

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS,
STATISTICS AND REVENUE
(REVENUE DIVISION)

Islamabad, the 2nd February, 2012.

(NOTIFICATION)
(SALES TAX)

S.R.O. 79(I)/2012.— 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 sales tax shall be charged on goods mentioned in column (2) of the Table below, subject to the conditions and restrictions specified in column (3) thereof, namely:—

S. No.	Description	Conditions and restrictions
(1)	(2)	(3)
1.	Agricultural tractors falling under PCT heading 8701.9020	(i) Import and supply thereof; and (ii) Sales tax shall be charged at reduced rates wherever applicable during the period indicated below:— Upto 31.12.2012 5% On and from 01.01.2013 to 31.12.2013 10% On and from 01.01.2014 16%

[C. No. 2/106-STB/2005]


(Muhammad Aqil Usman)
Additional Secretary