GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE AND ECONOMIC AFFAIRS

Islamabad, the 20th July, 1998.

NOTIFICATION
(SALES TAX)

S.R.O.815(I)/98. - In exercise of the powers conferred by sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to exempt sales tax on taxable supplies to the extent of input tax, other than the fixed tax or turn-over tax, paid in respect of goods purchased by a wholesaler, dealer, distributor or retailer who gets himself registered under section 14 of the said Act on any day during the period from the 12th June, 1998, to 31st july, 1998, provided that such goods were purchased by him from a registered person against an invoice issued under section 23 of the said Act during a period of thirty days before making an application for registration under section 15 thereof.

2. The amount of sales tax specified in column (6) of the declaration made under paragraph 3 shall beclaimed as input tax by the registered person:-

(a) in case of wholesaler, dealer and distributor, in his return due on 15th August, 1998; and
(b) in case of retailer, in the return due on 15th October, 1998.

3. The stocks held at the time of registration shall be declared to the Collector of Sales Tax by the applicant:-

(i) alongwith his application for registration; or
(ii) by the 31st July, 1998,

Whichever is later, in the form set out below:-

FORM

Name and registration No. of the supplier from whom taxable supplies were purchased during a period of 30	Description of Taxable goods purchased	Sales Tax invoice No and date against which purchases made.	Purchase Value.

days priod to the date of application for registration.			
(1)	(2)	(3)	(4)

Value of goods still in stock on the date of application for registration	Sales tax on stocks specified in column (5) (input tax) as on the date of application for registration
(5)	(6)

4. Any person who files any incorrect or false declaration of input tax credit shall be punishable under sections 33 and 37A of the Sales Tax Act, 1990 without prejudice to any other action under any other povisions of the said Act.

C.No.2(24)STP/95(Pt.II)

(S. M. KAZIMI)
ADDITIONAL SECRETARY