

Government of Pakistan  
(Revenue Division)  
Federal Board of Revenue  
[Inland Revenue Wing]  
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C. No. 1/35-STB-II/2020 / 25519-R

Islamabad, the 19<sup>th</sup> February, 2021

1. The President, Federation of Pakistan Chamber of Commerce & Industry, Federation House, Main Clifton, Karachi.
2. The President, Chamber of Commerce & Industry, Islamabad.
3. The President, Chamber of Commerce & Industry, Lahore.
4. The President, Chamber of Commerce & Industry, Rawalpindi.
5. The President, Chamber of Commerce & Industry, Hyderabad.
6. The President, Chamber of Commerce & Industry, Quetta.
7. The President, Chamber of Commerce & Industry, Peshawar.
8. The President, Chamber of Commerce & Industry, Faisalabad.
9. The President, Chamber of Commerce & Industry, Sialkot.
10. The President, Chamber of Commerce & Industry, Multan.
11. The President, Chamber of Commerce & Industry, Sukkur.
12. The President, Chamber of Commerce & Industry, Haripur, NWFP.
13. The President, Chamber of Commerce & Industry, Lasbela.
14. The President, Chamber of Commerce & Industry, Gujranwala.
15. The President, Chamber of Commerce & Industry, Gujrat.
16. The President, Chamber of Commerce & Industry, Karachi.
17. The President, Overseas Investors, Chamber of Commerce & Industry, Karachi
18. The American Business Council of Pakistan, Karachi
19. The President, Pakistan Stock Exchange, Islamabad

20. The Chairman, Pakistan Small Chamber of Commerce & Cottage Industry, Karachi

21. The President, All Pakistan United Retailers Association, Bahadurabad, Karachi

**SUBJECT: BUDGET 2021-22 ----- 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 2021-22 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 laws/rules etc:
  - (a) Sales Tax Act, 1990
  - (b) Federal Excise Act, 2005
  - (c) Sales Tax Rules, 2006
  - (d) Federal Excise Rules, 2005
  - (e) ICT (Sales Tax on Services) Ordinance, 2001
- (iii) Amendments may be suggested with a view to achieve simplification, remove difficulties and anomalies, and to abolish any outdated/obsolete provisions;
- (iv) 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
- (v) 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. The proposals may be provided on the following format:

Section	Proposed amendment	Rationale	Revenue Impact
(1)	(2)	(3)	(4)

03. It is requested that the requisite proposals may kindly be sent to the Board by 10.03.2021. Email on the attached format may also be sent on the following email address:

- (i) [memberir@fbr.gov.pk](mailto:memberir@fbr.gov.pk)
- (ii) [sec.stbudget@fbr.gov.pk](mailto:sec.stbudget@fbr.gov.pk)

  
(Fakhryia Anjum)  
Secretary (ST&FE-Budget)

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