

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

C.No.15 (2)ST-LP&E/ZR/2017

/14/285-R

Islamabad the 20<sup>th</sup> November, 2017.

**SALES TAX GENERAL ORDER NO. 189 OF 2017**

**Subject: ALLOWING FACILITY OF ZERO-RATING ON SUPPLY OF FURNACE OIL.**

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 state that, the following amendment may be made in its Sales Tax General Order No. 109/2017 dated 10.07.2017 namely:-

In the aforesaid General Order, in the Table at serial number 1 in column 3 quantity per month shall be substituted from 300 M.Tons to 530 M.Tons and in column (1) serial number 2 and entries relating thereto in columns (2), (3) and (4) shall be **omitted**:

**(Qadeerullah)**

Second Secretary IR-ST&FE  
(Law, Procedure & Exemptions)

**Copy to:**

1. The Chief Commissioner, LTU, Lahore to monitor purchase and consumption of Furnace Oil requiring the registered person to furnish monthly statement of zero-rated purchases and consumption in order to verify/prevent misuse of zero-rated facility.
2. M/s Pakistan State Oil is allowed to supply zero-rated Furnace Oil as per quantity mentioned in Column (3) in the Table above.
3. M/s Ellcot Spinning Mills Limited, Lahore.
- ✓ 4. Chief (FATE), FBR, Islamabad.

**(Qadeerullah)**

Second Secretary IR-ST&FE  
(Law, Procedure & Exemptions)