



PRESENTATION BY:

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SINDH REVENUE BOARD

Low Revenue Collection impacting the Economy



Most of the ills of economy are due to Low tax to GDP ratio and disproportionate non-development expenditure.

Tax to GDP Ratio:

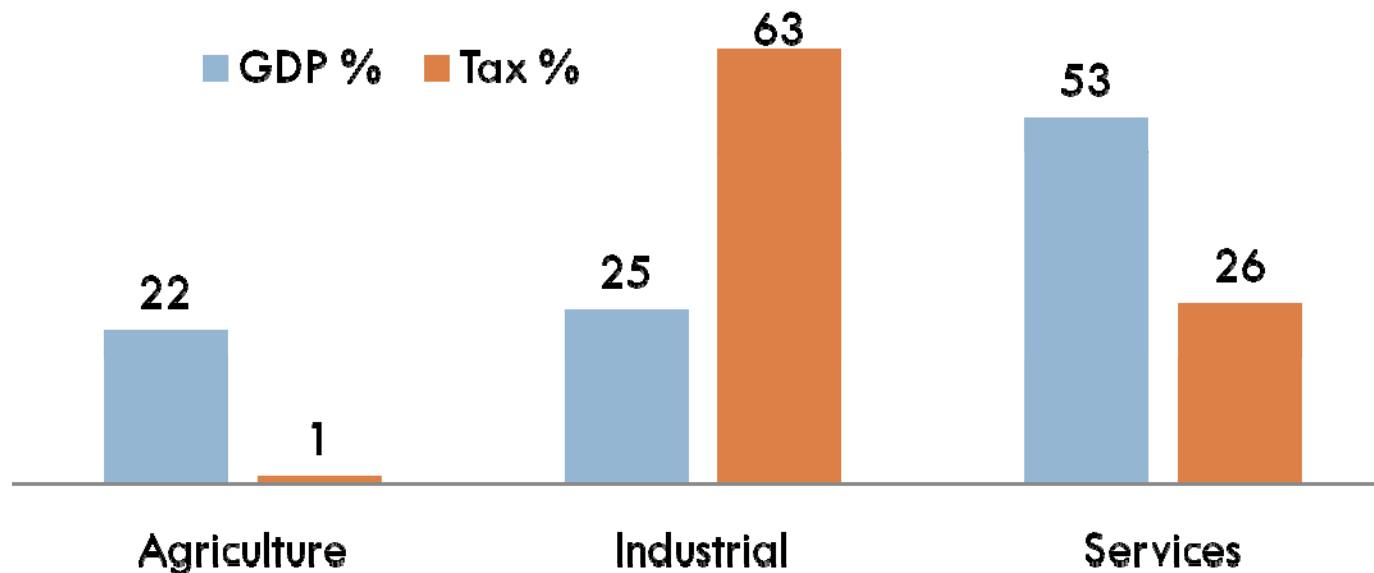
Pakistan: 8.6% (Federal level) (less than 1%, by Provinces; 8.6%, Federal), whereas, India 16.4% (10.7 Federal, 5.7 Provinces).

Federal Share in some other countries:

- Bangladesh 9%,
- Srilanka 14%,
- Egypt 15.8%,
- Malaysia 17.6%,
- Turkey 29.3%

2. Reason for low Tax to GDP ratio, inter alia, are (I) Tax gap (Low tax effort, tax evasion, exemptions etc) (II) Low contribution of Agriculture and other retail sectors (III) Poverty and low incomes, (IV) low growth rate, (this year 2.8%) and (V) over 45% of population under 20 years age.

