foreign	
1	Section 13 - 6th Schedule Table-I (Imports)	30-a-Pharmaceutical Products	Governments (Grant in Aids/Diplomat and Diplomatic Mission), General Masses (Hospitals, Food Items)	65,279
2	Section 13 -	52-a-Cotton, Cotton Waste	Manufacturing	54,410

	6th Schedule Table-I (Imports)		(Industrial inputs), General Masses (Household Products)	
	Section 13 - 6th Schedule Table-I (Imports)	15-b-Vegetable Oil, Fats & Waxes Etc	Manufacturing (Industrial inputs), General Masses (Household Products)	43,265
	Section 13 - 6th Schedule Table-I (Imports)	04-a-Milk Cream And Butter Dairy Products	Manufacturing (Industrial inputs), General Masses (Household Products)	40,436
	Section 13 - 6th Schedule Table-I (Imports)	23-b-Poultry And Animal Feed; Meals Of Sunflower	Manufacturing (Industrial inputs), General Masses (Household Products)	28,065
	Section 13 - 6th Schedule Table-I (Imports)	38-a-Miscellaneous Chemical Products	Manufacturing (Industrial inputs), General Masses (Household Products)	16,396

			Products)		
7	Section 13 - 6th Schedule Table-I (Imports)	10-b-Cereals And Grains Other Than Rice	Manufacturing (Industrial inputs), General Masses (Household Products)	8,255	
8	Section 13 - 6th Schedule Table-I (Imports)	12-b-Oil Seeds, Misc. Grains, Medicinal Plants,	Manufacturing (Industrial inputs), General Masses (Household Products)	7,743	
9	Section 13 - 6th Schedule Table-I (Imports)	07-a-Edible Vegetables	Manufacturing (Industrial inputs), General Masses (Household Products)	5,638	
10	Section 13 - 6th Schedule Table-I (Imports)	85-h-Miscellaneous Electrical Machinery, Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	5,212	
11	Section 13 - 6th Schedule	84-g-Computer And Office Equipment	Manufacturing (Industrial inputs),	4,946	

	Table-I (Imports)			General (Household Products)	Masses	
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs),		
12	Table-I (Imports)	27-g-Electrical Energy		General (Household Products)	Masses	4,847
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs),		
13	Table-I (Imports)	02-a-Meat & Edible Meat Offal		General (Household Products)	Masses	3,830
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs),		
14	Table-I (Imports)	49-a-Printed Newspapers, Manuscripts	Books, Pictures,	General (Household Products)	Masses	3,663
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs),		
15	Table-I (Imports)	90-d-Medical, And Dental Instruments And Supplies		General (Household Products)	Masses	3,600

	Section 13 - 6th Schedule		Manufacturing (Industrial inputs),		
16	Table-I (Imports)	01-a-Live Animals	General Masses (Household Products)	3,319	
	Section 13 - 6th Schedule		Manufacturing (Industrial inputs),		
17	Table-I (Imports)	10-a-Rice	General Masses (Household Products)	3,268	
	Section 13 - 6th Schedule		Manufacturing (Industrial inputs),		
18	Table-I (Imports)	85-a-Electric Transmission And Distribution Equipm	General Masses (Household Products)	2,649	
	Section 13 - 6th Schedule		Manufacturing (Industrial inputs),		
19	Table-I (Imports)	19-a-Preparation Of Cereals, Flour, Starch Or Milk	General Masses (Household Products)	2,371	
	Section 13 - 6th Schedule		Manufacturing (Industrial inputs),		
20	Table-I	90-b-Laboratory Apparatus And Analytical, Optical,	General Masses	2,113	

	(Imports)			(Household Products)	
21	Section 13 - 6th Schedule Table-I (Imports)	11-a-Milling Products	Industry	Manufacturing (Industrial inputs), General Masses (Household Products)	1,904
22	Section 13 - 6th Schedule Table-I (Imports)	90-c-Surgical Instruments		Manufacturing (Industrial inputs), General Masses (Household Products)	1,503
23	Section 13 - 6th Schedule Table-I (Imports)	29-a-Organic Chemicals		Manufacturing (Industrial inputs), General Masses (Household Products)	1,349
24	Section 13 - 6th Schedule Table-I (Imports)	85-d-Electric Lighting And Wiring Equipment		Manufacturing (Industrial inputs), General Masses (Household Products)	1,149
25	Section 13 -	27-e-Petroleum Gases &		Manufacturing	1,120

	6th Schedule	Other	Gaseous	(Industrial inputs),		
	Table-I	Hydrocarbons		General Masses		
	(Imports)			(Household Products)		
	Section 13 -			Manufacturing		
26	6th Schedule	08-a-Edible Fruits & Nuts,		(Industrial inputs),		
	Table-I	Peel Of Citrus/Melons		General Masses	1,030	
	(Imports)			(Household Products)		
	Section 13 -			Manufacturing		
27	6th Schedule	85-c-Household	Electric	(Industrial inputs),		
	Table-I	Appliances		General Masses	906	
	(Imports)			(Household Products)		
	Section 13 -			Manufacturing		
28	6th Schedule	85-g-Electronic		(Industrial inputs),		
	Table-I	Components	And	General Masses	838	
	(Imports)	Accessories		(Household Products)		
	Section 13 -			Manufacturing		
29	6th Schedule	03-a-Fish & Crustaceans		(Industrial inputs),		
	Table-I			General Masses	836	
	(Imports)			(Household Products)		

			Products)	
30	Section 13 - 6th Schedule Table-I (Imports)	16-a-Edible Preparation Of Meat, Fish, Crustaceans	Manufacturing (Industrial inputs), General Masses (Household Products)	830
31	Section 13 - 6th Schedule Table-I (Imports)	37-a-Photographic Or Cinematographic Goods	Manufacturing (Industrial inputs), General Masses (Household Products)	799
32	Section 13 - 6th Schedule Table-I (Imports)	96-a-Misc. Manufactured Articles brushes, buttons,	Manufacturing (Industrial inputs), General Masses (Household Products)	769
33	Section 13 - 6th Schedule Table-I (Imports)	36-b-Matches	General Masses (Household Products)	756
34	Section 13 - 6th Schedule Table-I	04-b-Eggs, Honey, & Ed. Products Of Animal Origin	Manufacturing (Industrial inputs), General Masses	744

	(Imports)				(Household Products)	
	Section 13 -				Manufacturing	
	6th Schedule	48-b-Articles	Of Paper		(Industrial inputs),	
35	Table-I	Pulp Filter Paper,			General Masses	674
	(Imports)	Wallpaper			(Household Products)	
	Section 13 -				Manufacturing	
	6th Schedule	23-a-Residues From Food			(Industrial inputs),	
36	Table-I	Industries, Oilcake			General Masses	659
	(Imports)				(Household Products)	
	Section 13 -				Manufacturing	
	6th Schedule	21-c-Beverage			(Industrial inputs),	
37	Table-I	Concentrate, Other Misc			General Masses	571
	(Imports)	Edible			(Household Products)	
	Section 13 -				Manufacturing	
	6th Schedule	84-a-Engines	Turbines		(Industrial inputs),	
38	Table-I	And Turbines			General Masses	570
	(Imports)				(Household Products)	
39	Section 13 -	94-a-Furniture,	Bedding,		Manufacturing	566

	6th Schedule Table-I (Imports)	Cushions, Lightings	Lamps &	(Industrial General (Household Products)	inputs), Masses	
	Section 13 -			Manufacturing		
40	6th Schedule Table-I (Imports)	84-b-Agricultural Garden Equ	Farm And Machinery And	(Industrial General (Household Products)	inputs), Masses	556
	Section 13 -			Manufacturing		
41	6th Schedule Table-I (Imports)	25-a-Salt, & Stone, Lime	Sculpture, Earth	(Industrial General (Household Products)	inputs), Masses	519
	Section 13 -			Manufacturing		
42	6th Schedule Table-I (Imports)	09-b-Coffee, Substitutes; Mate, Spices	Coffee	(Industrial General (Household Products)	inputs), Masses	513
	Section 13 -			Manufacturing		
43	6th Schedule Table-I (Imports)	17-c-Sugar Confectionary		(Industrial General (Household	inputs), Masses	471

				Products)		
	Section 13 -			Manufacturing		
	6th Schedule	20-a-Preparations	Of	(Industrial inputs),		
44	Table-I	Vegetables, Fruits, Nuts,		General Masses	377	
	(Imports)	Etc		(Household Products)		
	Section 13 -			Manufacturing		
	6th Schedule			(Industrial inputs),		
45	Table-I	28-a-Inorganic Chemicals,		General Masses	333	
	(Imports)	Organic / Inorganic Comp		(Household Products)		
	Section 13 -			Manufacturing		
	6th Schedule			(Industrial inputs),		
46	Table-I	14-b-Vegetable Plaiting		General Masses	304	
	(Imports)	Materials		(Household Products)		
	Section 13 -			Manufacturing		
	6th Schedule			(Industrial inputs),		
47	Table-I	98-04-CONSTRUCTION		General Masses	298	
	(Imports)			(Household Products)		
	Section 13 -			Manufacturing		
48	6th Schedule	39-d-Other Articles	Of	(Industrial inputs),	298	
		Plastics Etc				

