

**GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
(REVENUE DIVISION)**

Islamabad, the 12th June, 2013.

**NOTIFICATION
(FEDERAL EXCISE)**

S.R.O. 507(I)/2013.– In exercise of the powers conferred by clause (b) of sub-section (3) of section 3 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to levy fixed amount of federal excise duty at the rate of one rupee per kilogram of locally produced oil purchased by a manufacturer of vegetable ghee and cooking oil, in lieu of the federal excise duty payable @ 16% on vegetable ghee and cooking oil produced or manufactured from locally produced oil, which shall be paid by the producer or manufacturer of vegetable ghee and cooking oil alongwith his monthly return for the period in which the locally produced oil is purchased:

Provided that the federal excise duty payable at the rate specified above, on the stocks of locally produced oil purchased before the 12th June, 2013 and lying in the premises of vegetable ghee and cooking oil producer or manufacturer on the said date, shall be paid alongwith the return filed for June, 2013.

[C.No. 1/47-STB/2013]

(Fahad Ali Chaudhary)
Secretary (ST&FE-L&P)