

**Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue**

C.No.1(22)SS/ST-L&P/Ops/2022/180841-R

Islamabad, the 7th April, 2022

Sales Tax General Order # 13 of 2022
(Operations)

Subject: Purchases and Supplies Made by Importers, Wholesalers, Dealers and Distributors in Sales Tax Return

The Sales Tax Act, 1990 mandates a taxpayer registered with Federal Board of Revenue (FBR) to correctly declaration of purchases and supplies in the monthly sales tax return as filed under section 26 of the Sales Tax Act, 1990. This essentially being a self-assessment based system warrants high standards of responsibility and integrity on part of the GST filers. However, the analysis of the data available in the system has led to conclude that the facilities/benefits provided through automated sales tax return are being misused by the importers, wholesalers, distributors who are engaged in business of buying and selling of **same state of goods** but are fraudulently declaring sales of goods irrespective of their business purchases in violation of provisions of law.

2. In order to ensure certainty, transparency across-the-board, it has been decided that sales of goods by importers wholesalers, Dealers and Distributors under HS Code as declared in **Annex-C** of the sales tax return shall be allowed on the basis of goods under the said HS Code as declared in **Annex-A** and **Annex-B** of sales tax return by these taxpayers.

3. This STGO become applicable with effect from April 1, 2022.


Khalid Mehmood
Second Secretary (ST-L&P)

Cc:

- (i) SA to Member (IR Ops), FBR, Islamabad
- (ii) Member (IT), FBR, Islamabad
- (iii) Member (IR-Policy), FBR, Islamabad
- (iv) All Chief Commissioners-IR, LTOs/MTO/CTOs/RTOs
- (v) CEO, PRAL, Islamabad
- (vi) Webmaster FBR (HQ), Islamabad for uploading