

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
(Inland Revenue)**

C.NO.4(1)ST&FE/Misc./2016 /7206-R

Islamabad, the 18th January, 2017.

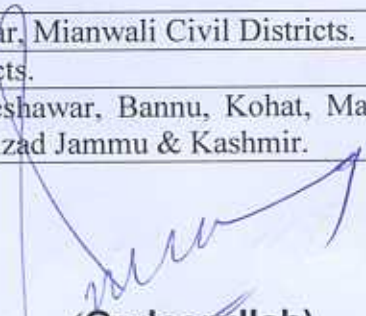
SALES TAX GENERAL ORDER NO. 01 OF 2017.

SUBJECT:- NOTIFICATION OF ZONES FOR DETERMINATION OF HIGHEST RETAIL PRICE OF FERTILIZER IN RETAIL PACKING.

In exercise of powers conferred by proviso to clause (27) of section 2 read with clause (a) of sub-section (2) of section 3 and S.No. 32 and entries relating thereto of the Third Schedule to the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to specify zones and the areas falling therein as mentioned in the Table below for the purpose of determination of the highest retail price of any brand or variety of fertilizer for that zone as sold in retail packing:

TABLE

Fertilizer/Freight Zones	
Zones	Division/Civil Districts
Z1	Karachi, Mirpur Khas, Shaheed Benazirabad Division, Hyderabad, Jamshoro, Tando Allayyar, Matiyari, Tando Muhammad Khan, Thatta, Sujawal Civil Districts.
Z2	Sukkur, Larkana, Naseerabad Divisions, Dadu, Sibi, Kohlu, Dera Bugti Civil Districts
Z3	Bahawalpur, Rahimyar Khan and Ranjanpur Civil Districts.
Z4	Multan, Quetta, Zhob, Kalat, Makran Divisions, Bahawalnagar, D.G. Khan, Muzaffargarh, Layyah, Harnai, Ziarat Districts.
Z5	Faisalabad, Sahiwal, D.I. Khan Divisions, Bhakhar, Mianwali Civil Districts.
Z6	Lahore Division, Sargodha, Khushab Civil Districts.
Z7	Gujranwala, Rawalpindi, Islamabad, Hazara, Peshawar, Bannu, Kohat, Malakand and Mardan Divisions; FATA, Northern Areas, Azad Jammu & Kashmir.


(Qadeerullah)

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

Distribution:

1. Member (FATE), FBR, Islamabad.
2. All Chief Commissioners IR, Large Taxpayers Units/Regional Tax Offices.