

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

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Islamabad, the 28<sup>th</sup> February, 2014

**NOTIFICATION  
(FEDERAL EXCISE & SALES TAX)**

S.R.O. 140(I)/2014.- In exercise of the powers conferred by clause (a) of sub-section (3) of section 3 and section 40 of the Federal Excise Act, 2005 and proviso to sub-section (1A), sub-sections (1B) and (6) of section 3 and section 50 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to direct that the following amendments shall be made in the Federal Excise Duty and Sales Tax on Production Capacity (Aerated Waters) Rules, 2013, namely:-

(1) in the preamble, after the expression "(3) of section 3", the expression ", sub-section (3) of section 6" shall be inserted;

(2) in rule 4, in sub-rule (1), for the proviso, the following shall be substituted, namely:-

"Provided that the rates per filling valve or spout payable by each category of factory manufacturing aerated waters specified in column (2) of the Table below shall be revised as specified in column (3) thereof, which shall be payable in installments as specified in the Schedule to rule 5, in such a manner that the first installment under the revised rates shall be due on the 15<sup>th</sup> March, 2014, namely:-

TABLE

S. No.	Category of factory manufacturing aerated waters	Rate per filling valve or spout
(1)	(2)	(3)
(a)	Factories having only foreign origin filling machines or a mix of foreign and local origin filling machines, whether used for manufacturing foreign or local brands	Rupees 7,500,000 per filling value or spout

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(b)	Factories exclusively having local origin filling machines, whether used for manufacturing foreign or local brands	Rupees 6,000,000 per filling valve or spout
(c)	Factories where the total number of filling valves or spouts installed are less than 40	Rupees 2,000,000 per filling valve or spout."; and

(3) in rule 6,

(a) in sub-rule (1), after the figure "2005", the expression ", provided that no adjustment or deduction shall be allowed in excess of seventy two percent of the gross amount payable for the month as determined under rule 4 read with rule 5. The excess unadjusted amount may be carried forward to the subsequent month, subject to the condition that no refund on account of unadjusted duty shall be admissible" shall be inserted;

(b) in sub-rule (1),

(i) after the colon, the following proviso shall be inserted, namely:-

"Provided that the total adjustment of duty and sale tax in a month shall not be allowed in excess of seventy two percent of the gross amount payable as determined under rule 4 read with rule 5. The excess unadjusted amount may be carried forward to the subsequent month, subject to the condition that no refund on account of unadjusted duty and taxes shall be admissible."; and

(ii) in the existing proviso, after the word "Provided", the word "further" shall be inserted; and

(c) in sub-rule (2), the existing Illustration shall be numbered as "Illustration 1", and after Illustration 1, numbered as aforesaid, the following new Illustration shall be added namely:-

"Illustration 2

Gross amount per spout

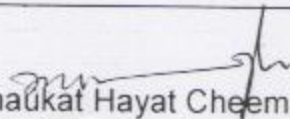
Rs.7.5 million

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Number of spouts	100
Gross amount payable for installment due by 15 <sup>th</sup> March 2014 (7.5 M X 5% X spouts)	Rs. 37.5 million
Input duty and tax	Rs. 30 million
Input allowed (72% of output)	Rs. 27 million
Net amount payable	Rs. 10.5 million
Input amount to be carried forward	Rs. 3 million".

[C. No. 1(47)STB/2013(Pt)]

  
(Shaikat Hayat Cheema)  
(Secretary-IR Sales Tax Law, Procedure & Exemptions)