

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

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Islamabad, the 8<sup>th</sup> May, 2015.

**NOTIFICATION**  
 (SALES TAX)

**S.R.O. 398(I)/2015.**— In exercise of the powers conferred by clause (b) of sub-section (2) of section 3 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that sales tax shall be charged at the rate of **five** per cent on the goods mentioned in column (2) of the Table below, subject to the conditions specified in column (3) thereof, namely:—

**TABLE**

S. No.	Description	Conditions
(1)	(2)	(3)
1	LNG imported for servicing CNG sector;	Nil
2	Fertilizer produced by using imported LNG.	(i) A gas supply certificate, containing bifurcation of supply of imported LNG and domestic natural gas, from SNGPL in consonance with allocation by the Ministry of Petroleum and Natural Resources shall be produced by the fertilizer manufacturer to the Commissioner Inland Revenue having jurisdiction on monthly basis.  (ii) The standard rate of sales tax shall be charged on supply of fertilizer if manufactured from domestic natural gas as transmitted by SNGPL on the rates notified by OGRA for the fertilizer industry.  (iii) If, during a tax period, a manufacturer purchases imported LNG as well as domestic natural gas, the total quantity of fertilizer

		<p>produced in the said tax period shall be apportioned accordingly for the purpose of levy and collection of sales tax.</p> <p>(iv) In case different retail prices are fixed for the fertilizer manufactured from imported LNG and that from domestic natural gas, the provisions of clause (27) of section 2 of the Sales Tax Act, 1990, regarding payment of sales tax on highest of such retail prices shall be followed.</p>
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**[C.NO.1/15-STB/99 (Pt-III)]**

**(Muhammad Ashraf Khan)**  
Additional Secretary

