

Section	Subsection	Clause	Amendment of Sales Tax Act, 1990.- In the Sales Tax Act, 1990,-	Amended Bill 2016-17 NEW / inserted Deletion or Omitted Substituted
			In the Sales Tax Act, 1990 the following further amendments shall be made, namely:-	
2			<b>DEFINATION</b>	
		(5AB)	Cottage industry	
			means a manufacturer whose annual turnover from taxable supplies made in any tax period during the last twelve months ending any tax period does not exceed <del>five</del> ten million rupees or whose annual utility (electricity, gas and telephone) bills during the last twelve months ending any tax period do not exceed eight hundred thousand rupees	
		(9)	Due date	
			in relation to the furnishing of a return under section 26, <del>and section 26AA</del> means the 15th day of the month following the end of the tax period, or such other date as the Board may, by notification in the official Gazette, specify; <b>and different dates may be specified for furnishing of different parts or annexure of the return;"</b> and	
		14	Input tax ", in relation to a registered person, means -	
		(d)	<del>Provincial sales tax levied on services rendered or provided to the person; and</del>	
6			<b>Time and manner of payment. -</b>	
	2		The tax in respect of taxable supplies made during a tax period shall be paid by the registered person <b>at the time of filing the return in respect of that period under Chapter-V.</b> by the date as prescribed in this respect.  Provided that the Board may, by a notification in the Official Gazette, direct that the tax in respect of all or such classes of supplies (other than zero-rated supplies) of all or such taxable goods, as may be specified in the aforesaid notification, shall be charged, collected and paid in any other way, mode, manner or at time as may be specified therein.	
7			<b>Determination of tax liability. -</b>	
	2		A registered person shall not be entitled to deduct input tax from output tax unless,-	
		(i)	in case of a claim for input tax in respect of a taxable supply made, he holds a tax invoice in his name and bearing his registration number in respect of such supply for which a return is furnished; :  <b>"Provided that from the date to be notified by the Board in this respect, in addition to above, if the supplier has not declared such supply in his return or he has not paid amount of tax due as indicated in his return;"</b> ;	
8			<b>Tax credit not allowed. -</b>	
	1	(i)	from the date to be notified by the Board, such goods and services which, at the time of filing of return by the buyer, have not been declared by the supplier in his return <b>or he has not paid amount of tax due as indicated in his return.</b>	

Section	Subsection	Clause	Amendment of Sales Tax Act, 1990.- In the Sales Tax Act, 1990,-	Amended Bill 2016-17 NEW / inserted Deletion or Omitted Substituted
11			Assessment of Tax & Recovery of Tax not levied or short levied or erroneously refunded.	
	(4A)		Where any person, required to withhold sales tax under the provisions of this Act or the rules made there under, fails to withhold the tax or withholds the same but fails to deposit the same in the prescribed manner, an officer of Inland Revenue shall after a notice to such person to show cause, determine the amount in default.”;	
13			Exemption.-	
	(2)	(a)	the Federal Government may, pursuant to the approval of the Economic Coordination Committee of Cabinet, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, removal of anomalies in taxes, development of backward areas and, implementation of bilateral and multilateral agreements and matters relating to international financial institutions or foreign government-owned financial institutions by notification in the official Gazette, exempt any taxable supplies made or import or supply of any goods or class of goods, from the whole or any part of the tax chargeable under this Act, subject to the conditions and limitations specified therein;	
26			Return	
	(2)		If there is a change in the rate of tax during a tax period, a separate return in respect of each portion of tax period showing the application of different rates of tax shall be furnished.	
			Directorate General of Input Output Co-efficient Organization. -	
			The Directorate General of Input Output Coefficient Organization (IOCO)-Inland Revenue shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;	
33			Offences and penalties.	
			Offences	Penalties
			(1)	(2)
			19. Any person who contravenes any of the provision of this Act or the rules made there under for which no penalty has, specifically, been provided in this section.	Such person shall pay a penalty of five thousand rupees or three per cent of the amount of tax involved, whichever is higher.
				Section of the Act to which offence has reference (3) General.

Section	Subsection	Clause	Amendment of Sales Tax Act, 1990.- In the Sales Tax Act, 1990,-	Amended Bill 2016-17 NEW / inserted Deletion or Omitted Substituted
47A			<b>Alternative dispute resolution</b>	
	2		The Board may, after examination of the application of a registered person, appoint a committee within thirty days of receipt of such application in the Board, consisting of an officer of Inland Revenue not below the rank of an <b>Additional</b> Commissioner and The Board may, after examination of the application of a registered person, appoint a committee within thirty days of receipt of such application in the Board, consisting of an officer of [Inland Revenue not below the rank of an Additional Commissioner] and two persons from the notified panel consisting of retired Judges not below District and Sessions Judge, chartered or cost accountants, advocates, representatives of trade bodies or associations, or any other reputable taxpayers, for the resolution of dispute.	
	4		The Board may, on the recommendation of the committee, pass such order, as it may deem appropriate within <b>forty-five</b> <del>ninety</del> days of the receipt of the recommendations of the Committee.  Provided that if such order is not passed by the Board within the aforesaid period, the recommendation of the Committee shall be treated to be an order passed by the Board under this sub-section.;	
49			<b>Sales of taxable activity or transfer of ownership.</b>	
	(2)		<p>In the case of sale or transfer of ownership of a taxable activity or part thereof to another registered person as an ongoing concern, sales tax chargeable on taxable goods or part thereof shall be accounted for and paid by the registered person to whom such sale is made or ownership is transferred.</p> <p>In the case of sale or transfer of ownership of a taxable activity or part thereof to another registered person as an ongoing concern, the taxable goods or part thereof shall be transferred to the new owner through a zero-rated invoice and the sales tax chargeable thereon shall be accounted for and paid by the registered person to whom such taxable activity or part thereof is transferred.</p>	
56B			<b>Disclosure of information by a public servant.-</b>	
	(1)		<p>Any information acquired under any provision of this Act or in pursuance of a bilateral or multilateral agreement or tax information exchange agreement shall be confidential and no public servant shall disclose any such information, except as provided under section 216 of the Income Tax Ordinance, 2001 (XLIX of 2001).</p> <p>Any information acquired under any provision of this Act shall be confidential and no public servant shall disclose any such information, except as provided under section 216 of the Income Tax Ordinance, 2001 (XLIX of 2001).</p>	

Section	Subsection	Clause	Amendment of Sales Tax Act, 1990.- In the Sales Tax Act, 1990,-	Amended Bill 2016-17 NEW / inserted Deletion or Omitted Substituted
	(2)		<p>The provisions of section 216 of Income Tax Ordinance, 2001 (XLIX of 2001), shall, mutatis mutandis, apply to the provisions of this section.</p> <p>Notwithstanding anything contained in sub-section (1) and the Freedom of Information Ordinance, 2002 (XCVI of 2002), any information received or supplied in pursuance of bilateral or multilateral agreements with government of foreign countries for exchange of information under section 56A shall be confidential.</p>	