

S.R.O. 482 (I)/2011. - 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, sub-sections (3) and (4) of 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, proviso to sub-section (1), subsections (3) and (4) of sections 23 and 60 thereof, the Federal Government is pleased to direct that the following further amendment shall be made in the Sales Tax Special Procedure Rules, 2007, namely: -

In the aforesaid Rules, in rule 58B, in sub-rule (1), for the word "two", the word "three" shall be substituted.

2. This Notification shall take effect on and from the 4th day of June, 2011.

58B. Payment of sales tax on account of minimum value addition.-- (I) The sales tax on account of minimum value addition (hereinafter referred to as value addition tax in this Chapter), shall be levied and collected at import stage on goods as specified aforesaid at the rate of ~~two~~ three per cent of the value of goods in addition to the tax chargeable under section 3 of the Act or a notification issued there under:

Provided that the value addition tax shall not be charged on the goods as are imported by a manufacturer for in-house consumption.

(2) The value addition tax paid at import stage shall form part of input tax, and the importer shall deduct the same from the output tax due for the tax period, subject to limitations and restrictions under the Act, for determining his net liability. The excess of input tax over output tax shall be carried forwarded to the next tax period as provided in section 10 of the Act.]

S.R.O. 480 (I)/2011. - In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to rescind its following Notifications, namely:-

- (a) Notification No. S.R.O. 1240(I)/2005, dated 16th December, 2005;
- (b) Notification No. S.R.O. 542(I)/2006, dated the 5th June, 2006;
- (c) Notification No. S.R.O. 275(I)/2008, dated the 12th March, 2008; and
- (d) Notification No. 1(3)STM/2004 (Pt-II), dated the 23rd August, 2009.

2. This Notification shall take effect on and from the 4th day of June, 2011.

~~**S.R.O. 542(I)/2006** - In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, and in supersession of S.R.O. No. 495(I)/2004, dated the 12th June 2004, the Federal Government is pleased to exempt the following from the whole of sales tax leviable thereon under the said Act, namely:-~~

- ~~(a) supply of locally manufactured agricultural machinery, equipment and implements, as specified in the Table below; and~~
- ~~(b) import of agricultural machinery, equipment and implements as specified under the respective custom concessionary notifications subject to the same conditions, restrictions, limitations and procedures as are prescribed for the purpose of applying zero rate of customs duty thereon;~~

TABLE

~~**(1) Tillage and seed bed preparation equipment:**~~

- ~~(i) Rotavator.~~
- ~~(ii) Cultivator.~~
- ~~(iii) Ridger.~~
- ~~(iv) Sub-soiler~~
- ~~(v) Rotary slasher.~~
- ~~(vi) Chisel plow.~~
- ~~(vii) Ditcher.~~
- ~~(viii) Border disc~~
- ~~(ix) Disc harrow~~
- ~~(x) Bar harrow~~
- ~~(xi) Mould board plow~~
- ~~(xii) Tractor rear or front blade.~~
- ~~(xiii) Land leveller or land planer~~ (xiv) Rotary tiller.
- ~~(xv) Disc plow~~
- ~~(xvi) Soil scraper.~~
- ~~(xvii) K.R.Karundi.~~
- ~~(xviii) Tractor mounted trancher~~
- ~~(xix) Land leveller.~~

~~**(2) Seeding or planting equipment:**~~

- ~~(i) Seed cum fertilizer drill (wheat, rice barley, etc.).~~
- ~~(ii) Cotton or maize planter with fertilizer attachment~~
- ~~(iii) Potato planter.~~
- ~~(iv) Fertilizer or manure spreader or broadcaster~~

- ~~(v) — Rice transplanter.~~
- ~~(vi) — Canola or sunflower drill~~
- ~~(vii) — Sugarcane planter~~
- ~~(3) — Irrigation, drainage and agro-chemical application equipment:~~
 - ~~(i) — Sprinkler equipment.~~
 - ~~(ii) — Drip equipment.~~
 - ~~(iii) — Tubewells filters or strainers~~
 - ~~(iv) — Knapsack sprayers~~
 - ~~(v) — Granular applicator.~~
 - ~~(vi) — Boom or field sprayers.~~
 - ~~(vii) — Self propelled sprayers~~
 - ~~(viii) — Orchard sprayer~~
 - ~~(ix) — Spray pumps and nozzles~~
- ~~(4) — Harvesting, threshing and storage equipment:~~
 - ~~(i) — Wheat thresher~~
 - ~~(ii) — Maize or groundnut thresher or sheller.~~
 - ~~(iii) — Groundnut digger.~~
 - ~~(iv) — Potato digger or harvester.~~
 - ~~(v) — Sunflower thresher.~~
 - ~~(vi) — Post hole digger.~~
 - ~~(vii) — Straw balers~~
 - ~~(viii) — Fodder rake~~
 - ~~(ix) — Wheat or rice reaper~~
 - ~~(x) — Chaff or fodder cutter.~~
 - ~~(xi) — Cotton picker~~
 - ~~(xii) — Onion or garlic harvester.~~
 - ~~(xiii) — Sugar harvester.~~
 - ~~(xiv) — Tractor trolley or forage wagon~~
 - ~~(xv) — Reaping machines.~~
 - ~~(xvi) — Combined harvesters~~
- ~~(5) — Post harvest handling and processing & miscellaneous machinery:~~
 - ~~(i) — Vegetables and fruits cleaning and sorting or grading equipment.~~
 - ~~(ii) — Fodder and feed cube maker equipment.~~
 - ~~(iii) — Machinery and equipment for grain handling and storage facilities.~~
 - ~~(iv) — Milking machines.~~
 - ~~(v) — Compression ignition internal combustion piston engines (diesel engines of 12HP to 32 HP of PGT 8408.9000)~~

