

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
(FEDERAL BOARD OF REVENUE)

Islamabad, the 23rd July, 2018.

NOTIFICATION
(SALES TAX)


S.R.O. 888(I)/2018.— 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, from whole of sales tax including extra tax chargeable under Chapter IVA of Sales Tax Special Procedure Rules, 2007, on supply of electricity to domestic, commercial and industrial consumers including retailers of districts of Chitral, Dir and Swat (which includes Kalam), the Tribal Area in Kohistan district, Malakand Protected Area, the Tribal Area adjoining Mansehra district, the former State of Amb, Zhob district, Loralai district (excluding Duki Tehsil), Dalbandin Tehsil of Chagai District and Marri and Bugti tribal territories of Sibi district, Tribal areas adjoining the districts of Peshawar, Kohat, Bannu, Lakki Marwat, Dera Ismail Khan, Tank as well as Bajaur Agency, Orakzai Agency, Mohmand Agency, Khyber Agency, Kurrum Agency North Waziristan Agency and South Waziristan Agency:

Provided that exemption from sales tax including extra tax chargeable under Chapter IVA of Sales Tax Special Procedure Rules, 2007 on supply of electricity shall be available to those industrial consumers who have set up of industries prior to 31st May, 2018 and industrial production has been started on or before the said date:

Provided further that no refund and adjustment of sales tax charged on supply of electricity from the date of assent given by the President, Islamic Republic of Pakistan, to the Constitution (Twenty fifth Amendment) Act, 2018 (XXXVII of 2018) shall be admissible to consumers exempted under this Notification.

02. This Notification shall take effect from the date of assent given by the President, Islamic Republic of Pakistan, to the Constitution (Twenty-fifth Amendment) Act, 2018 (XXXVII of 2018).

[C. No. 5/94-STB/2018]


(Dr. Muhammad Iqbal)
Additional Secretary