

**GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE, ECONOMIC AFFAIRS,
STATISTICS AND REVENUE
(REVENUE DIVISION)**

Islamabad, the 14th February, 2013.

**NOTIFICATION
(SALES TAX)**

S.R.O. 98 (I)/2013.- In exercise of the powers conferred by sub-section (6) and sub-section (7) of section 3 and sub-section (4) of section 7 of the Sales Tax Act, 1990, read with section 71 thereof, the Federal Government is pleased to direct that the following further amendments shall be made in the Sales Tax Special Procedure (Withholding) Rules, 2007, namely:-

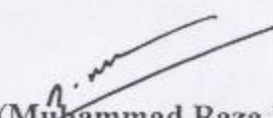
In the aforesaid Rules, -

- (1) in rule 1, in sub-rule (2),
 - (a) for clause (d), the following shall be substituted, namely:-

“(d) companies as defined in the Income Tax Ordinance, 2001 (XLIX of 2001), which is registered for sales tax, federal excise duty or income tax;”; and
 - (b) in clause (e), for the full stop, at the end a semicolon and word “; and” shall be substituted and thereafter the following new clause shall be added, namely:-

“(f) persons registered as exporters.”; and
- (2) in rule (2),-
 - (a) in sub-rule (2), the words “a person in jurisdiction of Large Taxpayers Unit and” shall be omitted;
 - (b) sub-rule (3B) shall be omitted; and
 - (c) in sub-rule (4), in clause(a),-
 - (i) in sub-clause (i), for the expression “Member (Sales Tax), Federal Board of Revenue”, the expression “Chief Commissioner, Regional Tax Office, Islamabad” shall be substituted; and
 - (ii) in sub-clause (iii), for the expression “Member (Sales Tax), Federal Board of Revenue”, the expression “Chief Commissioner, Regional Tax Office, Rawalpindi” shall be substituted.
 - (iii)

[C.No. 3(10)ST-L&P/2007]


(Muhammad Raza Baqir)
Additional Secretary