

S.No	SALES TAX ACT, 1990
	Important Points (Finance Act 2017-18 update)
1	<p>Definition u/s 2</p> <p>Tier-1 retailer means</p> <ul style="list-style-type: none"> - Introduction of Tier 1 in retail business
2	<p>Scope of tax. u/s 3</p> <ul style="list-style-type: none"> - Movement of goods within Pakistan irrespective of their final destination in territories of Pakistan as specified in clause (2) of Article 1 of the Constitution of Islamic Republic of Pakistan. (section 3(1)(b)) - Further tax on unregistered person supply to zero rated sector @ 2% of the value. - Tier 1 retailer as define by SRO 608(1)/2014 dated 2nd July, 2014 been an part of low by inserting sub-section 9A of section 3.
3	<p>Zero rating u/s 4</p> <ul style="list-style-type: none"> - Further tax on unregistered person supply to zero rated sector @ 2% of the value.
4.	<p>Exemption u/s 13</p> <ul style="list-style-type: none"> - Validity of all notification in force w.e.f 1-7-2016 and shall continue till 30-6-2018
5	<p>Appointment of Authorities u/s 30</p> <ul style="list-style-type: none"> - New post created <ul style="list-style-type: none"> i. District Taxation officer; and ii. Assistant Director Audit. - Power of Chief Commissioner (IR) wider. - Deputy Commissioner (IR) designation replaced by District Taxation officer - Assistant Director Audit designation replace by Assistant Director Audit.
6	<p>Offences and penalties u/s 33</p> <ul style="list-style-type: none"> - Penalties impose on any person who manufactures, possesses, transports, distributes, stores or sells cigarette packs without, or with counterfeited, tax stamps, banderoles, stickers, labels or barcodes or without tax stamps banderoles stickers labels or barcodes. - Rs. 25,000 or 100% of the amount of tax involved, imprisonment 5(five) 3(three) years or both.
7	<p>Recovery of arrears of tax. u/s 48</p> <ul style="list-style-type: none"> - Commissioner Inland Revenue or any officer of Inland Revenue not issue notice under this section, if taxpayer filed appeal u/s 45B and appeal not been decided subject to the payment of 25% of amount of tax due.
8	<p>Service of orders; decisions etc. u/s 56</p> <ul style="list-style-type: none"> - Any notice, order or requisition properly served to residential or non residential individual, sent electronically through email or to the e-folder for Limited Companies (both public and private)
9	<p>Validation.- u/s 74A</p> <ul style="list-style-type: none"> - All notification and order issued and notified before 1-7-2017 shall be deemed to have been validly issued and notified, notwithstanding anything contained in any judgment of a High Court or the Supreme Court.

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	Important Points (Gazette amendment)
10	<p>Federal Government power shifted to Board with the approval of the Minister Incharge of the Federal Government.</p> <ul style="list-style-type: none">- Scope to tax u/s 3- Zero rate u/s 4- Determination of tax liability. u/s 7- Levy and collection of tax on specified goods on value addition u/s 7A- Tax credit not allowed. u/s 8- Exemption u/s 13- Powers to deliver certain goods without payment of tax. u/s 60- Exemption of tax not levied or short levied as a result of general practice u/s 65- Special procedure. u/s 71