GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS,
STATISTICS AND REVENUE
(REVENUE DIVISION)
*****

Islamabad, the 8th May, 2013.

NOTIFICATION
(SALES Tax)

S.R.O. 367 (I)/2013.- In exercise of the powers conferred by sub-section (1) of section 71 of the Sales Tax Act, 1990, read with clauses (9) and (46) of section 2, sections 3 and 4, sub-section (2) of section 6, sub-sections (3) and (4) of section 7, section 7A, clause (b) of sub-section (1) of section 8, clause (a) of sub-section (2) of section 13, sub-sections (2A) and (3) of section 22, proviso to sub-section (1), subsections (3) and (4) of sections 23 and 60 thereof, the Federal Government is pleased to direct that the following further amendments shall be made in the Sales Tax Special Procedure Rules, 2007, namely:-

In the aforesaid Rules, in rule 58-B, in sub-rule (1), in the proviso,-

(a) in clause (i), the word "and", at the end, shall be omitted;

(b) in clause (ii), for the full stop at the end, the semicolon and word "; and" shall be substituted; and

(c) after clause (ii), the following new clause shall be added, namely:-

"(iii) registered service providers importing goods for their in-house business use or for furtherance of their taxable activity and not intended for further supply.".

[C.No.3(12)ST-L&P/2004]

(Muhammad Raza Baqir)
Additional Secretary