

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

C.No.15 (11)ST-LP&E/ZR/2017

119874-R

Islamabad the 15th Febrauryr, 2018.

SALES TAX GENERAL ORDER NO. 40 OF 2018

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. 115/2017 dated 13.07.2017 namely:-

In the aforesaid General Order, in the Table at serial number 1 in column 3 quantity per month shall be substituted from 40 M.Tons to 83 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, M/s Rawal Energy (Pvt.) Limited and M/s Total Parco Pakistan Limited.
3. M/s Prosperity Weaving Mills Limited, Lahore.
- ✓ 4. Chief (FATE), FBR, Islamabad.

(Qadeerullah)

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