

Government of Pakistan
Ministry of Finance & Economic Affairs

Islamabad, the 29th August, 1997

NOTIFICATION
(SALES TAX)

S.R.O.674/97(I).- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to exempt the supplies of consumer goods and consumer durables, made by commercial importers, from the sales tax, with effect from 13th June, 1997 to 31st December, 1997.

Explanation:- For the purpose of this notification the consumer goods and consumer durables shall mean such goods as are meant for direct human consumption or use without any further industrial process and are not to be used in any process, industrial or otherwise, which may result in the manufacture of taxable goods.

[C.No.3(62)STP/97]

(Sarfraz Ahmad Khan)
Additional Secretary