

			Amendment in SRO 1125 dated 31 st December 2011	Amended Bill 2015-16 NEW / inserted Deletion or Omitted Substituted
			Further amendments shall be made in the SRO 1125 dated 31 st December 2011.	
	Preamble		<p>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 <u>sub-section (1), clause (b) of sub-section (2) and sub-section (6) of section 3 and clauses (c) and (d) of section 4 read with</u>, clause (b) of sub-section (1) of section 8 and section 71 of the Sales Tax Act, 1990, and in supersession of its Notification No. S.R.O. 1058(1)/2011, dated the 23rd November, 2011, the Federal Government is pleased to direct that sales tax shall be charged, levied and paid at the rate of two percent of the value of the goods mentioned in column (2) of Table-1 below, at the rate of five percent of the value of the goods mention in column (2) of the Table-II below, falling under PCT heading numbers specified in column (3) of the said respective tables, and at the rates of two, five or seventeen per cent, as the case may be, on the goods, or class of goods mentioned in the conditions stated in this notification. to the extent and in the manner as specified in the aforesaid conditions <u>in respect of the goods specified in respective column (2) of Table-I and Table-II below, falling under the PCT heading numbers specified in column (3) of the respective Table, sales tax shall be charged, levied and paid at the rates specified in column (4) of Table-II, subject to the conditions stated in this notification, namely:-</u></p>	

TABLE - I

S.No	Description of goods	PCT heading no.
(1)	(2)	(3)
04	Maize (corn) starch	1108.1200

For Table - II , the following shall be substituted, namely:

TABLE - II

S.No	Description of goods and point of taxation	PCT Heading No.	Rate of Sales Tax
(1)	(2)	(3)	(4)
1	<p>Goods usable as industrial inputs, specified in Table I ,</p> <p>(i) Import for in-house consumption by registered manufacturers of the five sectors mentioned in condition (i) below</p> <p>(ii) Commercial imports</p> <p>(iii) Supplies to registered or unregistered persons of the said five sectors</p> <p>(iv) Supplies to persons outside the said five sectors</p> <p>(v) Import by, or supply to, registered manufacturers, whether or not of the said five sectors, for the manufacture of goods specified in Table-I or Table-II</p>	As specified in column (3) of Table-I	<p>3%</p> <p>3%, plus 1% value addition tax</p> <p>3%</p> <p>17%</p> <p>3%</p>
2	<p>Fabric, including grey fabric</p> <p>(i) Import for in-house consumption by registered manufacturers of the five sectors mentioned in condition (i) below</p> <p>(ii) Commercial imports</p> <p>(iii) Supplies</p>	Respective headings	<p>3%</p> <p>3%, plus 1% value addition tax</p> <p>3%</p>
3	<p>Processed goods, including fabrics</p> <p>Processing of goods owned by other persons, by registered manufacturers of the five sectors mentioned in condition (i) below.</p>	Respective headings	3% of the processing charges
4	<p>Locally manufactured finished articles of</p> <p>(a) textiles and textile made-ups.</p> <p>(b) leather and artificial leather</p> <p>Supplies to any person, including retail sales</p>	Respective headings	5%
5	<p>Imported finished goods ready for use by the general public</p> <p>(i) Import</p> <p>(ii) Supply thereof</p>	Respective headings	<p>17%, plus 2% value addition tax</p> <p>17%</p>

	OMI TTED		Condition (iii) to condition No. (ixa)
			This notification shall take effect on and from the 1st July, 2015.