
SALES TAX***INADMISSIBILITY OF INPUT SALES TAX NOT VERIFIABLE FROM 'CREST' OR IN THE 'SUPPLY CHAIN'***

[Sections 2(5AC), 2(33A) and 8(1)(caa)]

Based on the discrepancies pointed out by the automated information system, 'Computerized Risk-based Evaluation of Sales Tax' ('CREST'), proceedings were initiated against taxpayers either disallowing the relevant claim of input tax or for recovery of output tax.

Discrepancies under this system include:

- (i) mismatch on cross matching of the sales tax returns of taxpayers in a supply chain i.e. both the purchaser [input] and registered supplier [output].
- (ii) on account of timing differences (in declaration of 'output tax' and claim of corresponding 'input tax').

The action was, however, not fully endorsed by Courts.

Through insertion of sub-sections (5AC) and (33A) in section 2, the terms 'CREST' and 'supply chain' are now proposed to be defined. Further, effective June 13, 2013, a new clause (caa) is proposed to be inserted in section 8(1) for disallowance of input as indicated by CREST or not verifiable from the supply chain.

The proposed amendments are seemingly aimed to validate legal status of the defaults adjudged on the basis of CREST or discrepancies otherwise unearthed by departmental officials in the supply chain.

DEFINITION OF PROVINCIAL SALES TAX

[Section 2(22A)]

The definition of 'Provincial Sales Tax', which is considered as 'input tax' under the Act, has been proposed to be substituted, whereby only those provincial laws or laws relating to Islamabad Capital Territory, which are declared by the Federal Government through notification in the official Gazette, to be provincial sales tax for the purpose of input tax.

TIME OF SUPPLY – PAYMENT OF SALES TAX ON EARLIER OF RECEIPT OF PAYMENT OR DELIVERY OF GOODS

[Section 2(44)]

Under the currently applicable provisions, sales tax is leviable at the time of actual delivery of goods regardless of the time of payment i.e. sales tax is not chargeable on 'advance payments' against purchase of goods.

Amendments are proposed in Clause (44) of section 2, defining the term 'time of supply', to the effect that sales tax becomes chargeable on earlier of receipt of payment or delivery of goods. The timing for accounting of part payment for purchase of goods, including under hire purchase and services has also been proposed.

Accordingly, any payment received in advance will undergo the incidence of sales tax and levy thereon would not be delayed until the supply of goods actually takes place.

The proposed amendment restores the legal position applicable upto June 30, 2007 when sales tax was chargeable on earlier of delivery of goods or payment of consideration. Amendments were introduced on account of litigation on the subject where different nature of advances for purchases was identified.

INCREASE IN TAX RATE FROM 16 PERCENT TO 17 PERCENT

[Section 3]

[Effective June 13, 2013]

The standard rate of sales tax for the purposes of section 3 is enhanced to 17 per cent.

IMPOSITION OF "FURTHER TAX"

[Section 3(1A)]

[Effective June 13, 2013]

Sales to 'persons who have not obtained registration' are now subject to further charge of sales tax i.e. 'further tax', at the rate of 2 per cent in addition to tax chargeable at standard rate.

Such charge is also proposed in addition to that on the basis of:

- Retail price
- Rate prescribed at a lower or higher rate as notified for certain goods
- Extra tax
- Fixed rates of taxes
- Capacity

The Federal Government, however, has been proposed to be vested with a power to notify 'taxable supplies' in respect whereof, further tax would not be applicable.

Upto June 30, 2004, this levy was applicable on “person other than a registered person” at varying rates. The usage of the words “person who has not obtained registration number” under the proposed legislation implies that the amendment seems to be aimed at broadening the ambit of the persons who would be subject to charge of further tax.

The concept of further tax then introduced was abolished as the same gave rise to arbitrage in the form of ‘flying invoices’ and other discrepancies. This aspect needs to be examined.

