

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
INLAND REVENUE

19/03/2014

C.No.4(4)ST-L&P/2014 - 39654

Islamabad the 14th March, 2014

SALES TAX GENERAL ORDER NO. 23 OF 2014

Subject: AMENDMENT IN STGO 11/2007 DATED 13-09-2007 - WITHDRAWAL 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 amendments in its Sales Tax General Order No. 11 of 2007 dated 13th September, 2007, namely:-

In the aforesaid General Order, in the Table, serial numbers 192, in column (1) and entries relating thereto in columns (2), (3) and (4) shall be **omitted**;

S #	S.No. In the STGO	Name of Unit	Registration No.	Reference No. Consumer No.	Reason
1	192	Sheeraz Silk Factory	0900500401137	2412604743014U	RTO's Recommendation

Shaukat Hayat Cheema
Secretary IR-ST&FE
(Law, Procedure & Exemption)

Copy to:

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

Shaukat Hayat Cheema
Secretary IR-ST&FE
(Law, Procedure & Exemption)

Member (FATE) Office
E-Dux No. 39654
Dated 17-3-2014

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
INLAND REVENUE

C.No.4(6)ST-L&P/2014 - 40175

Islamabad the 14th March, 2014

SALES TAX GENERAL ORDER NO. 24 OF 2014

Subject: AMENDMENT IN STGO 09/2007 DATED 13-09-2007 - WITHDRAWAL 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 amendments in its Sales Tax General Order No. 09 of 2007 dated 13th September, 2007, namely:-

In the aforesaid General Order, in the Table, against serial number 1634, in column (1), the figure "22321505584106R" appearing in column (4) shall be **omitted** and following serial numbers, in column (1) and entries relating thereto in columns (2), (3) and (4) shall be **omitted**;

S #	S No of STGO	Name of Unit	Registration No.	Consumer No.	Reason
1	101	Ashraf Arshad Textile Industries	0802520202864	24314555036002R	RTO's Recommendation
2.	181	Diamond Weavers	0801520919246	24312555087226U	
3.	318	Khawaja Corporation	0890999121837	24312555058301U 24312555019005U	
4.	469	Qasim Younas Intl. (PVT) LTD	0890999974991	24311454029304 24132445402930R	
5.	524	Saqib Weaving Factory	0802520501273	24313858054017U	
6.	719	A & H Dyeing	2400520900182	24312353030000U	
7.	855	Saqib Weaving Factory	0802520501273	24313858066059R	
8.	1001	Grip Master International	0890999166973	24312555083159U	
9.	1026	Mashallah Weaving Factory	0801520897128	24312353031704U 24312353054207U	
10.	1089	Al-Hamd Exports	0802190500791	23311575019006U	
11.	1210	Shakoor Bibi Weaving Factory	2400520817364	24322252005049U 23322212264005U	
12.	1249	Al-Rehman Weaving Factory	2400520825028	22312777009403U	
13.	1408	Afia Kaukab Weaving Factory	2400520838319	2432252026115U 24322252026099U	
14.	1445	Asif Weaving Factory	2400520837082	34322252045229U	
15.	1488	Haq Bahoo Weaving Factory	2400844611537	24321151051902U	
16.	1503	Irfan Illyas Weaving Factory	2400520844337	24313858096106U 22313878046001U	
17.	1626	Rehman Weaving Factory	2400520844664	24313151013053U 22313878028003U 22313171000407U	

Member / C. Office
E-Dox No. 40175
Dated 17-3-2014

18.	1663	S.S Fabrics	0890999985473	24312353076005U 24322252032000U 24322252037201U 24312353108007U
19.	1670	Talib Hussain Weaving Factory	2400844607919	23322100853009U 23322100675005U 23322101337003U
20.	1702	Akram Weaving Factory	2400844615837	24322252019007U
21.	1800	Al-Noor Weaving Factory	2400521014928	23322207823009U 23322207820002U 23322212179009U 23322212121008U 23132221293700U 23132221292900U
22.	1803	Ali Saad Textiles	0800520802664	24322151032193U 24322151025058U 23322100994009U
23.	1972	Rashid Weaving	2400520856873	22312575008938U
24.	2064	HIMTEX	2400840006882	22313878164007U
25.	2101	Muslim Cotton Ginner & Oil Factory	2400520100246	24334151002024U
26.	2393	Asghar Weaving Factory	2400520854064	23322101121003U 23322101116000U 23322101115001U 23322101122002U
27.	2416	Hussain Cotton Waste Factory	2400520203873	24313858065087R
28.	2440	Manj Weaving Factory	2400520830964	24322252073028U
29.	2465	Muhammad Saleem Weaving Factory	2400521021691	24322252029005U
30.	2520	Abdul Tahir Roey Painja	0802520204928	24131455501100U
31.	2556	Javed Iqbal Weaving Factory	2400761600119	27131246401600U
32.	2574	Mukhtar Ahmed Weaving	2400193495210	23132210249900U 23132210250100U
33.	2616	Saeed Weaving Factory	2400008146710	22131277700800U
34.	2618	SAR Cotton	2400520900755	2713127670480R

RTO's
Recommendation


Shaukat Hayat Cheema
Secretary IR-ST&FE
(Law, Procedure & Exemption)

Copy to:

1. The Chief Commissioner, Regional Tax Office, Faisalabad, to coordinate the implementation of aforesaid amendments in the General Order by the FESCO Authorities.
2. M/s Faisalabad Electric Supply Company (FESCO), with request to **start charging sales tax** on the supply of electricity in respect of above referred consumer numbers / reference numbers, with immediate effect.
3. Member (FATE), FBR, Islamabad.


