GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE
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Islamabad, the 8th May, 1999

NOTIFICATION
(SALES TAX)

S.R.O. 548(I)/99.- In exercise of the powers conferred by section 219 of the Customs Act, 1969 (IV of 1969), section 37 of the Central Excises Act, 1944 (I of 1944), section 50 of the Sales Tax Act, 1990, and sub-section (2) of section 14 of the Income Tax Ordinance, 1979 (XXXI of 1979), the Central Board of Revenue is pleased to direct that the following further amendments shall be made in its Notification No. SRO 844(I)/98, dated the 23rd July, 1998, namely:-

In the aforesaid Notification,-

(a) in the preamble, for the brackets and figure "(2)" the brackets and figure "(1)" and for the figure "14" the figure "165" shall respectively be substituted;

(b) in rule 1, for sub-rule (2) the following shall be substituted, namely:-

"(2) These rules shall apply in respect of an exporter, indirect exporter, small and medium enterprise exporter and export house for the-

(i) goods imported by him under the Import Policy Order for the time being in force, including banned and restricted items under the said Order, except polyester staple fibre, that may be procured without payment of customs-duty, excise duty, sales tax and income tax; and

(ii) goods or supplies purchased or procured locally without payment of excise duty and income tax.";

(c) in rule 2, -

(i) after clause (b), the brackets, figure, words and full stop "(2) The words and expressions used and not defined herein shall have the meanings assigned to them in the Acts." shall be omitted;

(ii) after clause(j),clause(k)shall be omitted; and

(iii) the existing rule 1 shall be numbered as sub-rule (1) of that rule and after sub-rule (1), numbered as aforesaid, the following shall be added, namely:-

"(2) The words and expressions used and not defined herein shall have the meanings assigned to them in the Acts.";

(d) in rule 3,sub-rules(8)and (9) shall be omitted; and

(e) after rule 9, the following new rule shall be inserted, namely:-

"(9A)Input tax Credit and refund of sales tax.- The provisions of the Sales Tax Act, 1990, regarding tax return, input tax credit and refund of sales tax on account of exports shall apply, mutatis mutandis, to the locally procured and locally purchased input goods received and purchased against a tax invoice on payment of sales tax for use in the production of taxable supplies made by persons to whom these rules apply.".

[C.No.3(18)STP/99]

(MUHAMMAD TAHIR)
SECRETARY (SALES TAX)