

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

Islamabad, the 30th June, 2015

NOTIFICATION
(Sales Tax)

S.R.O. 486(I)/2015.-- In exercise of the powers conferred by clause (b) of sub-section (2) and sub-section (6) of section 3 and clauses (c) and (d) of section 4 read with 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 said Notification, -

(1) in the preamble, -

(a) for the expression “clause (c) of section 4 read with clause (b) of sub-section (2) and sub-section (6) of section 3,”, the expression “sub-section (1), clause (b) of sub-section (2) and sub-section (6) of section 3 and clauses (c) and (d) of section 4 read with” shall be substituted; and

(b) for the expression “sales tax shall be charged, levied and paid at the rate of two per cent of the value of the goods mentioned in column (2) of Table-I below, at the rate of five per cent of the value of the goods mentioned in column (2) of Table-II below, falling under PCT heading numbers specified in column (3) of the said respective tables, and at the rates of two, five or seventeen per cent, as the case may be, on the goods or class of goods mentioned in the conditions stated in this

notification, to the extent and in the manner as specified in the aforesaid conditions,” the expression “in respect of the goods specified in respective column (2) of Table-I and Table-II below, falling under the PCT heading numbers specified in column (3) of the respective Table, sales tax shall be charged, levied and paid at the rates specified in column (4) of Table-II, subject to the conditions stated in this notification” shall be substituted;

(2) in Table-I, in column (1), S. No. 4. and entries relating thereto in columns (2) and (3) shall be omitted;

(3) for Table-II, the following shall be substituted, namely:-

“TABLE-II

S. No.	Description of goods and point of taxation	PCT Heading No.	Rate of Sales Tax
(1)	(2)	(3)	(4)
1.	<p><u>Goods usable as industrial inputs, specified in Table I,</u></p> <p>(i) Import for in-house consumption by registered manufacturers of the five sectors mentioned in condition (i) below</p> <p>(ii) Commercial imports</p> <p>(iii) Supplies to registered or unregistered persons of the said five sectors</p> <p>(iv) Supplies to persons outside the said five sectors</p> <p>(v) Import by, or supply to, registered manufacturers, whether or not of the said five sectors, for the manufacture of goods specified in Table-I or Table-II</p>	As specified in column (3) of Table-I	<p>3%</p> <p>3%, plus 1% value addition tax</p> <p>3%</p> <p>17%</p> <p>3%</p>

2.	<u>Fabric, including grey fabric</u> (i) Import for in-house consumption by registered manufacturers of the five sectors mentioned in condition (i) below (ii) Commercial imports (iii) Supplies	Respective headings	3% 3%, plus 1% value addition tax 3%
3.	<u>Processed goods, including fabrics</u> Processing of goods owned by other persons, by registered manufacturers of the five sectors mentioned in condition (i) below.	Respective headings	3% of the processing charges
4.	<u>Locally manufactured finished articles of</u> <u>(a) textiles and textile made-ups.</u> <u>(b) leather and artificial leather</u> Supplies to any person, including retail sales	Respective headings	5%
6.	<u>Imported finished goods ready for use by the general public</u> (i) Import (ii) Supply thereof	Respective headings	17%, plus 2% value addition tax 17%"; and

(4) condition No. (iii) to condition No. (ixa) shall be omitted.

2. This notification shall take effect on and from the 1st July, 2015.

[C. No. 3(1)ST&FE/LP&E/15]

(Nisar Muhammad)
Additional Secretary