

Section	Subsection	Clause	Amendment of Sales Tax Act, 1990- In the Sales Tax Act, 1990,-	Finance Bill 2019-20 NEW / inserted Deletion or Omitted Substituted The Gazette Extra June 30, 2019
			In the Sales Tax Act, 1990 the following further amendments shall be made, namely:-	

2			Definition
	(5AB)		<p>"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 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.</p> <p>"cottage industry" means a manufacturing concern, which fulfills each of following conditions, namely:-</p>
		(a)	does not have an industrial gas or electricity connection;
		(b)	is located in a residential area;
		(c)	does not have a total labour force of more than ten workers; and
		(d)	annual turnover from all supplies does not exceed two million rupees;
	11A		" FBR Refund Settlement Company (Private) Limited " means the company with this name as incorporated under the Companies Ordinance, 1984 (XLVII of 1984) Companies Act, 2017 (XIX of 2017), for the purpose of settlement of sales tax and income tax refund claims including payment by way of issuing refund bonds under section 67A.
	27		<p>"retail price", with reference to the Third Schedule, means the price fixed by the manufacturer or importer, in case of imported goods, inclusive of all duties, charges and taxes (other than sales tax) at which any particular brand or variety of any article should be sold to the general body of consumers or, if more than one such price is so fixed for the same brand or variety, the highest of such price.</p> <p>Provided that the Board may through a general order specify zones or areas for the purpose of determination of highest retail price for any brand or variety of goods.</p>
	33		<p>"supply" means a sale or other transfer of the right to dispose of goods as owner, including such sale or transfer under a hire purchase agreement, and also includes -</p> <p>(a) putting to private, business or non-business use of goods produced or manufactured in the course of taxable activity for purposes other than those of making a taxable supply;</p> <p>(b) auction or disposal of goods to satisfy a debt owed by a person;</p> <p>(c) possession of taxable goods held immediately before a person ceases to be a registered person; and</p> <p>(d) in case of manufacture of goods belonging to another person, the transfer or delivery of such goods to the owner or to a person nominated by him:</p> <p>Provided that the Federal Government Board, with the approval of the Minister-in-charge, may, by notification in the official Gazette, specify such other transactions which shall or shall not constitute supply;</p>

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	43		"tax period" means a period of one month or such other period as the Federal Government Board, with the approval of the Minister-in-charge, may, by notification in the official Gazette, specify;
	43A		Tier-1 retailers means,-
		(a)	a retailer operating as a unit of a national or international chain of stores;
		(b)	a retailer operating in an air-conditioned shopping mall, plaza or centre, excluding kiosks;
		(c)	a retailer whose cumulative electricity bill during the immediately preceding twelve consecutive months exceeds Rupees six hundred thousand; and
		(d)	a wholesaler-cum-retailer, engaged in bulk import and supply of consumer goods on wholesale basis to the retailers as well as on retail basis to the general body of the consumers; and
		(e)	a retailer, whose shop measures one thousand square feet in area or more."; and
	46		"value of supply" means:--
		(b)	in case of trade discounts, the discounted price excluding the amount of tax; provided the tax invoice shows the discounted price and the related tax and the discount allowed is in conformity with the normal business practices;
		(c)	in case where for any special nature of transaction it is difficult to ascertain the value of a supply, the open market price;
		(d)	in case of imported goods excluding those as specified in the Third Schedule , the value determined under section 25 of the Customs Act, including the amount of customs-duties and central excise duty levied thereon;
		(e)	in case where there is sufficient reason to believe that the value of a supply has not been correctly declared in the invoice, the value determined by the Valuation Committee comprising representatives of trade and the Inland Revenue constituted by the Commissioner; and
		(f)	in case the goods other than taxable goods are supplied to a registered person for processing, the value of supply of such processed goods shall mean the price excluding the amount of sales tax which such goods will fetch on sale in the market:- In case of manufacture of goods belonging to another person, the actual consideration received by the manufacturer for the value addition carried out in relation to such goods;" and
		(g)	in case of a taxable supply, with reference to retail tax, the price of taxable goods excluding the amount of retail tax, which a supplier will charge at the time of making taxable supply by him, or such other price as the Board may, by a notification in the official Gazette, specify.

