

Government of Pakistan
(Revenue Division)
Federal Board of Revenue
[Inland Revenue Wing]

C. No. 1/2-STB/2019 | 12229-10

Islamabad, the 28th January, 2019

The Member,
Customs/Taxpayers Audit/Enforcement & Accounting/IR-Operations/
FBR, Islamabad

The Director General,
Post Clearance Audit,
FBR, Islamabad

The Director General,
Directorate General of Customs (Valuation), Karachi.

The Director General, Training & Research
Customs/ Inland Revenue), Islamabad.

The Director General, Intelligence & Investigation,
(Customs / Inland Revenue), Islamabad.

The Director General, Inspection & Internal Audit,
(Customs / Inland Revenue), Islamabad.

The Chief Commissioner,
Large Taxpayers Unit (LTU),
Karachi/Lahore/Islamabad

The Chief Commissioner,
Regional Tax Office (RTO),
Karachi/Lahore/Peshawar/Quetta/Abbottabad/Hyderabad/Islamabad/Rawalpindi/Multan/
Faisalabad/Gujranwala/Sialkot/Sukkur/Sahiwal/Bahawalpur

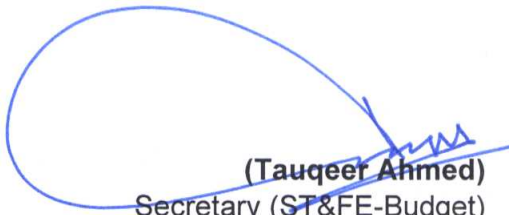
**SUBJECT: BUDGET 2019-20 ----- PROPOSALS FOR THE SALES TAX & FEDERAL
EXCISE BUDGET.**

I am directed to refer to the subject cited above and to invite the proposals for the coming Budget for FY 2019-20 relating to Sales Tax & Federal Excise, on the following broad parameters:

- (i) The proposals should focus on broadening the tax base and increase in revenue;

- (ii) Amendments may be suggested in any of following law/rules etc:
- (a) Sales Tax Act, 1990
 - (b) Federal Excise Act, 2005
 - (c) Sales Tax Rules, 2006
 - (d) Federal Excise Rules, 2005
 - (e) Sales Tax Special Procedure Rules, 2007
 - (f) Sales Tax Special Procedure (Withholding) Rules, 2007
 - (g) Sales Tax Notifications/Circulars/General Order/Clarifications/Rules
 - (h) Federal Excise Notifications/Circulars/General Orders/Clarifications/Rules
- (iii) Amendments may be suggested with a view to achieve simplification, remove difficulties and anomalies, and to abolish any outdated/obsolete provisions;
- (iv) Wherever possible a draft proposed amendment/procedure may be enclosed alongwith revenue impact;
- (v) FBR would specially welcome proposals for eliminating tax fraud, fake & flying invoices, plugging loopholes if any, facilitating genuine taxpayers and making the procedures transparent; and
- (vi) The proposals should be made keeping in view the consequences for the other related trade groups which might be adversely affected by the proposed measure.

02. It is requested that the requisite proposals may kindly be sent to the Board as soon as possible, latest by 22.02.2019.


(Tauqeer Ahmed)
Secretary (ST&FE-Budget)
E-mail: tauqeer.ahmed@fbr.gov.pk

Copy to PS to Member (IR-Policy), FBR