

**VERSION – 08**

*(As amended vide SRO 492(I)/2015, dated 30th June, 2015)*

\*\*\*

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

\*\*\*

Islamabad, the 27<sup>th</sup> June, 2007

**NOTIFICATION  
(SALES TAX)**

**S.R.O. 647(I)/2007.**-In exercise of the powers conferred by the second proviso to sub-section (1) of section 8B of the Sales Tax Act, 1990, the Central Board of Revenue is pleased to direct that the registered persons specified in column (2) of Table below shall be excluded from the purview of the said sub-section:-

<sup>1</sup>[TABLE

<b>S. No.</b>	<b>Sectors</b>
<b>(1)</b>	<b>(2)</b>
1	Persons registered in electrical energy sector.
2	Oil marketing companies and petroleum refineries.
3	Fertilizers manufacturers
4	Manufacturers consuming raw materials chargeable to sales tax at the rate of 18.5% or 21% provided value of such raw materials exceeds 50% of value of all taxable purchases in a tax period.
5	Wholesalers-cum-retailers operating in Chapter XII of the Sales Tax Special Procedures Rules, 2007.
6	Commercial importers provided the value of imports subjected to 2% value addition tax under Chapter X of the Sales Tax Special Procedures Rules, 2007, exceeds 50% of value of all taxable purchases in a tax period.
7	Person making zero-rated supplies <sup>2</sup> [and the supplies charged to reduced rate under Notification No. S.R.O. 1125(I)/2011, dated 31st December, 2011,] provided value of such supplies exceeds 50% of value of all taxable supplies in a tax period.]
<sup>3</sup> [8.	Distributors <sup>4</sup> [***]
9.	Gas distribution companies.
10.	Solvent extracting units of edible oils.]
<sup>5</sup> [11	Telecommunication Services]
<sup>6</sup> [12	Pakistan Steel, Bin Qasim, Karachi.]

[C. No. 4/1-STB/2007]

**(Wajid Ali)**  
**Secretary (ST&FE-Budget)**

1. The Table was substituted vide SRO 529(I)/2008, dated 11<sup>th</sup> June, 2007
2. Inserted vide SRO 492(I)/2015, dated 30th June, 2015
3. The new serial numbers 8, 9 & 10 were added vide SRO 713 (I)/2008, dated 13<sup>th</sup> July, 2008
4. Against S. No. 8, the words "and wholesalers" were omitted vide SRO 564(I)/2009, dated 26th May, 2012
5. The new serial number 11 and the entry relating thereto was added vide SRO 1234 (I)/2008, dated 2nd December, 2008
6. The new serial number 12 and the entry relating thereto was added vide SRO 362(I)/2009 dated 29th April, 2009