Present text of the proposed bill requires amendment / clarification as identified below:

- (a) Under the proposed legislation, the sales to consumers are not excluded and as such shall attract ‘further tax’ unless the Federal Government issues a notification as explained above. In the past, when levy of ‘further tax’ was applicable, not only the sales of retailers were excluded from the scope thereof but also a clarification was issued to the effect that direct sales by manufacturers to consumers were not subject to charge of further tax. This position needs to be reinstated.
- (b) Further, imposition of ‘further tax’ in respect of goods listed in Third Schedule is unwarranted as in respect of such goods, tax is already collected on the final consumer price. Likewise, ‘further tax’ on product where sales tax is collected on a fixed basis or on the basis of production capacity is not desired.

SALES TAX ON THE BASIS OF CAPACITY OR ON A FIXED BASIS

[Section 3(1B)]

[Effective June 13, 2013]

A new sub section (1B) is proposed to be inserted in section 3 empowering the Federal Government to impose sales tax on the basis of production capacity of manufacturers or on a fixed basis instead of the sales tax payable on the generalised basis i.e. ‘value of supply’ under section 3(1).

No notification has been issued with budget documents, specifying the class of goods or class of persons that would be chargeable to sales tax on a fixed basis or on the basis of production capacity. It, however, appears that this mechanism for collection of tax would be opted for in respect of such sectors in which down-stream supply chain is currently outside the tax net.

CLAIM OF INPUT SALES TAX ON PURCHASES FROM BLACKLISTED SUPPLIERS / SUPPLIERS WITH SUSPENDED SALES TAX REGISTRATION*[Section 21]*

Section 21(3) provides for disallowance of input sales tax in respect of purchases from a person who has either been blacklisted or whose registration has been suspended. There was, however, an exception to this in cases where the claimant of input sales tax demonstrated compliance with provisions of section 73 of the Act.

It is now proposed that such relaxation be done away with. It implies that even if the buyer of goods demonstrates compliance with section 73, claim of input tax would not be allowed.

Further by way of insertion of sub-section 4, the FBR, Commissioner or any other authorized Officer is proposed to be empowered to block the refunds and input tax adjustments of a taxpayer in respect of whom there are reasons to believe that it is engaged in fraudulent activity or issuance of fake invoices.

While the powers to suspend the registration or blacklist a taxpayer engaged in issuance of fake invoices/ fraudulent activities already vest under provisions of section 21(1), the intentions of proposed blockade of refund etc., is not clear. It appears that disallowance of 'input tax adjustment' was intended for the customers of the person engaged in fraudulent activity / issuance of fake invoices, however, in the proposed new clause, such aspect remains ambiguous.

MAINTENANCE OF RECORDS OF GOODS MOVEMENT*[Section 22]*

A new sub-clause (ea) is proposed to be inserted in section 22(1) making it mandatory for taxpayers to maintain records of goods movement to and from business premises/ undertakings / warehouses i.e. inward and outward gate passes and transport receipts. Similar amendment has also been proposed in FED Act.

The inclusion of goods movement documentation in the list of statutory records appears to counter the practices of issuance of fake invoices and dummy transactions.

Practical application of this provision needs to be examined as in the present business and commercial environment, the recommended procedures may raise problems for taxpayers.

POWERS TO CONDUCT AUDIT/ ENQUIRIES*[Section 25]*

An explanation is proposed to be added to sub section (5) of section 25 to the effect that powers to conduct audit / enquires do not stand prejudiced by FBR's authority under section 72B to select taxpayers for detailed audit and that such powers stand independently vested with Commissioners / other authorized Officers too.

Apparently, the proposed amendment is aimed at mitigating the effect of a recent decision of Lahore High Court holding that powers to select taxpayers' cases for audit only vested with FBR. Similar amendments are also proposed in Income Tax Ordinance, 2001 and FED Act as such judgment held above explained position to be applicable in respect of 'audits' to be conducted under all these fiscal laws.

