

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

Islamabad, the 30th June, 2015.

NOTIFICATION
(SALES TAX)

S.R.O. 485(I)/2015.— In exercise of the powers conferred by sub-sections (6) and (7) of section 3, sub-section (4) of section 7 and clause (b) of sub-section (1) of section 8 of the Sales Tax Act, 1990, read with section 71 thereof, the Federal Government is pleased to direct that the following further amendments shall be made in the Sales Tax Special Procedure (Withholding) Rules, 2007, namely:—

In the aforesaid Rules,-

(1) in rule 2,-

(a) in sub-rule (2A), the expression “(including petroleum dealers)” shall be omitted;

(b) in sub-rule (5), for the word “above”, the expression “or sub-rule (6)” shall be substituted, and for the expression “payment has been made to the supplier”, the expression “the purchase has been made” shall be substituted; and

(c) in sub-rule (6), the words “file the return and” shall be omitted, and after the words “withheld amount of sales tax”, the words “along with return filed for the month in which the purchase was made” shall be substituted; and

(2) in rule 5,

(a) in clause (iii),-

- (i) for the word “and”, occurring for the second time a comma shall be substituted; and
- (ii) after the word “companies”, occurring at the end, the words “and dealers of motor spirit and high speed diesel” shall be inserted; and

(b) for clause (iv), the following shall be substituted, namely:-

- “(iv) registered persons paying sales tax under Chapter XI of the Sales Tax Special Procedure Rules, 2007, except those paying sales tax on *ad valorem* basis at standard rate;” and

(c) clauses (v), (vi) and (vii) shall be omitted.

[C. No. 3(1)ST&FE/LP&E/15]

(Nisar Muhammad)
Additional Secretary