

**Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue**

C.NO. 1(98) ST-L&P/2023/188987-R

Islamabad, the 14th December, 2023

CIRCULAR

Subject: -List of HS Products for Input Adjustment

In order to ensure the streamlining of allowance of input tax on the raw materials being used by the following sectors;

- i) Weaving
- ii) Dyeing & printing
- iii) Steel melters/ Re-Rollers
- iv) Oil & ghee
- v) Chemicals
- vi) Cement
- vii) Lead & batteries
- viii) Paper & paper board.

a positive list of input, goods & services pertaining to each sector has been prepared in consultation with the stakeholders; the same has been uploaded on the FBR's website, so that it is notified under the relevant provisions of law, after obtaining the observations from all quarters concerned.

2. All concerned are requested to go through the list and forward their recommendations in this regard to Secretary (ST-Operations), FBR, Islamabad by **28.12.2023** for the addition or deletion of any items enumerated in the list.


Naila Ashraf Khan
Secretary (ST Operations)

CC:
Director General, I&I-IR, Islamabad

Weaving

HS CODES AND DESCRIPTION FOR WEAVING SECTOR ✓ ✓ ✓

S. No	HS_CODE	DESCRIPTION
1	5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale
2	5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale
3	5207	Cotton yarn (other than sewing thread) put up for retail sale.
4	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.
5	5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.
6	2716	Electrical energy
7	5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex
8	2710	Petroleum oils, HSD
9	1108	Sterillisable maize (corn) starch (Pharmaceutical grade)
10	3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.

ALL PAKISTAN
TEXTILE MILLS ASSOCIATION

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Dyeing & printing

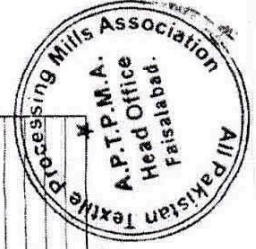
ALL PAKISTAN TEXTILE PROCESSING MILLS ASSOCIATION (APTPTMA)
HEAD OFFICE - FAISALABAD

LIST OF ITEMS i.e. GOODS/SERVICES USED IN TEXTILE DYEING AND PRINTING PRI

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S.No.	HS CODE	ITEM DESCRIPTION-USED AS INPUT RAW MATERIAL/SERVICES	USES-IN PROCESS OF
1	1108.1100	Wheat starch	Starch products are employed in the finishing of fabrics
2	1108.1200	Maize (corn) starch	Starch is a traditional finishing agent for cotton and rayon fabrics
3	1302.3210	Guar gum	Guar gum is thickener used in printing of fabrics
4	1302.3290	Other	Thickener used in printing of fabrics
5	1302.3900	Other	Thickener used in printing of fabrics
6	2501-0010	Salt	Used in dyeing of textile fabrics for even dyeing
7	2507.1000	Kaolin	Raw material to make the chemical for processing
8	2806.1000	Hydrogen chloride (hydrochloric acid)	Hydrochloric acid is used to neutralise alkaline residues in cotton in the cleaning process immediately prior to bleaching.
9	2807.0000	Sulphuric acid; oleum.	Sulphuric acid is used in the textile processing
10	2815.1100	Solid caustic soda	Caustic soda is widely used in the textile industry for processes such as scouring, mercerization and dyeing
11	2815.1200	In aqueous solution (soda lye or liquid soda)	Caustic soda is widely used in the textile industry for processes such as scouring, mercerization and dyeing
12	2815.2000	Caustic Soda Flaked	Caustic soda is widely used in the textile industry for processes such as scouring, mercerization and dyeing
13	2825.8000	Antimony oxides	In the textile sector, antimony is used as a flame retardant chemical
14	2827.2000	Calcium chloride	Calcium chloride is used in the finishing process as a softener
15	2828.0000	Commercial calcium hypochlorite (bleaching powder)	Bleaching of textile fabric
16	2829.9000	Other	Used in finishing of textile fabric
17	2830.1010	Sodium hydrogen sulphides	The product is mainly used as a restorative for vat dyes, for regenerative cleaning with polyester dyeing and for removing direct, active dyes when dyeing cotton.
18	2830.1090	Other	The product is mainly used as a restorative for vat dyes, for regenerative cleaning with polyester dyeing and for removing direct active dyes when dyeing cotton.
19	2831.1010	Dithionites of sodium	Sodium dithionite is used to dye fibers and textiles, to strip dyes from fabrics
20	2832.1010	Sodium hydrogen sulphite	The product is mainly used as a restorative for vat dyes, for regenerative cleaning with polyester dyeing and for removing direct, active dyes when dyeing cotton.
21	2832.1090	Other	
22	2832.2010	Ammonium sulphite	Textile inks: Ammonium Sulphate is used as a thinning agent
23	2835.1000	Phosphinates (hypophosphites) and phosphonates	Flame retardant chemical for finishing of fabric
24	2836.2000	Sodium carbonate	Used to remove fabric impurities and to prepare them for dyeing
25	2841.3000	Sodium dichromate	Sodium dichromate is used as a pigment to impart orange color to fabric
26	2847.0000	Hydrogen peroxide, whether or not solidified with urea	Hydrogen peroxide is the bleaching agent of choice for the treatment of natural and synthetic fibers such as cotton, wool, rayon, silk, linen and viscose
27	2902.4300	p-Xylene	Used in polyester textile industry
28	2903.2200	Trichloroethylene	The textile industry uses it to scour cotton, wool and other fabrics, and in waterless dyeing and finishing
29	2903.2300	Tetrachloroethylene (perchloroethylene)	Used as a solvent in textile processing
30	2904.9900	3-Nitrobenzenesulfonic acid sodium salt	Raw material to make the chemical for processing
31	2905.3100	Other	Raw material to make the chemical for processing
32	2909.4990	Other	
33	2912.1900	Other	
34	2915.1100	Formic acid	Used to stabilize the color on the fibers, in dyeing natural and synthetic fibers and to neutralize the alkaline solution when washing the fabric
35	2915.1210	Sodium formate	Employed in the textile industry to improve brightness and color in dyeing/printing fabrics
36	2915.2100	Acetic acid	To increase the dye stability on cloth as well as acts as a solubilizing agent for water-insoluble Basic Dyes.
37	2915.2930	Sodium acetate	To neutralize sulfuric acid waste streams and also as a photoresist while using aniline dyes
38	2916.1100	Acrylic acid and its salts	For water solubility and as detergents
39	2916.1400	Esters of methacrylic acid	To increase water solubility of fabric in processing
40	2917.3610	Pure terephthalic acid (PTA)	Used in polyester industry
41	2920.5090	Sodium 2-Ethylhexyl Sulfate	Raw material to make the chemical for processing
42	2921.0000	Amine-function compounds.	Used in the preparation of azo dyes which in turn are critical for treatment of materials like nylon

