

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE
(SALES TAX WING)

Islamabad, the 5th June, 2006.

NOTIFICATION
(SALES TAX)

S.R.O. 559(I)/2006.—In exercise of the powers conferred by sub-section (5) of section 26 of the Sales Tax Act, 1990, and in supersession of its Notification No. S.R.O. 525(I)/2005, dated the 6th June, 2005, the Central Board of Revenue is pleased to require all registered persons engaged in the import or supply of taxable goods, excluding the persons engaged in the manufacturing or supply of—

- (a) cotton yarn, blended yarn or man-made yarn, textile fabrics, made-ups, garments and articles of apparel;
- (b) leather and articles thereof, including footwear;
- (c) carpets of all sorts,
- (d) surgical goods;
- (e) sports goods,
- (f) milk, yogurt, cheese and flavoured milk;
- (g) pens, ball pens and pencils including colour pencils;
- (h) trucks with g.v.w. exceeding 5 tonnes; and
- (i) compost (non-chemical fertilizer)

to furnish a summary of their purchases and sales made during a tax period, including debit and credit notes issued, by the 15th of the month following the said tax period, to the Collector of Sales Tax having jurisdiction, in the form as specified in the Annex below, namely:--

ANNEX

SUMMARY STATEMENT UNDER SECTION 26(5) OF THE SALES TAX ACT, 1990

1. Sales Tax Reg. No.																	
2. N.T.N.								3. Tax Period			-						mm-yyyy
3. Name																	
4. Address																	

(1) SUMMARY OF PURCHASES

S. No.	Sales tax Registration No. of supplier	Name and complete address of supplier	Purchase Invoices		Debit Notes		Credit Notes	
			Number of Invoices received	Sales tax involved	Number of notes received	Sales tax involved	No. of notes received	Sales tax involved
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

(2) SUMMARY OF SALES

S. No.	Sales tax Registration No. of buyer	Name and complete address of buyer	Sale Invoices		Debit Notes		Credit Notes	
			Number of Invoices issued	Sales tax involved	Number of notes issued	Sales tax involved	No. of notes issued	Sales tax involved
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

DECLARATION: *I declare that the entries in this statement are true and correct.*

Signature of authorized person _____
 Name _____
 NIC No. _____
 Date _____
 Stamp _____

2. This notification shall apply to purchases and supplies made on or after the 1st July, 2006.

[C. No. 3(1)ST-L&P/2006(Pt)]

(Abdul Hameed Memon)
Secretary (ST&FE-L&P)