

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

Islamabad, the 28th June, 2019.

**NOTIFICATION
(CUSTOMS/SALES TAX)**

S.R.O. 671 (I)/2019:- In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), and clause (a) of sub-section (2) of section 3 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. 678(I)/2004 dated the 7th August, 2004, namely:-

In the aforesaid Notification,-

- (i) in clause (2a) and before the explanation, for the semicolon at the end a colon shall be substituted and thereafter the following provisos shall be added, namely:-

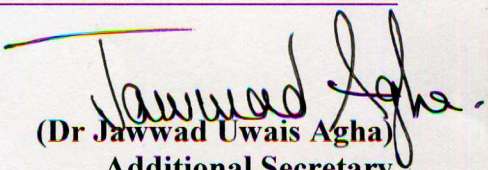
Provided that if the Floating Storage and Regasification Unit is temporarily imported for a period of one hundred and eighty days for use in place of a primary Floating Storage and Regasification Unit on which duty has been paid under this clause, no duty or sales tax shall be chargeable:

Provided further that when in place of a primary Floating Storage and Regasification Unit, an initial Floating Storage and Regasification Unit is imported, duty shall be paid in accordance with this clause and at the import of the primary Floating Storage and Regasification Unit, the duty under this clause shall only be applied on the differential value of the Floating Storage and Regasification Units. Sales Tax in line with this clause (2a) shall continue to be exempt as if the initial and primary Floating Storage and Regasification Units are imported under this clause; and

- (ii) in condition (ix), appearing under the heading "CONDITIONS WITH REFERENCE TO CLAUSES (1), (2) and (2a)" after the expressions "as per serial (1)" the expression "and serial (2a)" shall be inserted.

2. This notification shall take effect from the 1st day of July, 2019.

[C.No. 1/7/Mach./94-Pt-1A (2)]


(Dr. Jawwad Uwais Agha)
Additional Secretary