	Table-I (Imports)		General (Household Products)	Masses	
	Section 13 - 6th Schedule		Manufacturing (Industrial inputs),		
49	Table-I (Imports)	48-a-Paper & Paperboard, Rolls , Sheets	General (Household Products)	Masses	275
	Section 13 - 6th Schedule		Manufacturing (Industrial inputs),		
50	Table-I (Imports)	84-i-Miscellaneous Industrial And Commercial Equip	General (Household Products)	Masses	244
	Section 13 - 6th Schedule		Manufacturing (Industrial inputs),		
51	Table-I (Imports)	17-a-Sugars	General (Household Products)	Masses	220
	Section 13 - 6th Schedule		Manufacturing (Industrial inputs),		
52	Table-I (Imports)	52-c-Cotton Fabric	General (Household Products)	Masses	191

	Section 13 -		Manufacturing		
	6th Schedule	22-a-Natural	Water	(Industrial inputs),	
53	Table-I	Including Mineral	Water;	General Masses	145
	(Imports)	Ice		(Household Products)	
	Section 13 -		Manufacturing		
	6th Schedule	71-a-Pearls,	Stones,	(Industrial inputs),	
54	Table-I	Precious Metals, Imitation		General Masses	145
	(Imports)			(Household Products)	
	Section 13 -		Manufacturing		
	6th Schedule	20-b-Fruit	And / Or	(Industrial inputs),	
55	Table-I	Vegetable Juices		General Masses	136
	(Imports)			(Household Products)	
	Section 13 -		Manufacturing		
	6th Schedule	31-f-OTHER		(Industrial inputs),	
56	Table-I	FERTILIZERS		General Masses	128
	(Imports)			(Household Products)	
	Section 13 -		Manufacturing		
	6th Schedule	40-a-Rubbers & Articles		(Industrial inputs),	
57	Table-I	Thereof		General Masses	122

	(Imports)			(Household Products)	
58	Section 13 - 6th Schedule Table-I (Imports)	06-a-Live Trees And Other Plants		Manufacturing (Industrial inputs), General Masses (Household Products)	110
59	Section 13 - 6th Schedule Table-I (Imports)	87-d-Other Carriages / Vehicle	Vehicles / Trailers;	Manufacturing (Industrial inputs), General Masses (Household Products)	107
60	Section 13 - 6th Schedule Table-I (Imports)	35-a-Albuminoidal Starches, Glues, Enzymes	Sub,	Manufacturing (Industrial inputs), General Masses (Household Products)	78
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63	Table-I	98-23-TRANSPORT	General Masses	65
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64	Table-I	98-02-ADVERTISEMENT	General Masses	64
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65	Table-I	27-d-Lubricating Oils And Greases	General Masses	61
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			Products)		
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73	Table-I (Imports)	52-b-Cotton Yarn / Thread		General (Household Products)	Masses	51
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74	Table-I (Imports)	21-a-Extracts Of Tea Etc, Yeasts, Sauces	Coffee,	General (Household Products)	Masses	51
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98	Table-I	98-33-LABOUR AND		General Masses	16
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101	Table-I (Imports)	98-18-SECURITY SERVICES	General (Household Products)	Masses	13
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102	Table-I (Imports)	55-c-Fabric Of Man-Made Fibers	General (Household Products)	Masses	12
	Section 13 - 6th Schedule		Manufacturing (Industrial inputs),		
103	Table-I (Imports)	98-34-BUSINESS SUPPORT SERVICES	General (Household Products)	Masses	12

104	Section 13 - 6th Schedule Table-I (Imports)	62-a-Articles Of Apparel & Clothing Accessories	Manufacturing (Industrial inputs), General Masses (Household Products)	10
105	Section 13 - 6th Schedule Table-I (Imports)	98-25-MEDICAL LABORATORIES	Manufacturing (Industrial inputs), General Masses (Household Products)	9
106	Section 13 - 6th Schedule Table-I (Imports)	72-a-Iron & Steel; Ferroalloys; Bars	Manufacturing (Industrial inputs), General Masses (Household Products)	9
107	Section 13 - 6th Schedule Table-I (Imports)	95-a-Toys, Games, Related Equipment, Parts & Acces	Manufacturing (Industrial inputs), General Masses (Household Products)	9
108	Section 13 - 6th Schedule Table-I	41-a-Raw Hides & Skins & Leather	Manufacturing (Industrial inputs), General Masses	9

	(Imports)		(Household Products)	
109	Section 13 - 6th Schedule Table-I (Imports)	76-a-Aluminum & Articles Thereof	Manufacturing (Industrial inputs), General Masses (Household Products)	9
110	Section 13 - 6th Schedule Table-I (Imports)	85-e-Household Audio And Video Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	8
111	Section 13 - 6th Schedule Table-I (Imports)	55-b-Yarn / Thread Of Man-Made Fibers	Manufacturing (Industrial inputs), General Masses (Household Products)	8
112	Section 13 - 6th Schedule Table-I (Imports)	69-a-Ceramic Products	Manufacturing (Industrial inputs), General Masses (Household Products)	8
113	Section 13 -	44-a-Wood & Articles Of	Manufacturing	8

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	6th Schedule		(Industrial inputs),	
114	Table-I	70-a-Glass & Glassware	General Masses	7
	(Imports)		(Household Products)	
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	6th Schedule		(Industrial inputs),	
115	Table-I	84-d-Metalworking Machinery And Equipment	General Masses	7
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116	Table-I	COMPANIES	General Masses	7
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117	Table-I	95-b-Sports Goods	General Masses	6
	(Imports)		(Household Products)	

	Section 13 - 6th Schedule			Manufacturing (Industrial inputs), General Masses (Household Products)	6
118	Table-I (Imports)	31-b-DAP			
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119	Table-I (Imports)	87-c-Motorcycles			
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120	Table-I (Imports)	55-a-Man-Made Fibers / Tows	Staple		
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs), General Masses (Household Products)	6
121	Table-I (Imports)	74-b-Copper Cables	Wires &		
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs), General Masses (Household Products)	6
122	Table-I	22-d-Alcoholic Beverages, Spirits, Vinegar			4.8

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	6th Schedule	78-a-Lead	& Articles	(Industrial inputs),	
123	Table-I	Thereof	Excluding	General Masses	4.2
	(Imports)	Reclaimed		(Household Products)	
	Section 13 -			General Masses	
124	6th Schedule	98-24-HOSPITAL		(Medical Equipments)	3.8
	Table-I				
	(Imports)				
	Section 13 -			Manufacturing	
	6th Schedule	88-a-Aircraft, Spacecraft,		(Industrial inputs),	
125	Table-I	Missiles & Parts Thereof		General Masses	3.2
	(Imports)			(Household Products)	
	Section 13 -			Manufacturing	
	6th Schedule	74-a-Copper & Articles		(Industrial inputs),	
126	Table-I	Thereof Excluding Wires		General Masses	3.1
	(Imports)			(Household Products)	
	Section 13 -	47-a-Pulp Of Wood,		Manufacturing	
127	6th Schedule	Waste & Scrap Of Paper		(Industrial inputs)	3.1

	Table-I (Imports)				
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128	Table-I (Imports)	98-28-TECHNICAL		General Masses (Household Products)	2.8
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129	Table-I (Imports)	98-01-HOTELS			2.6
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs),	
130	Table-I (Imports)	98-26-FINANCIAL BANKING AND INSUARANCE SERVICES		General Masses (Household Products)	2.5
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs),	
131	Table-I (Imports)	57-a-Carpets & Other Textile Floor Coverings		General Masses (Household Products)	2.4
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs),	
132		53-a-Vegetable Fibers Nesoi, Yarns &	Textile		2.3

	Table-I (Imports)	Woven	General (Household Products)	Masses	
	Section 13 - 6th Schedule		Manufacturing (Industrial inputs),		
133	Table-I (Imports)	64-a-Footwear, Gaiters, & The Like	General (Household Products)	Masses	2.2
	Section 13 - 6th Schedule		Manufacturing (Industrial inputs),		
134	Table-I (Imports)	60-a-Knitted Or Crocheted Fabrics	General (Household Products)	Masses	2.2
	Section 13 - 6th Schedule		Manufacturing (Industrial inputs),		
135	Table-I (Imports)	82-a-Tools, Spoons & Forks Of Base Metal	General (Household Products)	Masses	2.0
	Section 13 - 6th Schedule		Manufacturing (Industrial inputs),		
136	Table-I (Imports)	79-a-Zinc & Articles Thereof	General (Household Products)	Masses	1.9

137	Section 13 - 6th Schedule Table-I (Imports)	83-a-Miscellaneous Articles Of Base Metal	Manufacturing (Industrial inputs), General Masses (Household Products)	1.8
138	Section 13 - 6th Schedule Table-I (Imports)	26-a-Ores, Slag & Ash	Manufacturing (Industrial inputs), General Masses (Household Products)	1.8
139	Section 13 - 6th Schedule Table-I (Imports)	58-a-Special Woven Fabrics, Tufted Textiles, Lace	Manufacturing (Industrial inputs), General Masses (Household Products)	1.6
140	Section 13 - 6th Schedule Table-I (Imports)	31-e-SSP	Manufacturing (Industrial inputs)	1.5
141	Section 13 - 6th Schedule Table-I (Imports)	61-a-Articles Of Apparel & Clothing Accessories	Manufacturing (Industrial inputs), General Masses (Household Products)	1.4