Sector Wise Contribution To Tax Revenue FY -09-10



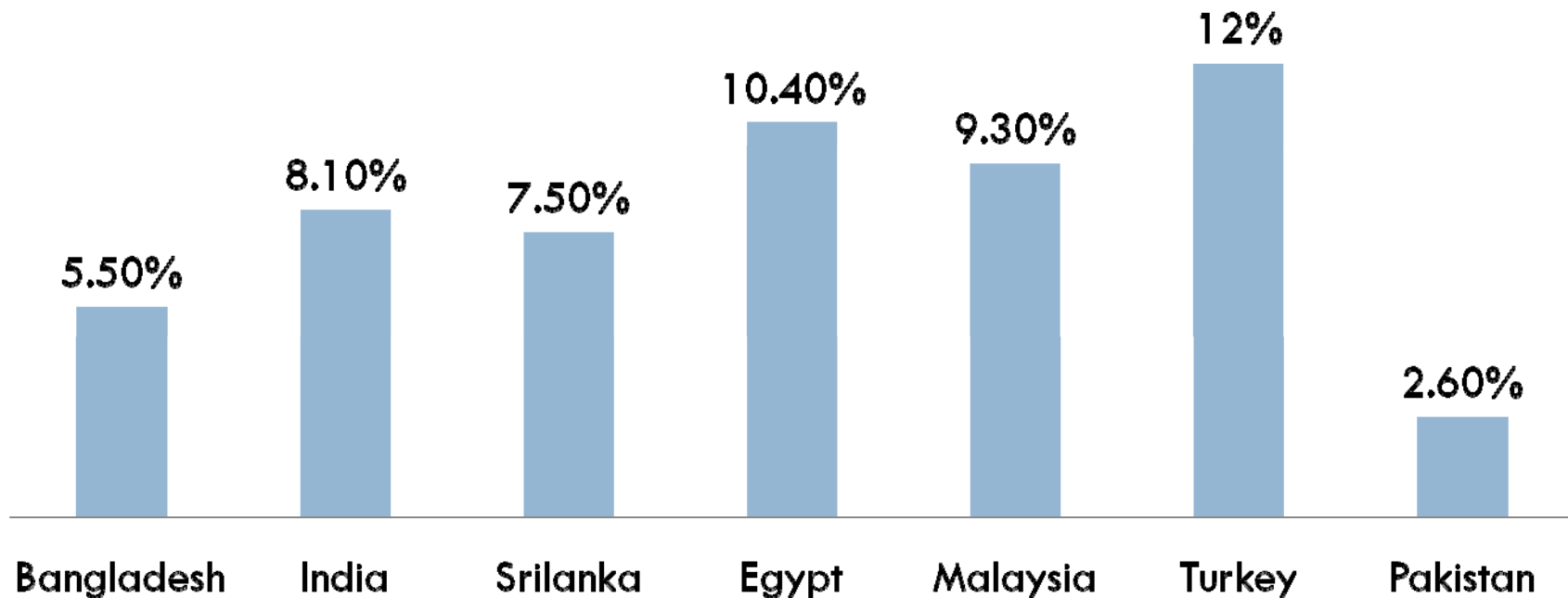
**86% Landholding is
below sustainable level**

Source: Economic Survey of Pakistan 2009-10

And due to this low tax to GDP Ratio,

Amount in % terms Spent on Health & Education in relation to GDP in Pakistan is the lowest in the region

■ % Spent on Health & Education from GDP



Consequently, our HDI also ranks lower than the other countries in the region.

Sales Tax on Services Jurisdiction Scheme

1. Entry 49 and 18th amendment.
2. NFC Secretariat letter of 26.3.2010 to the FBR on FED matter.
3. Article 8 of the NFC Award.
4. Para 6 of the Record Note dated 28.9.2010.
5. Sindh Sales Tax on Services Act , 2011 repealed Sindh Sales Tax on Services 2000, Ordinance Authorization ended.

