

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

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Islamabad, the 2<sup>nd</sup> May, 2007

***NOTIFICATION***  
**(SALES TAX)**

**S.R.O. 363(I)/2007.**— In exercise of the powers conferred by section 34A of the Sales Tax Act, 1990, the Federal Government is pleased to exempt the penalty and default surcharge imposed under section 33 and 34 of the Act, for the registered retailers who discharge their sales tax liabilities by making payment of sales tax at the rate of 1.25% of taxable supplies and income tax at the rate of 0.75% of taxable supplies made during the period 1<sup>st</sup> July, 2006 to 30<sup>th</sup> April, 2007 subject to the following conditions namely;

- (a) the full payment of principal amount of tax shall be deposited by 30<sup>th</sup> May, 2007;
- (b) no refund shall be admissible to any registered person on account of this notification; and
- (c) The retailers who have partially paid sales tax and income tax @ 3% on certain value of taxable supply, shall pay sales tax and income tax at the new rates on the remaining value of taxable supply of the default period.

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No.1/1-STB/2006(Pt)

**(Musarrat Jabeen)**  
Additional Secretary