

**VERSION-1**

(As amended vide SRO 1366(I)/2012 dated 8<sup>th</sup> November, 2012)

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

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Islamabad, the 26th March, 2008

**NOTIFICATION**

**(CUSTOMS/SALES TAX/FEDERAL EXCISE <sup>1</sup>[/INCOME TAX])**

**S.R.O. 326(I)/2008.**-In exercise of the powers conferred by section 19 of the Customs Act, 1969 (W of 1969), clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, <sup>2</sup>[\*\*\*] sub-section (2) of section 16 of the Federal Excise Act, 2005 <sup>3</sup>[and clause 56 of Part-IV of the Second Schedule to the *Income Tax Ordinance, 2001,*] the Federal Government is pleased to exempt from the whole of customs duties, sales tax and federal excise duty leviable on all the goods imported into and exported from an Export Oriented Unit subject to the provisions of the Export Oriented Units and Small and Medium Enterprises Rules, 2008.

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[C. No. II (25) EP/20]

**(Mehmood Alam)  
Additional Secretary**

**REFERENCES**

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1. *Added vide SRO 1366(I)/2012 dated 8<sup>th</sup> November, 2012*
  2. *The word "and" was omitted vide SRO 1366(I)/2012 dated 8<sup>th</sup> November, 2012*
  3. *Inserted vide SRO 1366(I)/2012 dated 8<sup>th</sup> November, 2012*