

Government of Pakistan
(Revenue Division)
Federal Board of Revenue

Islamabad, the 16th December, 2020.

NOTIFICATION
(SALES TAX)

S.R.O. 1337 (I)/2020.—In exercise of the powers conferred by clause (d) of proviso to sub-section (4) of section 73 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to direct that the persons specified in column (2) of the Table below shall be excluded from the purview of the aforesaid sub-section (4), subject to the conditions specified in column (3) thereof, namely:—

TABLE

| S. No. | Person | Conditions |
|--------|----------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | (2) | (3) |
| 1. | Registered persons engaged in manufacturing and supply of fertilizer | The registered persons shall provide following documents and details to the Board on or before the 15 th day of January, 2021:— (a) complete list of the dealers or distributors of their products including details of business name, address and NTN; (b) complete list of buyers, other than dealers and distributors, including details of their names, residential addresses and CNICs; (c) copies of relevant dealership or distribution agreements, as the case may be; (d) details of all business bank accounts of the dealers, distributors or buyers along-with names and addresses of the relevant bank branches; |

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| | | (e) dealer or distributor-wise figures of sales made by the registered persons during the period 01.07.2019 to 30.06.20 and 01.07.2020 till date; and (f) any other document specially required by the Board for compulsory registration of dealers, distributors or buyers. |
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2. Failure to comply with any of the conditions specified in column (3) of the said Table by due date shall disentitle the registered person for the waiver being granted under this Notification and all provisions of Act shall apply accordingly.

3. This Notification shall take effect from the 1st day of July, 2020.

[C. No. 4/17-STB/2017]


(Fakhryia Anjum)
Secretary (ST&FE-Budget)