GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS,
STATISTICS AND REVENUE
(REVENUE DIVISION)

Islamabad, the 10th February, 2012

NOTIFICATION
(SALES TAX)

S.R.O.135 (I)/2012.– In exercise of the powers conferred by sub-section (1) of section 71 of the Sales Tax Act, 1990, read with clauses (9) and (46) of section 2, sections 3 and 4, sub-section (2) of section 6, sub-sections (3) and (4) of section 7, section 7A, clause (b) of sub-section (1) of section 8, clause (a) of sub-section (2) of section 13, sub-sections (2A) and (3) of section 22, proviso to sub-section (1), sub-sections (3) and (4) of sections 23 and 60 thereof, the Federal Government is pleased to direct that the following further amendment shall be made and shall be deemed to have been so made on 11th June, 2008, in the Sales Tax Special Procedures Rules, 2007, namely: –

In the aforesaid Rules, in rule 58-B, for the proviso, the following shall be substituted, namely:-

"Provided that the value addition tax shall not be charged on,-

(i) the goods as are imported by a manufacturer for in-house consumption; and

(ii) the POL products, imported by an Oil Marketing Company for sale in the country, whose prices are regulated under a special pricing arrangement by the Government of Pakistan or by a regulatory authority working under the Government of Pakistan.".

[C.No. 3(12)ST-L&P/2004]

(Shahid Hussain Asad)
Additional Secretary