

Government of Pakistan
(Revenue Division)
Central Board of Revenue
[Sales Tax & Federal Excise Wing]

C. No.5/8-STB/2005

Islamabad, the 6th February, 2007.

SALES TAX GENERAL ORDER NO. 2/2007

Subject: **REFUND CLAIMS RELATING TO LOCAL SUPPLIES MADE BY
THE FIVE EXPORT-ORIENTED ZERO-RATED SECTORS -----
INSTRUCTIONS REGARDING**

The issue of refund of input tax against zero-rated local supplies made by five export oriented zero-rated sectors in respect of the goods which were purchased on payment of sales tax prior to 06.06.2005 has been examined in the Board.

02. The Central Board of Revenue is pleased to direct that as per the provisions of SRO 992(I)/2005 dated 21.09.2005 read with SRO 487(I)/2006 dated 26.05.2006, for manufacturers-cum-exporters and commercial exporters, refund of input tax for the five zero-rated sectors in respect of purchases made on payment of sales tax prior to 06.06.2005 shall only be payable if such goods have been exported by 31.12.2005 and no refund shall be admissible against local supply thereof.

-Sd-
(Wajid Ali)
Secretary (ST&FE-Budget)