

Government of Pakistan
Revenue Division
Federal Board of Revenue

Notification


Islamabad, the 21st December, 2023.

S.R.O. ¹⁸⁴² (1)/2023.- In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, read with sub-clause (g) of clause (43A) of section 2 and section 56 thereof, 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, in Chapter XIV-AA, in the rules 150ZEA, after sub-rule (4), the following sub-rule (5) shall be added, namely:-

“(5) Prescribed threshold under sub-clause (g) of clause (43A) of section 2 of Tier-I Retailer shall be a retailer whose deductible withholding tax under section 236H of the Income Tax Ordinance, 2001 (XLIX of 2001), has exceeded Rs. 100,000.”

[C.No. 78/POS/IR/2023]


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