

Note from the Author

It gives me great pleasure to complete the 222nd update of Sales Tax Ready Reference. This update covers:-

-SROs: 1963(I)/2022.

This is briefly explained as under:-

Part IV –Exemption Notifications

1. On page IV-36, **SRO 1963(I)/2022** dated October 25, 2022 has been reproduced. This is re: **Exemption form whole of sales tax on goods supplied to Japan International Cooperation Agency (JICA).**

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

Sheikh Asif Salam
Chartered Accountant

S. No.	Description	SRO/Date	Page No.
41.	Exemption form whole of sales tax on import goods for medical purposes	729(I)/2022, 02.06.2022	IV - 35
42.	Exemption form whole of sales tax on goods received as gifts or donation from foreign	1635(I)/2022, 30.08.2022	IV - 35
43.	Exemption form whole of sales tax on goods import for flood effectees	1636(I)/2022, 30.08.2022	IV - 36
44.	Exemption form whole of sales tax on import of tomato and onion	1640(I)/2022, 31.08.2022	IV - 36
45.	Exemption form whole of sales tax on goods supplied to Japan International Cooperation Agency (JICA)	1963(I)/2022, 25.10.2022	IV - 36

**Exemption form whole of sales tax on import of edible fruits from
Afghanistan except Apples**

S.R.O. 1501(1)/2021 dated Islamabad, the 22nd November, 2021.- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to exempt the whole of sales tax on import of edible fruits from Afghanistan except apples (PCT 0808.1000).

2. This Notification shall take effect from the 15th day of September, 2021.

[C. No. 1/35-STB-II/2020(Pt-V)]

Exemption form whole of sales tax on import goods for medical purposes

S.R.O. 729(1)/2022 dated Islamabad, the 02nd June, 2022.- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990 (VII of 1990), the Federal Government is pleased to exempt the import of the goods specified in the Table below, for medical purposes, from whole of the sales tax from the period starting from the 9th day of November, 2021 and ending on the 30th day of June, 2022 (both days inclusive), namely:-

Table

S. No.	Description	PCT
(1)	(2)	(3)
1.	Oxygen gas	2804.4000
2.	Cylinders (for oxygen gas)	7311.0090
3.	Cryogenic tanks (for oxygen gas)	7311.0030

**Exemption form whole of sales tax on goods received as gifts or
donation from foreign**

S.R.O. 1635(1)/2022 dated Islamabad, the 30th August, 2022.- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to exempt the goods mentioned in column (2) of the Table below from the whole of sales tax with effect from the 24th day of August, 2022 subject to the conditions and restrictions specified in column (4) thereof, namely:-

Table

S. No.	Description of goods	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969)	Conditions and restrictions
(1)	(2)	(3)	(4)

1.	Import of all goods received, in the event of a natural disaster or other catastrophe, as gifts and relief consignments or any goods received as gift or donation from a foreign government or organization by the Federal or Provincial Governments or any public sector organization.	9908 and 9911	Subject to the same conditions as are envisaged for the purposes of applying zero-rate of customs duty under the Customs Act, 1969. (IV of 1969).
----	---	---------------	---

Exemption form whole of sales tax on goods import for flood effectees

S.R.O. 1636(1)/2022 dated Islamabad, the 30th August, 2022.- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to exempt for a period of ninety days the import and supply of the goods as certified by the National Disaster Management Authority or a Provincial Disaster Management Authority for relief operation for flood affectees, from the whole of the sales tax.

Exemption form whole of sales tax on import of tomato & onion

S.R.O. 1640(1)/2022 dated Islamabad, the 31st August, 2022.- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to exempt till the 31st day of December, 2022 the import of onion (PCT heading 0703.1000) and tomatoes (PCT heading 0702.0000), from whole of the sales tax.

**Exemption form whole of sales tax on goods supplied to Japan
International Cooperation Agency (JICA)**

S.R.O. 1963(1)/2022 dated Islamabad, the 25th October, 2022.- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990 and clause (c) of sub-section (2A) of section 3 of the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001), the Federal Government is pleased to exempt whole of sales tax payable on goods supplied to Japan International Cooperation Agency (JICA), Japan and services provided to it within Islamabad Capital territory by service providers registered under the Sales Tax Act, 1990.