			Products)		
	Section 13 -		Manufacturing		
	6th Schedule		(Industrial inputs),		
142	Table-I	67-a-Prepared Feathers, Human Hair & Articles	General Masses	1.4	
	(Imports)		(Household Products)		
	Section 13 -		Manufacturing		
	6th Schedule		(Industrial inputs),		
143	Table-I	27-f-Petroleum Jelly, Coke , Bitumn & Similar Misc	General Masses	1.4	
	(Imports)		(Household Products)		
	Section 13 -		Manufacturing		
	6th Schedule		(Industrial inputs),		
144	Table-I	80-a-Tin & Articles Thereof	General Masses	1.4	
	(Imports)		(Household Products)		
	Section 13 -		Manufacturing		
	6th Schedule		(Industrial inputs),		
145	Table-I	39-e-Foam Product	General Masses	1.3	
	(Imports)		(Household Products)		
	Section 13 -		Manufacturing		
146	6th Schedule	56-a-Wadding, Felt & Nonwovens, Special	(Industrial inputs),	1.1	

	Table-I (Imports)	Yarns, Twi		General (Household Products)	Masses	
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs),		
147	Table-I (Imports)	22-c-Aerated Waters		General (Household Products)	Masses	0.9
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs),		
148	Table-I (Imports)	87-a-Tractors		General (Household Products)	Masses	0.9
	Section 13 - 6th Schedule	22-b-Waters	Sweetened	(Industrial inputs),		
149	Table-I (Imports)	Etc, Beverages	Non-Alcoholic	General (Household Products)	Masses	0.6
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs),		
150	Table-I (Imports)	36-a-Explosives, Pyrotechnic Products		General (Household Products)	Masses	0.6

151	Section 13 - 6th Schedule Table-I (Imports)	91-a-Clocks & Watches & Parts Thereof	Manufacturing (Industrial inputs), General Masses (Household Products)	0.6
152	Section 13 - 6th Schedule Table-I (Imports)	21-b-Ice Cream	Manufacturing (Industrial inputs), General Masses (Household Products)	0.4
153	Section 13 - 6th Schedule Table-I (Imports)	98-06-SHIPPING AND FORWARDING	Manufacturing (Industrial inputs), General Masses (Household Products)	0.4
154	Section 13 - 6th Schedule Table-I (Imports)	98-03-AIR LINE (TRAVEL BY AIR)	Manufacturing (Industrial inputs), General Masses (Household Products)	0.3
155	Section 13 - 6th Schedule Table-I	98-15-MANAGEMENT CONSULTANTS SOFTWARE	Manufacturing (Industrial inputs)	0.2

	(Imports)				
156	Section 13 - 6th Schedule Table-I (Imports)	98-05-CUSTOM AGENT , TOUR OPERATORS	Manufacturing (Industrial inputs), General Masses (Household Products)	0.2	
157	Section 13 - 6th Schedule Table-I (Imports)	98-11-LAUNDRY	Manufacturing (Industrial inputs), General Masses (Household Products)	0.2	
158	Section 13 - 6th Schedule Table-I (Imports)	54-a-Man-Made Filaments, Inc. Yarns & Woven Etc.	Manufacturing (Industrial inputs), General Masses (Household Products)	0.1	
159	Section 13 - 6th Schedule Table-I (Imports)	98-09-PRINTING SERVICES	Manufacturing (Industrial inputs), General Masses (Household Products)	0.1	
160	Section 13 - 6th Schedule	59-a-Impregnated, Coated, Covered, Or	Manufacturing (Industrial inputs),	0.1	

	Table-I (Imports)	Laminated		General (Household Products)	Masses	
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs),		
161	Table-I (Imports)	45-a-Cork & Articles Of Cork	Of	General (Household Products)	Masses	0.1
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs),		
162	Table-I (Imports)	65-a-Headgear & Other Parts		General (Household Products)	Masses	-
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs),		
163	Table-I (Imports)	51-a-Wool & Fine Or Coarse Animal Hair, Inc. Yarns		General (Household Products)	Masses	-
	Section 13 - 6th Schedule			Manufacturing (Industrial inputs),		
164	Table-I (Imports)	86-a-Railway Or Tramway Locomotives, Railroad Equi		General (Household Products)	Masses	-

	Section 13 -		Manufacturing	
	6th Schedule	46-a-Manufactures	Of (Industrial inputs),	
165	Table-I	Straw, Esparto, Or Other	General Masses	-
	(Imports)	Plai	(Household Products)	
	Section 13 -		Manufacturing	
	6th Schedule	89-b-Ships, Boats, &	(Industrial inputs),	
166	Table-I	Floating Structures	General Masses	-
	(Imports)		(Household Products)	
	Section 13 -		Manufacturing	
	6th Schedule		(Industrial inputs),	
167	Table-I	31-c-Nitrophosphate	General Masses	-
	(Imports)		(Household Products)	
	Section 13 -		Manufacturing	
	6th Schedule		(Industrial inputs),	
168	Table-I	17-b-Molasses	General Masses	-
	(Imports)		(Household Products)	
	Section 13 -		Manufacturing	
	6th Schedule	98-33-AIR FREIGHT AND	(Industrial inputs),	
169	Table-I	SERVICES CHARGES	General Masses	-

	(Imports)			(Household Products)	
170	Section 13 - 6th Schedule Table-I (Imports)	92-a-Musical Instruments, Parts & Accessories		Manufacturing (Industrial inputs), General Masses (Household Products)	-
171	Section 13 - 6th Schedule Table-I (Imports)	13-a-Lac; Gums, Resins Etc		Manufacturing (Industrial inputs), General Masses (Household Products)	-
172	Section 13 - 6th Schedule Table-I (Imports)	98-17-TESTING MEDICAL	NON	Manufacturing (Industrial inputs), General Masses (Household Products)	-
173	Section 13 - 6th Schedule Table-I (Imports)	98-08-COURIER SERVICES		Manufacturing (Industrial inputs), General Masses (Household Products)	-
174	Section 13 -	98-21-HEALTH CLUBS		Manufacturing	-

6th Schedule	(Industrial inputs),	
Table-I	General Masses	
(Imports)	(Household Products)	
Total		334,230
Less adjustment (Exemption on Local Supplies) *		(78,387)
Total after adjustment		255,843

Part 3: Exemption on Local Supplies

Section 13 -	Manufacturing	
6th Sched,	(Industrial inputs),	
1 Table-II (Local 52-a-Cotton, Cotton Waste Supplies)	General Masses (Household Products)	24,963
Section 13 -	Manufacturing	
6th Sched,	(Industrial inputs),	
2 Table-II (Local 23-b-Poultry And Animal Feed; Meals Of Sunflower Supplies)	General Masses (Household Products)	15,991
Section 13 -	Manufacturing	
6th Sched,	(Industrial inputs),	
3 Table-II (Local 15-b-Vegetable Oil, Fats & Waxes Etc)	General Masses	1,827

	Supplies)		(Household Products)	
4	Section 13 - 6th Sched, Table-II (Local Supplies)	85-a-Electric Transmission And Distribution Equipm	Manufacturing (Industrial inputs), General Masses (Household Products)	1,456
5	Section 13 - 6th Sched, Table-II (Local Supplies)	30-a-Pharmaceutical Products	Manufacturing (Industrial inputs), General Masses (Household Products)	1,285
6	Section 13 - 6th Sched, Table-II (Local Supplies)	10-b-Cereals And Grains Other Than Rice	Manufacturing (Industrial inputs), General Masses (Household Products)	1,060
7	Section 13 - 6th Sched, Table-II (Local Supplies)	04-a-Milk Cream And Butter Dairy Products	Manufacturing (Industrial inputs), General Masses (Household Products)	1,035
8	Section 13 -	19-a-Preparation	Of Manufacturing	1,020

	6th Sched, Cereals, Flour, Starch Or (Industrial inputs), Table-II (Local Milk General Masses Supplies) (Household Products)		
	Section 13 - 6th Sched, Table-II (Local 10-a-Rice Supplies)	Manufacturing (Industrial inputs), General Masses (Household Products)	958
10	Section 13 - 6th Sched, Table-II (Local 85-d-Electric Lighting And Supplies) Wiring Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	562
11	Section 13 - 6th Sched, Table-II (Local 36-b-Matches Supplies)	Manufacturing (Industrial inputs), General Masses (Household Products)	528
12	Section 13 - 6th Sched, Table-II (Local 85-h-Miscellaneous Supplies) Electrical Machinery, Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	510

				Products)		
13	Section 13 - 6th Sched, Table-II (Local Supplies)	12-b-Oil Seeds, Misc. Grains, Medicinal Plants		Manufacturing (Industrial inputs), General Masses (Household Products)	412	
14	Section 13 - 6th Sched, Table-II (Local Supplies)	84-a-Engines And Turbines	Turbines	Manufacturing (Industrial inputs), General Masses (Household Products)	391	
15	Section 13 - 6th Sched, Table-II (Local Supplies)	23-a-Residues From Food Industries, Oilcake		Manufacturing (Industrial inputs), General Masses (Household Products)	380	
16	Section 13 - 6th Sched, Table-II (Local Supplies)	21-c-Beverage Concentrate, Other Edible	Misc	Manufacturing (Industrial inputs), General Masses (Household Products)	235	
17	Section 13 - 6th Sched,	84-g-Computer And Office Equipment		Manufacturing (Industrial inputs),	208	

