

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 30th October, 2019.

NOTIFICATION
(SALES TAX)

S.R.O. 1290(I)/2019.— In exercise of the powers conferred by second proviso to sub-section (1) and sub-section (4) of section 8B of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to direct that the following amendments shall be made in its Notification No. S.R.O. 1190(I)/2019, dated the 2nd October, 2019, namely:

In the aforesaid Notification,—

- (a) in Table-1, in column (1), after S. No. 10 and entry relating thereto in column (2), the following new S. No. 11 and 12 and entries relating thereto shall be added, namely:—

“11.	CNG dealers provided the value of natural gas on which sales tax is charged on the basis of value notified by the Federal Board of Revenue exceeds 50% of value of all taxable purchases in a tax period.
12.	Petroleum dealers of licensed oil marketing companies.”

; and

- (b) in Table-2, in column (1), after S. No. 1 and entry relating thereto in column (2), the following new S. No. 2 and entry relating thereto shall be added, namely:—

“2.	Wholesalers of yarn.”
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[C. No. 1/2-STB/2019 (Pt-2)]


(Tauqeer Ahmed)
Secretary (ST&FE-Budget)