□ Constitutional Position:

Reassurance

Federal list after 18th Amendment

Entry 49. Taxes on the sales and purchases of goods imported, exported, produced, manufactured or consumed (except Sales tax on Services)

Sales Tax on Services

Item No:8. “NFC recognizes that sales tax on services is a Provincial subject under the Constitution of Islamic Republic of Pakistan, and may be collected by respective Provinces, if they so desired”

Letter of Mr. Iftexhar Ali Khan

JS(PF)/Secretary(NFC)

Islamabad, 26th March 2010

Implementation of NFC Recommendations

- The following recommendations of the Commission are required to be implemented by the FBR:-
 - (Action required – propose amendments in the Federal Excise Act enabling provinces to impose sales tax on all services, [except terminal taxes on goods or passengers carried by railway, sea or air taxes on their fares and freight, through Finance Bill 2010- Entry 53 words]

NFC Award

- **7th Award Scenario**, multiple criteria weight-age, population 82%, backwardness 10.3%, revenue generation (Sindh's case also) 5% and inverse population density 2.7%
- Before distribution, **KPK** will get 1% (due to war on terror), and Sindh will get 0.66% for abolition of Octroi.
- **Reaction of the Provinces: Happy**
- Distribution of 56% allocable would be as under:
 - I) Baluchistan- 9.09%
 - II) Khyber Pakhtunkhwa- 14.62%
 - III) Punjab- 51.74%
 - IV) Sindh- 24.55%

Current salient features of tax policy

- Broadening tax base
- Enhancing Tax to GDP ratio from 8.6% to at least 13% by 2015
- Reduction in cost of doing business
- Presumptive to normal taxation
- Making Withholding Tax regime, adjustable
- Bringing more sectors into the Income Tax and Sales Tax net
- Curbing smuggling
- Reengineering processes
- Harmonizing laws
- Strengthening Audit and enforcement
- Devolution of taxes to increase revenue generation by the Provinces.

18th Amendment & Provincial Taxes Jurisdiction




- Sales tax on Services
- All taxes on immovable property including CVT is with the provinces.
- Workers related taxes/charges-Workers Welfare Fund(previously collected by Federal Income Tax Dept.

Resources for the Provinces.

PREPARATION OF LAWS AND RULES



- Automation-PRAL- online matters.
- SRB Act, 2010
- Sindh Sales Tax on Services Act, 2011
- Sales Tax Rules, 2011
- Regulations
- Staff IJP rules
- Clarification Circulars
- Assistance in CVT, W.W.F, Agriculture Income Tax, infrastructure tax.

- 
- 5000 queries replied. Totally automated
 - 50,000 persons have visited website.
 - Rs. 6.0B collected from August 2011 and Oct. for July and August related services
 - 2,900 registration online
 - No complaint, no litigation.



Sales Tax Structure as on 30-06-2011

Services that are taxed at Provincial level

- Sindh Sales Tax Ordinance, 2000
Collection by the Federal Government
Service covered
 - Hotels/Clubs
 - Caterers
 - Advertisement on TV and Radio
(excluding some specific advertisement)
 - Customs agents
 - Ship Chandlers
 - Stevedores
 - Courier Services

Services that were taxed at Federal level up to June 2011

- Federal Excise Act, 2005
Services covered are
 - Advertisement on closed circuit TV and cable TV networks
 - Inland travel by air
 - Inland carriage of good by air
 - Shipping agents
 - Telecommunication services
 - Insurance
 - Banking services
 - Franchise services
 - Stock Brokers
 - Freight Forwarders
 - Port and terminal operators

REVENUE & ASSESSEE BASE

Financial Year	Number of Services Taxed	Number of Assesses
2001-01	26	122326
2001-02	41	187577
2004-05	75	774988
2007-08	100	1073075
2008-09	106	1204570
2009-10	109	1307286

Source:

1. Revenue figures as per Pr.C.C.A, New Delhi
2. Number of Assesses as reported by the zones.

SERVICES TAX REVENUE FROM TOP FIVE COMMISSIONERATES FOR 2009-2010

Sr. No.	Commissionerate	2009-2010
1	MUMBAI – ST	<u>18440.82</u>
2	DELHI – ST	10418.48
3	BANGALORE – ST	3198.23
4	CHENNAI – ST	3083.88
5	KALKATA - ST	2528.47

33% from
one city
only

Total Rs. 58,000 Crores

P-Form in our return would give the Picture.

