

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

Islamabad, the 21st March, 2016

**NOTIFICATION
(SALES TAX)

S.R.O. 227(I)/2016.— 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 (b) of sub-section (1) 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, first proviso to sub-section (1) of section 23, section 26, clause (a) of section 27, section 33, 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, —

(1) in rule 5,—

(a) in sub-rule (2),—

- (i) the words "through the computerized system" shall be omitted;
- (ii) in clause (c), after the word "deed", the comma and words ", if available" shall be inserted; and
- (iii) in clause (l), after the word "franchise" occurring for the second time, the comma and words ", if applicable" shall be inserted;

(b) for sub-rule (3), the following shall be substituted, namely,—

"(3) The documents as prescribed in the preceding sub-rule shall be submitted online through the computerized system or by visiting the concerned RTO. In either case, the original copies of all documents shall be presented in RTO for verification purpose before the application is processed by the system.

(3A) The applicant, being the owner, or authorized member or partner, or authorized director, as the case may be, shall visit the concerned RTO for biometric verification.";

- (c) sub-rule (4) shall be omitted;
- (d) in sub-rule (7), for the word "Commissioner", the words "Additional Commissioner" shall be substituted; and
- (e) after sub-rule (7), as amended hereinabove, the following new sub-rule shall be inserted, namely:-

"(7A) The process leading to determination of risk score shall be completed within one working day of submission of complete application and biometric verification, whereas the scrutiny, including physical verification of premises to be carried out by an officer not below the rank of Assistant Commissioner, in high risk cases shall be completed within three working days in case of manufacturers and within seven working days in case of non-manufacturers."; and

- (2) in rule 5A, in sub-rule (1), for the phrase "(1A) and sub-rule (1B)", the phrase "(2)" shall be substituted.

[C. No. 3 (2)ST&FE/LP&E/15]



Raza Ashfaq Sheikh
Secretary IR-ST & FE
(Law, Procedure & Exemptions)
