

Government of Pakistan
(Revenue Division)
Federal Board of Revenue
[Sales Tax & Federal Excise Wing]

C. No. 1/2-STB/2006

Islamabad, the 10th May, 2008.

SALES TAX CIRCULAR NO. 02 OF 2008

Subject: **WAIVER FOR SUBMISSION OF MONTHLY INVOICE SUMMARY**

Pakistan Computer Association has approached the Board that registered persons relating to computer industry who were exempt from filing the invoice summary statements till February, 2007 under Sales Tax Circular No. 7 of 2006 dated 25.11.2006 may further be exempted from filing the same till June, 2008.

02. The Board regrets to accede to the request of the Association. However, in order to streamline the filing of previous invoice summary statements, the Board is pleased to allow for filing of the same for the tax period from June 2007 to May 2008 according to the following schedule:

- (i) The invoice summary statements for the tax period June, 2007 to December, 2007 will be filed by 31.05.2008; and
- (ii) The invoice summary statements for the tax period January, 2008 to May, 2008 will be filed by 30.06.2008.

03. No penalties will be imposed on the registered persons who comply with the filing of invoice summary statements as per above schedule.

04. The retailers of computers shall remain exempt from the requirement of submission of invoice summary statements under Sales Tax Circular No. 6 of 2006 dated 12.09.2006.

(Asif Abbas)
Second Secretary (ST-Budget)