

VERSION-38

(As amended vide SRO 603(I)/2019 dated 31st May, 2019)

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

Islamabad, the 29th January, 2016

**NOTIFICATION
(SALES TAX)**

S.R.O. 57(I)/2016.-In exercise of the powers conferred by clause (b) of subsection (2) and sub-section (6) of section 3 of the Sales Tax Act, 1990, the Federal Government is pleased to-

- (a) rescind its Notification No. S.R.O. 383(I)/2015, dated the 30th April, 2015; and
- (b) direct that sales tax shall be levied and collected on import and supply of the goods specified in column (2) of the Table below at the rates specified respectively in column (4) thereof, in lieu of the sales tax payable under sub-section (1) of the said section 3, namely:-

1[2[3[4[5[6[7[8[9[10[11[12[13[14[15[16[17[18[19[20[21[22[23[24[25[26[27[28[29[30[31[32[33[34[35[36[37[38[**TABLE**

1	Substituted vide SRO 268(I)/2016 dated 31st March, 2016 effective from the 1st April, 2016
2	Substituted vide SRO 369(I)/2016 dated 29th April, 2016 effective from the 1st May, 2016
3	Substituted vide SRO 471(I)/2016 dated 31st May, 2016 effective from the 1st June, 2016
4	Substituted vide SRO 490(I)/2016 dated 30th June, 2016 effective from 1st July, 2016
5	Substituted vide SRO 500(I)/2016 dated 30th July, 2016 effective from the 1st August, 2016
6	Table and para 2 were substituted vide SRO 806(I)/2016 dated 31st August, 2016 effective from the 1st Sept., 2016
7	Table and para 2 were substituted vide SRO 925(I)/2016 dated 30th Sept., 2016 effective from the 1st Oct., 2016
8	Table was substituted vide SRO 1011(I)/2016 dated 31st October, 2016
9	Table was substituted vide SRO 1027(I)/2016 dated 30 th November, 2016 effective from 1 st December, 2016
10	Table was substituted vide SRO 1180(I)/2016 dated 31st December, 2016 effective from 1 st January, 2017
11	Table was substituted vide SRO 21(I)/2017 dated 15 th January, 2017 effective from 16 th January, 2017
12	Table was substituted vide SRO 91(I)/2017 dated 15 th February, 2017
13	Table was substituted vide SRO 125(I)/2017 dated 28 th February, 2017 effective from 1 st March, 2017
14	Table was substituted vide SRO 223(I)/2017 dated 31st March, 2017 effective from 1st April, 2017
15	Table was substituted vide SRO 292(I)/2017 dated 30th April, 2017 effective from 1st May, 2017
16	Table was substituted vide SRO 408(I)/2017 dated 31st May, 2017 effective from 1st June, 2017
17	Table was substituted vide SRO 581(I)/2017 dated 30th June, 2017 effective from 1st July, 2017
18	Table was substituted vide SRO 713(I)/2017 dated 31st July, 2017 effective from 1st August, 2017
19	Table was substituted vide SRO 757(I)/2017 dated 5th August, 2017 effective from 6th August, 2017
20	Table was substituted vide 867(I)/2017 dated 31st August, 2017 effective from 1st September, 2017
21	Table was substituted vide 984(I)/2017 dated 30th September, 2017
22	Table was substituted vide SRO 1331(I)/2017 dated 31st December, 2017
23	Table was substituted vide SRO 98(I)/2018 dated 31st January, 2018
24	Table was substituted vide SRO 265(I)/2018 dated 28 th , February 2018
25	Table was substituted vide SRO 414(I)/2018 dated 31 st March, 2018
26	Table was substituted vide SRO 560(I)/2018 dated 30 th April, 2018
27	Table was substituted vide SRO 663(I)/2018 dated 31 st May, 2018
28	Table was substituted vide SRO 729(I)/2018 dated 11th June, 2018
29	Table was substituted vide SRO 830(I)/2018 dated 30th June, 2018
30	Table was substituted vide SRO 850(I)/2018 dated 8th July, 2018
31	Table was substituted vide SRO 933(I)/2018 dated 31 st August, 2018
32	Table was substituted vide SRO 1165(I)/2018 dated 30 th September, 2018
33	Table was substituted vide SRO 1308(I)/2018 dated 31 st October, 2018
34	Table was substituted vide SRO 1461(I)/2018 dated 30 th November, 2018
35	Table was substituted vide SRO 1474(I)/2018 dated 31 st December, 2018
36	Table was substituted vide SRO 499(I)/2019 dated 30th April, 2019
37	Table was substituted vide SRO 507(I)/2019 dated 4 th May, 2019
38	Table was substituted vide SRO 603(I)/2019 dated 31 st May, 2019

S. No.	Description	PCT heading	Rate
(1)	(2)	(3)	(4)
1.	Motor Spirit excluding HOBC	2710.1210	13.0% ad valorem
2.	High speed diesel oil	2710.1931	13.0% ad valorem
3.	Kerosene	2710.1911	17.0% ad valorem
4.	Light diesel oil	2710.1921	17.0% ad valorem.]

2. This Notification shall take effect on and from the 1st October, 2016.

[No. 1./42-STB/2012]

(REHMATULLAH KHAN WAZIR)
Additional Secretary

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