

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

Islamabad, the 11th March, 2019.

NOTIFICATION
(SALES TAX)

S.R.O. 328(I)/2019.— In exercise of the powers conferred by sub-sections (6) and (7) of section 3, sub-section (4) of section 7 and clause (b) of sub-section (1) of section 8 of the Sales Tax Act, 1990, read with section 71 thereof, the Federal Government is pleased to direct that the following further amendments shall be made in the Sales Tax Special Procedure (Withholding) Rules, 2007, namely:—

In the aforesaid Rules,—

(1) in rule 1, in sub-rule (2),—

(i) in clause (e), the word “and” at the end shall be omitted; and

(ii) in clause (f), for full stop at the end, a semi-colon and the word “; and” shall be substituted and thereafter the following new clause shall be added, namely:—

“(g) registered persons purchasing cane molasses.”; and

(2) in sub-rule 2, in sub-rule (3), in clause (ii), for the proviso, the following shall be substituted, namely:—

“Provided that the registered persons purchasing cane molasses from such unregistered persons shall deduct sales tax at the rate applicable to the supplies of cane molasses from the payment due to the supplier and, unless otherwise provided in the contract of such supply, if any, the amount of sales tax shall be worked out on the basis of gross value of taxable supply:

Provided further that the withholding agent shall not be entitled to reclaim or deduct the amount of tax withheld from such persons as input tax.”.

[C. No. 1(3)STM/2004 (Pt-III)]


(Dr. Hamid Ateeq Sarwar)
Additional Secretary