

**GOVERNMENT OF PAKISTAN**  
**MINISTRY OF FINANCE, ECONOMIC AFFAIRS, STATISTICS AND REVENUE**  
**(REVENUE DIVISION)**

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Islamabad, the 29<sup>th</sup> March, 2008

**NOTIFICATION**  
**(CUSTOMS/SALES TAX/FEDERAL EXCISE<sup>1</sup>[/INCOME TAX])**

S.R.O. 326(I)/2008.- In exercise of the powers conferred by section 19 of the Customs Act, 1969 (IV of 1969), clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, <sup>1</sup>[omitted] sub-section (2) of section 16 of the Federal Excise Act, 2005, <sup>1</sup>[and clause 56 of Part-IV of the Second Schedule to the Income Tax Ordinance, 2001,] the Federal Government is pleased to exempt from the whole of customs duties, sales tax and federal excise duty <sup>1</sup>[and income tax] leviable on all the goods imported into and exported from an Export Oriented Unit subject to the provisions of the Export Oriented Units and Small and Medium Enterprises Rules, 2008.

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[C.No.11(25)EP/2007]

**(Mehmood Alam)**  
**Additional Secretary**

**As amended**

1. SRO 1366(I)/2012 dated 08.11.2012