

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS,
STATISTICS AND REVENUE
(REVENUE DIVISION)

4th
Islamabad, the October, 2013.

NOTIFICATION
(SALES TAX)

S.R.O. 896 (I)/2013.— In exercise of the powers conferred by 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, 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, sections 23 and 60 thereof, the Federal Government is pleased to make the following further amendments in the Sales Tax Special Procedure Rules, 2007, namely:-

- (1) In the aforesaid Rules,—
 - (a) in Chapter XIII, in the heading, for the words “ELECTRIC HOME APPLIANCES” the word “GOODS” shall be substituted;
 - (b) for rule 58S, the following shall be substituted, namely:-

“58S. Application.—The provisions of this Chapter shall apply to supplies of the goods specified in the following Table, hereinafter referred to in this Chapter as “the specified goods”, namely:-

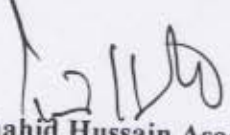
TABLE

S. No.	Specified Goods
1	Household electrical goods, including air conditioners, refrigerators, deep freezers, televisions, recorders and players, electric bulbs, tube-lights, fans, electric irons, washing machines and telephone sets.
2	Household gas appliances, including cooking range, ovens, geysers and gas heaters.
3	Foam or spring mattresses and other foam products for household use.
4	Auto-parts and accessories.
5	Lubricating oils, brake fluids, transmission fluid, and other vehicular fluids and maintenance products.
6	Tyres and tubes.
7	Storage batteries.
8	Arms and Ammunitions.
9	Paints, distempers, enamels, pigments, colours, varnishes, gums, resins, dyes, glazes, thinners, blacks, cellulose lacquers and polishes sold in retail packing.
10	Tiles.

(c) in rule 58T,—

- (i) In sub-rule (1), for the figure “0.75”, the figure “2” shall be substituted; and
- (ii) the word “electric”, wherever occurring in sub-rules (1), (3), (5), (7) or (8) shall be omitted.

[C. No. 1/56-STB/2013]


(Shahid Hussain Asad)
Additional Secretary