	Table-II (Local Supplies)		General Masses (Household Products)	
	Section 13 - 6th Sched,	20-a-Preparations	Of (Industrial inputs),	
18	Table-II (Local Supplies)	Vegetables, Fruits, Nuts, Etc	General Masses (Household Products)	194
	Section 13 - 6th Sched,	08-a-Edible Fruits & Nuts, Peel Of Citrus/Melons	Manufacturing (Industrial inputs), General Masses (Household Products)	
19	Table-II (Local Supplies)			135
	Section 13 - 6th Sched,	07-a-Edible Vegetables	Manufacturing (Industrial inputs), General Masses (Household Products)	
20	Table-II (Local Supplies)			131
	Section 13 - 6th Sched,	01-a-Live Animals	Manufacturing (Industrial inputs), General Masses (Household Products)	
21	Table-II (Local Supplies)			129

22	Section 13 - 6th Sched, Table-II (Local Supplies)	04-b-Eggs, Honey, & Ed. Products Of Animal Origin	Manufacturing (Industrial inputs), General Masses (Household Products)	122
23	Section 13 - 6th Sched, Table-II (Local Supplies)	52-c-Cotton Fabric	Manufacturing (Industrial inputs), General Masses (Household Products)	112
24	Section 13 - 6th Sched, Table-II (Local Supplies)	17-c-Sugar Confectionary	Manufacturing (Industrial inputs), General Masses (Household Products)	101
25	Section 13 - 6th Sched, Table-II (Local Supplies)	14-b-Vegetable Materials Plaiting	Manufacturing (Industrial inputs), General Masses (Household Products)	86
26	Section 13 - 6th Sched, Table-II (Local	84-b-Agricultural Farm And Garden Machinery	Manufacturing (Industrial inputs), General Masses	82

	Supplies)		(Household Products)	
27	Section 13 - 6th Sched, Table-II (Local Supplies)	11-a-Milling Industry Products	Manufacturing (Industrial inputs), General Masses (Household Products)	81
28	Section 13 - 6th Sched, Table-II (Local Supplies)	27-g-Electrical Energy	Manufacturing (Industrial inputs), General Masses (Household Products)	76
29	Section 13 - 6th Sched, Table-II (Local Supplies)	03-a-Fish & Crustaceans	Manufacturing (Industrial inputs), General Masses (Household Products)	52
30	Section 13 - 6th Sched, Table-II (Local Supplies)	84-i-Miscellaneous Industrial And Commercial Equipments	Manufacturing (Industrial inputs), General Masses (Household Products)	46
31	Section 13 -	29-a-Organic Chemicals	Manufacturing	42

	6th Sched, Table-II (Local Supplies)			(Industrial inputs), General Masses (Household Products)	
	Section 13 - 6th Sched, 85-g-Electronic Table-II (Local Supplies)	Components Accessories	And	Manufacturing (Industrial inputs), General Masses (Household Products)	37
	Section 13 - 6th Sched, 94-a-Furniture, Table-II (Local Supplies)	Bedding, Cushions, Lamps & Lightings		Manufacturing (Industrial inputs), General Masses (Household Products)	34
	Section 13 - 6th Sched, Table-II (Local Supplies)	52-b-Cotton Yarn / Thread		Manufacturing (Industrial inputs), General Masses (Household Products)	34
	Section 13 - 6th Sched, 38-a-Miscellaneous Table-II (Local Supplies)	Chemical Products		Manufacturing (Industrial inputs), General Masses (Household Products)	33

					Products)	
	Section 13 -				Manufacturing	
36	6th Sched, Table-II (Local Supplies)	24-a-Tobacco, Processed; Refuse	Raw Or Tobacco	(Industrial inputs), General Masses (Household Products)		32
	Section 13 -				Manufacturing	
37	6th Sched, Table-II (Local Supplies)	06-a-Live Trees And Other Plants		(Industrial inputs), General Masses (Household Products)		25
	Section 13 -				Manufacturing	
38	6th Sched, Table-II (Local Supplies)	85-c-Household Appliances	Electric	(Industrial inputs), General Masses (Household Products)		24
	Section 13 -				Manufacturing	
39	6th Sched, Table-II (Local Supplies)	81-a-Base Metals, Cermets, Articles Etc	Nesoi,	(Industrial inputs), General Masses (Household Products)		23
40	Section 13 - 6th Sched,	09-b-Coffee, Substitutes; Mate,	Coffee Spices	Manufacturing (Industrial inputs),		21

	Table-II (Local & Supplies)		General Masses (Household Products)	
41	Section 13 - 6th Sched, Table-II (Local Supplies)	35-a-Albuminoidal Sub, Starches, Glues, Enzymes	Manufacturing (Industrial inputs), General Masses (Household Products)	19
42	Section 13 - 6th Sched, Table-II (Local Supplies)	27-c-Petroleum Refined Oil & Related Products	Manufacturing (Industrial inputs), General Masses (Household Products)	19
43	Section 13 - 6th Sched, Table-II (Local Supplies)	25-a-Salt, Sculpture, Earth & Stone, Lime	Manufacturing (Industrial inputs), General Masses (Household Products)	17
44	Section 13 - 6th Sched, Table-II (Local Supplies)	73-a-Articles Of Iron Or Steel	Manufacturing (Industrial inputs), General Masses (Household Products)	17

	Section 13 -			Manufacturing		
	6th Sched,	87-d-Other	Vehicles /	(Industrial inputs),		
45	Table-II (Local	Carriages /	Trailers;	General Masses		16
	Supplies)	Vehicles		(Household		
				Products)		
	Section 13 -			Manufacturing		
	6th Sched,			(Industrial inputs),		
46	Table-II (Local	98-02-ADVERTISEMENT		General Masses		16
	Supplies)			(Household		
				Products)		
	Section 13 -			Manufacturing		
	6th Sched,	24-b-Cigarettes,	Cigars	(Industrial inputs),		
47	Table-II (Local	Etc., Of Tobacco	Or	General Masses		15
	Supplies)	substitutes		(Household		
				Products)		
	Section 13 -			Manufacturing		
	6th Sched,			(Industrial inputs),		
48	Table-II (Local	22-a-Natural	Water	General Masses		14
	Supplies)	Including Mineral Water;		(Household		
				Products)		
	Section 13 -	87-b-Public	Transport	Manufacturing		
	6th Sched,	Vehicles; Motor	Vehicles	(Industrial inputs),		
49	Table-II (Local	For		General Masses		14

	Supplies)		(Household Products)	
50	Section 13 - 6th Sched, Table-II (Local Supplies)	84-c-Construction, Mining, And Materials Handling	Manufacturing (Industrial inputs), General Masses (Household Products)	14
51	Section 13 - 6th Sched, Table-II (Local Supplies)	02-a-Meat & Edible Meat Offal	Manufacturing (Industrial inputs), General Masses (Household Products)	14
52	Section 13 - 6th Sched, Table-II (Local Supplies)	90-b-Laboratory Apparatus And Analytical, Optical	Manufacturing (Industrial inputs), General Masses (Household Products)	11
53	Section 13 - 6th Sched, Table-II (Local Supplies)	25-b-Cement Clinker; Cement	Manufacturing (Industrial inputs), General Masses (Household Products)	11
54	Section 13 -	98-20-WORKSHOPS	Manufacturing	11

	6th Sched, Table-II (Local Supplies)		(Industrial inputs), General Masses (Household Products)	
	Section 13 - 6th Sched, Table-II (Local Supplies)	15-a-Animal Oil, Fats & Waxes Etc	Manufacturing (Industrial inputs), General Masses (Household Products)	10
	Section 13 - 6th Sched, Table-II (Local Supplies)	27-a-Coal , Lignite, Coal Gas, Oils ,Tars And Coal	Manufacturing (Industrial inputs), General Masses (Household Products)	10
	Section 13 - 6th Sched, Table-II (Local Supplies)	28-a-Inorganic Chemicals, Organic / Inorganic Comp	Manufacturing (Industrial inputs), General Masses (Household Products)	10
	Section 13 - 6th Sched, Table-II (Local Supplies)	84-e-Special Industry Machinery Textile, Food,Papers	Manufacturing (Industrial inputs), General Masses (Household Products)	10

			Products)	
59	Section 13 - 6th Sched, Table-II (Local Supplies)	90-c-Surgical Instruments	Manufacturing (Industrial inputs), General Masses (Household Products)	9
60	Section 13 - 6th Sched, Table-II (Local Supplies)	40-a-Rubbers & Articles Thereof	Manufacturing (Industrial inputs), General Masses (Household Products)	9
61	Section 13 - 6th Sched, Table-II (Local Supplies)	68-a-Articles Of Stone, Plaster, Cement, Asbestos	Manufacturing (Industrial inputs), General Masses (Household Products)	8
62	Section 13 - 6th Sched, Table-II (Local Supplies)	98-04-CONSTRUCTION	Manufacturing (Industrial inputs), General Masses (Household Products)	8
63	Section 13 - 6th Sched,	16-a-Edible Preparation Of Meat, Fish, Crustaceans	Manufacturing (Industrial inputs),	8

	Table-II (Local Supplies)			General Masses (Household Products)	
64	Section 13 - 6th Sched, Table-II (Local Supplies)	55-c-Fabric Of Man-Made Fibers		Manufacturing (Industrial inputs), General Masses (Household Products)	8
65	Section 13 - 6th Sched, Table-II (Local Supplies)	85-b-Electrical Apparatus	Industrial	Manufacturing (Industrial inputs), General Masses (Household Products)	7
66	Section 13 - 6th Sched, Table-II (Local Supplies)	90-d-Medical, And Dental Instruments And Supplies		Manufacturing (Industrial inputs), General Masses (Household Products)	7
67	Section 13 - 6th Sched, Table-II (Local Supplies)	49-a-Printed Newspapers, Manuscript	Books, Pictures,	Manufacturing (Industrial inputs), General Masses (Household Products)	7

