

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

Islamabad, the 12th February, 2008.

**NOTIFICATION
(SALES TAX)**

S.R.O. 135(I)/2008.— In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that margarine, falling in PCT heading 1517.1000, on which Federal Excise Duty is charged, levied and collected by a registered manufacturer or importer as if it were a tax payable under section 3 of the said Act, shall be exempt from payment of sales tax.

Provided that exemption from sales tax shall not apply to supplies made by distributors, wholesalers or retailers.

2. This notification shall be deemed to have taken effect from the 1st July, 2007.

[C. No. 3(15)STP/99(Pt-I)]

Musarrat Jabeen
Additional Secretary