GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE & EXONOMIC AFFAIRS

Islamabad, the 23rd July, 1998.

NOTIFICATION
(SALES TAX)

S.R.O. 839 (1) /98.- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to exempt the input tax on agricultural tractors falling under heading No. 8701.9019 of the First Schedule to the Customs Act., 1969, (IV of 1969) subject to the following conditions, namely:-

(a) This exemption of input tax paid by a recognized manufacturer of agricultural tractor registered under the Sales Tax Act, 1990 shall be allowed only by way of refund to the said manufacturer;

(b) The registered manufacturer of agricultural tractor shall file prescribed monthly sales tax return for the exempt output and shall also claim , on that return the refund of input tax paid by him as is exempted under this notification ;

(c) Input at tax shall not be claimed on goods specified under the Federal Government's notification No. S.R.O. 578 (I) / 98, dated the 12th June, 1998;and

(d) The manufacturers shall sell exempt agricultural tractors against proper tax invoice with zero sales tax at a price agreed with the Federal Government.

2. The refund of the input tax shall be allowed within thirty days of the filing of return in the manner prescribed in the Sales Tax Refund Rules, 1998.

[F.No. 1/ 56-STT/ 98]

(S. M. Kazimi)
Additional Secretary