

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

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Islamabad, the 11<sup>th</sup> June, 2008.

**NOTIFICATION  
(SALES TAX)**

**S. R. O. 524(I)/2008.--** In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 and section 34A of the Sales Tax Act, 1990, the Federal Government is pleased to exempt the amount of sales tax, default surcharge and penalty payable in respect of the taxable supplies made prior to 11<sup>th</sup> June, 2008, subject to following conditions, namely:—

- (i) the supplies were made by an unregistered person who was otherwise liable to be registered under the Sales Tax Act, 1990;
- (ii) such person applies for registration during the period 1st June, 2008 to 31st July, 2008, and thereafter files sales tax returns and pays tax due regularly; and
- (iii) this notification shall also not apply to the registered persons against whom a case of tax fraud or evasion has already been framed.

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[C.No. 3(14)ST-L&P/08]

**(Abdul Wadood Khan)**  
Additional Secretary