

Government of Pakistan
Revenue Division
Federal Board of Revenue

NOTIFICATION
(SALES TAX)

Islamabad, the 5th September, 2023.

S.R.O. 1185(I)/2023. - 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, in rule 14, in sub-rule (1), in form STR-7, after Annex-K, the following new Annex-L shall be inserted, namely:-

DOMESTIC SALE INVOICE (DSI) PETROLEUM PRODUCTS [For Petroleum Development Levy (PDL)]

" Annex-I

NTN: **Name of the Registered Person**

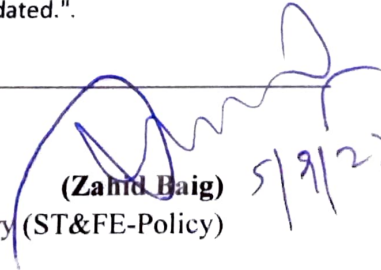
Tax Period:

Sr.#	Particulars of Buyer (all field mandatory)				Sale Origination Province of Supplier	Document (all field mandatory)				Sale Type	Quantity (Liters)	UoM (Liters)	Value of Sales	Rate of PDL/Per Liter	Amount of PDL Payable	Exempt, Zero & Reduce Rated Reference	
	NTN	CNIC	Name	Type		Type	Number	Date	HS Code							SRO No /Schedule No	Item S No

Note:

- i. The date of sales must be automatically fetch through Annex-C by using HS code of sales of petroleum products for calculation of payable PDL.
- ii. PDL must be calculated on the basis of Government notified per liter rates to the particular period. The rates are required to be immediately updated."

[C. No. 3(17)ST-L&P/2010]


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

5/9/23