

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

Islamabad, the 30th November, 2007.

NOTIFICATION
(SALES TAX)

S.R.O. 1161(I)/2007.— In exercise of the powers conferred by clause (c) of section 4 of the Sales Tax Act, 1990, the Federal Government is pleased to notify the goods specified in column (3) of the Table below, imported for the manufacture of goods specified in column (2) of the said Table, on which sales tax shall be charged at the rate of zero per cent, subject to the following conditions, namely:—

- (i) a sales tax registered importer-*cum*-manufacturer having suitable in-house facilities shall submit a complete list in the prescribed format [appended as Form-I] of his annual requirement of permissible items (inputs) he intends to import for the manufacture of goods mentioned in column (2) of the table to the Collector of Sales Tax and Federal Excise having jurisdiction or to any other organization or person as authorized by the Federal Board of Revenue;
- (ii) the importer-*cum*-manufacturer shall file a request containing a declaration of input or, as the case may be, output ratios to the Collector of Sales Tax and Federal Excise or the authorized person. The Collector or the authorized person may accept the declaration of input output ratio as declared by the applicant and determine the annual requirement of inputs. In case the Collector or authorized person is not satisfied with declared input output ratios of the items to be manufactured because of their being *prima facie* not in accordance with the prevalent average of the relevant industry or for any other reason, he may, after allowing a reasonable provisional quantity, make a reference to the Engineering Development Board or IOCO or to any other recognized authority for final determination thereof. The collector or authorized person shall then determine the final annual quantitative entitlement of inputs and the applicant shall proceed to consume imported inputs in accordance with the input output ratios and quantities so determined;
- (iii) the clearance of inputs shall be allowed through one port or dry port;

- (iv) the authorized officer of Sales Tax Collectorate shall furnish all relevant information online to Customs Computerized System (PACCS) as per Form-II appended to this notification against a specific user ID and password obtained under section 155D of the Customs Act, 1969. In already computerized Collectorate/Customs stations where the PACCS is not yet operational, the Project Director or any other authorized person shall feed the requisite information in the PACCS on daily basis and on weekly basis of the data obtained from the stations which have not yet been computerized; and
- (v) the importer-*cum*-manufacturer shall file Goods Declaration on the prescribed format and manner with complete details of authorization of imported inputs for clearance. The Collector of Customs on satisfaction of correct declaration shall allow clearance of imported inputs after obtaining post dated cheque for the differential amount of statutory tax and concessionary taxes.

TABLE

S. No.	Description of goods to be manufactured	Description of raw materials	Heading or sub-heading Nos
(1)	(2)	(3)	(4)
1.	Diapers of HS Code 5601.1040	Super Absorbent Polymers Poly Back Sheet Hot Melt Adhesive Non-Woven, whether or not impregnated, coated, covered or laminated of man made filaments. Toilet or facial tissue stock, towel or napkin paper of a kind used for household or sanitary purpose (non-pours) Frontal Tape Pre-Laminated Tape Fluff Pulp Spandex Bare Yarn	3906.9090 3920.1000 and 3920.9900 3506.9190 5603.1100 and 5603.1200 4803.0000 3919.9090 and 3920.9900 3919.1090 and 3920.9900 4703.2100 5402.4900

FORM-1

(To be filled in by the importer or any person or persons duly authorized by him
form his organization)

Name & address of the Importer	NTN/FTN	
Port of clearance		Clearing Agents Name/No.

S. No.	HS Code	Description	Specification of imported inputs	Applicable rate of duty	Quantity	Unit value	Unit of measure	Total value in Pak rupees
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

CERTIFICATE

It is certified that the description and quantity mentioned above are commensurate with the inputs requirement. It is further certified that the above items shall not be used for any other purpose.

Signature _____

Name _____

NIC No. _____

FORM-II

(To be filled in by the Collector of Sales Tax Collectorate)

Header information									
NTN/FTN of importer				Name of importer			Approval No.		
(1)				(2)			(3)		
Details of input goods (to be filled by the authorized officer of the Regulatory Authority)							Goods imported (Collectorate of import)		
HS Code	Description	Specs	Applicable customs duty rate	Quantity	UOM	Quantity imported	Collectorate	CRN/Mach. No.	Date of CRN/Mach. No.
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

It is certified that the description and quantity mentioned above are commensurate with the input requirement.

Signature _____

Name _____

Stamp _____

Note.- In case of clearance through Pakistan Customs Computerized System (PACCS), the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969.

[C. No. 4/7-STB/2007]

(Musarrat Jabeen)
Additional Secretary