

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

Islamabad, the 11th June, 2008

NOTIFICATION
(SALES TAX)

S.R.O. 535(I)/2008.— In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to exempt import and supply of fertilizers from payment of sales tax, mentioned in column (2) of the Table below, falling in headings to the Customs Act, 1969 (IV of 1969), specified in column (3) of the said Table, namely:—

TABLE

S. No.	Description	PCT headings
(1)	(2)	(3)
1.	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products	3101.000
2.	Urea, whether or not in aqueous solution	3102.1000
3.	Ammonium sulphate	3102.2100
4.	Other	3102.2900
5.	Ammonium nitrate, whether or not in aqueous solution	3102.3000
6.	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	3102.4000
7.	Crude	3102.5010
8.	Other	3102.5090
9.	Double salts and mixtures of calcium nitrate and ammonium nitrate	3102.6000
10.	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	3102.8000
11.	Other, including mixtures not specified in the foregoing subheadings	3102.9000
12.	Superphosphates	3103.1000

13.	Other	3103.9000
14.	Potassium chloride	3104.2000
15.	Potassium sulphate	3104.3000
16.	Other	3104.9000
17.	Goods of chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	3105.1000
18.	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	3105.2000
19.	Diammonium hydrogen orthophosphate (diammonium phosphate)	3105.3000
20.	Ammoniumdihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate)	3105.4000
21.	Other minerals or chemical fertilizers containing nitrates and phosphates	3105.5100
22.	Other	3105.5900
23.	Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	3105.6000
24.	Other	3105.9000

[C. No. 5/1-STB/2008]

(Abdul Wadood Khan)
Additional Secretary