

GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
REVENUE DIVISION
(SALES TAX & FEDERAL EXCISE POLICY WING)

C.No.1/2-STB/2019/5811-R

Islamabad, the 14th January, 2020.

All Chief Collectors of Customs.

All Collectors of Customs.

SUBJECT: APPLICATION OF SERIAL 26 OF SECTION 33 OF SALES TAX ACT, 1990- CLARIFICATION REGARDING.

Please refer to the subject.

FBR has received queries from various Customs Clearing Agents and Customs Collectorates regarding application of newly inserted Serial No. 26 in Section 33 of the Sales Tax Act, 1990.

In this regard it is clarified that at import stage the mechanism of clearing of goods already defined in STGO 103 of 2019 is to be followed. The STGO recognizes that in some situations, the printing of retail price is not possible and allows clearance of goods on payment of Sales Tax in the manner as provided therein subject to furnishing of an undertaking that the retail price shall be duly printed. Therefore, the provisions of the STGO be followed by the Customs Authorities. However, the aforesaid undertaking shall mention that the importer shall print the retail price within ten days of release/clearance of the consignment and intimate the Commissioner concerned for inspection before further supply. However, if inspection is not made within ten days after intimation the importer/manufacturer will be free to supply in the market. The newly inserted penal provisions shall be invoked if the manufacturer/importer violates the undertaking or is otherwise non-compliant with requirement of retail price taxation.


(Fauqeer Ahmed)
Secretary (ST&FE-Budget)