GOVERNMENT OF PAKISTAN

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

Islamabad, the 26th June, 2014.

NOTIFICATION (SALES TAX)

S.R.O. 575(I)/2014.—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, clause (b) of sub-section (1) of section 8 and section 71 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O. 1125(I)/2011, dated the 31st December, 2011, namely:-

In the aforesaid Notification, in the Table-II,-

- (a) against S. Nos. 01 and 02, in column (2), for the word "Finished" wherever occurring, the words "Locally manufactured finished" shall be substituted;
- (b) in condition (v), after the words "per cent", occurring at the end, a full stop and the words ". Subsequent supply of such goods shall be charged to tax at the rate of seventeen per cent subject to adjustment of input tax in accordance with relevant provisions of the Act and rules made thereunder" shall be inserted;
- (c) in condition (vii), after the word "of", occurring for the first time, the words "locally manufactured" shall be inserted; and
- (d) in condition (viii), for the word "these", the words "locally manufactured" shall be substituted.

[C.No. 1/81-STB/2014]

(Muhammad Ashraf Khan)
Additional Secretary