

Sales Tax SRO --- date 29th June, 2019

NEW / inserted ~~Omitted and deleted~~ substituted (w.e.f 1st July 2019)

SRO	Amendment in SRO	Reference no	Amendment	Brief description		
690	1 st proviso, clause (46) section (2)		S.No	Supply to CNG consumers charging ST from CNG stations by the gas transmission and distribution companies		
			(1)		Description	
			(i)		For Region - I	Rate / kg <u>Rs. 69.57</u> ¹ Rs. 74.04
			(ii)		For Region - II	<u>Rs. 74.04</u> ² Rs. 69.57
	Region-I	Khyber Pakhtunkhwa, Baluchistan and Potohar Region (Rawalpindi Islamabad and Gujjar Khan); and				
	Region-II	Sindh and Punjab excluding Potohar Region.				
691	190 dated 2 nd April 2002	Clause (a)	manufactured items other than PVC and PMC material (PCT Code 39.01 to 39.14) as are manufactured in the Export Processing Zones or in manufacturing bonds;			
		Clause (d) (iv)	<u>PVC and PMC materials;</u>			
692	648 dated 9 th July 2013	s.no 12	Supplies made to Government, semi-government and statutory regulatory bodies.	Further tax at the rate of 2% shall not be charged levied or paid on the taxable supplies		
		s.no 13	Supplies of white crystalline sugar (PCT heading 1701.9910 and 1701.9920			
693	509 dated 12 th June 2013		Provided that the levy of extra tax at the rate of five percent shall not be applicable in case of supply of natural gas to CNG stations and supply of electric to Government, Semi-government and statutory regulatory bodies."	Levy extra tax at the rate of 5% of the total bill amount not applicable.		

¹ S.R.O 723(1)/2019 dated 6th July 2019

² S.R.O 723(1)/2019 dated 6th July 2019

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694	68 28 th Jan 2006		Federal Government is pleased to allow the solvent extraction industries to deduct the entire amount of input tax paid on import of rapeseed from the output tax charged on supply of oil....	SRO's Rescind	
	480 9 th June 2007		Sales Tax Special Procedures Rules, 2007.		
	660 30 th June 2007		Sales Tax Special Procedure (Withholding) Rules, 2007		
	769 4 th Sep 2009		Zero-rating of polyethylene and polypropylene for the purpose of local manufacturing of mono filament yarn and net cloth.		
	1125 31 st Dec, 2011		The scheme of zero-rating of five major export oriented sectors has been revamped to introduce a uniform rate (reduce sales tax @ 5 % instead of earlier rate of 4 % and 6%). This SRO will take effect from 1st January, 2012. This SRO is being issued in rescission of SRO 1058(I)/2011, dated 23-11-2011.		
	398 5 th Aug, 2015		Sales Tax reduced to 5% for LNG imported for servicing CNG Sector and Fertilizer produced by using imported LNG (Conditions apply)		
695	608 11 th June 2019			SRO's Rescind	
697	2 nd Proviso ,clause (46) section (2)	Table			Fix the values of locally produced goods specified in the Table
		Sr No	Goods	Value / MT	
		1.	Steel bars	Rs. 83,000	
		2.	Steel Billets	Rs. 74,000	
		3.	Steel Ingots / bala	Rs. 72,000	
		4.	Ship plates	Rs. 72,000	
5.	Other re-rollable iron & steel scrap	Rs. 47,000			
	(2)	In case the value of supply of the goods specified in this notification is higher than the values fixed herein, the value of goods shall be the value at which the supply is made.			
698	Sales Tax Rules 2006		<ul style="list-style-type: none"> - New online sales tax registration procedure - Chapter XIV-D Withholding of Sales Tax by the Recipient of supply 		

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699	697 22 nd Aug 1996		Approval of Keeping Business Records on Computer By registered Person	SRO's Rescind
	26 9 th Jan 2006		Central Board of Revenue is pleased to authorize and specify the functions, powers and jurisdiction of the officers of the Directorate General of Inspection and Internal Audit, as officers of the Sale	
	524 5 th June 2006		Designated branches of NBP	
	751 21 st July 2006		CBR is pleased to direct that all the petroleum exploration and production companies shall furnish the statements ...	
	993 21 st Sep 2006		CBR allow composite repayment-cum-drawback of sales tax and federal excise duty to the registered person on the export from Pakistan of vegetable ghee----	
	1211 4 th Dec 2006		Central Board of Revenue is pleased to allow the refund of sales tax as input tax credit to the extent specified in	
	1260 16 th Dec, 2006			
	170 22 nd Feb 2008		The Federal Board of Revenue is pleased to fix the value of re-rollable scrap (PCT heading 72.04), imported through the land routes of Iran and Afghanistan, at US\$ 275 per tonne on account of its infe	
	345 24 th May 2010		Fixed value of locally produced Goods/Amendment in special procedure rules 2007	