

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

Islamabad, the 28th January, 2015.

NOTIFICATION
(Sales Tax)

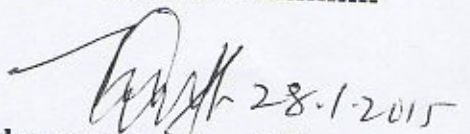
S.R.O. 85 (I)/2015.- In exercise of the powers conferred by sub-section (1) of section 71 of the Sales Tax Act, 1990, read with clauses (9) and (46) of section 2, sections 3 and 4, sub-section (2) of section 6, section 7, section 7A, clause (b) of sub-section (1) of section 8, clause (a) of sub-section (2) of section 13, sub-sections (2A) and (3) of section 22, sections 23 and 60 thereof, the Federal Government is pleased to direct that the following further amendments shall be made in the Sales Tax Special Procedure Rules, 2007, namely: -

In the aforesaid Rules, -

- (a) in rule 3, after the word "including", the words "jewellers and" shall be inserted ; and
- (b) in rule 5, after sub- rule (3), the following new sub-rule shall be added, namely:-

"(4) While determining the taxable supplies made by jewellers, a jeweller shall be entitled to exclude the value of gold or silver used in the jewellery supplied, provided that such assessable value for the purpose of taxable supply is not less than ten percent of the actual sale price excluding the amount of tax."

[C. No. 3(17)ST-L&P/2010]


(Muhammad Ashraf Khan)
Additional Secretary