

(This Notification has been rescinded vide SRO 500(I)/2013 dated 12th June, 2013)

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

Islamabad, the 24th February, 2006.

NOTIFICATION
SALES TAX

S.R.O. 172(I)/2006.-In exercise of the power 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 mentioned in the Table below, falling under the PCT Headings mentioned against each, from payment of whole of sales tax chargeable thereon subject to the following conditions, namely:-

- (i) the goods are imported by a member of Pakistan Film Producers Association (PFPA) for exclusive use in the production and/or display of film;
- (ii) the importer furnishes an undertaking that the goods imported shall not be sold or disposed of for a period of five years from the date of importation;
- (iii) the given undertaking is duly certified by the Chairman, PFPA for the purposes of bona-fide use of such imported goods exclusively by the importing member of the PFPA; and
- (iv) in case of non-compliance of condition (i), (ii) or (iii) full sales tax as leviable at the time of import or sale shall be charged in addition to any other action warranted under the Sales Tax Act, 1990

S. No.	Description	PCT Heading
(1)	(2)	(3)
1.	Camera Stands	7326.9090
2.	Camera Trolley	8716.8000
3.	Camera Dolly	8716.8000
4.	Sound recording (channel mixers and cables, record, play and erase heads)	8521.9090
5.	Magnetic tapes	8523.1100
6.	Mikes (Newman, Akg) microphones	8518.1090
7.	Projector 35mm with Xenon Lamps	8528.3090
8.	Photographic and HMI bulbs	8539.2990
9.	AVID editing	8520.9090
10.	Wigs etc.	6744.1100
11.	Fully dolby/stereo system	8520.9090
12.	Cinema Speaker and sound system	8518.2100
13.	Sub-titling machine	8521.9090
		8528.3090
14.	Film Projectors 35mm with sound heads & sound readers	8528.3090
15.	Xenon Arc lamps with rectifiers/power rating	8539.4100
16.	Xenon bulbs 2000 watts to 4000 watts	8539.2990
17.	Power amplifiers of different power ratings	8518.5000
18.	Loud speakers low frequency & sub woofers	8518.2100
19.	High frequency driver units, used in conjunction low frequency speakers	8518.2100
20.	Analogue audio processors	8520.9090
21.	Digital audio processor for DTS, with CD-ROM drivers	8520.9090

22.	Digital audio processor	8520.9090
23.	Cinema Arc carbons	8545.1900

[(File No. 1 (4) STT-2005)]

(ZAFAR-UL-MAJEED)
ADDITIONAL SECRETARY

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