

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

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Islamabad, the 1<sup>st</sup> January, 2011.

NOTIFICATION  
(SALES TAX)

S.R.O. **01** (I)/2011.- In exercise of the powers conferred by section 71 of the Sales Tax Act, 1990, read with clauses (9) and (46) of section 2, sections 3 and 4, sub-section (2) of section 6, sections 7 and 7A, clause (b) of sub-section (1) of section 8, clause (a) of sub-section (2) of section 13, sub-sections (2A) and (3) of section 22, sections 23 and 60 thereof, the Federal Government is pleased to direct that in the Sales Tax Special Procedures Rules, 2007 in rule 3, in the proviso after the word "respectively" the following words and comma shall be inserted, namely: -

“, and shall also not be applicable to manufacturer-cum-retailers who sell their products through retail outlets.”

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[F. No. 3(14)ST-L&P/2009]

(Abrar Ahmad Khan)  
Additional Secretary