

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

Islamabad the 19th February, 2009

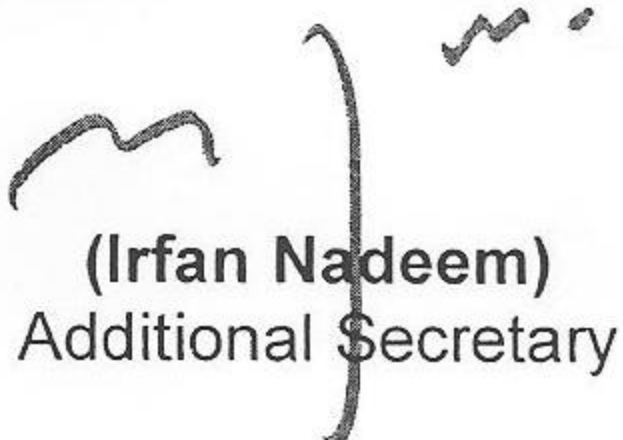
NOTIFICATION
(SALES TAX)

S.R.O. 168 (I)/2009. In exercise of the powers conferred by section 71 of the Sales Tax Act, 1990, read with clauses (9) and (46) of section 2, sections 3 and 4, sub-section (2) of section 6, sections 7 and 7A, clause (b) of sub-section (1) of section 8, clause (a) of sub-section (2) of section 13, sub-sections (2A) and (3) of section 22, sections 23 and 60 thereof, the Federal Government is pleased to direct that the following further amendment shall be made in the Sales Tax Special Procedures Rules, 2007, namely:-

In the aforesaid Rules, in rule 15, after sub-rule (2), the following new sub-rule shall be added, namely:-

“(3) The WAPDA shall henceforth be entitled to claim input tax paid by it on price differential of Low Sulphur Furnace Oil (LSFO) and High Sulphur Furnace Oil (HSFO) to PSO on behalf of KAPCO for generation of electricity by KAPCO, subject to the condition that PSO mentions this apportionment on the invoices issued to M/s KAPCO & WAPDA in each transaction and the same is verifiable from the accounts of both WAPDA and KAPCO.”

[1(33)STR/2000(Pt)]


(Irfan Nadeem)
Additional Secretary