REVENUE RECEIPTS AND ASSESSEE BASE

- **For the year 2009-10 revised target Rs. 58000 crores (580 B) and the actual revenue collection during 2009-10 was Rs. 58336.36 crores. 20,000 Crores related to software 15400 crores + Telecom, I.T. Even if it is excluded collection is Rs. 38000 crores or 380 Billion. In Pak rupees about 532 Billion. Pakistan Rs. 20 Billion.**

Federal Excise Duty Issue

1. Entry 49 Sales Tax on services excluded in particular NFC Secretariat on 26.3.2010 asked the FBR to withdraw FED from 1.7.2010. (except entry 53 of the Federal Legislation List).
2. Article 8 of the NFC Award.
3. Press release issued by the FBR on 01.07.2011 that FED has been withdrawn.
4. Member IR's statement in the Daily News. 2.7.2011
5. The SRB and Finance department's letters.



Revenue Division
Federal Board of Revenue
Government of Pakistan



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→ FBR withdraws FED to the Sales Tax on services receivable by the provinces to avoid double taxation.

The Services rendered by registered persons who were previously subject to Federal Excise Duty (being collected in Sales Tax mode) have now been subject to Sales Tax by the Provinces through their legislation with effect from 1st July, 2011. The Federal Board of Revenue through a notification has withdrawn Federal Excise Duty on such services (Table-II of First Schedule to the Federal Excise Act, 2005) with effect from the same date i.e. 1st July, 2011 in order to avoid double taxation.

However, the registered persons providing such services will continue to charge Tax/Duty and file Sales Tax Returns as before with certain amendments being worked out in Federal Board of Revenue and the registered persons shall face no difficulty for switching from Federal Excise Duty to the Sales Tax on Services receivable by the Provinces.

Saturday, July 02, 2011

Revenue body abolishes federal excise duty

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Mehtab Haider

ISLAMABAD: After provincial legislation for imposing General Sales Tax (GST) on services with effect from July 1, the Federal Board of Revenue (FBR) on Friday notified to abolish Federal Excise Duty (FED) to avoid double taxation.

"Yes, we have abolished FED on services where provincial laws have become effective from July 1," FBR Member Inland Revenue Service, Khawar Khurshid Butt told The News.

Referring to the agreement struck between the centre and provinces for distributing services into three categories, he said a notification would be issued by the FBR within the next couple of days to explain details and modus operandi to make GST mechanism operational in an effective manner.

Three provinces have rendered powers to the FBR for collecting GST on services on their behalf. Sindh will move ahead with collection of tax through its own tax department.

Tax on services which involve input adjustment will be collected by the FBR.

Answering a query about surpassing the tax collection target of Rs1,588 billion for fiscal year 2010-11, he said that the FBR has so far collected Rs1,596 billion and they are quite confident that it will cross even Rs 1,600 billion and might touch Rs1604 billion in the next few days till the revenue numbers are finalised.

The FBR's tax target was revised downward from Rs1,667 billion to Rs1604 billion by the authorities, but the IMF team asked the FBR to further trim the target to Rs1,588 billion in their visit to Islamabad in February.

FBR said on Friday the services rendered by registered persons who were previously subject to Federal Excise Duty (being collected in Sales Tax mode) have now become subject to Sales Tax by the provinces through their legislation with effect from July 1.

FBR through a notification has withdrawn Federal Excise Duty on services (Table-II of First Schedule to the Federal Excise Act, 2005) with effect from July 1.

The registered persons providing such services will continue to charge Tax/Duty and file Sales Tax Returns as before with certain amendments being worked out in Federal Board of Revenue and the registered persons shall face no difficulty for switching from Federal Excise Duty to the Sales Tax on Services receivable by the Provinces.

But according to the agreement between the centre and provinces, in case of telecom services, the provinces will collect GST on services on the basis of call of origin instead of destination as no money is charged on received calls. The telecom companies have also asked the government to provide them one month period to bring changes in the computerised programme to run reformed GST on services in a smooth manner.

