

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

Islamabad, the 27th March, 2008.

NOTIFICATION
(SALES TAX)

S.R.O. 315(I)/2008.— In exercise of the powers conferred by section 71 of the Sales Tax Act, 1990, read with clauses (9) and (46) of section 2, sections 3 and 4, sub-section (2) of section 6, section 7A, clause (b) of sub-section (1) of section 8, clause (a) of sub-section (2) of section 13, sub-sections (2A) and (3) of section 22, sections 23 and 60 thereof, the Federal Government is pleased to direct that the following further amendments shall be made, in the Sales Tax Special Procedures Rules, 2007, namely:—

In the aforesaid Rules, —

(1) in rule 20, in sub-rule (2), in clause (c), for the second proviso, the following shall be substituted, namely:—

“Provided further that CNG stations, if not already registered, shall obtain registration under Chapter I of the Sales Tax Rules, 2006, and shall also file quarterly sales tax return in the manner given in rule 7; and”; and

(2) in rule 36, for sub-rule (1), the following shall be substituted, namely:—

“(1) In relation to advertisements, the expression “taxable services” means the services in respect of advertisements—

(a) broadcast or telecast by TV or radio stations based in Pakistan;

(b) booked in Pakistan for broadcasting or telecasting on TV or radio stations based abroad, whether or not possessing landing rights in Pakistan; and

(c) transmitted on closed circuit T.V. or cable T.V. network.”.

[C. No. 3(5)/ST-L&P/07]

(Mehmood Alam)
Additional Secretary