POWER TO POST OFFICERS AT TAXPAYERS BUSINESS PREMISES ALSO PROPOSED TO BE VESTED WITH CHIEF COMMISSIONERS*[Section 40B]*

The provisions of section 40B(1) empower FBR to post an Officer of Inland Revenue at taxpayers' premises to monitor production, sales, stocks etc.

Now, these powers propose to include 'Chief Commissioners'.

MONITORING OR TRACKING BY ELECTRONIC OR OTHER MEANS*[Section 40C]*

Section 40C proposes to empower the FBR to:

- (i) subject any class of registered persons or class of goods to electronic monitoring as to production, sales, clearances, stocks etc. in a prescribed manner.
- (ii) specify a particular date beyond which movement of taxable goods would be subject to affixing thereon of tax stamps, banderole, stickers, etc.

Similar amendment has also been proposed in FED Act.

POWER OF STAY AGAINST RECOVERY OF DEMAND VESTED IN COMMISSIONER INLAND REVENUE (APPEALS)

[Section 45B]

In line with the amendments made in the Ordinance through Finance Act, 2012, the Commissioner Inland Revenue (Appeals) is proposed to be empowered to grant stay against recovery of a sales tax demand for an aggregate period of 30 days.

Since the Courts have ruled that Commissioner Inland Revenue (Appeals) has inherent powers to grant stay against recovery in a matter *sub judice* before him, these provisions aim to fix the duration of stay to 30 days. Similar amendment has also been proposed in FED Act.

RECTIFICATION OF MISTAKES

[Section 57]

Section 57 of the Act provides for rectification of clerical / arithmetical mistakes in an order which was limited to an administrative authority.

Section 57 is now proposed to be substituted to the effect that 'mistakes apparent from record' can now be rectified by any administrative or appellate authority i.e. Commissioner Inland Revenue, Commissioner Inland Revenue (Appeals) or the Appellate Tribunal Inland Revenue. Through these provisions, sales tax law is being proposed to be brought at par with provisions relating to rectification of mistakes in the Ordinance.

The controversy of absence of jurisdiction to rectify the orders was considered by appellate courts on a number of occasions and this amendment seeks to make up for the legal deficiency prevailing in the statutory framework.

INTIMATION AS TO BUSINESS BANK ACCOUNT BY WAY OF SUBMISSION OF A PRESCRIBED FORM

[Section 73]

The provisions of section 73 of the Act require a registered person to intimate the Commissioner Inland Revenue in respect of its 'business bank accounts'.

The explanation defining "business bank account" is now proposed to include the manner of intimation either through 'Form STR I' already notified or by 'change of particulars' in registration database.

THIRD SCHEDULE

[Effective June 13, 2013]

With regard to goods specified in the Third Schedule, sales tax at retail price is collected from the manufacturer. The scope of Third Schedule is extended to following goods:

- Finished or made-up articles of textile and leather, including garments, footwear, and bed ware, sold in retail packing;
- Household electrical goods, including air conditioners, refrigerators, deep freezers, televisions, recorders and players, electric bulbs, tube-lights, fans, electric irons, washing machines and telephone sets;
- Household gas appliances, including cooking range, ovens, geysers and gas heaters;
- Foam or spring mattresses, and other foam products for household use;
- Auto parts and accessories sold in retail packing;
- Lubricating oils, brake fluid, transmission fluid, and other vehicular fluids and maintenance products in retail packing;
- Tyres and tubes;
- Storage batteries;
- Arms and ammunition;
- Paints, distempers, enamels, pigments, colours, varnishes, gums, resins, dyes, glazes, thinners, blacks, cellulose lacquers and polishes sold in retail packing;
- Fertilizers;
- Cement sold in retail packing;
- Tiles sold in retail packing;
- Biscuits, confectionary, chocolates, toffees and candies; and
- Other goods and products sold in retail packing.