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			<p>Provided that, where the Board deems it necessary it may, by notification in the official Gazette, fix the value of any imported goods or taxable supplies or class of supplies and for that purpose fix different values for different classes or description of same type of imported goods or supplies:</p> <p>Provided further that where the value at which import or supply is made is higher than the value fixed by the Board, the value of goods shall, unless otherwise directed by the Board, be the value at which the import or supply is made;</p> <p>(h) in case of supply of electricity by an independent power producer, the amount received on account of energy purchase price only; and the amount received on account of capacity purchase price, energy purchase price premium, excess bonus, supplemental charges etc. shall not be included in the value of supply; and</p> <p>(i) in case of supply of electric power and gas by a distribution company, the total amount billed including price of electricity and natural gas, as the case may be, charges, rents, commissions and all duties and taxes local, provincial and federal but excluding the amount of late payment surcharge and the amount of sales tax;</p>
3			Scope of Tax
	(1B)		<p>The Board may, by notification in the Official Gazette, in lieu of levying and collecting tax under sub-section (1) on taxable supplies, levy and collect tax -</p> <p>On the goods specified in the Tenth Schedule, in lieu of levying and collecting tax under sub-section (1), the tax shall be levied and collected, in the mode and manner specified therein-</p>
		(a)	On the production capacity of plants, machinery, undertaking, establishments or installation producing on manufacturing such goods; or
		(b)	<p>On fixed basis, as it may deem fit, from any person who is in a position to collect such tax due to the nature of the business.</p> <p>on fixed basis, from any person who is in a position to collect such tax due to the nature of the business,</p> <p>and different rates may be so prescribed for different regions or areas.</p>

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3	2		Notwithstanding the provisions of sub-section (1): -
		(a)	taxable supplies and import of goods specified in the Third Schedule shall be charged to tax at the rate of seventeen per cent of the retail price or in case such supplies or imports are also specified in the Eighth Schedule, at the rates specified therein and the retail price thereof, along with the amount of sales tax shall be legibly, prominently and indelibly printed or embossed by the manufacturer or the importer, in case of imported goods, on each article, packet, container, package, cover or label, as the case may be; Provided that the Federal Government, may, by notification in the official Gazette, exclude any taxable supply or import from the said Schedule or include any taxable supply or import therein;
	3A		Notwithstanding anything contained in clause (a) of sub-section (3), the Federal Government Board, with the approval of the Minister-in-charge, may, by a notification in the official Gazette, specify the goods in respect of which the liability to pay tax shall be of the person receiving the supply.
	7		The Federal Government may, by notification in the official Gazette, specify any person or class of persons as withholding agent for the purpose of deduction and deposit of tax at the specified rate in such manner and subject to such conditions or restrictions as the Federal Government may prescribe in this behalf. The tax shall be withheld by the buyer at the rate as specified in the Eleventh Schedule, by any person or class of persons as withholding agent for the purpose of depositing the same, in such manner and subject to such conditions or restrictions as the Board may prescribe in this behalf through a notification in the official Gazette.
	9		Notwithstanding anything contained in subsection (1), tax shall be charged from retailers , other than those falling in Tier-1, through their monthly electricity bills, at the rate of five percent where the monthly bill amount does not exceed rupees twenty thousand and at the rate of seven and half per cent where the monthly bill amount exceeds the aforesaid amount, subject to the exclusions, procedure, restrictions and limitations as prescribed in Chapter II of the Sales Tax Special Procedure Rules, 2007 and the electricity supplier shall deposit the amount so collected directly without adjusting against his input tax: Provided that the tax under this sub-section shall be in addition to the tax payable on supply of electricity under sub section (1), (1A) and (5). Provided further that the Commissioner of Inland Revenue having jurisdiction shall issue order to the electricity supplier regarding exclusion of a person who is either a Tier-1 retailer, or not a retailer."; and