~~**S.R.O. 275(I)/2008.** — In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990 and in supersession of its Notification No. S.R.O. 793(I)/2005, dated the 10th August, 2005, the Federal Government is pleased to exempt the import and supply of CKD kits of single cylinder agriculture diesel engines of 3 to 36 HP from the payment of sales tax leviable thereon.~~

~~**SRO (I)/2009.** — In exercise of the powers conferred by clause (a) of sub-section (2) of Section 13 of Sales Tax Act, 1990, the Federal Government is pleased to direct that sales tax on local supplies of sugar shall be charged at the rate of eight per cent with immediate effect and until further orders.~~

S.R.O. 481 (I)/2011. - In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 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. 551(I)/2008, dated the 11th June, 2008, namely:-
In the aforesaid Notification, in the Table, in column (1),-

- (a) serial numbers 2, 12, 15, 17 and 18 and the entries relating thereto in columns (2) and (3) shall be omitted;
- (b) serial number 25 and the corresponding entries relating thereto in columns (2) and (3) added vide Notification No. S.R.O. 369(I)/2011, dated the 7th May, 2011 shall be re-numbered as serial number 26 and shall be deemed to have been so re-numbered from the 7th May, 2011; and
- (c) after serial number 26, re-numbered as aforesaid and the corresponding entries relating thereto in columns (2) and (3), the following new serial numbers and the entries relating thereto shall be added, namely:-

"27.	White crystalline sugar	1701.9910 and 1701.9920
28.	Reclaimed lead if supplied to recognized manufacturers of lead batteries.	Respective headings."

2. This Notification shall take effect on and from the 4th day of June, 2011.

S.R.O. 483 (I)/2011. - In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 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. 880(I)/2007, dated the 1st September, 2007, namely:-

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

- (a) against serial number 50, in column (3), after the word "Standard", the words "or calibrated" shall be added; and
- (b) against serial number 59, in column (3), after the word "Elisa", the words "or Eclia" shall be inserted.

2. This Notification shall take effect on and from the 4th day of June, 2011.

S.R.O. 484 (I)/2011. - In exercise of the powers conferred by sub-section (4) of section 3 of the Federal Excise Act, 2005, the Federal Government is pleased to rescind its Notification No. S.R.O. 364(I)/2007, dated the 3rd May, 2007.

2. This Notification shall take effect on and from the 4th day of June, 2011.

S.R.O. 485 (I)/2011.— In exercise of the powers conferred by clause (c) of section 4 of the Sales Tax Act, 1990, the Federal Government is pleased to rescind its Notification No. S.R.O. 1161(I)/2007, dated the 30th November, 2007.

2. This Notification shall take effect on and from the 4th day of June, 2011.

S.R.O. 486 (I)/2011.— In exercise of the powers conferred by clause (c) of section 4 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. 549(I)/2008, dated the 11th June, 2008, namely:-

In the aforesaid Notification,-

- (a) in the Table, in column (1), against serial number 4, in column (2) the entries numbers (xxv), (xxvi), (xxviii) and (xxix) shall be omitted; and
- (b) The Annexure shall be omitted.

2. This Notification shall take effect on and from the 4th day of June, 2011.

S.R.O. 487 (I)/2011.— In exercise of the powers conferred by sub-section (I) of section 4 and section 40 of the Federal Excise Act, 2005, section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, read with sub-section (2) of section 8, clause (ii) of sub-section (2) of section 8B, sections 9, 10, 14, 21 and 28, clause (c) of sub-section (1) of section 22, section 26, sub-section (6) of section 47A, sections 48, 50A, 52, 52A and 66 thereof, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Sales Tax Rules, 2006, namely:-

In the aforesaid Rules,

- (i) rule 14-A shall be omitted; and
- (ii) in rule 65, in sub-rule (3), for the word "sixty", the word "ninety" shall be substituted.

2. This Notification shall take effect on and from the 4th day of June, 2011.

S.R.O. 488 (I)/2011.— In exercise of the powers conferred by sub-section (3) of section 6, sub-section (5) of section 12 and section 40 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Federal Excise Rules, 2005, namely,- In the aforesaid Rules, in rule 43A, in sub-rule (2), for the word "five" the word "ten" shall be substituted.

2. This Notification shall take effect on and from the 4th day of June, 2011.

S.R.O. 489 (I)/2011.— In exercise of the powers conferred by section 3A and sub-section (2) of section 16 of the Federal Excise Act, 2005, the Federal Government is pleased to rescind its Notification No. S.R.O. 655(I)/2007, dated the 29th June, 2007.

2. This Notification shall take effect on and from the 1st day of July, 2011.