68	Section 13 - 6th Sched, Table-II (Local Supplies)	20-b-Fruit And / Or Vegetable Juices	Manufacturing (Industrial inputs), General Masses (Household Products)	6
69	Section 13 - 6th Sched, Table-II (Local Supplies)	17-a-Sugars	Manufacturing (Industrial inputs), General Masses (Household Products)	6
70	Section 13 - 6th Sched, Table-II (Local Supplies)	50-a-Silk, Including Yarns & Woven Fabrics Thereof	Manufacturing (Industrial inputs), General Masses (Household Products)	5
71	Section 13 - 6th Sched, Table-II (Local Supplies)	62-a-Articles Of Apparel & Clothing Accessories	Manufacturing (Industrial inputs), General Masses (Household Products)	5
72	Section 13 - 6th Sched, Table-II (Local Supplies)	72-a-Iron & Steel; Ferroalloys; Including	Manufacturing (Industrial inputs), General Masses	4

	Supplies)			(Household Products)	
73	Section 13 - 6th Sched, Table-II (Local Supplies)	98-22-MAINTENANCE AND REPAIR		Manufacturing (Industrial inputs), General Masses (Household Products)	4
74	Section 13 - 6th Sched, Table-II (Local Supplies)	55-a-Man-Made Fibers / Tows	Staple	Manufacturing (Industrial inputs), General Masses (Household Products)	4
75	Section 13 - 6th Sched, Table-II (Local Supplies)	41-a-Raw Hides & Skins & Leather		Manufacturing (Industrial inputs), General Masses (Household Products)	3
76	Section 13 - 6th Sched, Table-II (Local Supplies)	48-a-Paper & Paperboard, Rolls , Sheets		Manufacturing (Industrial inputs), General Masses (Household Products)	3
77	Section 13 -	85-e-Household	Audio	Manufacturing	3

	6th Sched, Table-II (Local Supplies)	And Video Equipment, And Audi	(Industrial inputs), General Masses (Household Products)	
78	Section 13 - 6th Sched, Table-II (Local Supplies)	39-c-Plastics Pipe, Pipe Fitting, Baths, Washbasin	Manufacturing (Industrial inputs), General Masses (Household Products)	3
79	Section 13 - 6th Sched, Table-II (Local Supplies)	31-f-OTHER FERTILIZERS	Manufacturing (Industrial inputs), General Masses (Household Products)	2
80	Section 13 - 6th Sched, Table-II (Local Supplies)	44-a-Wood & Articles Of Wood, Wood Charcoal	Manufacturing (Industrial inputs), General Masses (Household Products)	2
81	Section 13 - 6th Sched, Table-II (Local Supplies)	31-b-DAP	Manufacturing (Industrial inputs), General Masses (Household Products)	2

				Products)	
82	Section 13 - 6th Sched, Table-II (Local Supplies)	39-b-Plastics Packaging Materials Incl Boxes, Bags		Manufacturing (Industrial inputs), General Masses (Household Products)	2
83	Section 13 - 6th Sched, Table-II (Local Supplies)	98-26-FINANCIAL BANKING AND INSUARANCE SERVICES		Manufacturing (Industrial inputs), General Masses (Household Products)	2
84	Section 13 - 6th Sched, Table-II (Local Supplies)	74-a-Copper & Articles Thereof Excluding Wires		Manufacturing (Industrial inputs), General Masses (Household Products)	2
85	Section 13 - 6th Sched, Table-II (Local Supplies)	98-23-TRANSPORT		Manufacturing (Industrial inputs), General Masses (Household Products)	2
86	Section 13 - 6th Sched,	47-a-Pulp Of Wood, Waste & Scrap Of Paper		Manufacturing (Industrial inputs),	2

	Table-II (Local Supplies)		General Masses (Household Products)	
87	Section 13 - 6th Sched, Table-II (Local Supplies)	18-a-Cocoa And Cocoa Preparations, Chocolate	Manufacturing (Industrial inputs), General Masses (Household Products)	1.5
88	Section 13 - 6th Sched, Table-II (Local Supplies)	90-a-Search, Detection, Navigation, Aeronautical,	Manufacturing (Industrial inputs), General Masses (Household Products)	1.4
89	Section 13 - 6th Sched, Table-II (Local Supplies)	84-f-General Industrial Machinery And Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	1.4
90	Section 13 - 6th Sched, Table-II (Local Supplies)	05-a-Products Of Animal Origin Inedible	Manufacturing (Industrial inputs), General Masses (Household Products)	1.3

91	Section 13 - 6th Sched, Table-II (Local Supplies)	84-d-Metalworking Machinery And Equipment	Manufacturing (Industrial inputs), General Masses (Household Products)	1.1
92	Section 13 - 6th Sched, Table-II (Local Supplies)	26-a-Ores, Slag & Ash	Manufacturing (Industrial inputs), General Masses (Household Products)	1.1
93	Section 13 - 6th Sched, Table-II (Local Supplies)	69-a-Ceramic Products	Manufacturing (Industrial inputs), General Masses (Household Products)	1.1
94	Section 13 - 6th Sched, Table-II (Local Supplies)	55-b-Yarn / Thread Of Man-Made Fibers	Manufacturing (Industrial inputs), General Masses (Household Products)	1.0
95	Section 13 - 6th Sched, Table-II (Local	98-28-TECHNICAL	Manufacturing (Industrial inputs), General Masses	0.8

	Supplies)			(Household Products)	
96	Section 13 - 6th Sched, Table-II (Local Supplies)	96-a-Misc. Manufactured Articles brushes, buttons,		Manufacturing (Industrial inputs), General Masses (Household Products)	0.7
97	Section 13 - 6th Sched, Table-II (Local Supplies)	78-a-Lead & Articles Thereof Excluding Reclaimed L		Manufacturing (Industrial inputs), General Masses (Household Products)	0.7
98	Section 13 - 6th Sched, Table-II (Local Supplies)	87-a-Tractors		Manufacturing (Industrial inputs), General Masses (Household Products)	0.6
99	Section 13 - 6th Sched, Table-II (Local Supplies)	27-d-Lubricating Oils And Greases		Manufacturing (Industrial inputs), General Masses (Household Products)	0.6
100	Section 13 -	33-a-Oils & Resinoids,		Manufacturing	0.5

	6th Sched, Perfumery, Cosmetic Or (Industrial inputs), Table-II (Local Toil General Masses Supplies) (Household Products)	
101	Section 13 - 6th Sched, 39-d-Other Articles Of (Industrial inputs), Table-II (Local Plastics Etc General Masses 0.5 Supplies) (Household Products)	
102	Section 13 - 6th Sched, 98-34-BUSINESS (Industrial inputs), Table-II (Local SUPPORT SERVICES General Masses 0.5 Supplies) (Household Products)	
103	Section 13 - 6th Sched, 98-27-TELECOM (Industrial inputs), Table-II (Local COMPANIES General Masses 0.5 Supplies) (Household Products)	
104	Section 13 - 6th Sched, 36-a-Explosives, (Industrial inputs), Table-II (Local Pyrotechnic Products General Masses 0.3 Supplies) (Household Products)	

					Products)	
105	Section 13 - 6th Sched, Table-II (Local Supplies)	85-f-Communications Equipment			Manufacturing (Industrial inputs), General Masses (Household Products)	0.3
106	Section 13 - 6th Sched, Table-II (Local Supplies)	27-e-Petroleum Gases & Other Gaseous Hydrocarbons			Manufacturing (Industrial inputs), General Masses (Household Products)	0.3
107	Section 13 - 6th Sched, Table-II (Local Supplies)	63-a-Made-Up Articles Nesoi, Needlecraft	Textile		Manufacturing (Industrial inputs), General Masses (Household Products)	0.3
108	Section 13 - 6th Sched, Table-II (Local Supplies)	48-b-Articles Of Paper Pulp Filter Paper, Wallpape			Manufacturing (Industrial inputs), General Masses (Household Products)	0.3
109	Section 13 - 6th Sched,	09-a-Tea			Manufacturing (Industrial inputs),	0.2

	Table-II (Local Supplies)			General Masses (Household Products)	
	Section 13 - 6th Sched,			Manufacturing (Industrial inputs),	
110	Table-II (Local Supplies)	98-33-LABOUR AND MENPOWER SERVICES		General Masses (Household Products)	0.2
	Section 13 - 6th Sched,			Manufacturing (Industrial inputs),	
111	Table-II (Local Supplies)	87-c-Motorcycles		General Masses (Household Products)	0.2
	Section 13 - 6th Sched,			Manufacturing (Industrial inputs),	
112	Table-II (Local Supplies)	58-a-Special Woven Fabrics, Tufted Textiles, Lace		General Masses (Household Products)	0.2
	Section 13 - 6th Sched,			Manufacturing (Industrial inputs),	
113	Table-II (Local Supplies)	21-a-Extracts Of Coffee, Tea Etc, Yeasts, Sauces		General Masses (Household Products)	0.1