Where provinces agree to delegate powers of collection on GST on services to FBR, collection charges of one percent of the net collected amount shall be deducted by the federal government.

The following three group of services have been identified that include standalone services such as those services that neither involve transaction across the provinces nor constitute a significant proportion as inputs into other supplies.


Tax on these services can be collected by Sindh.

In the group two, there will be telecom services given that the origin of these services is clearly identifiable. The proceeds of GST on telecom services shall be credited directly by telecom companies to the provinces on the basis of revenue generated on the basis of origin of service in each province.

The issue of GST on services provided by LDI/telecos on destination basis shall be explored by the FBR and provinces.

Other services currently placed in Group-1 but where the services constitute a significant proportion as input into other supplies and the origin of services are found to be clearly identifiable, may also be included into Group-2.


FBR will provide input/output adjustments for services in Group-2. After mutual agreement between the FBR and provincial governments on input/output adjustments and refund provided, FBR will intimate Finance Division, which will deduct the specified amount from

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- The Sindh Sales Tax on Services Act, 2011 (Act No. XII of 2011) was enacted with effect from 01.07.2011 and repealed Sindh Sales Tax Ordinance, 2000. The Federal Government/FBR has already issued a press Release stating that “the services rendered by registered persons who were previously subject to Federal Excise Duty (being collected in Sales Tax mode) have been subject to Sales Tax by the Province through legislation with effect from 1st July, 2011”.

Legislation by the other provinces



- By Provincial Finance Acts, 2010, Punjab and KPK included in Provincial schedules, all those services which were being taxed in FED mode. Although assumed the Jurisdiction, but the collection rights remained entrusted with the FBR as per section 3 of Provincial Ordinance 2000. No amendment in 2 page law was made by them, except in the Schedule.

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- Sindh passed Sindh Sales Tax on Services Act, 2011, applicable on services provided from July 2011.
 - Law clearly states that only outlets, branches, offices, business places or Head Offices located in Sindh providing services shall pay tax in Sindh. For 3 Provinces and ICT it is to be paid at the FBR.

Sources of Data to register persons and to identify service providers



FBR

SECP

ASSOCIATIONS

YELLOW PAGES

FIRM APPOINTED TO CONDUCT SURVEY



Second Session

Purpose of the Act

- To provide for the levy of sales tax on services (enabling provision)
 - (i) *provided,*
 - (ii) *Initiated*
 - (iii) *rendered,*
 - (iv) *consumed ; or*
 - (v) *received*



Definition of a service?

- A “service” is any activity listed in the First Schedule


These are all activities on which the provincial government can levy a tax if it so desires (as per the Constitution), including services list in Chapter 98 of the Customs Tariff. (Now shifted to the Federal Excise Schedules).

- All services, however, are not subject to taxation
- For this purpose, the Act introduces the concept of a “taxable service”

Essential features of the tax



- Tax will be imposed on the value of services, including all federal and provincial taxes paid on the service.
- Like GST, this tax will be passed on to consumers (it is an indirect tax).
- The Government will have the power to exempt any service or person from tax.

- 
- Provinces of Punjab and KPK in the Schedule to the Sales Tax on Services Ordinance, 2000, added by Finance Act, 2010, all the services which were being taxed by the FBR, under FED mode. Sindh assumed Jurisdiction by Sindh Sales Tax on Services Act, 2011. During negotiations in the meetings held at Federal Finance, as an interim measure, an arrangement was agreed between the provincial representatives and the federal Government, on 28-09-2010 and a record note was signed.

Dictionary: 'Definition of Services'

- “Services”, as per advanced Law Lexicon 3rd edition volume 4 (2005), mean service of any description which is made available to potential users and includes the provision of facilities in connection with banking, financing, insurance, medical assistance, legal assistance or something provided usually for a fee, that may not be classified as a manufacturing or production in any form, as such legal advise, brokerage, agency services and financial advice are services.

