GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
(INDIRECT TAX POLICY)
****

C.No.3(5) ST-L&P/2010 Islamabad, the 20th January, 2010

SALES TAX GENERAL ORDER 01/2010

Subject: FISCAL RELIEF TO REHABILITATE THE ECONOMIC LIFE IN NWFP / FATA, INSTALMENT IN ARREARS.

In pursuance to Ministry of Finance U.O. dated 7-1-2010 the FBR has decided to allow instalments in deposit of arrears by taxpayers / registered persons belonging to violence-hit areas of NWFP and FATA given in this order.

2. Following procedure shall be observed in allowing instalments to the registered persons/ taxpayers namely:-

(i) Filing of application for instalment of arrears.--The taxpayer shall file application to the Chief Commissioner Regional Tax Office Peshawar /Abbottabad for allowing him instalment in payment of outstanding arrears of sales tax stretching over a period of not exceeding three years.

(ii) Processing of the application.-- The Chief Commissioner shall cause the application of the taxpayer/ registered person examined and processed by an officer subordinate to him not below the rank of Additional Commissioner.

(iii) Decision by Commissioner.-- After satisfying himself about the propriety of the application, the Chief Commissioner, or as the case may be, the Commissioner, shall pass an order to that effect.

3. Taxpayers of Violence affected areas. -- For the purposes of this order, violence affected areas shall cover the following districts / areas of the NWFP and FATA:

(i) **Most Affected Areas**

Bajur Agency Mohamand Agency Khyber Agency Orakzai Agency Kurrum Agency North Waziristan Agency South Waziristan Agency	FATA
Malakand Agency District Swat District Buner District Shangla District Upper Dir; & District Lower Dir	PATA
District Hangu District Bannu; and District Tank	Settled Areas

(ii) **Moderately Affected Areas**

District Kohat
District Charsadda
District Peshawar
District D.I. Khan; and
District Batagram
Lakimarwat
Swabi
Mardan

4. Exclusion.-- The facility of instalment under this STGO shall not be applicable to arrears on account of beverages, cement, sugar and cigarette.

5. Application to Excise Duty Arrears.-- Subject to paragraph 4 this order shall, mutatis mutandis, be applicable to arrears of excise duty.

(Muhammad Sadiq)
Secretary ST& FE (L&P)