

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 24th October, 2013.

NOTIFICATION
(Sales Tax)

S.R.O. 945 (I)/2013.— 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, clause (ii) of sub-section (2) of section 8B, sections 9, 10, 14, 21 and 28, clause (c) of sub-section (1) of section 22, the first proviso to sub-section (1) of section 23, 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 the following further amendments shall be made in the Sales Tax Rules, 2006, namely:-

In the aforesaid Rules, in rule 5, in sub-rule (1), for clauses (a) and (b), the following shall be substituted, namely:-

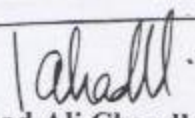
- “(a) in case of listed or unlisted public limited company, the place where the registered office is located;
- (b) in case of other companies,-
- (i) if the company is primarily engaged in manufacture or processing, the place where the factory is situated; and
- (ii) if the company is primarily engaged in business other than manufacture or processing, the place where main business activities are actually carried on;
- (c) in case of a person not incorporated, the jurisdiction where the business is actually carried on; and
- (d) in case of a person not incorporated, having a single manufacturing unit and whose business premises and manufacturing unit are located in different areas, the jurisdiction where the manufacturing unit is located:

Provided that the jurisdiction of Large Taxpayers Units shall remain as specified by the Board:

Provided further that the Federal Board of Revenue may transfer the registration of any registered person to a jurisdiction where the place of business or registered office or manufacturing unit is located.”

2. This notification shall be deemed to have taken effect from the 1st day of July, 2013.

[C. No. 3(14)ST-L&P/2009]


(Fahad Ali Chaudhary)
Secretary (ST&FE-L&P)