Services Defined- further



“Services” means services, facilities and utilities, specified in the First Schedule read with Chapter 98 thereof, including the services, facilities and utilities originating from Pakistan or its tariff area”.
Definition in the Central Excise Law”

According to the dictionary, “facility” means’ in banking this is referred to as an arrangement between bankers and customers for the use of banking service e.g. deposit, collection, documentary credits etc. [Klein, judicial dictionary, 13th Edition, pg 393]”

Supreme Court: 2007 PTD 67

“12. The appellants did provide services to their clients by affording them the facility of consumption of (drinks) in their premises and as such they can not avoid the liability to pay”

- Also “volume of services” determining factor as decided by the Chartered Accountant case (when they were subjected sales tax) in CA 1419 of 1000 dated 19.4.2006.

- 
- Exemption Limit for major cities and Rural areas, is not discriminatory.

PTCL 1893 CL Sindh High Court.

Special Treatment

- Freight Forwarders to pay Sales Tax at Rs. 400 per bill of lading
- Services by property developers or promoters, Rs. 100 per square yard for development of land, Rs. 50 per square foot for constructed area of residential or commercial units.
- Franchise services: 10%
- Shipping cos agents: Cost and freight related commission.
- No input adjustment in respect of these services.

Additional Important Information

- Provision of Sales Tax on Services Act apply from July 1, 2011.
- "Sindh Revenue Board" is authorized to administer the Sales tax on Service in Sindh.
- The tax is applicable to services specified in schedule II on "Taxable Service".
- Rate of service Tax is 16%, except telecommunication where it is 19.5% on the "value of taxable services". Franchise has tax at 10%, Freight Forwarders given a separate treatment.
- The person who provides the taxable service is responsible for collection and paying the service tax to the Government.
- Concept of resident is given in section 2 (33). It is different from the definition given in Income Tax Ordinance, 2001.

Continued.....

- The expression person refers to any natural, legal or juristic person and includes individuals, firms, companies, trusts and societies among others.
- A prospective taxable service provider seeking registration should file an application in a prescribed form (online) within thirty days from the date of notification of the taxable service. Board is required to issue the Provisional Registration Certificate promptly online. However, final Certificate would be issued not later than 30 days of application. E-enrolment first existing registered persons to get (S) and NTN-Certificate are being issued.
- All such organizations or associations will qualify as persons engaged in economic activities unless specifically exempted.
- A service provider can pay tax and file returns immediately after applying for registration.

Continued.....



- Section 3 and 8 are for chargeability; S 13 is for parameters; section 15 is for input tax, 17(2) for time and mode of payment, 43 for penalty. Important section.
- Section 17(2) discusses three events, and the one which occurs first determines playability. Accrual basis concept.
- No zero rating is provided in services.
- Threshold may apply for Registration of some persons. Exclusions of certain items of expense from tax invoices have also been provided in the rules.
- All services in schedule II are taxable.

Continued.....



- The Sales Tax on Services amount is required to be paid in Form challan SST-04 in the specified branches of designated banks list be seen available . The list of such Banks and Branches list will be on the website of SRB. Heads of account – B-02382 has been specified for service by the Government under which payment has to be made.

Continued.....



- To visit website of SRB, to register yourself at e-srb portal, you may visit e.srb.gos.pk. You may get details by logging on www.srb.gos.pk or contacting our facilitation desk at 111-778-000

Continued.....



- The following measures should be taken by the assessee Service Provider at the time of paying the Service Tax: (i) Service Tax should be paid within the time limit laid down in this regard. (ii) It should be deposited in the specified branches of the banks designated for this purpose (iii) The major head and sub-head relating to the service provided by the assessee should be correctly filled in the Challan. (iv) In case of delay in making payment of service tax in time, the default surcharge is also required to be paid.

Continued.....

- For payment of service tax, specific Bank branches will receive the tax. If service tax amount is deposited in a branch of Bank other than nominated Bank, it amounts to non-payment of Service Tax.
- The date on which tax is credited shall be the date of payment. If the cheque bounces, it would mean as if the tax has not been paid and the necessary penal consequences would follow.
- The service provider has to separately show Sales Tax on Services amount in the Invoice / Bill on the basis of taxable value of services rendered, especially so, if he requires to avail the input credit scheme.
- If required, the Board or authorized officer can always ask for additional information.

