GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
***

Islamabad, the 15th January, 2008

NOTIFICATION
(SALES TAX)

S.R.O. 49 (I)/2008.– In exercise of the powers conferred by sub-section (1) of section 4 and section 40 of the Federal Excise Act, 2005, section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, read with sub-section (2) of section 8, sections 9, 10, 14, 21 and 28, clause (c) of sub-section (1) of section 22, section 26, sub-section (6) of section 47A, sections 48, 50A, 52, 52A and 66 thereof, the Federal Board of Revenue is pleased to direct that in the Sales Tax Rules, 2006, the following further amendment shall be made, namely:–

In the aforesaid Rules, for rule 18, the following shall be substituted, namely:―

"18. Electronic filing of Sales Tax Return.― (1) The registered persons, as noted below, instead of filing paper copies of the return or other statements prescribed under section 26 and 27 of the Act or any notification issued thereunder, shall file such returns and statements electronically, in the manner as specified by the Board through a general order, namely:–

(a) the registered persons falling in the jurisdiction of any of the Large Taxpayers Units; and

(b) the private and public limited companies:

Provided that a registered person, other than those mentioned above, may also opt for electronic filing of aforesaid sales tax returns and statements in the same manner.

(2) A registered person filing returns electronically as stipulated above, shall make payment of the amount of sales tax due, if any, in any of the designated branches of the National Bank of Pakistan on the prescribed payment challan as specified in the STR-11 or through electronic payment system devised for this purpose.”.

[C. No. 3(2)STP/99(Pt)]

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