

Sales Tax SRO's	
SRO 589(1) 2012	
Rule 5(1)(c)	FBR may transfer the registration of any registered person or any business of a registered person to an area of jurisdiction where the place of business or registered office or manufacturing units is located
Rule 7(4)	The change of nature of business (e.g., from Individual to AOP or Corporate person) define in this rule.
Rule 12	Black listing and suspension of registration sub-section 1,2,3,4 & 5 of section 12 substitute. i.e., Where the Commissioner or Board has reasons to believe that the registered person is to be suspended or blacklisted, the procedure as prescribed by the Board shall be followed.
Rule 50A	The provision of this Chapter shall apply to supply of locally produced taxable goods by sales tax registered persons against international tender contracts awarded by the Federal and Provincial departments, local governments, autonomous and semi-autonomous bodies and public sector organizations.
Rule 50B	Procedure and conditions for making exempt supplies.
Rule 50C	Any future supply of locally produced goods against international tender shall be governed under the provisions of this Chapter and the contract awarding person or the successful bidder shall apply afresh for provisional authorization of exempt supply under this Chapter
SRO 590 (1) 2012	
Section 7A 10% Minimum value addition on commercial import on supply of computer hardware and parts classifiable under PCT heading OMITTED.	
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72
84.69	Typewriters and other than printers
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines

SRO 591 (1) 2012	Import and supply of polyethylene and polypropylene exempted from sales tax. Falling under PCT heading No. 3901.1000 Polyethylene having a specific gravity of less than 0.94 3901.2000 Polyethylene having a specific gravity of 0.94 or more 3902.1000 Polypropylene										
SRO 592 (1) 2012	Commercial importer paying value addition tax under Chapter X of Sales Tax Special Procedure Rules, 2007 shall enjoying immunity from audit open payment of advance value addition tax under rule 58E in Chapter II of the Sales Tax Rules, 2006 omitted. Chapter XI - Special procedure for payment of sales tax by Steel Melters, Re-roller and Ship breakers redefine.										
SRO 593 (1) 2012	Monofilament of more than 67 decitex remove from zero rated or, as the case may be, at the rate of five percent.										
SRO 594 (1) 2012	Following SRO's rescind SRO 555(1)/1996, dated 1 st July 1996. <table border="1" data-bbox="467 758 1528 879"> <tr> <td>CBR is pleased to remove the power of the officers of sales tax specified in column (2) of the table to adjudicate the cases involving assessment of sales tax, charging of additional tax, imposition of penalty and recovery of amount erroneously refunded subject to limitations and conditions as are specified in column (3) of the said table</td> </tr> </table> SRO 849(1)/1997, dated 25 th September 1997. <table border="1" data-bbox="467 919 1528 1125"> <tr> <td>Federal Government is pleased to remove the exemption of the supplies of imported Industrial raw material, components and sub-components and goods other than consumer goods and consumer durables, excluding the mild steel products and their raw materials specified in its Notification No. SRO 511(I)/97, dated 5th July, 1997, and Notification No. SRO 512(I)/97, dated 5th July 1997, if imported directly by the manufacturers who are liable to pay turnover tax or are engaged in manufacture of the goods other than taxable goods, for use within the factory of such manufacturers for which the aforesaid goods have been imported.</td> </tr> </table> SRO 103(1)/2005, dated 3 rd February 2005. <table border="1" data-bbox="467 1165 1528 1287"> <tr> <td>Federal Government is pleased to remove the fixation of the value of Potassic Fertilizers both Sulphate of Potash (SOP) and Muriate of Potash (MOP), for the purposes of assessment of sales tax chargeable at import stage as well as against the local supply of these fertilizers at Rs.4610/- per metric</td> </tr> </table> SRO 15(1)/2006, dated 6 th February 2006. SRO 644(1)/2007, dated 27 th June 2007. <table border="1" data-bbox="467 1360 1528 1417"> <tr> <td>Items in respect of supply or import of which rates of 22% and 19.5% was prescribed are now chargeable at the standard rate of 16%.</td> </tr> </table>	CBR is pleased to remove the power of the officers of sales tax specified in column (2) of the table to adjudicate the cases involving assessment of sales tax, charging of additional tax, imposition of penalty and recovery of amount erroneously refunded subject to limitations and conditions as are specified in column (3) of the said table	Federal Government is pleased to remove the exemption of the supplies of imported Industrial raw material, components and sub-components and goods other than consumer goods and consumer durables, excluding the mild steel products and their raw materials specified in its Notification No. SRO 511(I)/97, dated 5th July, 1997, and Notification No. SRO 512(I)/97, dated 5th July 1997, if imported directly by the manufacturers who are liable to pay turnover tax or are engaged in manufacture of the goods other than taxable goods, for use within the factory of such manufacturers for which the aforesaid goods have been imported.	Federal Government is pleased to remove the fixation of the value of Potassic Fertilizers both Sulphate of Potash (SOP) and Muriate of Potash (MOP), for the purposes of assessment of sales tax chargeable at import stage as well as against the local supply of these fertilizers at Rs.4610/- per metric	Items in respect of supply or import of which rates of 22% and 19.5% was prescribed are now chargeable at the standard rate of 16%.						
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SRO 595 (1) 2012	Raw materials sub components and components if imported for the manufacturing of goods to be supplied against international tenders - removed from section 13. Following items added in exemption list. <table border="1" data-bbox="467 1570 1528 1761"> <tr> <td>Waste paper</td> <td>Supplies thereof</td> </tr> <tr> <td>Remeltable scrap</td> <td>Import and supplies thereof</td> </tr> <tr> <td>Sprinkler Equipment</td> <td>Supplies thereof</td> </tr> <tr> <td>Drip Equipment</td> <td>Supplies thereof</td> </tr> <tr> <td>Spray pumps and nozzles</td> <td>Supplies thereof</td> </tr> </table>	Waste paper	Supplies thereof	Remeltable scrap	Import and supplies thereof	Sprinkler Equipment	Supplies thereof	Drip Equipment	Supplies thereof	Spray pumps and nozzles	Supplies thereof
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SRO 596 (1) 2012	Repayment-cum-Drawback rate of sales tax paid on steel products under Chapter XI of the Sales Tax Special Procedures Rules, 2007 increased.										
SRO 597 (1) 2012	Billets and Ingots sales tax payment on ad valorem basis increased.										

SRO 602 (1) 2012	<ul style="list-style-type: none">• Remeltable scrip PCT heading 72.04 removed from zero rate.• Sales tax on Cotton seed oil supplied to registered manufacturers of vegetable ghee and cooking oil are zero rated.
SRO 604 (1) 2012	Import of Soyabean seed by solvent extraction industries, sales tax increase from six percent to seven (7) percent.
SRO 605 (1) 2012	Import of rapeseed by solvent extraction industries, sales tax reduced from fifteen percent to fourteen percent.