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

***

Islamabad, the 4th April, 2013

NOTIFICATION
(SALES TAX)

S.R.O. 280 (I)/2013.— In exercise of the powers conferred by clause (b) of sub-section (2) and sub-section (6) of section 3, clause (b) of sub-section (1) of section 8, clause (a) of sub-section (2) of section 13 and section 71 of the Sales Tax Act, 1990, and in supersession of its Notification No. S.R.O. 542(I)/2008 dated the 11th June, 2008, the Federal Government is pleased to direct that sales tax shall be charged on the import or, as the case may be, on supply of the goods specified in column (2) of the Table below, at the rates and subject to the conditions and restrictions specified in column (3) thereof, namely:-

TABLE

S.No.	Description	Rates, Conditions and Restrictions
(1)	(2)	(3)
1.	Cellular Mobile Phones and Satellite Phones (hand-held sets) falling under PCT Heading 8517.1210 or any other Heading.	(i) Rs. 1000 per cellular mobile phone in case of Smart Phones or Satellite Phones, where the term "Smart Phone" means a cellular mobile phone having any of the following characteristics:- (a) 4GB or higher basic memory; (b) Operating system of the type iOS, Android v2.3, Android Gingerbread or higher, Blackberry RIM or Windows 8 or higher; (c) Touch Screen; (d) 5 Mega pixel or higher mega pixel camera; or (e) Dual Core or higher processor. (ii) Rs. 500 per cellular mobile phone in case of other than Smart Phone or Satellite Phone.

[C.No. 3(6)ST-L&P/08]

(Mohammad Raza Baqir)
Additional Secretary