No amendment has been made in Chapter XIII of Sales Tax Special Procedure Rules, 2007 which prescribes an extra tax on television sets, refrigerators, freezers, air conditioners, electric ovens, microwave ovens, washing machines, spin dryers and DVD / CD players of all types to be charged by manufacturer in respect of 'value addition' attributable to down-stream chain. In view of this, the concurrent inclusion under Chapter XIII needs to be addressed.

From a practical perspective, an immediate change in applicable regime of sales tax in respect of these items would be considerably difficult as provisions of section 3(2)(a) of the Act as to printing / embossing of 'retail price' may not be possible. Further, change of regime within a tax period may also give rise to various financial reporting and revenue controlling issues.

Moreover, the scope of last entry [other goods and products sold in retail packing] inserted in Third Schedule will lead to controversies / litigations. The proposed amendment, to this extent, is to be deleted. By reference to scheme of law, the statute extends power to specify taxable supplies in the Third Schedule to be chargeable to tax on retail price basis thus essentially 'specific' goods should be included rather than general description.

SIXTH SCHEDULE

WITHDRAWAL OF EXEMPTIONS

[Effective June 13, 2013]

Following entries are proposed to be omitted from the Sixth Schedule to the Act:

Entry	Description	PCT Heading
	Table I	
25.	Milk preparations obtained by replacing one or more of the constituents of milk by another substance, whether or not packed for retail sale	1901.1000, 1901.9020 and 1901.9090
	Table II	
12.	Supplies against International tender	Respective headings

Earlier, supplies against international tenders were subject to sales tax at zero per cent in terms of the relevant provisions of Fifth Schedule to the Act. Through Finance Act, 2012, the facility of zero rating on supplies against international tenders was withdrawn and these were exempted from levy of sales tax by virtue of insertion of Entry No. 12 in Table II to the Sixth Schedule.

Further, Chapter VIIA of Sales Tax Rules, 2006, laying out the procedure in respect of supplies against international tenders, is also proposed to be deleted with effect from July 1, 2013 [SRO 506(I)/2013 dated June 12, 2013].

**ZERO RATING WITHDRAWN AND SUBSTITUTED WITH EXEMPTION
SRO 501(I)/2013 AND SRO 502(I)/2013
[Effective June 13, 2013]**

'Zero rating' [available under SRO 549(I)/2008 dated June 11, 2008] has been withdrawn and 'exemption' from whole of sales tax has been extended with the exception of Cotton Seed Oil. This effectively means that input tax, if any, for such products will not be available. Earlier, input tax borne by the manufacturer was refundable.

Zero rating on 'Cotton Seed Oil', supplied to registered manufacturer of vegetable ghee and cooking oil, has been withdrawn. However, it has not been granted exemption from sales tax. Therefore, it is now chargeable to sales tax at the rate of 17 per cent.

List of exempted goods (previously zero rated):

S. No.	Description	PCT Heading
1.	Uncooked poultry meat	02.07
2.	Milk and cream	04.01 and 04.02
3.	Flavored Milk	0402.9900 and 22.02
4.	Yogurt	0403.1000
5.	Whey	04.04
6.	Butter	0405.1000
7.	Desi ghee	0405.9000
8.	Cheese	0406.1010
9.	Processed cheese not grated or powdered	0406.3000

S. No.	Description	PCT Heading
10.	Cotton seeds	1207.2000
11.	Frozen, prepared or preserved sausages and similar products of poultry meat or meat offal	1601.0000
12.	Meat and similar products of prepared frozen or preserved meat or meat offal of all types including poultry meat and fish	1602.3200,1602.3900, 1602.5000,1604.1100, 1604.1200,1604.1300, 1604.1400,1604.1500, 1604.1600,1604.1900, 1604.2010,1604.2020, 1604.2090,1604.3000
13.	Preparations for infant use, put up for retail sale	1901.1000
14.	Fat filled milk	1901.9090
15.	Soyabean meal	2304.0000
16.	Oil cake and other solid residues, whether or not ground or in the form of pellets	2306.1000
17.	Colours in sets (Poster colours)	3213.1000
18.	Writing, drawing and marking inks	3215.9010 and 3215.9090
19.	Erasers	4016.9210 and 4016.9290
20.	Exercise books	4820.2000
21.	Directly reduced iron	72.03
22.	Pencil sharpeners	8214.1000
23.	Energy saver lamps	8539.3910
24.	Sewing machines of the household type	8452.1010 and 8452.1090
25.	Purpose built taxis, whether in CBU or CKD condition which are built on girder chassis and having following features, namely:	8703.3226 and 8703.3227

