

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 11th December, 2007.

**NOTIFICATION
(SALES TAX & FEDERAL EXCISE)**

S.R.O. 1201(I)/2007.—In exercise of the powers conferred by section 61 of the Sales Tax Act, 1990, and sub-section (2) of section 5 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O. 993(I)/2006, dated the 21st September, 2006, namely:-

In the aforesaid Notification,—

(1) in the preamble, for the words “and cooking oil”, the comma and words “, cooking oil and margarine” shall be substituted; and

(2) for the Table, the following shall be substituted, namely:—

“TABLE

S. No.	Description	Repayment- <i>cum</i> -drawback rate
(1)	(2)	(3)
1.	Vegetable ghee	(i) Rs. 6.62 per kg for exports made during 1 st January, 2007 to 30 th June, 2007. (ii) Rs. 6.96 per kg for exports made during 1 st July, 2007 to 10 th September, 2007.

(iii) 90% of federal excise duty paid at import stage on the same quantity of edible oil as exported, including the duty paid under the Notification No. S.R.O. 24(I)/2006, dated the 7th January, 2006, for exports made on or after 11th September, 2007:

Provided that 90% of federal excise duty shall be worked out by taking average of all imports as made by the exporter during the last month prior to the month of export and in case edible oil was not directly imported by the exporter then on the basis of goods declaration of the importer from whom purchases of edible oil were made.

2.	Cooking oil	Rs. 6.69 per kg
3.	Margarine	Rs. 5.97 per kg.”.

[C.No. 1(3)CEB/04]

(Abdul Hameed Memon)
Secretary (ST-L&P)