

**Government of Pakistan**  
**Revenue Division**  
**Federal Board of Revenue**  
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C. No. 1/2-STB/2019

Islamabad, the 15<sup>th</sup> July, 2019

**SALES TAX GENERAL ORDER NO. 102 / 2019**

**SUBJECT: PRINTING OF RETAIL PRICE ON IMPORTED THIRD SCHEDULE ITEMS**

The Board's vide letter No. 1/2-STB/2019/87779-R, dated 4.7.2019, had directed that imported Third Schedule items be allowed clearance after affixation of stickers printed with retail price till 31<sup>st</sup> July, 2019.

02. The Board has received several representations that the requirement of printing retail price on imported Third Schedule items has been introduced through the Finance Act, 2019 and the importers did not have sufficient notice of the change, therefore, a large number of consignments of such items are arriving without printed retail price, and that that de-stuffing of containers to affix stickers in the aforesaid manner is not practical and the same would cause blockage of imports and congestion at the ports.

03. Accordingly, in order to resolve the issue, the Board is pleased to allow clearance of imported Third Schedule items without printing of retail price or affixing stickers for which goods declaration are filed by 31<sup>st</sup> July, 2019 subject to the condition that the importer declares retail price for each of the imported items in terms of section 2(27) of the Sales Tax Act, 1990, and that the goods are assessed for sales tax on such declared retail price.



**(Zahid Baig)**  
Second Secretary (ST&FE-L&P)