

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE**

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Islamabad, the 14th April, 2008.

**NOTIFICATION  
(FEDERAL EXCISE)**

**S.R.O. 371(I)/2008.**— In exercise of the powers conferred by sub-section (3) of section 6, sub-section (5) of section 12 and section 40 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Federal Excise Rules, 2005, namely:-

In the aforesaid Rules,—

(1) after rule 14, the following new rule shall be inserted, namely:—

**“14A. Credit and debit notes.**— Where a registered person has issued an invoice in respect of a supply made by him and as a result of cancellation of supply or return of goods or a change in the nature of supply or some such event, the amount shown in the invoice or the return needs to be modified, the registered person may, issue a debit or credit note and make corresponding adjustment in the return in the manner, as far as applicable, as prescribed in Chapter III of the Sales Tax Rules, 2006.”;

(2) in rule 40,—

(a) in sub-rule (3), for the words and figure “on the 7<sup>th</sup> day following the month in which the premium is received”, the words and figures “as provided in rule 44 along with the return in the manner prescribed in rule 47” shall be substituted; and

(b) sub-rule (4) shall be omitted;

(3) in rule 40A, for sub-rule (5), the following shall be substituted, namely:—

“(5) The duty due for each month shall be paid by the Head Office of the company or institution as provided in rule 44 along with the return in the manner as prescribed in rule 47.”;

(4) in rule 41A,—

(a) for sub-rule (9), the following shall be substituted, namely:—

“(9) The duty due for each month shall be deposited by the airline by the 15<sup>th</sup> day of the following second month in respect of the services provided up to the last working day of each calendar month. The procedure for payment of duty and filing of the return shall be the same as provided in rules 44 and 47.”; and

(b) in sub-rule (13), the words, letters, brackets, figures and full stop “The airlines and aircraft operators shall file a monthly return electronically in the form FE-IV (d) under rule 47 by the 15<sup>th</sup> day of the following second month to the Collectorate in whose jurisdiction it is registered.” shall be omitted;

(5) in rule 43A, for sub-rule (3), the following shall be substituted, namely:—

“(3) The franchisee, or as the case may be, the head office of the franchisee shall pay the duty due for a month as provided in rule 44 along with the return in the manner as prescribed in rule 47.”;

(6) for rule 47, the following shall be substituted, namely:—

**“47. Submission of monthly return.—** (1) Every registered person shall file a monthly return in the form STR-7 as set out in the Sales Tax Rules, 2006, by the 15th day of the following month, in the manner as provided in Chapter II of the aforesaid rules.

(2) On receipt of return, the computer section of the Collectorate shall compare the amount declared thereon as payable with the amount of duty actually deposited in the bank and in case of any discrepancy , the Manager of the concerned bank branch and the registered person shall be informed thereof, provided that where it is confirmed that due duty has been under-paid or short-paid or has not been paid, necessary action for recovery of such duty shall be taken promptly besides any other legal action against the registered person.”; and

(7) forms FE-IV, FE-IV (a), FE-IV(c), FE-IV (d), FE-IV (e) and FE-IV (f) shall be omitted.

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**[C. No. 1(2)FED/2007-Pt]**

(Rizwan Salabat)  
Secretary (Federal Excise)