

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

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Islamabad, the 11<sup>th</sup> June, 2008.

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

**S.R.O. 539(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 exempt the goods specified in column (3) of the Table below, imported for the manufacture of goods specified in column (2) of the said Table, subject to the following conditions, namely:—

- (i) a sales tax registered importer-*cum*-manufacturer having suitable in-house facilities shall submit a complete list in the prescribed format appended as Form-I of his annual requirement of permissible items (inputs) he intends to import for the manufacture of goods mentioned in column (2) of the table to the Collector of Sales Tax and Federal Excise having jurisdiction or to any other organization or person as authorized by the Federal Board of Revenue;
- (ii) the importer-*cum*-manufacturer shall file a request containing a declaration of input or, as the case may be, input and output ratios to the Collector of Sales Tax and Federal Excise or the authorized person. The Collector or the authorized person may accept the declaration of input output ratio as declared by the applicant and determine the annual requirement of inputs. In case the Collector or authorized person is not satisfied with declared input output ratios of the items to be manufactured because of their being *prima facie* not in accordance with the prevalent average of the relevant industry or for any other reason, he may, after allowing a reasonable provisional quantity, make a reference to the Engineering Development Board or IOCO or to any other recognized authority for final determination thereof. The Collector or authorized person shall then determine the final annual quantitative entitlement of inputs and the applicant shall proceed to consume imported inputs in accordance with the input output ratios and quantities so determined;
- (iii) the clearance of inputs shall be allowed through one port or dry port;
- (iv) the authorized officer of Sales Tax Collectorate shall furnish all relevant information online to Customs Computerized System (PACCS) as per Form-II

appended to this notification against a specific user ID and password obtained under section 155D of the Customs Act, 1969. In already computerized Collectorate/Customs stations where the PACCS is not yet operational, the Project Director or any other authorized person shall feed the requisite information in the PACCS on daily basis and on weekly basis of the data obtained from the stations which have not yet been computerized; and

- (v) the importer-*cum*-manufacturer shall file Goods Declaration on the prescribed format and manner with complete details of authorization of imported inputs for clearance. The Collector of Customs on satisfaction of correct declaration shall allow clearance of imported inputs after obtaining post dated cheque for the differential amount of statutory tax and concessionary taxes.

**TABLE**

<b>S. No.</b>	<b>Description of goods to be manufactured</b>	<b>Description of raw materials</b>	<b>Heading or sub-heading Nos</b>
(1)	(2)	(3)	(4)
1.	Dextrose and saline infusion giving sets: HS Code 9018.3920	PVC Medical Grade (Non-Toxic)	3904.1090
		Polystyrene Medical Grade (Non-Toxic)	3903.1990
		Latex Tube	4006.9000
		Bulk Needles	9018.3200
		Epoxy Amino Resin	3907.3000
		Un-Coated Polyester Film	3920.6200
		Aluminium Wire	7605.1900
		Dyestuff	3204.1900
		Acrylonitrile Butadiene Styrene (ABS) Copolymers	3903.3000

**FORM-1**

(To be filled in by the importer-cum-manufacturer or any person or persons duly authorized by him from his organization)

Name & address of the Importer	NTN/FTN	
Port of clearance		Clearing Agents Name/No.

S. No.	HS Code	Description	Specification of imported inputs	Applicable rate of duty	Quantity	Unit value	Unit of measure	Total value in Pak rupees
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

### CERTIFICATE

It is certified that the description and quantity mentioned above are commensurate with the inputs requirement. It is further certified that the above items shall not be used for any other purpose.

Signature \_\_\_\_\_

Name \_\_\_\_\_

NIC No. \_\_\_\_\_

### FORM-II

(To be filled in by the Collector of Sales Tax Collectorate)

Header information									
NTN/FTN of importer			Name of importer				Approval No.		
(1)			(2)				(3)		
Details of input goods (to be filled by the authorized officer of the Regulatory Authority)							Goods imported (Collectorate of import)		
HS Code	Description	Specs	Applicable customs duty rate	Quantity	UOM	Quantity imported	Collectorate	CRN/Mach. No.	Date of CRN/Mach. No.
(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

It is certified that the description and quantity mentioned above are commensurate with the input requirement.

Signature \_\_\_\_\_  
Name \_\_\_\_\_  
Stamp \_\_\_\_\_

Note.- In case of clearance through Pakistan Customs Computerized System (PACCS), the above information shall be furnished on line against a specific user I.D. and password obtained under section 155D of the Customs Act, 1969.

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**[C. No. 5/1-STB/2008]**

**(Abdul Wadood Khan)**  
Additional Secretary