

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE**

Islamabad, the 3rd November, 2016.

**NOTIFICATION
(SALES TAX & FEDERAL EXCISE)**

S.R.O.1031(I)/2016.- In exercise of the powers conferred by section 4, sub-section (2A) of section 6 and section 40 of the Federal Excise Act, 2005, section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, read with proviso to clause (i) of sub-section (2) of section 7, clause (i) of sub-section (1) of section 8, sub-section (2) of section 8, clause (ii) of sub-section (2) of section 8B, section 9, 10, 14, 21 and 28, clause (c) of sub-section (1) of section 22, section 26, sub-section (6) of section 47A, sections 48, 50A, 52, 52A and 66 thereof the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Sales Tax Rules, 2006, namely:-

In the aforesaid Rules,-

(1) in rule 30,-

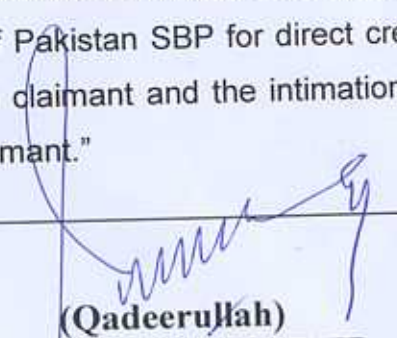
(a) for sub-rule (7), the following shall be substituted, namely,-

"(7) The CSTRO shall also prepare a statement of payment advice for all cheques issued on the day and the same shall be sent to State Bank of Pakistan (SBP) duly signed by the signatory and co-signatory"; and

(b) after sub-rule (7), substituted as aforesaid, the following new sub-rule shall be added, namely:-

"(8) In lieu of the procedure stated in sub-rules (6) and (7), the CSTRO may electronically transfer the details of approved Refund Payment Order to the State Bank of Pakistan SBP for direct credit to the declared bank account of the claimant and the intimation of such advice shall be given to the claimant."

[C.No.3(2)ST&FE/LP&E/15]


(Qadeerullah)
Second Secretary IR -ST&FE
(Law, Procedure & Exemptions)