

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

Islamabad, the 19th March, 2013.

NOTIFICATION
(SALES TAX)

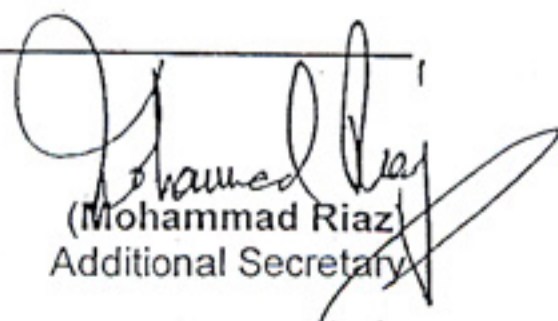
S.R.O. 221 (I)/2013.- In exercise of the powers conferred by clause (c) of section 4 read with clause (b) of sub-section (2) and sub-section (6) of section 3, clause (b) of sub-section (1) of section 8 and section 71 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011, namely:-

In the aforesaid Notification, -

- (a) in clause (vi), after the word "registered" the words "or unregistered" shall be inserted;
- (b) in clause (vii), the word "registered" shall be omitted;
- (c) clause (ix) and Explanation shall be substituted, namely:-
"(ix) registered manufacturers who process goods, including fabrics, owned by other persons shall charge sales tax at the rate of two per cent of the processing charges received by them"; and
- (d) clause (x) shall be substituted, namely:-
"(x) a registered person who has consumed inputs acquired on payment of sales tax, shall be entitled to input tax adjustment, subject to the relevant provisions of the Sales Tax Act, 1990 and Rules made thereunder.

Provided that in case of local supplies no refund shall be admissible. However, exporters shall be entitled to get refund in accordance with the law."

[C.No. 1(140)RGST/2011-Pt-V]


(Mohammad Riaz)
Additional Secretary