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*S. A. SALAM's*  
**Sales Tax Ready Reference**  
186th Update – December 31, 2018

Please find enclosed **16** updated pages so as to complete and update your copy of Sales Tax Ready Reference. Kindly insert as follows:–

<b>Existing Pages to be removed</b>	<b>Updated Pages to be inserted</b>	<b>Existing Pages to be removed</b>	<b>Updated Pages to be inserted</b>
<b><i>Pt-II – Provincial</i></b>			
369, 370	369 to 370(2)		
<b><i>Pt-III – Notifications</i></b>			
20(9), 20(10)	20(9), 20(10)		
<b><i>Pt-VI – General Orders</i></b>			
xvii	xvii, xviii		
489	489 to 496		

Your's sincerely  
Manager

### **Note from the Author**

It gives me great pleasure to complete the 186th update of Sales Tax Ready Reference. This update covers: -

**-SRO: 1574(I)/2018;**

**-General Orders: 196 to 214 of 2018.**

These are briefly explained as under:-

#### ***Part II – Provincial***

1. On pages 369 onwards, 2<sup>nd</sup> Schedule to the KPK Sales Tax on Services Act, 2013 has been amended by **No. SO(TAX)E,T&NC/2-7/2017/2503-19** dated March 22, 2017 & **No. SO(TAX)E&T/2-7/2017/1735-47** dated October 20, 2017.

#### ***Part III – Notifications***

2. On page 11, SRO 57(I)/2016 dated January 29, 2016 has been amended by **SRO 1574(I)/2018** dated December 31, 2018. This is re: **Change in Sales Tax Rates on Petroleum Products.**
3. On page 20(9), correction has been made in the amending reference.

#### ***VI – General Orders***

4. On pages 490 onwards, **General Orders No. 196 to 214 of 2018** of various dates from December 01, 2018 to December 31, 2018 have been reproduced. These are re: Supply of **Electricity, Gas, Diesel Oil and Coal.**

Your suggestions and comments are very useful for improvement of the work which will be highly appreciated.

Sheikh Asif Salam  
Chartered Accountant