

GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
(INLAND REVENUE POLICY WING)

Islamabad, the 8th January, 2020

ADDENDUM

SUBJECT: **ADJUSTMENT/REFUND OF SALES TAX PAID UNDER GENERAL PROCEDURE**

Follow up to the STGO 105 of 2019 dated 13.09.2019 on the subject. Following instructions as (1) (a) shall be considered as part of the STGO 105/2019 after sub para (1) of para 2.


Steel sector – Re-rollers and composite units:

It is clarified that work back formula will also apply to re-rollers and composite steel units with work back formula of 130 and 930 units of electricity per tonne respectively subject to same conditions/restrictions and instructions given for steel melters.

02. In the same manner, following instructions as 2(a) shall be considered as part of the aforesaid STGO after sub para (2) of para 2:

Oil & ghee mills:

Instructions given in sub para (2) of 2 shall mutatis mutandis apply to commercial importers of vegetable ghee and cooking oil subject to verification of facts by the relevant Commissioner on case to case basis.


(Tauqeer Ahmed)
Secretary (ST&FE-Budget)