114	Section 13 - 6th Sched, Table-II (Local Supplies)	83-a-Miscellaneous Articles Of Base Metal	Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
115	Section 13 - 6th Sched, Table-II (Local Supplies)	71-a-Pearls, Stones, Precious Metals, Imitation	Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
116	Section 13 - 6th Sched, Table-II (Local Supplies)	79-a-Zinc & Articles Thereof	Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
117	Section 13 - 6th Sched, Table-II (Local Supplies)	37-a-Photographic Or Cinematographic Goods	Manufacturing (Industrial inputs), General Masses (Household Products)	0.1
118	Section 13 - 6th Sched, Table-II (Local	84-h-Refrigeration And Service Industry Machinery	Manufacturing (Industrial inputs), General Masses	0.1

	Supplies)		(Household Products)	
	Section 13 -		Manufacturing	
119	6th Sched, Table-II (Local Supplies)	67-a-Prepared Human Hair & Articles Thereof	(Industrial inputs), General Masses (Household Products)	0.1
	Section 13 -		Manufacturing	
120	6th Sched, Table-II (Local Supplies)	76-a-Aluminum & Articles Thereof	(Industrial inputs), General Masses (Household Products)	0.1
	Section 13 -		Manufacturing	
121	6th Sched, Table-II (Local Supplies)	60-a-Knitted Or Crocheted Fabrics	(Industrial inputs), General Masses (Household Products)	0.1
	Section 13 -		Manufacturing	
122	6th Sched, Table-II (Local Supplies)	53-a-Vegetable Fibers Nesoi, Yarns & Woven	(Industrial inputs), General Masses (Household Products)	-
123	Section 13 -	57-a-Carpets & Other	Manufacturing	-

	6th Sched, Textile Floor Coverings	(Industrial inputs),	
	Table-II (Local Supplies)	General Masses (Household Products)	
	Section 13 -	Manufacturing	
	6th Sched,	(Industrial inputs),	
124	Table-II (Local 21-b-Ice Cream Supplies)	General Masses (Household Products)	-
	Section 13 -	Manufacturing	
	6th Sched, 54-a-Man-Made	(Industrial inputs),	
125	Table-II (Local Filaments, Inc. Yarns & Woven Etc. Supplies)	General Masses (Household Products)	-
	Section 13 -	Manufacturing	
	6th Sched, 95-a-Toys, Games,	(Industrial inputs),	
126	Table-II (Local Related Equipment, Parts & Acces Supplies)	General Masses (Household Products)	-
	Section 13 -	Manufacturing	
	6th Sched, 22-d-Alcoholic Beverages,	(Industrial inputs),	
127	Table-II (Local Spirits, Vinegar Supplies)	General Masses (Household Products)	-

					Products)	
128	Section 13 - 6th Sched, Table-II (Local Supplies)	80-a-Tin & Articles Thereof			Manufacturing (Industrial inputs), General Masses (Household Products)	-
129	Section 13 - 6th Sched, Table-II (Local Supplies)	22-b-Waters Etc, Beverages	Sweetened Non-Alcoholic		Manufacturing (Industrial inputs), General Masses (Household Products)	-
130	Section 13 - 6th Sched, Table-II (Local Supplies)	56-a-Wadding, Nonwovens, Special Yarns	Felt &		Manufacturing (Industrial inputs), General Masses (Household Products)	-
131	Section 13 - 6th Sched, Table-II (Local Supplies)	88-a-Aircraft, Spacecraft, Missiles & Parts Thereof			Manufacturing (Industrial inputs), General Masses (Household Products)	-
132	Section 13 - 6th Sched,	46-a-Manufactures Straw, Esparto,	Of		Manufacturing (Industrial inputs),	-

	Table-II (Local Supplies)		General Masses (Household Products)	
	Section 13 - 6th Sched,		Manufacturing (Industrial inputs),	
133	Table-II (Local Supplies)	32-a-Paints, Varnishes, Lacquers, Enamels, And All	General Masses (Household Products)	-
	Section 13 - 6th Sched,		Manufacturing (Industrial inputs),	
134	Table-II (Local Supplies)	32-b-Tanning Or Dyeing Extracts, Dyes, Pigments,	General Masses (Household Products)	-
	Section 13 - 6th Sched,		Manufacturing (Industrial inputs),	
135	Table-II (Local Supplies)	82-a-Tools, Spoons & Forks Of Base Metal	General Masses (Household Products)	-
	Section 13 - 6th Sched,		Manufacturing (Industrial inputs),	
136	Table-II (Local Supplies)	61-a-Articles Of Apparel & Clothing Accessories	General Masses (Household Products)	-

137	Section 13 - 6th Sched, Table-II (Local Supplies)	98-24-HOSPITAL	Manufacturing (Industrial inputs), General Masses (Household Products)	-
138	Section 13 - 6th Sched, Table-II (Local Supplies)	92-a-Musical Instruments, Parts & Accessories	Manufacturing (Industrial inputs), General Masses (Household Products)	-
139	Section 13 - 6th Sched, Table-II (Local Supplies)	45-a-Cork & Articles Of Cork	Manufacturing (Industrial inputs), General Masses (Household Products)	-
140	Section 13 - 6th Sched, Table-II (Local Supplies)	34-a-Soaps, Scouring Candles,	Manufacturing (Industrial inputs), General Masses (Household Products)	-
141	Section 13 - 6th Sched, Table-II (Local Supplies)	90-e-Photographic Cinematographic Equipment	Manufacturing (Industrial inputs), General Masses	-

	Supplies)		(Household Products)	
142	Section 13 - 6th Sched, Table-II (Local Supplies)	98-17-TESTING NON MEDICAL	Manufacturing (Industrial inputs), General Masses (Household Products)	-
143	Section 13 - 6th Sched, Table-II (Local Supplies)	13-a-Lac; Gums, Resins Etc	Manufacturing (Industrial inputs), General Masses (Household Products)	-
Total				54,871

Part 4: Reduced Rate under 8th Schedule of 2 %

1	Clause (aa) of sub-section (2) of Sec. 3	Fertilizers (all types)	Agriculture Sector (Common Masses)	74,008
Total				74,008

Part 5: Reduced Rate under 8th Schedule of 5 %

1	Clause (aa) of	Agricultural tractors	Agriculture	3,553
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	sub-section (2) of Sec. 3		Machinery (Common Masses)	
2	Clause (aa) of sub-section (2) of Sec. 3	Natural gas	Agriculture and Industrial Sector	2,865
3	Clause (aa) of sub-section (2) of Sec. 3	Reclaimed lead	Industrial Inputs (Business and Industry)	988
4	Clause (aa) of sub-section (2) of Sec. 3	Secondhand and worn clothing or footwear	Common Masses	360
5	Clause (aa) of sub-section (2) of Sec. 3	Set top boxes for gaining access to internet	IT Industry and Common Masses	295
6	Clause (aa) of sub-section (2) of Sec. 3	Irrigation, drainage and agro-chemical application equipment:	Agriculture Machinery (Common Masses)	177
7	Clause (aa) of sub-section (2) of Sec. 3	Others (misc)	Others (misc)	119
8	Clause (aa) of sub-section (2) of Sec. 3	Waste paper	Industrial Inputs (Business and Industry)	111

9	Clause (aa) of sub-section (2) of Sec. 3	Harvesting, threshing and storage equipment	Agriculture Machinery (Common Masses)	50
10	Clause (aa) of sub-section (2) of Sec. 3	Machinery for poultry sector (7% reduced rate)	Poultry Industry	48
11	Clause (aa) of sub-section (2) of Sec. 3	Oil cake and other solid residues, whether or not ground or in the form of pellets	Agriculture Sector (Common Masses)	38
12	Clause (aa) of sub-section (2) of Sec. 3	Tillage and seed bed preparation equipment:	Agriculture Machinery (Common Masses)	37
13	Clause (aa) of sub-section (2) of Sec. 3	Seeding or planting equipment	Agriculture Machinery (Common Masses)	15
14	Clause (aa) of sub-section (2) of Sec. 3	Oilseeds meant for sowing.	Agriculture Sector (Common Masses)	7
15	Clause (aa) of sub-section (2) of Sec. 3	Raw cotton and ginned cotton	Agriculture Sector (Industrial Input)	7
16	Clause (aa) of	Incinerators of disposal of	Machinery for	5

	sub-section (2) of Sec. 3	waste management, motorized sweepers and snow ploughs	Waste Management (Common Masses)	
17	Clause (aa) of sub-section (2) of Sec. 3	Re-importation of foreign origin goods which were temporarily exported out of Pakistan	Temporary Imports (Business & Foreigners)	1
18	Clause (aa) of sub-section (2) of Sec. 3	Post-harvest handling and processing miscellaneous machinery	Agriculture & Machinery (Common Masses)	0.8
19	Clause (aa) of sub-section (2) of Sec. 3	Plant, machinery, 2 [and equipment] used in production of biodiesel	Industrial Machinery (Business and Industry)	0.1
Total				8,677

Part 6: Reduced Rate under 8th Schedule of 10 %

1	Clause (aa) of sub-section (2) of Sec. 3	White crystalline sugar (8% reduced rate)	Common Masses Household items	24,141
2	Clause (aa) of sub-section (2) of Sec. 3	Soya bean meal	Industrial Input	6,777
3	Clause (aa) of	Ingredients of poultry feed,	Agriculture Sector	2,578

sub-section (2) cattle feed, except soya (Common Masses)
of Sec. 3 bean meal of PCT heading
2304.0000 and oilcake of
cotton-seed falling under
PCT heading 2306.1000

