

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

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Islamabad, the 6<sup>th</sup> March, 2017.

**NOTIFICATION**  
(SALES TAX AND FEDERAL EXCISE)

**S.R.O. 139(I)/2017.**— 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 direct that in its Notification No. S.R.O. 42 (I)/2017, dated the 26<sup>th</sup> January, 2017, the following amendments shall be made and shall be deemed always to have been so made, namely:-

In the aforesaid Notification,—

- (a) in the preamble,
  - (i) after the comma appearing for the second time, the expression “sub-section (2) of section 16 of the Federal Excise Act, 2005” shall be added;
  - (ii) the commas and words “,if not manufactured locally,” shall be omitted; and
  - (iii) for the expression “CR-NORINCO (Chinese Contractor)” the words “China Railway Corporation” shall be substituted.
- (b) in condition (c), for the words “signed between the Regulatory Authority and the said Contractor” the expression “No. PMA-CR-NORINCO-OL, dated 20.4.2015, hereafter referred as the contract, signed between the Regulatory Authority and CR-NORINCO” shall be substituted;
- (c) in condition (d) after the word ‘dispute’ appearing for the second time, the full stop shall be deleted and thereafter the words “Disputes regarding the local manufacturing only shall be resolved through the Engineering Development Board of the Federal Government” shall be omitted;
- (d) for condition (i), the following shall be substituted, namely:-

“The indemnity bond submitted in terms of condition (b) above shall stand discharged on submission of a certificate from the Regulatory Authority to the effect that the equipment has been installed or consumed in the said


Project. In case the equipment is not consumed or installed in the Project the indemnity bond shall be discharged on fulfillment of conditions stipulated at (f) or (g) or (h), as the case may be;

- (e) in the form of **INDEMNITY BOND**, in paragraph 2, the commas and words “,as are not manufactured locally,” shall be omitted; and
- (f) for the ‘**Note**’ the following **Explanation** shall be substituted, namely:-

“**Explanation. -** For the purposes of this Notification, “equipment” shall mean machinery, apparatus, materials and all things to be provided under the contract for incorporation in the works relating to Lahore Orange Line Metro Train Project.”.

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[C.No. 4/3-STB/2017]

  
(Dr. Muhammad Iqbal)  
Additional Secretary