GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
(INDIRECT TAX POLICY WING)

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C. No.3(7)ST-L&P/2006(Pt) Islamabad, the 23rd September, 2010

SALES TAX GENERAL ORDER 35 OF 2010

SUBJECT: REVISION OF SALES TAX RATE W.E.F. 1ST JULY 2010 – PRINTING OF RETAIL PRICE

After the amendments in the Sales Tax Act, 1990, through the Finance Act, 2010, the applicable rate of sales tax on items in the Third Schedule of the Sales Tax Act, 1990, was increased from 16% to 17% with effect from 1st July 2010 through the Finance Bill 2010. Manufacturers of items specified in Third Schedule to the Sales Tax Act, 1990, reported difficulty in printing sales tax @ 17% of the retail price on their existing stocks which had already been printed with sales tax @ 16% 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, was pleased to allow the usage of existing packing material for a period of three months starting from 1st July, 2010, vide STGO 20 of 2010 dated 1st July, 2010.

3. Certain taxpayers have subsequently requested to further extend the period as a portion of their stock of printed packing materials still remain unused. Keeping in view the aforesaid position the Federal Board of Revenue is pleased to allow, subject to conditions enumerated in the aforesaid STGO, a further period of two months to consume their packing material up to 30th November, 2010, after which no further extension will be allowed.

Azood ul Mehdi)
Second Secretary (ST-L&P)

Copy to:

1. All Chief Commissioners LTUs / RTOs
2. Federation of Pakistan Chambers of Commerce and Industry, Federation House, Clifton Karachi

Azood ul Mehdi)
Second Secretary (ST-L&P)