

Government of Pakistan
Revenue Division
Federal Board of Revenue

C. No. 1/2-STB/2019

Islamabad, the 8th July, 2019

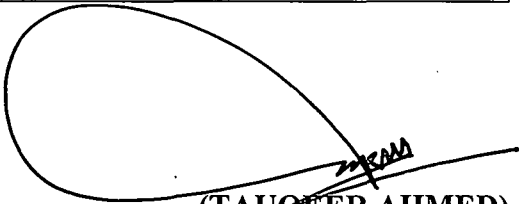
SALES TAX GENERAL ORDER NO. 101 / 2019

Federal Board of Revenue is pleased to rescind the following Sales Tax General Orders, being non-operational, transposed to Sales tax Act, 1990 or Sales Tax Rules, 2006, with immediate:-

S. No.	STGO No. and Date	Subject of the SRO
1	STGO No. 03/2004 Dated 12th June, 2004	Consolidation of STGOs; desirable provisions being transposed to the Sales Tax Rules, 2006
2	STGO No. 04/2004 Dated 4th September, 2004	Amendment in STGO 3/2004
3	STGO No. 01/2005 Dated 21th April, 2005	e-filing of Sales Tax return at LTU, Karachi and Lahore – Redundant STGO
4	STGO No. 02/2005 Dated 15th August, 2005	Amendment in STGO 1/2005
5	STGO No. 03/2005 Dated 1 st September, 2005	Repayment of Sales Tax to Duty Free Shops on locally manufactured goods.
6	STGO No. 04/2005 Dated 29 th September, 2005	Special Procedure for collection and payment of S.T. on vehicles
7	STGO No. 01/2006 Dated 5 th June, 2006	Procedure for payment of S.T. against advance receipt.
8	STGO No. 03/2006 Dated 28 th July, 2006	Issues relating to steel sector
9	STGO No. 06/2006 Dated 8 th September, 2006	Amendment in STGO 3/2006
10	STGO No. 01/2007 Dated 10 th January, 2007	Mitigating the hardships of Islamabad based taxpayers
11	STGO No. 02/2007 Dated 6 th February, 2007	Refund claims relating to local supply made by the five export oriented zero-rated sectors
12	STGO No. 03/2007 Dated 30 th July, 2007	Issues relating to Commercial Importers
13	STGO No. 04/2007 Dated 21 st August, 2007	Procedure for e-filing of ST returns
14	STGO No. 05/2007 Dated 25 th August, 2007	Payment of S.T. by Steel Melters and re-rolling mills operating on self-generation basis
15	STGO No. 06/2007	Transfer of jurisdiction of collectorate of S.T. & FE

	Dated 28 th August, 2007	now RTO, Rawalpindi to RTO, Islamabad
16	STGO No. 22/2008 Dated 26 th June, 2008	Revision of S.T. Rate, printing of retail price.
17	STGO No. 32/2008 Dated 8 th July, 2008	Issues relating to solvent extraction units.
18	STGO No.1/2010 Dated 20 th January, 2010	Fiscal relief to rehabilitate the economic life in NWFP, FATA, installment in arrears.
19	STGO No.3/2010 Dated 27 th January, 2010	Refund of Sales Tax by Customs Collectorate.
20	STGO No.11/2010 Dated 30 th March, 2010	Delivery of sales tax registration certificates to registered persons of Gilgit Baltistan.
21	STGO No. 18/2010 Dated 10 th May, 2010	Input tax adjustment to Pakistani registered person against their purchases from AJK registered persons.
22	STGO No.19/2010 Dated 13 th May, 2010	Filing and processing of expeditious refunds by IT system of FBR.
23	STGO No.20/2010 Dated 1 st July, 2010	Revision of Sales Tax rates w.e.f. 1 st July, 2010 Printing of retail price.
24	STGO No.35/2010 Dated 23 rd September, 2010	Revision of Sales Tax rates w.e.f. 1 st July, 2010 Printing of retail price.
25	STGO No.37/2010 Dated 24 th September, 2010	Establishment of CSTRO.
26	STGO No.49/2010 Dated 30 th November, 2010	Revision of Sales Tax rates w.e.f. 1 st July, 2010 Printing of retail price.
27	STGO No.50/2010 Dated 23 rd December, 2010	Revision of Sales Tax rates w.e.f. 1 st July, 2010 Printing of retail price.
28	STGO No.1/2011 Dated 8 th January, 2011	Filing and processing of expeditious refund by IT system of FBR.
29	STGO No.3/2011 Dated 24 th June, 2011	Revision of Sales Tax rates w.e.f. 1 st July, 2011 Printing of retail price.
30	STGO No.4/2011 Dated 27 th June, 2011	Monitoring committee for the steel sector.
31	STGO No.9/2011 Dated 26 th August, 2011	Monitoring committee for the steel sector.
32	STGO No.10/2011 Dated 26 th August, 2011	Monitoring committee for the steel sector.
33	STGO No.28/2013 Dated 5 th July, 2013	Revision of Sales Tax rates w.e.f. 13 th June, 2013 Printing of retail price.
34	STGO No.34/2013 Dated 16 th August, 2013	Uniform procedure for action under sub-section (4) of Section 21 of the Act.
35	STGO No.27/2014 Dated 18 th March, 2014	Levy of 2% extra tax on the supply of auto parts and accessories, tyres and tubes etc.
36	STGO No.66/2014 Dated 21 st July, 2014	Collection of Sales Tax from retailers in terms of sub-section (9) of section 3 of the Act, read with SRO 608(I)/2014.
37	STGO No.68/2014 Dated 11 th August, 2014	Clarification regarding persons liable to be registered but not actually registered in terms of

		rule-2(3)(ii) of the Sales Tax Special Procedure (Withholding) Rules, 2007.
38	STGO No.117/2015 Dated 14 th July, 2015	Procedure for issuance of STGOs for grant / withdrawal and rejection of zero-rating on electricity and gas to RPs falling under SRO 1125(I)/2011.
39	STGO No.18/2016 Dated 9 th February, 2016	Procedure for adjustment of S.T. by Steel melters under sub-rule-2C of rule-58H.
40	STGO No.107/2016 Dated 20 th September, 2016	Procedure for issuance of STGOs for grant / withdrawal and rejection of zero-rating on furnace oil, diesel oils and coal to RPs falling under SRO 1125(I)/2011.
41	STGO No.130/2016 Dated 2 nd November, 2016	Processing of application of exemption under sr.no. 48 of table-1 of 6 th schedule of the Act.(Grant in aid)
42	STGO No.144/2018 Dated 12 th July, 2018	Procedure for adjustment of S.T. by Steel melters under sub-rule-2C of rule-58H.


 (TAUQEER AHMED)
 Secretary (ST & FE-Budget)