(Cont..... on page 2)



LIST OF ITEMS i.e. GOODS/SERVICES USED IN TEXTILE DYEING AND PRINTING PROCESS

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43	2921.2900	Other	Raw material to make the chemical for processing
44	2921.2990	Diethylenetriamine	Raw material to make the chemical for processing
45	2921.9090	Other	Raw material to make the chemical for processing
46	2922.0000	Oxygen-function amino-compounds	Used in finishing of fabric
47	2922.1990	Aminoethylethanolamine	Raw material to make the chemical for processing
48	2923.0000	Quaternary ammonium salts and hydroxides; lecithins and other phosphataminolipids, whether or not chemically defined.	
49	2924.0000	Carboxamide-function compounds; amide-function compounds of carbonic acid	
50	2924.1990	Other	Used in finishing of fabric
51	2926.1000	Acrylonitrile	
52	2926.2000	Dicyandiamide	Raw material to make the chemical for processing
53	2927.0000	Diazo-, azo- or azoxy-compounds	Used in dyeing of fabrics azo dyes
54	2928.0090	Other	
55	2931.9090	Hydroxyethylene diphosphonic	Raw material to make the chemical for processing
56	2933.0000	Heterocyclic compounds with nitrogen heteroatom(s) only	
57	2934.0000	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Increases reactive dyestuffs' exhaustion rate. salt is required in order to accelerate absorption whin using reactive dyestuffs.
58	3204.1100	Disperse dyes and preparations based thereon	Dyes used for dyeing and printing of polyester and other synthetic fibers
59	3204.1200	Acid dyes, whether or not premetallised, and preparations based thereon;	Acid dyes are typically used to dye and print natural protein (wool and silk), synthetic polyamide (nylon) and a small extent acrylics and blends of these fibres
60	3204.1300	mordant dyes and preparations based thereon	
61	3204.1400	Basic dyes and preparations based thereon	For dyeing and printing of Acrylic Fibres, basic dyes are used widely
62	3204.1510	Direct dyes and preparations based thereon	Dyes used for dyeing and printing of cotton, viscose and other cellulosic materials
63	3204.1590	Indigo blue	The primary use for indigo is as a dye for cotton yarn, mainly used in the production of denim cloth
64	3204.1600	Other	
65	3204.1700	Reactive dyes and preparations based thereon	Quite popular in the textile dyeing and printing industry and takes part in dyeing and printing on cotton, wool, nylon, silk, blended, and other fabrics.
66	3204.1720	Pigments and preparations based thereon	Use for blended fabric dyeing and printing
67	3204.1910	Other	Raw material to make the chemical for processing
68	3204.1990	Dyes, Sulphur	Dyeing of cotton and other cellulosic fabrics
69	3204.2000	Dyes, synthetic	In the textile industry, many synthetic dyes are used for dyeing
70	3204.2000	Synthetic organic products of a kind used as fluorescent brightening agents	Give whitening effect to fabric.
71	3204.9000	Other	
72	3206.1100	Titanium Dioxide	Raw material to make the chemical for processing
73	3206.1900	Other	
74	3206.4900	Other	
75	3402.1210	Pharmaceutical grade	
76	3402.1220	Other than in retail packing	
77	3402.1290	Other	
78	3402.1300	Non-ionic	
79	3402.2000	Polyethylene glycol 400	Raw material to make the chemical for processing
80	3402.4200	Non-ionic	Raw material to make the chemical for processing
81	3402.9000	Other	
82	3403.1110	Of a kind used in the leather or like industries	
83	3403.1120	Of a kind used in the paper or like industries	
84	3403.1990	Other	
85	3403.9110	Of a kind used in the leather or like. heretofore including fat liquors	
86	3403.9190	Other	
87	3505.2090	Other	
88	3507.9000	Other	

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