

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

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Islamabad, the 24<sup>th</sup> August, 2021

**NOTIFICATION  
(SALES TAX)**

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**S.R.O.1064(I)/2021.**— In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Sales Tax Rules, 2006, namely:—

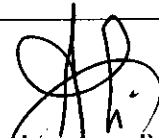
In the aforesaid Rules, for rule 161, the following shall be substituted, namely:—

**“161. Input tax credit against supplies made by the persons registered in Azad Jammu and Kashmir and Gilgit Baltistan.**—(1) The input tax credit against invoices issued by persons registered under sales tax law of Azad Jammu and Kashmir and Gilgit Baltistan shall be available to a buyer registered under the Act in Pakistan, if such AJK and GB registered persons are enrolled with the Board's Computerized System and are also on the active taxpayer list maintained by AJK and GB sales tax authorities.

(2) AJK and GB registered persons at the time of their enrolment with the Board shall furnish an undertaking that they will provide their supply record and the return filed in AJK and GB as and when required by the respective RTO, CTO or LTO, where the respective buyers are registered to ascertain correctness of their sales to Pakistani registered persons.

(3) From such date when the AJK and GB authorities institute e-filing for their registered persons, the adjustment as aforesaid shall only be available against electronic data of supplies as provided to the Board by AJK and GB authorities.”

**[C.No. 3(4)ST-L&P/2017]**

  
**(Ali Mohammad)**  
Secretary (ST & FE-Policy)