

**GOVERNMENT OF PAKISTAN**  
**REVENUE DIVISION**  
**CENTRAL BOARD OF REVENUE.**

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Islamabad, the 27<sup>th</sup> June, 2007

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

**S.R.O. 647(I)/2007.**— In exercise of the powers conferred by the second proviso to sub-section (1) of section 8B of the Sales Tax Act, 1990, the Central Board of Revenue is pleased to direct that the registered persons specified in column (2) of Table below shall be excluded from the purview of the said sub-section:—

**TABLE**

<b>S. No.</b>	<b>Sectors</b>
<b>(1)</b>	<b>(2)</b>
1.	Persons registered in electrical energy sector
2.	Oil marketing companies and petroleum refineries
3.	Fertilizers manufacturers
4.	Manufacturers consuming raw materials chargeable to sales tax at the rate of 17.5% or 20%
5.	Wholesalers and distributors
6.	Wholesalers-cum-retailers
7.	Commercial importers

2. This notification shall take effect from 1<sup>st</sup> July, 2007.

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**[C. No. 4/1-STB/2007]**

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