

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

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Islamabad, the 18<sup>th</sup> August, 2007.

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

**S.R.O. 831(I)/2007.**— In exercise of the powers conferred by sub-section (1) of section 4 and section 40 of the Federal Excise Act, 2005, section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, read with sub-section (2) of section 8, sections 9, 10, 14, 21 and 28, clause (c) of sub-section (1) of section 22, section 26, sub-section (6) of section 47A, sections 48, 52 and 66 thereof, the Central Board of Revenue is pleased to direct that in the Sales Tax Rules, 2006, the following amendment shall be made and shall be deemed to have been so made on the 1st day of July, 2007, namely:-

In the aforesaid Rules, in rule 26, in clause (b), for the semicolon, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-

“Provided that the registered manufacturers of zero-rated stationery and dairy products shall be entitled to refund of input tax paid on the raw materials and other inputs used in the manufacture of goods supplied to registered as well as unregistered persons;”.

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**[C. No. 1/1-STB/2006(Pt.II)]**

**(Wajid Ali)**  
Secretary (ST&FE-Budget)