

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


Islamabad, the 28th January, 2015.

**NOTIFICATION
(SALES TAX)**

S.R.O. 84 (I)/2015.— In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, read with section 55 thereof, the Federal Government is pleased to exempt from payment of whole of sales tax on the import and supply of raw material for the basic manufacture of pharmaceutical active ingredients and for manufacture of pharmaceutical products, falling in respective heading of the First Schedule to the Customs Act, 1969 (IV of 1969), provided that in case of import, only such raw materials shall be entitled to exemption which are liable to customs duty not exceeding ten per cent *ad valorem* under the Fifth Schedule to the Customs Act, 1969 (IV of 1969).

2. This notification shall be deemed to have taken effect from the 26th June, 2014.

[C. No. 3(17)ST-L&P/2010]


28-1-2015
(Muhammad Ashraf Khan)
Additional Secretary