4	Clause (aa) of sub-section (2) of Sec. 3	Yogurt	Food Item (Common Masses)	506
5	Clause (aa) of sub-section (2) of Sec. 3	Flavoured milk	Food Item (Common Masses)	452
6	Clause (aa) of sub-section (2) of Sec. 3	LPG	Industry and Common Masses	431
7	Clause (aa) of sub-section (2) of Sec. 3	Cheese	Food Item (Common Masses)	147
8	Clause (aa) of sub-section (2) of Sec. 3	Cream	Food Item (Common Masses)	136
9	Clause (aa) of sub-section (2) of Sec. 3	Milk and cream, concentrated or containing added sugar or other	Food Item (Common Masses)	85

sweetening matter

10	Clause (aa) of sub-section (2) of Sec. 3	Plant and machinery not manufactured locally and having no compatible local substitutes	Industry and Business	76
11	Clause (aa) of sub-section (2) of Sec. 3	Butter	Food Item (Common Masses)	61
12	Clause (aa) of sub-section (2) of Sec. 3	Soya bean seed	Agriculture Sector (Common Masses)	48
13	Clause (aa) of sub-section (2) of Sec. 3	Desi ghee	Food Item (Common Masses)	15
14	Clause (aa) of sub-section (2) of Sec. 3	Whey	Food Item (Common Masses)	0.6
15	Clause (aa) of sub-section (2) of Sec. 3	Multimedia projectors	Film Industry	-
Total				35,452

Part 7: Other Reduced Rates

1	Clause (aa) of sub-section (2) of Sec. 3	LNG/RLNG (12% reduced rate)	Industry and Common Masses	4,063
2	Clause (aa) of sub-section (2) of Sec. 3	Others (misc)	Others (misc)	40
3	Clause (aa) of sub-section (2) of Sec. 3	Locally produced coal	Business (Bricks Killen)	17
4	Clause (aa) of sub-section (2) of Sec. 3	Rapeseed, sunflower seed and canola seed (16% reduced rate)	Agriculture Sector (Common Masses)	-
5	Sub-section (9A) of section 3	Sale of POS Clients (retail outlets)	Retail outlets which are integrated with Board's computerized system	49,018
Total				53,138

Part 8: Sales Tax on Cellular Mobile Phones under 9th Schedule

1	Sub-section (3B) of section	Cellular mobile phones (not exceeding US\$ 30)	Mobile phone importers	2,424
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	3				consumers			
		Sub-section	Cellular	mobile	phones	Mobile	phone	
2	(3B) of section	(exceeding US\$ 30 but not				importers	/	
	3	exceeding US\$ 100)			consumers		10,032	
		Sub-section	Cellular	mobile	phones	Mobile	phone	
3	(3B) of section	(exceeding US\$ 100 but				importers	/	
	3	not exceeding US\$ 200)			consumers		5,764	
		Sub-section	Cellular	mobile	phones	Mobile	phone	
4	(3B) of section	(exceeding US\$ 200 but				importers	/	
	3	not exceeding US\$ 350)			consumers		1,239	
		Sub-section	Cellular	mobile	phones	Mobile	phone	
5	(3B) of section	(exceeding US\$ 350 but				importers	/	
	3	not exceeding US\$ 500)			consumers		56	
		Sub-section	Cellular	mobile	phones	Mobile	phone	
6	(3B) of section	(Exceeding US\$ 500)				importers	/	
	3				consumers		731	
		Sub-section	Cellular	mobile	phones	Mobile	phone	
7	(3B) of section	(PTA - DIRBS)				importers	/	
	3				consumers		2,908	
Total								23,154
Grand Total – Sales Tax								518,814

Tax Expenditure Estimates (Customs Duties)

TABLE 3: Tax Expenditure Estimates of Customs Duties - FY 2020

<u>Contents</u>	<u>(Rs. Million)</u>
Part 1: Chapter-99 Exemptions	10,649
Part 2: FTA & PTA Exemptions	45,020
Part 3: 5th Schedule Exemptions & Concessions	87,859
Part 4: General Concessions: Automobile sector, E&P Companies, CPEC, etc.	95,420
Part 5: Exemption of Additional Customs Duty	4,773
Part 6: Exemption of Regulatory Duty	9,390
Total	253,111

Sr.	Legal Ref	Description	Intended Beneficiary	Estimate (Rs in millions)
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Part 1: Chapter-99 Exemptions

1	Chapter-99 Exemptions - PCT Code: 9901.0000	Goods imported by various agencies of the United Nations	Agencies under the United Nations	282
2	Chapter-99 Exemptions - PCT	Goods imported by Diplomats/Embassies/ Diplomats/Embassies/	Diplomats/Embassies/ Consulates under the	496

	Code: 9902.0000	Consulates	Diplomatic and Consular Privileges Act, 1972	
			Privileged personnel or organizations or any person authorized by the contracting parties, under grant-	
3	Chapter-99 Exemptions - PCT Code: 9903.0000	Goods imported by in- aid agreements privileged personnel or by (including those organizations or by any agreements which person authorized by the cover off budget contracting parties, under foreign contributions grant-in- aid agreements or funds brought by registered INGO's without any financial liabilities to the Government of Pakistan)		1,759
4	Chapter-99 Exemptions - PCT Code: 9904.0000	Vehicles in CKD condition, imported by recognized local manufacturer for supply	Diplomats, diplomatic missions, privileged persons	20

to diplomat, diplomatic mission, privileged person

5	Chapter-99 Exemptions - PCT Code: 9905.0000	Imports by Dignitaries of UAE, Qatar and Bahrain	Dignitaries of UAE, Qatar and Bahrain	21
6	Chapter-99 Exemptions - PCT Code: 9906.0000	Goods imported under the President/ Prime Minister/ Governors/ 's Salary, Allowances and Privileges Act, 1975	The President and the Prime Minister of Pakistan. The Governors and the Acting Governors of the Provinces	1
7	Chapter-99 Exemptions - PCT Code: 9908.0000	Goods received as gift or donation from a foreign government or organization by the Federal or Provincial Government or any public sector organization or	Federal, the provincial or any public sector organization	4
		Goods received as gift by Pakistani organizations from Church World Services or the Catholic		

Relief Services

8	Chapter-99 Exemptions - PCT Code: 9909.0000	Articles, value of which does not exceed Rs.20,000/- per parcel, if imported through post or courier service as unsolicited gift parcel	General	1
9	Chapter-99 Exemptions - PCT Code: 9910.0000	Samples of no commercial value imported by manufacturers	Manufacturers	3
10	Chapter-99 Exemptions - PCT Code: 9911.0000	Relief goods donated for free distribution among the victims of natural disaster or other catastrophe OR Plant, machinery and equipment imported by way of donation for installation in the earthquake hit districts	Victims of natural disasters and earthquakes	165
11	Chapter-99 Exemptions - PCT	Imports by Edhi Foundation	Edhi Foundation, recipients of	378

	Code: 9912.0000		philanthropic aid from Edhi Foundation	
12	Chapter-99 Exemptions - PCT Code: 9913.0000	Gifts or donations received by a charitable non-profit making hospital or institution	Charitable non-profit making hospital or institution	2,662
13	Chapter-99 Exemptions - PCT Code: 9914.0000	Imports by Charitable Institutions and Hospitals	Charitable Institutions and Hospitals	2,105
14	Chapter-99 Exemptions - PCT Code: 9915.0000	Goods imported by or donated to non -profit making educational and research institutions	Educational and research institutions	356
15	Chapter-99 Exemptions - PCT Code: 9916.0000	Goods supplied free of cost as replacement of identical goods previously imported	General	183
16	Chapter-99 Exemptions - PCT Code: 9922.0000	Ship spares, stores and equipment imported for use in ships registered in Pakistan	Shipping companies, ship owners	14
17	Chapter-99 Exemptions - PCT	Eye cornea	Healthcare consumers	1

Code: 9924.0000

		Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids & powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and cardiac catheters. colostomy bags and appliances identifiable for Ostomy use			
18	Chapter-99 Exemptions - PCT Code: 9925.0000		Healthcare consumers		391
		Pharmaceutical raw materials if imported for manufacture of contraceptives in accordance with the input	Consumers of contraceptives		133

output ratios determined by the Directorate of Input Output Co-efficient Organization.

Contraceptives and accessories thereof.

		Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/ Local Government Departments, Municipal bodies and Development authorities subject to the condition that the goods are donated to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical	
20	Chapter-99 Exemptions - PCT Code: 9930.0000	Departments, Municipal bodies and Development authorities subject to the condition that the goods are donated to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical	236

Assistant Agreement
 signed between the
 Government of Pakistan
 and a foreign government
 or agency subject to
 concurrence of the
 Federal Board of
 Revenue.

