

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE

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Islamabad, the 16<sup>th</sup> March, 2020.

NOTIFICATION  
(SALES TAX AND FEDERAL EXCISE)

**S.R.O. 223 (I)/2020.**—In exercise of the powers conferred by sub-section (1) of section 4, section 40 and section 45A 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 sub-section (2) of section 8, clause (b) of sub-section (1) of section 8, clause (ii) of subsection (2) of section 8B, sections 9, 10, 14, 21, 21A and 28, clause (c) of sub-section (1) of section 22, first proviso to sub-section (1) of section 23, section 26, section 33, section 40C, 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:-

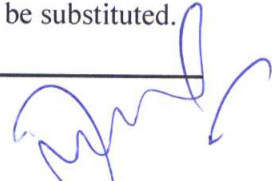
In the said Rules, in Chapter XIV-B, in Sub-Chapter 1, –

- (1) in rule 150ZF, –
  - (a) in clause (d), the word “and” shall be omitted; and
  - (b) in clause (e) for the colon, a semi-colon and the word “and” shall be substituted;
  - (c) after clause (e), amended as aforesaid, the following new clause shall be added, namely:-

“(f) petroleum products:” ;
- (2) in rule 150ZG, –
  - (a) for clause (d), the following shall be substituted, namely: –

“(d) “licensing committee” means a committee comprising at least three members of Inland Revenue Officers not below the rank of BPS-20 of FBR Headquarters, assisted by technical or IT expert and any other officer or authority designated by the Board;”; and
  - (b) in clause (e), for the expression “(IR-Operations-I)” the expression (IR-Operations) shall be substituted;
- (3) in rule 150ZH, in sub-rule (1), in the proviso, for the words “shall not be required to be affixed thereon, but” the words “whatever the case may be” shall be substituted;
- (4) in rule 150ZM, in sub-rule (5), the proviso shall be omitted; and
- (5) in rule 150ZQH, –
  - (a) in sub-rule (1), for the word “get” the word “decide” and for the word “determined” the words “as per evaluating criteria” shall be substituted; and
  - (b) in sub-rule (3), for the word “determined” the word “notified” shall be substituted.

[C.No. 3(13)ST-L&P/2017]

  
(Zahid Baig)  
Second Secretary (ST&FE-Policy)