Continued.....



- The first schedule lists the services in general parlance. Where jurisdiction is applicable. However, taxable services where tax is to be imposed are shown in the Second Schedule.
- The registered persons will continue to claim the input tax adjustments. Please see section 15 and the Rules 21 to 23 Chapter V.
- Rules have been promulgated and are available on website of Sindh Revenue Board.

Continued.....



- The Sales Tax is based on self assessment
- Separate return is required to be filled for the Provincial Sales tax purposes.
- Audit will be conducted once in a year.
- Appellate procedure is same as in the Federal Fiscal Laws or in Sales Tax Act, 1990 relating to Sales Tax on goods i.e., Commissioner of appeals, Tribunal and on question of Law, the High Court. Additionally, concept of Ombudsman has been brought in the Law.

Continued.....

- (1) All initial orders as are passed by either the Deputy Commissioner or Assistant Commissioner or Officers of the SRB. Appeals from such orders lie to the Commissioner (Appeals). Revision powers are also with the Commissioner and the Board.
- (3) Appeals from the Commissioner (Appeals) lie to the Appellate Tribunal
- (4) Appeals from the Appellate Tribunal Lie to a single judge of the High Court on the question of Law.
- Section 7 of SRB.
- Besides, Concepts of the ADRC and Ombudsman are also their.



Another Important Section is Section 15

- The Board may, subject to such conditions and restrictions as it may prescribe and with the approval of the Government, allow registered persons to claim adjustments or deductions including refunds arising as a result thereof, in respect of the tax payable under this Act on any taxable services or class of taxable services provided by them.
- Input Rules 21 and 22 as substituted by notification dated 07.09.2011.

Continued.....





Example:


- A stockbroker will pay sales tax on commission brokerage or service charges after 1.7.2011, no Federal Excise Duty. FBR has intimated that FED is not chargeable on services which have been brought under Sales Tax net.

Contractual Execution of Work

- The description “services provided or rendered by persons engaged in contractual execution of work or furnishing supplies”, as specified against tariff heading 9809.0000, is clear. The exemption threshold available under Sr. No. 2A of the notification No. SRB. Leg (1)/2011 dated 01-07-2011, as amended by notification No. SRB-3-4/3/2011 dated 26-08-2011, may also be referred to.

- 
- In case Investment or other Banks has a place of business in Sindh and provides taxable services of tariff heading 98.13, it is treated as a resident company in terms of Section 2(33) (iii) of the Sindh Sales Tax on Services Act, 2011 and is required under law to get registered with SRB in terms of section 24 thereof, irrespective of the location of its registered office and its registration for the purposes of NTN or the Federal STRN.

- 
- When management company bills/ issues tax invoice the fund about the management fee, it will charge sales tax on services rendered and on Commission brokerage receiving and pay-ability would m/s 17(2) of the Sales Tax on Services Act, 2011.

- 
- Restaurants are required under law to get enrolled with SRB and pay Sales Tax on Services and file monthly return form.

Exemption provided



- Advertisements in newspapers and periodicals have been exempted vide SRB's Notification dated: 1-7-2011. For details please visit website www.srb.gos.pk

Exemption

Notification SRB Leg(1)/2011 dated. 1.7.2011

- 9802.4000. Advertisement, newspapers and periodicals or financed by grant in aid or the donors.
- Telecommunication: Internet, Value added Data services. Data and internet services providers.
- Limits on international incoming calls where such agreements exist.
- Banking companies financing, Musharaka or Modaarba financing, and Haj and Umra
- Insyrance: Life, Crop, Health, Marine for export.