		Ground handling equipments, service and operation vehicles, catering equipment and fuel trucks not manufactured locally, Chapter-99 Domestic airlines or Exemptions - PCT imported by domestic other service 74 Code: 9931.0000 airlines or by any other companies service company to which a licence has been issued by the Civil Aviation Authority for such purposes.	
21	Chapter-99 Exemptions - PCT Code: 9931.0000	Items relating to disabled persons, like Wheel Disabled persons	223

	Code: 9937.0000	chairs, Artificial human part, Items used for rehabilitation of blind persons etc..	
23	Chapter-99 Exemptions - PCT Code: 9938.0000	Disposables, as are not manufactured locally, for Cardiology/cardiac surgery, Neurovascular, Electrophysiology, Endosurgery, Endoscopy, Oncology, Urology, Gynecology;	Healthcare consumers 912
24	Chapter-99 Exemptions - PCT Code: 9939.0000	Diagnostic kits for HIV and Hepatitis	Healthcare consumers 227
25	Chapter-99 Exemptions - PCT Code: 9941.0000	Goods imported by or donated to municipal authorities including development authorities , Federal Government, Provincial Government of Jammu and Kashmir,	Municipal authorities including development authorities , Federal Government, Provincial Government, Government of Azad Government of Azad -

Government of Gilgit- Jammu and Kashmir, Baltistan, National Government of Gilgit- Disaster Management Baltistan, National Authority (NDMA), Disaster Management Provincial Disaster Authority (NDMA), Management Authority Provincial Disaster (PDMA) and Government Management Emergency/Rescue Authority (PDMA) and services, Government Emergency/Rescue services,

Total	10,648.63
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Part 2: FTA & PTA Exemptions

1	558(I)/2004 Table I - Section 19	FTA: General exemption on import from ECO	FTA: General exemption on import from ECO	-
2	558(I)/2004 Table II - Section 19	FTA: General exemption on import from SAARC	FTA: General exemption on import from SAARC	231
3	1296(I)/2005 Table-I - Section	FTA: Pak-China Early Harvest Program	FTA: Pak-China Early Harvest Program	2

	19	(prescribes FTA CD Rate)	(prescribes FTA CD Rate)	
4	1296(I)/2005 Table-II - Section 19	FTA: Pak-China Early Harvest Program (prescribes %age of concession in CD Rate)	FTA: Pak-China Early Harvest Program (prescribes %age of concession in CD Rate)	-
5	1274(I)/2006 Table-I - Section 19	FTA: General exemption on import from SAARC countries under SAFTA Agreement	FTA: General exemption on import from SAARC countries under SAFTA Agreement	1,602
6	1274(I)/2006 Table-II - Section 19	FTA: General exemption on import from SAARC countries under SAFTA Agreement	FTA: General exemption on import from SAARC countries under SAFTA Agreement	15
7	SRO 659(I)/2007 Table-I - Section 19	FTA: General exemption on import from China under Pak-China FTA	FTA: General exemption on import from China under Pak-China FTA	26,856
8	SRO 659(I)/2007 Table-II - Section	FTA: General exemption on import from China	FTA: General exemption on import	6,911

	19		under Pak-China FTA	from China under Pak-China FTA	
9	SRO1151(I)/2007 Table - Section 19	PTA: General exemption on import from Mauritius under PTA	PTA: General exemption on import from Mauritius under PTA	5	
10	SRO1261(I)/2007 Table I - Section 19	PTA: General exemption on import from Malaysia under PTA	PTA: General exemption on import from Malaysia under PTA	2,517	
11	SRO1261(I)/2007 Table II - Section 19	PTA: General exemption on import from Malaysia under PTA	PTA: General exemption on import from Malaysia under PTA	922	
12	SRO741(I)/2013 - Section 19	PTA: General exemption on import from Indonesia under Pak-Indonesia PTA	PTA: General exemption on import from Indonesia under Pak-Indonesia PTA	3,647	
13	SRO280(I)/2014 d - Section 19	FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	480	
14	SRO280(I)/2014 -	FTA: General exemption	FTA: General	-	

	Section 19	on import from Sri Lanka under Pak-Sri Lanka FTA	exemption on import from Sri Lanka under Pak-Sri Lanka FTA	
15	SRO280(I)/2014 Table-I - Section 19	FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	1,773
16	SRO280(I)/2014 TABLE-III Section 19	FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	FTA: General exemption on import from Sri Lanka under Pak-Sri Lanka FTA	58
Total				45,020

Part 3: 5th Schedule Exemptions

1	5th Schedule (Customs Duty) Part-I	Imports of Plant, Machinery, Equipment and Apparatus, including Capital Goods for various industries/sectors	Industry - General	20,758
2	5th Schedule (Customs Duty)- Part II Table-A	Import of Active Pharmaceutical Ingredients by pharma	Pharmaceutical industry	1,302

sector

3	5th (Customs Duty)- Part II Table-B	Schedule Excepients/Chemicals pharmaceutical sector	by pharmaceutical sector	Pharmaceutical industry	452
4	5th (Customs Duty)- Part II Table-C	Schedule Drugs (mostly Saving) pharmaceutical sector	Life by pharmaceutical sector	Pharmaceutical industry, General	6,482
5	5th (Customs Duty)- Part II Table-D	Schedule Packing Materials for Packing pharmaceutical sector	Materials/Raw by pharmaceutical sector	Pharmaceutical industry	707
6	5th (Customs Duty)- Part II Table-E	Schedule Diagnostic Kits/Equipments pharmaceutical sector	by pharmaceutical sector	Pharmaceutical industry	2,121
7	5th Schedule(Customs Duty)- Part III	Poultry and Sectors	Textile Sectors	Poultry and Textile Sectors	25,865
8	5th Schedule(Customs Duty)- Part IV	Machinery Equipment for Sector	and Textile	Machinery Equipment for Textile Sector	3,127
9	5th Schedule(Customs Duty)- Part V	Automotive Manufacturing (Auto Policy)	Sector	Automotive Manufacturing (Auto Policy) Sector	832
10	5th	Aviation Sector	(Aviation	Aviation Sector	713

	Schedule(Customs Policy) Duty)- Part VI		(Aviation Policy)	
11	5th Schedule (Customs Duty) Part-VII	Essential edible items like pulses, potato etc, Oil and Oil products, Inputs of export sectors etc.	Essential edible items like pulses, potato etc, Oil and Oil products, Inputs of export sectors etc.	25,026
12	5th Schedule(Customs Duty)- Part VIII	Miscellaneous.	Miscellaneous.	474
Total				87,859

Part 4: General Concessions: Automobile sector, E&P Companies, CPEC, etc.

1	268(I)/2015 Section 19	- Mining equipment & machinery imported by Thar Coal Field	Thar Coal Field	521
2	565(I)/2006 Section 19	- Raw material of survey based Local industries: Stationary/ Electrical Capacitors/ Pesticides / Distilled Fatty Acids / CRC & GI coils / Fans/	Survey based Local industries: Stationary/ Electrical Capacitors/ Pesticides / Distilled Fatty Acids / CRC & GI coils / Fans/	14,950

		Transformers / Electric Motors manufacturers	Transformers / Electric Motors manufacturers	
3	SRO 499(I)/2013 - Section 19	Auto Sector: General exemption of import of Hybrid Electric Vehicles	Auto Sector, of consumers automobiles	504
4	SRO678(I)/2004 - Section 19	Exploration and Production (E&P)Companies	Exploration and Production (E&P)Companies	5,326
5	107(I)/2019 and SRO 48(I)/2018 - Section 19	Import of Cotton	Textile Sector (Local Yarn Producers)	2,717
6	SRO 642(I)/2016 - Section 19	Imports by M/s CSCEL for Karachi-Peshawar Motorway	M/s CSCEL	1,885
7	SRO 644(I)/2018 - Section 19	General: Concession of CD on import of electric motor vehicles	General	8
8	SRO40(I)/2017 - Section 19	Lahore Orange Metro Train Project	Contractors of Lahore Orange Metro Train Project	708
9	SRO655(I)/2006 - Section 19	Automotive sector	Vendors of Automotive sector	29,219

10	SRO656(I)/2006 - OEMs of Automotive Section 19 Sector	OEMs of Automotive Sector	39,582
Total			95,420

Part 5: Exemption of Additional Customs Duty

		Exemption of Addl.	
		Exemption of Addl. Customs Duty for	
		Customs Duty for imports under SRO	
		under SRO 678-2004, Fifth	
1	SRO 630(I)/2018 - Section 18(5)	Fifth Schedule, Chapter- 99, SRO 492-2009, 565- 2006, import of Vehicles by new entrants, etc..	3,036
		Exemption of Addl. Exemption of Addl.	
2	108(I)/2019 - Section 18(5)	Customs Duty on PCT 52.01 and 52.03	1,737
Total			4,773

Part 6: Exemption of Regulatory Duty

1	SRO 640(I)/2018 - Section 18(3)	Exemption of RD under Para 2 of the SRO for	Imports under SRO 678-2004, Fifth	527
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		imports under SRO 678-2004, Fifth Schedule, Chapter-99, SRO 492-2009, Chapter-99, SRO 492-2009, 565-2006, import of Vehicles by new entrants, etc..	
2	SRO 1265(I)/2018 - Section 18(3)	Exemption of RD under Para 2 of the SRO for imports under SRO 678-2004, Fifth Schedule, Chapter-99, SRO 492-2009, 565-2006, import of Vehicles by new entrants, etc..	Imports under SRO 678-2004, Fifth Schedule, Chapter-99, SRO 492-2009, 565-2006, import of Vehicles by new entrants, etc.. 6,467
3	SRO 640(I)/2018 - Section 18(3)	Exemption of RD under Para 2 of the SRO for imports under SRO 678-2004, Fifth Schedule, Chapter-99, SRO 492-2009, 565-2006, import of Vehicles by new entrants, etc..	Imports under SRO 678-2004, Fifth Schedule, Chapter-99, SRO 492-2009, 565-2006, import of Vehicles by new entrants, etc.. 2,396
Total			9,390.33

Grand Total - Customs

253,144

Source: WeBOC 1.7 (Insights) Exemption SRO Wise Report