

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

Islamabad, the 17th September, 2021

**NOTIFICATIONS
(SALES TAX)**

S.R.O. 1222(I)/2021.— In exercise of the power conferred by sub-section (5) of section 3 of the Sale Tax Act, 1990, and in supersession of its Notification No. S.R.O. 509(I)/2013, dated the 12th June, 2013, the Federal Government is pleased to levy tax, on the total billed amount excluding the amount of federal taxes, in addition to the tax payable under sub-section (1) of section 3 of the said Act, on supplies of electric power and natural gas to persons having industrial or commercial connections, but who have either not obtained sales tax registration number or are not on the Active Taxpayers List maintained by the Federal Board of Revenue, at extra rate as under, subject to the mode, manner, conditions and limitations prescribed in the rules, namely:—

S. No.	Type of consumer connection	Amount of monthly bill	Rate
(1)	(2)	(3)	(4)
1.	Industrial	-	17%
2.	Commercial	Upto Rs. 10,000	5%
		10,001 to 20,000	7%
		20,001 to 30,000	10%
		30,001 to 40,000	12%
		40,001 to 50,000	15%
		50,001 and above	17%

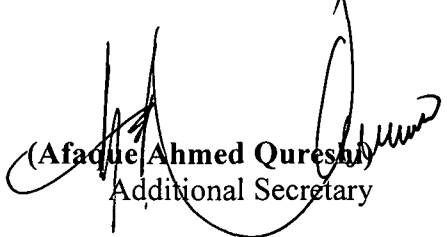
S.R.O. 1223(I)/2021.— In exercise of the powers conferred by the proviso to sub-section (1A) of section 3 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that the following further amendment shall be made in its Notification No. S.R.O. 648(I)/2013, dated the 9th July, 2013, namely:—



In the aforesaid Notification, in the Table, in column (1), after S. No. 13 and entries relating thereto in column (2), the following new serial numbers and corresponding entries relating thereto in column (2) shall be added, namely:—

“14.	Supplies by steel sector
15.	Supplies by edible oil sector.”.

[C. No. 1/35-STB-II/2021]


(Afazul Ahmed Qureshi)
Additional Secretary