Construction Services

- The services provided or rendered by property developers and promoters for development and conversion of purchased or leased land into plots and/or for construction of residential and commercial units is a taxable service under tariff heading 9807.0000 and is leviable to fixed concessional rate of sales tax as notified under SRB-3-4/2/2011 dated 24.08.2011. Such a tax-paid service of tariff heading 9807.0000 will not be subjected to double taxation in terms of Sl. No. 9(ii) of notification No. SRB leg (1)/2011 dated 01.07.2011, as amended by notification No. SRB-3-4/3/2011 dated 26-08-2011.
- As regards the Construction Services of tariff heading 9824.0000, this is a taxable service, except for the ones exempted under Sl. No. 9 of the exemption notification no. SRB leg (1)/2011 dated 01-07-2011, as amended by notification No. SRB-3-4/3/2011 dated 26-08-2011. The said notification clarifies the issues raised by OICCI/PPL.

Notification 3-4/3/2011

dated 26.8.2011

- Contractual services for works or supplies. Value of projects less than 50m and services component less than 10m.
- Construction services same threshold.
- Property developers, promoters where they paid sales tax as promoters or developers, no tax on construction services
- Roads, bridges, terminals or airports etc, EPZ, Income Tax exempt area projects- Diplomats, counselor building projects, donor agencies related.
- Construction of independent projects of 20,000 square feet for apartments and 10,000 square feet for houses.

Withholding of Sales Tax


- The Sindh Sales Tax Special Procedure (Withholding) Rules, 2011, as notified under notification No. SRB-3-4/1/2011 dated 24-08-2011, read with No. SRB-3-4/5/2011 dated 10-09-2011, may please be referred to. These rules apply when a service-recipient (located anywhere in Pakistan) receives a taxable service provided or rendered in Sindh.


Services rendered by an Unregistered Person


- You may ask such persons to register under the Sindh Sales Tax on Services Act, 2011. You may also provide the CNIC/NTN of such a non-compliant unregistered service in the column provided in annex-A of the tax return (form SST-03).


Threshold limits


- There is no threshold limit or annual turnover for registration, except for restaurants where, under Rule 42 of the Sindh Sales Tax on Services Rules, 2011, the threshold is Rs. 3.6 million turnover per annum and for contractual services for works and supplies at 10 Million in a year.
- Special Procedure for Freight Forwarders, Shipping Agents

- 
- GST input tax of 17% for the tax period June, 2011, should be shown in your tax return for that period i.e. June, 2011. Sindh Sales Tax Returns are applicable for the taxable activity for the tax period July, 2011, onward.

- 
- For the sales tax on goods, you will continue to e-file your tax returns with the FBR. However, for the taxable services provided or rendered in Sindh, you shall e-file your tax return with SRB in Form SST-03 in terms of Chapter III and VI of the Sindh Sales Tax on Services Rules, 2011.

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- SRB has notified the Sindh Sales Tax Special Procedure (Withholding) Rules, 2011, vide its notification No.S.R.B.-3-4/1/2011 dated 24th August, 2011. The said notification is also available on the SRB website www.srb.gos.pk. Withholding by buyers of services of R.P can use row 7 to add such withheld amount to input claims to reduce output tax.
 - In case any buyer/service-recipient does not have any NTN or FTN, you may enter NTN as “9999997-8” in Annex-C against his name.

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- SRB has created a row No. "14a" in tax return Form SST-03 vide clause (10) of the aforesaid notification dated 07-09-2011. This has also been uploaded on e.SRB portal in relation to Form SST-03. You may refer to the Proviso to rule 22(1) of the Sindh Sales Tax on Services Rules, 2011, read with rule 22-A thereof. Since the Sindh Sales Tax on Services Act, 2011, takes effect from 01-07-2011, you may take up the issue of input tax adjustment (of invoices for the tax period prior to July, 2011) with FBR or the concerned Commissioner of Inland Revenue, for revising the previous tax returns in terms of section 26 (3) of the Sales Tax Act, 1990. .

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- Clauses (c) and (d) of section 4(3) are omitted with a view to avoiding ambiguities, inconsistencies and inequities in taxation.
 - Certain words in section 11 as these are in-consistent with those in section 8(2), therefore deleted.



THANK YOU