

Section	Subsection	Clause	Amendment of Sales Tax Act, 1990.- In the Sales Tax Act, 1990,-	Gazette Finance Act 2021 NEW / inserted Deletion or Omitted Substituted
			In the Sales Tax Act, 1990 the following further amendments shall be made, namely:-	

2			Definition
	(43A)		"Tier-1 retailer" means a retailer falling in any one or more of the following categories, namely:-
		(e)	a retailer, whose shop measures one thousand square feet in area or more or two thousand square feet in area or more in the case of retailer of furniture; and
		(f)	a retailer operating an online market place supplying goods through e-commerce platform, whether or not the goods are owned by him;
		(f) (g)	a retailer who has acquired point of sale for accepting payment through debit or credit cards from banking companies or any other digital payment service provider authorized by State Bank of Pakistan; and"
		(f)(h)	any other person or class of persons as prescribed by the Board."
3			Scope of tax.-
	(9AA)		In respect of goods, specified in the ¹ Thirteenth Schedule, the minimum production for a month shall be determined on the basis of a single or more inputs as consumed in the production process as per criterion specified in the Thirteenth Schedule and if minimum production so determined exceeds the actual supplies for the month, such minimum production shall be treated as quantity supplied during the month and the liability to pay tax shall be discharged accordingly.
8B			Adjustable input tax.-
	(6)		In case a Tier-1 retailer does not integrate his retail outlet in the manner as prescribed under sub-section (9A) of section 3, during a tax period or part thereof, the adjustable input tax for whole of that tax period shall be reduced by 15% 60% .
21B			Common Identifier Number.-
	(1)		From the tax period July 2021 and onward, in the case of individual, having Computerized National Identity Card (CNIC) issued by the National Database and Registration Authority (NADRA), registered or liable to be registered under the provisions of section 14, CNIC shall be common identifier number in addition to sales tax registration number (STRN).
	(2)		From the tax period July 2021 and onward, in the case of association of persons or company, having National Tax Number (NTN), registered or liable to be registered under the provisions of section 14, NTN shall be common identifier number in addition to sales tax registration number (STRN).

¹ Minimum production of steel products