

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

C.No.3(7)ST-L&P/2006 (Pt)– 9/6/7

Islamabad, the 5th July, 2013

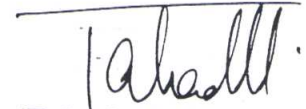
SALES TAX GENERAL ORDER 28 OF 2013

Subject:- **REVISION OF SALES TAX RATE W.E.F. 13th JULY, 2013 - PRINTING OF RETAIL PRICE**

After the amendments in the Sales Tax Act, 1990, through the Finance Act, 2013, the applicable rate of sales tax has been increased from 16% to 17% with effect from 13th June, 2013. The list of items chargeable to sales tax on retail price basis has also been expanded w.e.f. 13th June 2013. The manufacturers of items specified in Third Schedule to the Sales Tax Act, 1990, may face difficulty in printing retail price on their existing stocks of packing material which have already been printed with sales tax @ 16% of the retail price or has been printed without retail price.

2. The Board, recognizing the enormity and impracticability of the task of printing and re-printing of retail price and sales tax amount, in exercise of powers conferred under section 55 of the Sales Tax Act, 1990, is pleased to allow the use of existing packing material for a period of two month starting from 13th June, 2013, subject to the following conditions:-

- (i) the manufacturer shall inform the Commissioner of Inland Revenue, having jurisdiction, about the stocks as in hand on 12th June, 2013, with full description and quantity, on which sales tax is printed @ 16% or on which no retail price is printed;
- (ii) the sales tax in respect of supplies of such stocks shall be paid @ 17% with effect from 13th June, 2013;
- (iii) the manufacturer shall advertise the retail price, sales tax @ 17% 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 and August, 2013;
- (iv) This permission shall not apply to cases where actual retail price excluding sales tax is different from one printed.



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

Copy to:-

1. All Chief Commissioner LTUs/RTOs
2. Federation of Pakistan Chamber of Commerce & Industry