Shaukat Hayat Cheema
Secretary IR-ST&FE
(Law, Procedure & Exemption)

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
INLAND REVENUE

19/03/2014

C.No.4(11)ST-L&P/2014-40134

Islamabad the 14th March, 2014

SALES TAX GENERAL ORDER NO. 25 OF 2014

Subject: AMENDMENT IN STGO 17/2007 DATED 13-09-2007 – WITHDRAWAL FACILITY OF ZERO-RATING ON SUPPLY OF GAS.

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. 17 of 2007 dated 13th September, 2007, namely:-

In the aforesaid General Order, in the Table, serial number 1043, in column entries relating thereto in columns (2), (3) and (4) shall be **omitted**;

S #	S.No. In the STGO	Name of Unit	Registration No.	Consumer No. Reference No.	Reason
1	1043	Taibah Industries	0990999978619	31200592505	RTO's Recommendation

Shaukat Hayat Cheema
Secretary IR-ST&FE
(Law, Procedure & Exemption)

Copy to:

1. The Chief Commissioner, Regional Tax Office, Faisalabad, to coordinate the implementation of aforesaid amendments in the General Order by the SNGPL Authorities for the respective registered person.
2. M/s Sui Northern Gas PipeLines Limited (SNGPL), with request to **start charging sales tax** on the supply of gas to unit mentioned in the above table with immediate effect.
3. Member (FATE), FBR, Islamabad.

Shaukat Hayat Cheema
Secretary IR-ST&FE
(Law, Procedure & Exemption)

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

C. No. 3(11)ST-L&P/2013 - 40880

Islamabad, the 18th March, 2014.

SALES TAX GENERAL ORDER NO. 27 OF 2014

SUBJECT: LEVY OF 2% EXTRA TAX ON THE SUPPLY OF AUTO PARTS & ACCESSORIES, TYRES & TUBES AND STORAGE BATTERIES BY MANUFACTURERS OF THESE GOODS DIRECTLY TO OEMs/AUTOMOBILES MANUFACTURERS - CLARIFICATION REGARDING

Rule 58S and 58T of the Sales Tax Special Procedure Rules, 2007 (as amended vide Notification SRO No. 896(I)/2013, dated 04.10.2013) provide for charge of extra tax @ 2% on goods specified as contained in Table thereto. The rationale behind imposition of 2% extra tax on the supply of the specified goods was to ensure collection of sales tax upfront in respect of value addition made by retailers at the retail stage.

02. This levy of extra tax has resulted in enhanced burden of tax for OEMs/automobiles manufacturers in view of provisions of law, particularly section 8(1)(c) of the Sales Tax Act, 1990 which denies input tax adjustment of extra tax and as such burden of unadjustable extra tax is going to add to the manufacturing cost of OEMs/automobiles manufacturers leading to possible escalation in the prices of automobiles.


03. Sales of auto parts & accessories, tyres & tubes and storage batteries as listed at S. No. 4, 6 & 7 of Table in Rule-58S by manufacturers of these goods to OEMs/automobiles manufacturers cannot be treated as retail sales. Therefore, in exercise of powers conferred under section 55 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to clarify that extra tax @ 2% under the provisions of Rule-58T of the Sales Tax Special Procedure Rules, 2007 shall not apply on the supply of goods listed at S. No. 4, 6 & 7 of Table in Rule-58S of the Rules *ibid*.

04. This dispensation shall only be available to the supplies of auto parts & accessories, tyres & tubes and storage batteries made by manufacturers of these goods *directly to*

OEMs/automobiles manufacturers and for manufacturing only and subject to submission of quarterly statement by OEMs/automobiles manufacturers to their respective LTUs/RTOs in respect of purchases of above goods on the following format:

S. No.	Description of Goods	Name & STRN of the Supplier	Quantity procured for manufacturing	Value inclusive of Sales Tax	Quantity procured for non-manufacturing	Value inclusive of Sales Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)

05. This clarification shall take effect on and from 4th of October, 2013 i.e. the date of issuance of notification SRO No. 896(I)/2013, dated 04.10.2013.


(Shaukat Hayat Cheema)
Secretary (ST&FE-Law,
Procedure and Exemption)

copy to: M(FATE)