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PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN

REVENUE DIVISION

(Federal Board of Revenue)

NOTIFICATION

Islamabad, the 25th August, 2020

(SALES TAX)

S. R. O. 776(I)/2020.—In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990 (VII of 1990), read with section 14, section 26 and section 27 thereof, the Federal Board of Revenue is pleased to make the following amendments in the Sales Tax Rules, 2006 namely:—

In the aforesaid Rules,—

(i) in rules 2,—

(a) in clause (xlvi), after the figure “2005” the expression “, **Income Tax Ordinance, 2001 (XLIX of 2001)**” shall be inserted; and

1753(1-3)

Price : Rs. 6.00

[5942(2020)/Ex. Gaz.]

(b) after omitted clause (xxxv-a), the following new clause shall be inserted, namely:—

“(xxxv-b) “null return” means, a sales tax return which shows no data relating to sales and purchases during a tax period.”;

(ii) in rule 5, in sub-rule (1), in form STR-1, for the existing serial number 23, the following shall be substituted, namely:—

“23	Details of business outlets/branches	Please provide names of all business branches/outlets along-with complete addresses etc. Use copies of this form if needed.
	Details of all brands names/trademarks in which dealing.	Shall provide details of all business brand names/trademarks etc. in which dealing. Use additional copies of this form if needed.”,

(iii) in rule 14, in sub-rule (1), in form STR-7, for the existing Annex-J, the following shall be substituted, namely:—

ANNEX J (PRODUCTION)											
PRODUCTION DATA										ANNEX-J	
NTN	99999-9	Tax Period	****	Name of the Registered Person				*****	Tax Period	MMM-YYYY	
SR	NTN	Business Name	Item Code	Product Detail	Qty in Opening Balance	Quantity Produced	Qty Supplied	Value of Qty Supplied	Quantity in closing Balance	Value of Local Supplies	Value of Total Exports
					Total						

(iv) in rule 14, in the Table, after entry number 57, the following new entry shall be added, namely:—

“58 Concentrate Lit/Kg.”;

(v) in rule 18,—

(a) in sub-rules (1), for full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided that, in case a registered person fails to fill-in relevant data or information in any applicable column of the sales tax return or any annexure thereto in his case, such return shall be treated as invalid.”; and

- (b) in sub-rule (1), amended as aforesaid, the following explanation shall be added, namely:—

“**Explanation.**—The electronic return designed in pursuance to the Change Request Form(s) (CRFs), and finally made available on web portal of the Board shall be deemed as prescribed return.”.

[C. No. 1/102-STB/2015 (Pt-I).]

ZAHID BAIG,
Second Secretary (ST & EE-Policy).