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

Islamabad, the 10th February, 2011

NOTIFICATION
(SALES TAX)

S.R.O. 117 (I)/2011.– In exercise of the powers conferred by clause (b) of sub-section (2) of section 3 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that the goods produced or manufactured in such areas, where the Sales Tax Act, 1990, is not applicable but are included in the Prime Minister's Fiscal Relief to Rehabilitate the Economic Life in Khyber Pakhtunkhwa, FATA and PATA, namely, Bajaur Agency, Mohamand Agency, Khyber Agency, Orakzai Agency, Kurram Agency, North Waziristan Agency, South Waziristan Agency, Malakand Agency, District Swat, District Buner, District Shangla, District Upper Dir and District Lower Dir, shall be charged to fifty per cent of the rate leviable under sub-section (1) of section 3 of the Sales Tax Act, 1990, if supplied to a person in any area where the Sales Tax Act, 1990, is applicable.

2. This notification shall not be applicable to cement, sugar, beverages and cigarettes sectors.

3. This notification shall be deemed to have taken effect from the 10th day of March, 2010.

[File No. 3(31)STJ/09]

(Khawar Khurshid Butt)
Additional Secretary