

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
INLAND REVENUE

C.No.1(1) ST-LP&E/ZR/2017- 85904-R

Islamabad the 29th June, 2019.

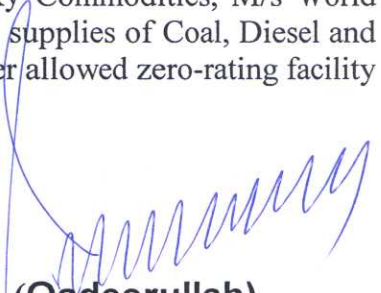
SALES TAX GENERAL ORDER NO. 100 OF 2019.

In exercise of the powers conferred under clause (d) of section 4 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to rescind all Sales Tax General Orders allowing zero-rating facility of Sales Tax on Electricity, Gas, Coal, Furnace Oil and Diesel Oil to registered persons w.e.f. 1st July, 2019.


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

Copy to:

1. All Chief Commissioner IR, with the request to coordinate with utility provider authorities regarding implementation of aforesaid amendments in the General Order for withdrawal of the zero rating facility from the respective registered persons and to submit report by 01.08.2019 regarding the implementation.
2. M/s SSGCL/SNGPL/PESCO/IESCO/LESCO/GEPCO/FESCO/MEPCO/HESCO / QESCO/SESCO, K-Electric and M/s LASBELLA INDUSTRIAL ESTATES DEVELOPMENT AUTHORITY (LIEDA), M/s Nadeem Power Generation (Pvt.) Limited, M/s Sitara Energy Limited, Faisalabad. M/s Lucky Energy Limited, Karachi and M/s Sunder Industrial Estates with the request to **start charging sales tax** on the supply of electricity/gas to all the units of five zero rated sectors.
3. M/s Attock Petroleum, M/s Hascool Petroleum, M/s Pakistan State Oil, M/s Shell Pakistan, M/s Byco Petroleum Pakistan Ltd, M/s Total Parco Pakistan Limited, M/s Pak Arab Refinery Limited, M/s New One Oil Traders, M/s Diamond Petroleum, M/s Star Oil Enterprises, M/s Bilal Iqbal (Pvt.) Limited, M/s Awan Trading Co (Pvt) Ltd., M/s Agro Trade (Pvt) Ltd., M/s Protocol Synergies (Pvt) Ltd, M/s Masoodia and M/s Maayar Commodities International, M/s Lucky Commodities, M/s World Traders with the request to start charging of sales tax on supplies of Coal, Diesel and Furnace Oil to all the Registered Persons who were earlier allowed zero-rating facility through different STGOs.
- ✓ 4. Chief (FATE)/(ST & FE-Policy), FBR, Islamabad.


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