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

Islamabad, the 29th March, 2010.

NOTIFICATION
(SALES TAX)

S.R.O. 211(I)/2010.— In exercise of the powers conferred under section 50 of the Sales Tax Act, 1990, read with sub-section (2) of section 8, clause (ii) of sub-section (2) of 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 following further amendments in Sales Tax Rules, 2006, namely:–

In the aforesaid Rules, after rule 26, the following new rule should be inserted, namely:–

"26A. Expeditious processing and payment of refunds.– (1) The refund claims as provided in this rule shall be processed and paid in the manner as provided and all other claims shall be processed and paid in the manner as prescribed in this chapter after rule 26A.

(2) Refunds under this rule shall be allowed to the registered manufacturers-*cum*-exporters of RTO, Lahore from tax period April, 2010. From tax period July, 2010 all registered manufacturer-cum-exporters of other RTOs/LTUs will be allowed refund under this rule.

(3) Refunds under this rule shall be allowed to the Active Taxpayers, at the time of processing by the IT System of FBR, as per Active Taxpayers List displayed at FBR's website.

(4) Registered persons claiming refund under this rule will electronically submit refund claim in requisite data in RCPS format through FBR web portal by using the user-id, password and pin code allotted to them at the time of e-Enrollment.

(5) The registered person claiming refund under this rule shall maintain and keep all the paper documents relating to the refund claim, such as invoices, credit notes, debit notes, goods declarations, bank credit advice, etc. in his office instead of submitting to the concerned Regional Tax Office or Large Taxpayers' Unit.

(6) Refund claims under this rule will be processed by Risk Management System (RMS) of FBR IT System within two working days of electronic submission of refund claim in the RCPS format and take further action as follows:

(a) In case the refund claim is cleared fully or partially, electronic advice will be issued to the concerned RTO/LTU and the registered person about the refund amount cleared by the RMS for payment; and

(b) In case the refund claim is not cleared by RMS, an electronic intimation will be issued to the registered person in this regard and his case will be processed in the manner as prescribed in this chapter after rule 26A.

(7) Concerned RTO/LTU will arrange issuance of cheque for the amount cleared by RMS within seven working days of the receipt of electronic advice.

(8) After issuance of cheque for the amount cleared by RMS, the electronic copy of refund claim will be forwarded for post refund audit."

F. No. 3(1)ST-L&P/2010]

Azood-ul-Mehdi)
Second Secretary (ST-L&P)