

[Published in the Gazette of Pakistan Extraordinary Part-I, dated 15th
March, 2011]

ORDINANCE NO. II OF 2011

AN

ORDINANCE

further to amend the Sales Tax Act, 1990

WHEREAS it is expedient further to amend the Sales Tax Act, 1990, for the purposes hereinafter appearing;

AND WHEREAS the Senate and the National Assembly are not in session and the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 89 of the Constitution of the Islamic Republic of Pakistan, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title and commencement.**— (1) This Ordinance may be called the sales Tax (Amendment) Ordinance, 2011.

(2) It shall come into force at once.

2. **Amendment in the Sixth Schedule, the Sales Tax Act, 1990.**— In the Sales Tax Act, 1990, in the Sixth Schedule in column 1, against serial No. 69, in column (2), for the words and comma "Tractors, bulldozers" the word "Bulldozers" shall be substituted.

STATEMENT OF OBJECTS AND REASONS

To enhance tax revenues during the current financial year, the Government promulgated the Sales Tax (Amendment) Ordinance, 2011. The said Ordinance has amended the Sales Tax Act, 1990 to provide for the levy of 17% Sales Tax on Tractors.

DR. ABDUL HAFEEZ SHAIKH
Minister for Finance, Revenue,
Economic Affairs, Statistics and
Planning and Development
Member-in-Charge