

Section	Subsection	Clause	Amendment of Sales Tax Act, 1990.- In the Sales Tax Act, 1990,-
3			Scope of tax.— for the word “ seventeen ”, wherever occurring, the word “sixteen” shall be substituted; (Note with effect from 4 th June 2011)
8B			8B. Adjustable input tax.—
	1		For the first proviso Provided that the tax charged on the acquisition of fixed assets shall be adjustable against the output tax in twelve equal monthly installments [***]. Following shall be substitute “Provided that the restriction on the adjustment of input tax in excess of ninety per cent of the output tax, shall not apply in case of fixed assets or capital goods.”;
21			De-registration, blacklisting and suspension of registration :-
	3		During the period of suspension of registration, the invoices issued by such person shall not be entertained for the purposes of sales tax refund or input tax credit, and once such person is blacklisted, the refund or input tax credit claimed against the invoices issued by him, whether prior or after such blacklisting shall be rejected through a self speaking appealable order and after affording an opportunity of being heard to such person.”;
26			Return :-
	3		A registered person may, subject to approval of the Commissioner Inland Revenue having jurisdiction, file a revised return within one hundred and twenty days of the filing of return under sub-section (1) or, as the case may be, sub-section (2) “or under clause (a) or clause (b) of section 27”, to correct any omission or wrong declaration made therein.
30			Appointment of Authorities.
	1	i	the word “and” shall be omitted;
	1	ia	an Inspector Inland Revenue ; and
	3		in sub-section (3), after the word “officer”, occurring for the second time, the comma and words “, Inspector Inland Revenue ” shall be inserted; and
	4		in sub-section (4), after the word “officer”, occurring for the second time, the comma and words “, Inspector Inland Revenue ,” shall be inserted;
30A			Directorate General, (Intelligence and Investigation) FBR
			a) in the marginal note, for the letters “CBR”, the words “ Inland Revenue ” shall be substituted; and b) for the letters “CBR”, the words “ Inland Revenue ” shall be substituted;
38B			Obligation to produce documents and provide information:-
	1		for the words “ a Deputy ”, the words “an Assistant ” shall be substituted;

47A			Alternative dispute resolution.-
	4A		<p>(4A) Notwithstanding anything contained in sub-section (4) or under sub-section (4A) the Chairman may on the application of an aggrieved person, for reasons to be recorded in writing, and on being satisfied that there is an error in order or decision may pass such order may be deemed just and equitable.</p> <p>“(4A) Notwithstanding anything contained in sub-section (4), the Chairman FBR and a Member nominated by him may, on the application of an aggrieved person, for reasons to be recorded in writing, and on being satisfied that there is an error in order or decision, pass such order as may be deemed just and equitable.”;</p>
66			Refund to be claimed within one year:-
	Third proviso		<p>Provided further that the application or claim filed under this section shall be disposed of within a period not exceeding ninety days from the date of filing of such application or claim; “Provided also that no refund shall be admissible under this section if incidence of tax has been passed directly or indirectly to the consumer.”;</p>
74			Condition of time limit.-
			<p>after the proviso, the following explanation shall be added, namely:—</p> <p>“<i>Explanation.-</i> For the purpose of this section, the expression “any act or thing is to be done” includes any act or thing to be done by the registered person or by the authorities specified in section 30 of this Act.”; and</p>

SIXTH SCHEDULE Table I		Following serial no's omitted		
	S. no	29A	Surgical Tapes	30.05
		29B	Ultrasound gel	3006.7000
		30	Diapers for adults (patients)	4818.4010
		34	Bricks	6901.0000
		35	Building blocks of cement including ready mix concrete blocks.	6810.1100
		41	Computer software	8523.2990 8523.4010 8523.4090 8523.5990 and 8523.8990
		42	Ambulances, fire fighting vehicles, waste disposal trucks, brake down lorries, special purposes vehicles for the maintenance of streetlights and overhead cables.	87.02, 87.03 8704.2200 8704.2300 8705.3000 and 8705.9000
		43	Aircrafts	8802.2000 8802.3000 and 8802.4000
		44	Ships of gross tonnage exceeding 15 LDT's, excluding those for recreational or pleasure purpose.	8901.2000 8901.3000 and 8901.9000
		62	Defence stores, whether manufactured locally or imported by the Federal Government against foreign exchange allocation for defence, including trucks, trailers and vehicles falling under PTC heading 87.04 of the first Schedule to the customs Act, 1969 (IV of 1969), specially modified for mounting defence equipments, their parts and accessories for supply to Armed Forces.	Respective headings.
		64	Spare parts and equipments for aircraft and ships covered by serial number 43 and 44 above.	Respective headings.
		65	Equipment and Machinery for pilotage, salvage or towage for use in ports or airports.	Respective headings.
		66	Equipment and Machinery for air navigation.	Respective headings.
		67	Equipment and machinery used for services provided for handling of ships or aircrafts in a customs port or Customs airport.	Respecting headings.

		68	Such plant and machinery as is notified by the Federal Government in the official Gazette but if imported, these shall be entitled to exemption from sales tax on importation if these are not manufactured in Pakistan.	Respecting headings.
		69	Tractors bulldozers and combined harvesters; and components (which include sub-components, components, sub-assemblies an assemblies but exclude consumables) imported in any kit form and direct materials or assembly or manufacture thereof, subject to the same conditions as are envisaged for the purposes of exemption under the Customs Act, 1969(IV of 1969).	Respecting headings.
		70	Import and supply of fully dedicated CNG Euro-2 buses whether in CBU or CKD condition.	8702.9010 and 8702.9090
SIXTH SCHEDULE Table II				
		5	Supply of other such agricultural implements as may be specified in a notification to be issued by the Federal Government in the official Gazette.	Respective headings.