

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
[INLAND REVENUE WING]

C.No.4(5)ST-L&P/2011- 34708

Islamabad the 6th March, 2014

SALES TAX GENERAL ORDER NO. 23 OF 2014

Subject: AMENDMENT IN STGO 08/2007 DATED 13-09-2007 – ALLOWING FACILITY OF ZERO-RATING ON SUPPLY OF ELECTRICITY.

In exercise of powers conferred by clause (d) of section 4 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to make the following further amendment in its Sales Tax General Order No. 08 of 2007 dated 13th September, 2007, namely:-

In the aforesaid General Order, in the Table, against S.No. 184 in column (4), after the figure “27165100079017U ” the figure “24119199001800U” shall be **added.**

Shaukat Hayat Cheema

Secretary IR-ST&FE

(Law, Procedure & Exemption)

Copy to:

1. The Chief Commissioner, Regional Tax Office-II, Lahore, to coordinate the implementation of aforesaid amendment in the General Order by the LESCO Authorities for their respective registered person.
2. M/s Lahore Electric Supply Company (LESCO), with request to **implement** zero rating of sales tax on the supply of electricity to unit mentioned in the above STGO, with immediate effect.
- ✓ 3. Member (FATE), FBR, Islamabad.

Shaukat Hayat Cheema

Secretary IR-ST&FE

(Law, Procedure & Exemption)

Handwritten signatures and initials: A large circular stamp with a signature inside, and several handwritten initials and dates including "7/3", "07/03", and "WM".