

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

Islamabad, the 27th May, 2013.

NOTIFICATION
(SALES TAX)


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S.R.O. / (I)/2013.— In exercise of the powers conferred by clause (b) of sub-section (1) of section 8 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that the following further amendment shall be made in its Notification No. S.R.O. 490(I)/2004, dated the 12th June, 2004, namely:-

In the aforesaid Notification,

- (i) in clause (c), the word "and" shall be omitted; and
- (ii) in clause (d), for the full stop at the end, a semicolon and word "; and" shall be substituted and thereafter the following shall be added, namely:-
 - "(e) building materials including cement, bricks, paints, varnishes, distempers etc. ;
 - (f) office equipment and machines (excluding electronic fiscal cash registers), furniture, structure, fixture and furnishings excluding those directly used in taxable activity;
 - (g) electrical and gas appliances, pipes, fittings excluding those directly used in taxable activity;
 - (h) wires, cables, ordinary electrical fittings and sanitary fittings, excluding those directly used in taxable activity; and
 - (i) crockery, cutlery, utensils etc., excluding those directly used in taxable activity."

[C. No. 2(77)ST-L&P/95]


(Mohammad Raza Baqir)
Additional Secretary