

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
INLAND REVENUE

C.No.1(1) ST-LP&E/ZR/2017- 85904-R

Islamabad the 29th June, 2019.

SALES TAX GENERAL ORDER NO. 100 OF 2019.

In exercise of the powers conferred under clause (d) of section 4 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to rescind all Sales Tax General Orders allowing zero-rating facility of Sales Tax on Electricity, Gas, Coal, Furnace Oil and Diesel Oil to registered persons w.e.f. 1st July, 2019.

Sd.
(Qadeerullah)
Secretary IR-ST&FE
(Law, Procedure & Exemptions)

Copy to:

1. All Chief Commissioner IR, with the request to coordinate with utility provider authorities regarding implementation of aforesaid amendments in the General Order for withdrawal of the zero rating facility from the respective registered persons and to submit report by 01.08.2019 regarding the implementation.
2. M/s SSGCL/SNGPL/PESCO/IESCO/LESCO/GEPCO/FESCO/MEPCO/HESCO / QESCO/SESCO, K-Electric and M/s LASBELLA INDUSTRIAL ESTATES DEVELOPMENT AUTHORITY (LIEDA), M/s Nadeem Power Generation (Pvt.) Limited, M/s Sitara Energy Limited, Faisalabad. M/s Lucky Energy Limited, Karachi and M/s Sunder Industrial Estates with the request to **start charging sales tax** on the supply of electricity/gas to all the units of five zero rated sectors.
3. M/s Attock Petroleum, M/s Hascool Petroleum, M/s Pakistan State Oil, M/s Shell Pakistan, M/s Byco Petroleum Pakistan Ltd, M/s Total Parco Pakistan Limited, M/s Pak Arab Refinery Limited, M/s New One Oil Traders, M/s Diamond Petroleum, M/s Star Oil Enterprises, M/s Bilal Iqbal (Pvt.) Limited, M/s Awan Trading Co (Pvt) Ltd., M/s Agro Trade (Pvt) Ltd., M/s Protocol Synergies (Pvt) Ltd, M/s Masoodia and M/s Maayar Commodities International, M/s Lucky Commodities, M/s World Traders with the request to start charging of sales tax on supplies of Coal, Diesel and Furnace Oil to all the Registered Persons who were earlier allowed zero-rating facility through different STGOs.
- ✓ 4. Chief (FATE)/(ST & FE-Policy), FBR, Islamabad.

(Signature)
(Qadeerullah)
Secretary IR-ST&FE
(Law, Procedure & Exemptions)



**Sui Southern Gas
Company Limited**

12 July 2019
S NO. 1

[REDACTED]
[REDACTED]
[REDACTED]

SUB: TARIFF FOR TEXTILE, CARPETS, LEATHER, SPORTS & SURGICAL GOODS
REF: OGRA SRO (1)/2019 DATED 29 JUNE 2019

Dear Customer,

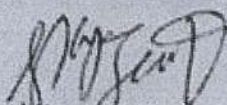
SSGC like to inform all its valued industrial customers that OGRA vide price notification SRO (I)/2019 dated 29 June 2019 (serial VI) has revised tariff at flat rate of Rs. 786/- per MMBTU w.e.f 01 July 2019 for registered Manufactures or Exporters of five zero-rated sectors and their captive power namely: Textile (including jute), carpets, leather, sports and surgical goods.

SSGC has been charging reduced gas tariff to five zero rated sectors in accordance with amended notification SRO 1234(I)/2018, dated 18 October 2018 to those Textile, Leather & their Captive Power Units who were appearing as zero rated in FBR STGOs for zero rating facility. However, FBR had withdrawn the said zero-rating facility of Sales Tax with effect from 01 July 2019 through Sales Tax General Order No. 100 of 2019 dated 29 June 2019.

Consequent to withdrawal of Zero rating on Gas Bills, SSGC has to adopt following mechanism for charging of reduced gas tariff in accordance with OGRA notification SRO (I)/2019 dated 29 June 2019. Therefore you are requested to provide requisite information to SSGC before 25 July 2019 in order to avail provision of reduced gas tariff of Serial (VI) of SRO (I)/2019.

1. Application on company's letter-head confirming that you fall in the category of 'Registered Manufacturer or Exporter of Textile (including jute), carpets, leather, sports and surgical goods' and you are entitled for Gas Tariff under serial VI of SRO.
2. Under-taking on Rs. 100/- Stamp Paper that at any time the nature of business is changed, the same is reported to SSGC for withdrawing of gas tariff of serial VI of SRO, failing which SSGC shall be entitled to recover short-billed charges, if any.
3. Letter of recommendation from Association.
4. FBR Registration status to reflect that Customer is registered for Sales Tax as Manufacturer or Exporter in the category of five zero-rated sectors at FBR (STRN / NTN).

In case of not providing above information, SSGC would not be able to raise bill on reduced tariff and normal tariff i.e. Rs. 1,021/- per MMBTU will be applied.


Syed Kamran Yousuf
DGM Incharge (Billing)

Billing Department 1st Floor, SSGC Head Office, ST 4, Block 14, Gulshan-e-Iqbal, Near Civic Centre.
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