

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

Islamabad, the 10th January, 2007.

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

S.R.O. 26(I)/2007.— In exercise of the powers conferred by section 61 of the Sales Tax Act, 1990, and sub-section (2) of section 5 of the Federal Excise Act, 2005, the Central Board of Revenue is pleased to direct that the following amendments shall be made in its Notification No. S.R.O. 993(I)/2006, dated the 21st September, 2006, namely: —

In the aforesaid Notification,

(a) in the Table, against serial number 1 in column (1), in column (3), for the figure “5.99” the figure “6.17” shall be substituted and shall be deemed to have been so substituted on the 1st day of January, 2006; and

(b) after paragraph 3, the following new paragraph shall be inserted, namely:-

“3A. The refund of sales tax on electricity, gas and packing material shall be paid on the basis of actual quantities consumed in the manufacture of exported goods. The claimants shall provide the sales tax invoices and goods declarations, as the case may be, along with statements showing consumption of these inputs in the exported goods. The Board may issue directives to further regulate the payment of refund on such inputs.”.

[C.No. 1(3)CEB/04(Pt)]

(Abdul Hameed Memon)
Secretary (ST&FE-L&P)