

GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
(REVENUE DIVISION)

Islamabad, the 21st June, 2018.

NOTIFICATION
(SALES TAX)

S.R.O. 775(I)/2018.— In exercise of the powers conferred by 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, section 7A, clause (b) of sub-section (1) of section 8, sub-sections (2A) and (3) of section 22, sections 23 and 60 thereof, the Board with the approval of the Federal Minister-in-charge 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,—

(1) in rule 58B, in sub-rule (1), in the proviso,—

(a) in clause (ii), the word “and” shall be omitted; and

(b) in clause (iii), for full stop at the end, a semicolon shall be substituted and thereafter the following new clauses shall be added, namely:—

“(iv) LNG/RLNG; and

(v) second hand and worn clothing or footwear (PCT heading 6309.000)”;

(2) in rule 58H,—

(i) in sub-rule (1), for the words “ten and a half”, the word “thirteen” shall be substituted;

(ii) in sub-rule (2),—

(a) in the first proviso, for the words “ten and a half”, the word “thirteen” shall be substituted; and

(b) in the second proviso, for the words “ten and a half”, the word “thirteen” shall be substituted;

(iii) in sub-rule (2A), for the word “eight”, the word “ten” shall be substituted;

(iv) in sub-rule (2B), for the figure “8,400”, the figure “10,400” shall be substituted; and

(v) in sub-rule (4), for the word “eight”, the word “nine” shall be substituted;

(3) in rule 58Ha,—

(i) in sub-rule (2), for the figure “2,494”, the figure “3,088” shall be substituted; and

(ii) in sub-rule (3), for the figure “68,187”, the figure “84,422” shall be substituted;

(4) in rule 58I, in sub-rule (1), in Table-1, in column (1),—

(i) against S. No. 1, in column (3), for the figure “9,247”, the figure “11,247” shall be substituted;

(ii) against S. No. 2, in column (3), for the figure “10,612”, the figure “12,937” shall be substituted;

- (iii) against S. No. 4, in column (3), for the figure “9,865”, the figure “11,190” shall be substituted; and
 - (iv) against S. No. 5, in column (3), for the figure “1,365”, the figure “1,690” shall be substituted;
- (5) in rule 58K, in the Table, in column (1),
- (i) against S. No. 3, in column (4), for the figure “50,000”, the figure “55,883” shall be substituted; and
 - (ii) against S. No. 4, in column (4), for the expression “US\$ 480 PMT”, the expression “ Rupees 52,000 PMT ” shall be substituted;
- (6) in rule 58S, in the Table, in column (1), S. No. 3 and entry relating thereto in column (2), shall be omitted.
2. This Notification shall come into force with effect from the 1st day of July, 2018.

[C. No. 5/93-STB/2018]


(Muhammad Zaheer Qureshi)
Secretary (ST&FE-Budget)