S. No.	Description	PCT Heading
	(a) Attack resistance central division along with payment tray; (b) Wheelchair compartment with folding ramp; and (c) Taximeter and two-way radio system.	
26.	Bicycles	87.12
27.	Wheelchair	8713.1000 and 8713.9000
28.	Vessels for breaking up	89.08
29.	Other drawing, marking out or mathematical calculating instruments (geometry box)	9017.2000
30.	Pens and ball pens	96.08
31.	Pencils including colour pencils	96.09
32.	Compost (non-chemical fertilizer) produced and supplied locally	Respective heading
33.	Construction materials to Gawadar Export Processing Zone's investors and to Export Processing Zone Gawadar for development of Zone's infrastructure.	Respective heading

FINISHED CONSUMER GOODS OF FIVE EXPORT-ORIENTED SECTORS

SRO 504(I)/2013

Amendment in SRO 1125(I)/2011 dated December 31, 2011

[Effective June 12, 2013]

In terms of SRO 1125(I)/2011 dated December 31, 2011 [as amended from time to time] a reduced rate of 2 per cent / 5 per cent is applicable inter alia on local sales of articles covered by five export-oriented sectors i.e. textile, carpets, leather, sports and surgical goods. Through the subject notification, with effect from June 12, 2013, the concession has been restricted to goods other than 'finished' articles. Consequently, the local sale of these 'finished articles' such as 'garments' now attracts sales tax at the rate of 17 per cent.

List of items excluded from SRO 1125(I) of 2011:

Entry of Table in SRO 1125(I)/2011	Description	PCT Heading
01.	Finished articles of leather and artificial leather	Chapter 41 and heading 64.06
02.	Following items relating to textile and articles thereof: (a) finished articles of textiles and textile made-ups (b) mono-filament of more than 67 decitex (c) sun shading (d) fishing net of nylon or other material (e) rope of polyethylene or nylon (f) tyre cord fabric	Chapters 50, 51, 52, 53, 54 (excluding 5407.2000), 55, 56 (excluding 56.08 and 56.09), 57 (excluding made ups), 58, 59 (excluding 59.05, 59.10) and 60
03.	Carpets in finished condition	Chapter 57 excluding made ups)
06.	Sports goods in finished condition	Respective headings excluding finished goods.
07.	Surgical goods in finished condition	Respective headings excluding finished goods
56.	Master batches relating to other colouring matter and other preparations	3206.4900
68.	Shoe adhesives	3506.9110

SALES TAX SPECIAL PROCEDURE (WITHHOLDING) RULES, 2007**WITHHOLDING ON SUPPLIES FROM UNREGISTERED PERSON - EXTENDED
SRO 505(I)/2013***[Rule 2(3)]**[Effective June 12, 2013]*

At present, only following persons are required to withhold sales tax on purchase of taxable goods from unregistered persons:

- Federal and provincial governments
- Autonomous bodies
- Public sector organisations

Now all companies who are withholding agents under these Rules and persons registered as exporters are also required to withhold sales tax on purchase of taxable goods from unregistered persons.

