

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
(FEDERAL BOARD OF REVENUE)

Islamabad, the 23rd July, 2018.

NOTIFICATION
(SALES TAX)

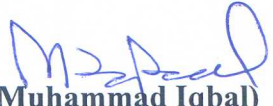
S.R.O. 890(I)/2018.— In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to exempt whole of sales tax on goods produced and supplied by industrial units located in districts of Chitral, Dir and Swat (which includes 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 under this notification shall be available only to those industrial units which have been set up on or before 31st May, 2018 and industrial production and supplies have been commenced on or before the said date:

Provided further that no refund and adjustment of sales tax shall be admissible in respect of sales tax charged on supplies.

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