

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE  
[INLAND REVENUE WING]

08/03/2014

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C.No.4(5)ST-L&P/2011- 34708

Islamabad the 6<sup>th</sup> March, 2014

**SALES TAX GENERAL ORDER NO. 23 OF 2014**

**Subject: AMENDMENT IN STGO 08/2007 DATED 13-09-2007 – ALLOWING FACILITY OF ZERO-RATING ON SUPPLY OF ELECTRICITY.**

In exercise of powers conferred by clause (d) of section 4 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to make the following further amendment in its Sales Tax General Order No. 08 of 2007 dated 13<sup>th</sup> September, 2007, namely:-

In the aforesaid General Order, in the Table, against S.No. 184 in column (4), after the figure “27165100079017U ” the figure “24119199001800U” shall be **added.**

**Shaukat Hayat Cheema**

Secretary IR-ST&FE

(Law, Procedure & Exemption)

**Copy to:**

1. The Chief Commissioner, Regional Tax Office-II, Lahore, to coordinate the implementation of aforesaid amendment in the General Order by the LESCO Authorities for their respective registered person.
2. M/s Lahore Electric Supply Company (LESCO), with request to **implement** zero rating of sales tax on the supply of electricity to unit mentioned in the above STGO, with immediate effect.
3. Member (FATE), FBR, Islamabad.

**Shaukat Hayat Cheema**

Secretary IR-ST&FE

(Law, Procedure & Exemption)