

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 20th November, 2020.

NOTIFICATION
(Income Tax)

S.R.O. 1240 (I)/2020.— In exercise of the powers conferred by first proviso to section 148 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Twelfth Schedule to the said Ordinance, namely:—

In the aforesaid Schedule, in Part II, in columns (1) and (2),—

(1) after PCT Code 32.02, the following new PCT Codes and entries relating thereto shall respectively be inserted, namely:—

“3204.1100	Disperse Dyes And Preparations Based Thereon
3204.1200	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon
3204.1300	Basic dyes and preparations based thereon
3204.1400	Direct Dyes And Preparations Based Thereon
3204.1510	Indigo Blue
3204.1590	Other Vat dyes (including those usable in that state as pigments) and preparations based thereon:
3204.1600	Reactive Dyes And Preparations Based Thereon
	Pigments and preparations based thereon:
3204.1710	(a) Powdered
3204.1720	(b) Liquid
3204.1790	(c) Other
3204.1910	Dyes, Sulphur
3204.1990	Dyes, Synthetic
3204.2000	Synthetic Organic Products Of A Kind Used As Fluorescent Brightening Agents
3204.9000	Other Synthetic organic colouring matter
3206.1900	Pigments and preparations based on titanium dioxide
	” ;

(2) after PCT Code 33.02, the following new PCT Codes and entries relating thereto shall respectively be inserted, namely:—

“3402.1220	Cationic surface active agents
3402.1300	Non-ionic surface active agents

3402.9000	Surface active preparations and cleaning preparations excluding detergents	”	;
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(3) after PCT Code 34.03, the following new PCT Codes and entries relating thereto shall respectively be inserted, namely:-

“3404.9090	Other artificial waxes	”	;
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(4) after PCT Code 35.05, the following new PCT Codes and entries relating thereto shall respectively be inserted, namely:-

“3506.9110	Hot melt adhesive		
3506.9190			
3507.9000	Enzymes	”	;

(5) after PCT Code 39.04, the following new PCT Codes and entries relating thereto shall respectively be inserted, namely:-

“3905.3000	Polymers in vinyl alcohol		
3906.9030	Other acrylic polymers	”	;

(6) after PCT Code 39.12, the following new PCT Codes and entries relating thereto shall respectively be inserted, namely:-

“3912.2010	Cellulose Nitrates Nonplasticised		
3912.2090	Other cellulose Nitrates		
3912.3100	Carboxymethylcellulose And Its Salts	”	;

(7) after PCT Code 44.06, the following new PCT Codes and entries relating thereto shall respectively be inserted, namely:-

“4407.1100	Of Pine (Pinus Spp.)		
4407.1200	Of Fir (Abies Spp.) And Spruce (Picea Spp.)		
4407.1900	Other - Coniferous:		
4407.2100	Mahogany (Swietenia Spp.)		
4407.2200	Virola, Imbuia And Balsa		
4407.2500	Dark Red Meranti, Light Red Meranti And MerantiBakau		
4407.2600	White Lauan, White Meranti, White Seraya, Yellow Meranti And Alan		
4407.2700	Sapelli		
4407.2900	Other - Of tropical wood:		
4407.9100	Of Oak (Quercus Spp.)		
4407.9200	Of Beech (Fagus Spp.)		
4407.9300	Of Maple (Acer Spp.)		
4407.9500	Of Ash (Fraxinus Spp.)		
4407.9700	Of Poplar And Aspen (Populus Spp.)		
4407.9900	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or end- jointed, of a		

	thickness exceeding 6 mm. - - Other	”
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(8) after PCT Code 54.02, the following new PCT Codes and entries relating thereto shall respectively be inserted, namely:-

“5403.3100	Viscose Rayon, Untwisted Or With A Twist Not Exceeding 120 Turns Per Metre	
5403.3910	Cuprammonium Rayon	” ; and

(9) after PCT Code 55.03, the following new PCT Codes and entries relating thereto shall respectively be inserted, namely:-

“5503.2010	Synthetic staple fibres, not carded, combed or otherwise	.”
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[F.No. 4(109)IT-Budget/2020].


(Tariq Iqbal)
Secretary (Rule & SROs)