SALES TAX RULES, 2006**PLACE OF JURISDICTION****SRO 506(I)/2013***[Rule 5(1)]**[Effective July 1, 2013]*

Presently, the jurisdiction over the case of a corporate person lies with the Regional Tax Office (RTO) or Large Taxpayers Unit (LTU), in whose jurisdiction the registered office is located whereas in the case of a non-corporate person, it is determined with reference to the place where the business is actually carried on and in case of both business premises and manufacturing unit in different areas, the jurisdiction is determined with reference to the place of manufacturing unit.

The amendment sets out a revised and uniform basis for determination of place of jurisdiction as follows:

	Persons having:	Jurisdiction
(a)	Single manufacturing unit or business premises,	RTO / LTU where the manufacturing unit or business premises is actually located
(b)	Multiple manufacturing units or business premises	To be determined by FBR

Consequently, the place of jurisdiction in cases falling under category (a) shall stand automatically transferred on July 1, 2013 to the RTO or LTU in whose jurisdiction the manufacturing unit or business premises is actually located. In case of multiple manufacturing units or business premises, the FBR may decide the place of jurisdiction.

SALES TAX SPECIAL PROCEDURE RULES, 2007

EXTRA TAX ON UNREGISTERED AND INACTIVE CONSUMERS OF ELECTRICITY AND NATURAL GAS

SRO 509(I)/2013 AND SRO 510(I)/2013

[Effective from June 13, 2013]

Extra sales tax at 5 per cent of the total amount billed (excluding the amount of federal taxes) has been imposed on supply of electric power and natural gas to unregistered or registered but inactive persons having commercial and industrial connections where the monthly bill exceeds Rs 15,000. This effectively means that sales tax rate for such persons shall be 24 per cent [i.e. regular rate of 17 per cent plus 2 per cent further tax plus 5 per cent extra tax on unregistered users of electricity].

For the purposes of implementation of this provision, amendments have also been made, through insertion of Chapter IVA, in the Sales Tax Special Procedure Rules, 2007 inter alia specifying the following:

- Extra tax is not adjustable by the supplier or the consumer in their returns, and is required to be paid in full by the supplier into the government treasury.
- The amount of extra tax is required to be shown separately in the bill / invoice.
- The supplier is required to collect and pay extra sales tax in the same manner as is applicable for payment of normal sales tax.
- For claiming exemption from collection of extra tax, the consumer is required to provide sales tax registration certificate to the supplier which the latter shall verify from Active Taxpayers List (ATL) maintained by the FBR and shall further confirm that the name, address and other particulars appearing on the registration certificate or ATL, as the case may be, are the same as that of electric power and natural gas connection. The supplier, upon verifying the above, shall incorporate the sales tax registration number in the billing system and thereafter, stop charging and collecting extra tax from such person. For cases with multiple places of business, it is the responsibility of the consumer to ensure that all such places are properly declared and entered on the registration certificate and ATL. It appears, by implication, that non-inclusion of all places of business shall prohibit the supplier from extending exemption from extra tax in respect of utility bill for a place not appearing on registration certificate or ATL.

- The supplier is required to start charging extra tax once a registered person is de-registered or he does not remain active on ATL.

Sales tax registration certificate normally shows particulars of principal place of business only. It, therefore, seems that persons having multiple places of business are practically now required to obtain new / revised sales tax registration certificates from the department to get incorporated all their places of business in order to avail exemption from extra tax.

The implementation of this provision, from the perspective of supplier, requires continuous monitoring regarding the status of their consumers claiming exemption from extra tax by reviewing ATL every month.

