

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

Islamabad, the 26th June, 2014.

NOTIFICATION
(Customs, Sales Tax and Income Tax)

S.R.O. 562 (I)/2014.- In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, and sections 148 and 53 read with the Second Schedule to the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Government is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O. 577(I)/2005, dated the 6th June, 2005, namely:-

In the aforesaid Notification, in the TABLE, in column (1),-

- (a) against S. No. 1, in column (3), for the figure "4400", the figure "4800" shall be substituted;
- (b) against S. No. 2, in column (3), for the figure "5500", the figure "6000" shall be substituted;
- (c) against S. No. 3, in column (3), for the figure "11000", the figure "12000" shall be substituted;
- (d) against S. No. 4, in column (3), for the figure "15400", the figure "16900" shall be substituted;
- (e) against S. No. 5, in column (3), for the figure "18700", the figure "20500" shall be substituted; and
- (f) against S. No. 6, in column (3), for the figure "23100", the figure "25400" shall be substituted.

[C. No.1(3)Tar-III/2013]

(Nisar Muhammad)
Additional Secretary

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

Islamabad, the 26th June, 2014.

NOTIFICATION
(Customs, Sales Tax and Income Tax)

S.R.O. 567(I)/2014.- In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990 and sections 53 and 148 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Government is pleased to direct that the following amendment shall be made in its Notification No. S.R.O. 499(I)/2013, dated the 12th June, 2013, namely:-

In the aforesaid Notification, for the TABLE, the following shall be substituted, namely,-

"TABLE"

S. No	Engine Capacity	Extent of exemption in leviable duty & taxes
(1)	(2)	(3)
1.	Upto 1800 CC	50%
2.	Exceeding 1800 CC	25%".

[C. No.1(3)Tar-III/2012/Pt-I]

(Nisar Muhammad)
Additional Secretary

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

Islamabad, the 26th June, 2014.

NOTIFICATION
(SALES TAX / FEDERAL EXCISE)

S.R.O. 569(I)/2014.— In exercise of the powers conferred by clause (a) of section 3 and section 40 of the Federal Excise Act, 2005 and proviso to sub-section (1A), sub-section (1B) and (6) of section 3 and section 50 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to repeal the Federal Excise Duty and Sales Tax on Production Capacity (Aerated Waters) Rules, 2013.

2. This notification shall take effect on and from the 1st day of July, 2014.

[C. No. 1/81-STB/2014]

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

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

Islamabad, the 26th June, 2014.

NOTIFICATION
(SALES TAX)

S.R.O. 570(I)/2014.— In exercise of the powers conferred by clause (b) of sub-section (1) of section 8 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that the following further amendment shall be made in its Notification No. S.R.O. 490(I)/2004, dated the 12th June, 2004, namely:—

In the aforesaid Notification,—

- (a) in clause (h), after the semi-colon at the end, the word “and” shall be added;
- (b) in clause (i), for the semicolon and the word “and”, a full-stop shall be substituted; and
- (c) clause (j) shall be omitted.

2. This Notification shall take effect on and from the 1st day of July, 2014.

[C. No. 1/81-STB/2014]

(Muhammad Ashraf Khan)
Additional Secretary

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

Islamabad, the 26th June, 2014.

NOTIFICATION
(SALES TAX)

S.R.O. 571(I)/2014.— In exercise of the powers conferred by clause (b) of sub-section (2) of section 3 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that the following further amendment shall be made in its Notification No. S.R.O. 69(I)/2006, dated the 28th January, 2006, namely:—

In the aforesaid Notification, for the word “fourteen”, the word “sixteen” shall be substituted.

[C. No. 1/81-STB/2014]

(Muhammad Ashraf Khan)
Additional Secretary

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

Islamabad, the 26th June, 2014.

(NOTIFICATION)
SALES TAX

S.R.O. 572(I)/2014.- In exercise of the powers conferred by clause (b) of sub-section (2) of section 3 of the Sales Tax Act, 1990, and in supersession of its Notification No. S.R.O. 79(I)/2012, dated the 2nd February, 2012, the Federal Government is pleased to direct that sales tax shall be charged on the import or supply of agricultural tractors falling under PCT Heading 8701.9020 at the rate of ten per cent.

[C.No. 1/81-STB/2014]

(Muhammad Ashraf Khan)
Additional Secretary

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

Islamabad, the 26th June, 2014.

NOTIFICATION
(SALES TAX)

S.R.O. 573(I)/2014.— In exercise of the powers conferred by clause (b) of sub-section (2) of section 3, clause (c) of section 4, clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to rescind the following Notifications, namely:—

- (a) No. S.R.O. 549(I)/2008, dated the 11th June, 2008;
- (b) No. S.R.O. 551(I)/2008, dated the 11th June, 2008;
- (c) No. S.R.O. 727(I)/2011, dated the 1st August, 2011;
- (d) No. S.R.O. 501(I)/2013, dated the 12th June, 2013; and
- (e) No. S.R.O. 670(I)/2013, dated the 18th July, 2013.

[C.No. 1/81-STB/2014]

(Muhammad Ashraf Khan)
Additional Secretary

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

Islamabad, the 26th June, 2014.

NOTIFICATION
(SALES TAX)

S.R.O. 575(I)/2014.—In exercise of the powers conferred by clause (c) of section 4 read with clause (b) of sub-section (2) and sub-section (6) of section 3, clause (b) of sub-section (1) of section 8 and section 71 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O. 1125(I)/2011, dated the 31st December, 2011, namely:-

In the aforesaid Notification, in the Table-II,—

- (a) against S. Nos. 01 and 02, in column (2), for the word “Finished” wherever occurring, the words “Locally manufactured finished” shall be substituted;
- (b) in condition (v), after the words “per cent”, occurring at the end, a full stop and the words “. Subsequent supply of such goods shall be charged to tax at the rate of seventeen per cent subject to adjustment of input tax in accordance with relevant provisions of the Act and rules made thereunder” shall be inserted;
- (c) in condition (vii), after the word “of”, occurring for the first time, the words “locally manufactured” shall be inserted; and
- (d) in condition (viii), for the word “these”, the words “locally manufactured” shall be substituted.

[C.No. 1/81-STB/2014]

(Muhammad Ashraf Khan)
Additional Secretary

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

Islamabad, the 26th June, 2014.

NOTIFICATION
(SALES TAX)

S.R.O. 576(I)/2014.– In exercise of the powers conferred by sub-section (1) of section 71 of the Sales Tax Act, 1990, read with clauses (9) and (46) of section 2, sections 3 and 4, sub-section (2) of section 6, section 7, section 7A, clause (b) of sub-section (1) of section 8, clause (a) of sub-section (2) of section 13, sub-sections (2A) and (3) of section 22, sections 23 and 60 thereof, the Federal Government is pleased to direct that the following further amendments shall be made in the Sales Tax Special Procedure Rules, 2007, namely: –

In the aforesaid Rules, in rule 58H,–

- (a) in sub-rule (1), in the proviso, after the word “companies”, the expression “and M/s K-Electric Limited” shall be inserted; and
- (b) in sub-rule (2), in the first proviso, for the word “four”, the word “seven” shall be substituted.

[C.No. 1/81-STB/2014]

(Muhammad Ashraf Khan)
Additional Secretary