

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue

Islamabad, 31st January, 2022.

Notification
(Sales Tax)

S.R.O.169 (1)/2022.-- In exercise of the powers conferred by sub-section (1) of section 4 and sections 40 and 45A of the Federal Excise Act, 2005, section 50 and sub-section (1) of section 71 of the Sales Tax Act, 1990 (VII of 1990), read with sub-section (7) of section 7, sub-section (2) of section 8, clause (ii) of sub-section (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, 66 and 67A thereof, the Federal Board of Revenue is pleased to direct that the following amendments shall be made in the Sales Tax Rules, 2006 namely:—

In the aforesaid Rules, —

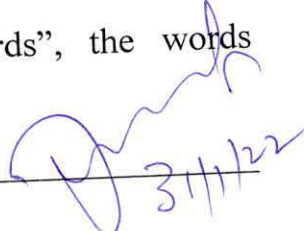
(1) in rule 18, in sub-rule (9), in the Table, after serial number 6, in column (1) and entries relating thereto in columns (2), (3) and (4), the following new serial number and entries relating thereto shall be added, namely:—

“ 7.	WAPDA Hydroelectric Power	18 th day of the month following the tax period to which sales tax invoice relates	21 st day following the 18 th day as specified in column (3)”; and
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(2) in rule 150ZEB, in sub-rule (11), —

- (a) after the words “facility of debit and credit card machine”, the expression “, QR Code or any other mode of digital transaction identified” shall be inserted; and
- (b) for the words “debit or credit cards”, the words “aforesaid means” shall be substituted.

[C.No. 3(4)ST-L&P/2007]


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