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

C. No.3(7)ST-L&P/2006(Pt) Islamabad, the 24th June, 2011

SALES TAX GENERAL ORDER 03 OF 2011

SUBJECT: REVISION OF SALES TAX RATE W.E.F. 1ST JULY 2011 – PRINTING OF RETAIL PRICE.

After the amendments in the Sales Tax Act, 1990, through the Finance Act, 2011, the applicable rate of sales tax on items in the Third Schedule of the Sales Tax Act, 1990, has been reduced from 17% to 16% with effect from 1st July 2011 through the Finance Bill 2011. Manufacturers of items specified in Third Schedule to the Sales Tax Act, 1990, have reported difficulty in printing sales tax @ 16% of the retail price on their existing stocks which have already been printed with sales tax @ 17% 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 for a period of one month starting from 1st July, 2011, subject to the following conditions:

(i) the manufacturer shall inform the Commissioner of Inland Revenue, having jurisdiction, about the stocks as in hand on 30th June, 2011, with full description and quantity, on which sales tax is printed @ 17%;

(ii) the sales tax in respect of supplies of such stocks shall be paid @ 16% with effect from 1st July 2011;

(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 in a week in July 2011; and

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

(Fahad Ali Chaudhary)
Second Secretary (ST-L&P)

Copy to:
1. All Chief Commissioner LTUs / RTOs
2. Federation of Pakistan Chambers of Commerce & Industry
3. M/s. Unilever Pakistan Ltd.