NOTIFICATIONS RESCINDED
SRO 500(I)/2013
[Effective June 12, 2013]

SRO Numbers	Description																								
646(I)/2005 dated June 30, 2005	Zero rating on supply of hydrogen, nitrogen and helium falling under PCT headings 2804.1000, 2804.3000 and 2804.2990 by M/s BOC Pakistan Limited to M/s Pakistan PTA Limited.																								
172(I)/2006 dated February 24, 2006	Exemption from sales tax available to members of Pakistan Film Producers Association (PFPA) on import of specified goods used in production of film making.																								
863(I)/2007 dated August 24, 2007	<p>Consequent to exemption allowed and withdrawal of zero rating earlier available under SRO 549(I)/2008, the facility available under this notification for sales-tax free procurement of raw materials, sub-components, components, sub-assemblies and assemblies (imported or local) by manufacturers of following goods has also been taken away:</p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Description of goods</th> <th>PCT Headings</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Colors in sets</td> <td>3213.1000</td> </tr> <tr> <td>2.</td> <td>Writing, drawing and marking inks</td> <td>3215.9010 and 3215.9090</td> </tr> <tr> <td>3.</td> <td>Erasers</td> <td>4016.9210 and 4016.9290</td> </tr> <tr> <td>4.</td> <td>Exercise books</td> <td>4820.2000</td> </tr> <tr> <td>5.</td> <td>Pencils sharpener</td> <td>8214.1000</td> </tr> <tr> <td>6.</td> <td>Geometry box</td> <td>9017.2000</td> </tr> <tr> <td>7.</td> <td>Pens, ball pens, markers and porous tipped pens</td> <td>96.08</td> </tr> </tbody> </table>	S. No.	Description of goods	PCT Headings	1.	Colors in sets	3213.1000	2.	Writing, drawing and marking inks	3215.9010 and 3215.9090	3.	Erasers	4016.9210 and 4016.9290	4.	Exercise books	4820.2000	5.	Pencils sharpener	8214.1000	6.	Geometry box	9017.2000	7.	Pens, ball pens, markers and porous tipped pens	96.08
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	8.	Pencils including color pencils	96.09
	9.	Milk including flavoured milk	04.01 and 0402.9900
	10.	Yogurt	0403.1000
	11.	Cheese	0406.1010
	12.	Butter	0405.1000
	13.	Cream	04.01 and 04.02
	14.	Desi Ghee	0405.9000
	15.	Whey	04.04
	16.	Milk and cream, concentrated and added sugar or other sweetening matter	0402.1000
	17.	Preparations for infant use put up for retail sale	1901.1000
	18.	Fat filled milk	1901.9090
160(I)/2010 dated March 10, 2010	Amnesty from payment of default surcharge and penalties available on payment of principal amounts by June 30, 2010 to registered person (other than cement, sugar, beverages and cigarette sectors) located in Hangu, Bannu, Tank, Kohat, Chitral, Charsadda, Peshawar, Dera Ismael Khan, Batagram, Lakki Marwat, Sawabi and Mardan. No concession is currently available under this notification, being time specific.		
164(I)/2010 dated March 10, 2010	Sales tax exemption on supply of electricity to manufacturing units (having industrial connections, other than cement, sugar, beverages and cigarette sectors) located in districts of Hangu, Bannu, Tank, Kohat, Chitral, Charsadda, Peshawar, Dera Ismael Khan, Batagram, Lakki Marwat, Sawabi, Nowshera and Mardan.		

117(I)/2011 dated February, 2011	This relates to concession of 50% reduction in sales tax available to supply of goods (other than cement, sugar, beverages and cigarette sectors) manufactured in non-tariff areas of Khyber Pakhtunkhwa (KP), Federally Administered Tribal Areas (FATA) and Provincially Administered Tribal Areas (PATA), namely, Bajaur Agency, Mohamand Agency, Khyber Agency, Orakzai Agency, Kurram Agency, North Waziristan Agency, South Waziristan Agency, Malakand Agency, District Swat, District Buner, District Shangla, District Upper Dir and District Lower Dir to the tariff areas of Pakistan.
180(I)/2011 dated March 5, 2011	Under this notification, 50% reduction in sales tax was available on supply of goods by the registered persons (other than cement, sugar, beverages and cigarette sectors) located in districts of Hangu, Bannu, Tank, Kohat, Chitral, Charsadda, Peshawar, Dera Ismael Khan, Batagram, Lakki Marwat, Sawabi, Nowshera and Mardan.