GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
(REVENUE DIVISION)
(SALES TAX & FEDERAL EXCISE WING)
*****

C.No.3(7)ST-L&P/2006 (Pt) **Islamabad, the 26th June, 2008**

SALES TAX GENERAL ORDER 22 OF 2008

SUBJECT: REVISION OF SALES TAX RATE W.E.F. 1ST JULY 2008 - PRINTING OF RETAIL PRICE.

After the amendments in the Sales Tax Act, 1990, through the Finance Act, 2008, the applicable rate of sales tax on items in Third Schedule of The Sales Tax Act, 1990, has been increased to 16% with effect from 1st July 2008 through the Finance Bill 2008. Manufacturers of items specified in Third Schedule to the Sales Tax Act, 1990, have reported difficulty in printing sales tax @ 16% of retail price on their existing stocks which have already been printed with sales tax @ 15% of the retail price.

2. The Board, recognizing the enormity and impracticability of the task of re-printing of sales tax amount, in exercise of powers under section 55 of the Sales Tax Act, 1990, is pleased to allow the usage of existing packing material and stock printed with sales tax amount @ 15% for a period of three months starting from 1st July 2008, subject to the following conditions:

(i) the manufacturer shall inform the Collector of Sales Tax, having jurisdiction, about the stocks as in hand on 30th June, 2008, with full description and quantity, on which sales tax is printed @ 15%;

(ii) the Sales Tax in respect of supplies of such stocks shall be paid @ 16% with effect from 1st July 2008;

(iii) the manufacturer shall advertise the retail price, sales tax @ 16% and total consumer price of such goods in the leading daily newspapers in English, Urdu and other regional languages, at least once a week till such time these stocks are supplied; and

(iv) this permission shall not apply to cases where actual retail price excluding sales tax is different from the one printed.

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

Copy to:

1. **All Collectors of Sales Tax & Federal Excise**
2. **All Chambers of Commerce & Industry**
3. **M/s. Unilever Pakistan Ltd.**