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3	9A	<p><u>Notwithstanding anything contained in this Act, Tier-1 retailers shall pay sales tax at the rate specified in sub-section (1) and shall observe all the applicable provisions of this Act and rules made thereunder, including the requirement to file monthly sales tax returns in the manner prescribed in Chapter II of the Sales Tax Rules, 2006-</u></p> <p>Notwithstanding anything contained in this Act, Tier-1 retailers shall pay sales tax at the rate as applicable to the goods sold under relevant provisions of this Act or a notification issued there under:</p> <p><u>Provided that the retailers making supplies of finished goods of the five sectors specified in Notification No. S.R.O. 1125(I)/2011, dated the 31st December, 2011 shall pay sales tax in respect of such supplies at the rates prescribed in the said Notification:</u></p> <p><u>Provided further that Tier-1 retailers, in lieu of net tax payable at the applicable rate, shall have an option to pay sales tax under the turnover regime at the rate of two percent of their total turnover, including turnover relating to exempt supplies, without adjustment of any input tax whatsoever:</u></p> <p>Provided that the customers of a Tier-1 retailer shall be entitled to receive a cash back of up to five percent of the tax involved, from such date in the manner and to the extent, as may be prescribed by the Board.</p> <p>Provided further that from such date, and in such mode and manner, as prescribed by the Board, all Tier-1 retailers shall integrate their retail outlets with Board's computerized system for real-time reporting of sales.</p> <p><u>Provided also that retailers opting to pay sales tax on the basis of total turnover shall file an option to the Chief Commissioner of Regional Tax Office or Large Taxpayers Unit having jurisdiction by fifteenth day of July opting to pay sales tax on the basis of turnover and such an option shall remain in force for the whole financial year.";</u></p>
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4			Zero rating
			Notwithstanding the provisions of section 3 except those of sub-section (1A), the following goods shall be charged to tax at the rate of zero per cent:--
		(a)	goods exported, or the goods specified in the Fifth Schedule;
		(b)	supply of stores and provisions for consumption aboard a conveyance proceeding to a destination outside Pakistan as specified in section 24 of the Customs Act, 1969 (IV of 1969);
		(c)	<p><u>such other goods as the Federal Government may, by notification in the Gazette, specify:</u></p> <p><u>Provided that nothing in this section shall apply in respect of a supply of goods which -</u></p> <p><u>(i) are exported, but have been or are intended to be re-imported into Pakistan, or</u></p> <p><u>(ii) have been entered for export under Section 131 of the Customs Act, 1969 (IV of 1969), but are not exported; or</u></p> <p><u>(iii) have been exported to a country specified by the Federal Government, by Notification in the official Gazette:</u></p> <p><u>Provided further that the Federal Government may by a notification in the official Gazette, restrict the amount of credit for input tax actually paid and claimed by a person making a zero-rated supply of goods otherwise chargeable to sales tax.</u></p> <p>such other goods, as the Federal Government may specify by notification in the official Gazette, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations and implementation of bilateral and multilateral agreements:"; and</p>
		(d)	<u>such other goods as may be specified by the Federal Board of Revenue through a general order as are supplied to a registered person or class of registered persons engaged in the manufacture and supply of goods supplied at reduced rate of sales tax.</u>
7			Determination of tax liability.
	2		A registered person shall not be entitled to deduct input tax from output tax unless,-
		(i)	<p>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 <u>for which a return is furnished</u> , or in case of supply of electricity or gas, a bill bearing his registration number and the address where the connection is installed:</p> <p>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;</p>
		(ii)	in case of goods imported into Pakistan, he holds bill of entry or goods declaration in his name and showing his sales tax registration number, duly cleared by the customs under section 79, section 81 or section 104 of the Customs Act, 1969 (IV of 1969);

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7		(iii)	in case of goods purchased in auction, he holds a treasury challan, in his name and bearing his registration number, showing payment of sales tax;
	3		Notwithstanding anything in sub-sections (1) and (2), the Federal Government Board , with the approval of the Minster-in-charge , may, by a special order, subject to such conditions, limitations or restrictions as may be specified therein allow a registered person to deduct input tax paid by him from the output tax determined or to be determined as due from him under this Act.
7A			Levy and collection of tax on specified goods on value addition.
	2		<u>Notwithstanding anything contained in this Act or the rules made there under, the Federal Government may, by notification in the official Gazette, and subject to the conditions, limitations, restrictions and procedure mentioned therein, specify the minimum value addition required to be declared by certain persons or categories of persons, for supply of goods of such description, or class as may be prescribed, and to waive the requirement of audit or scrutiny of records if such minimum value addition is declared.</u> Notwithstanding anything contained in this Act or the rules made thereunder, in respect of the goods or class of goods specified in the Twelfth Schedule, the minimum value addition tax, against the value added by the registered person, shall be payable, at the rate and by the registered persons or class of registered persons, specified therein, subject to the conditions, limitations, restrictions and procedure specified therein: Provided that the Federal Government may, through a notification published in the official Gazette, amend any provision of the said Twelfth Schedule.
8			Tax credit not allowed.
	1		Notwithstanding anything contained in this Act, a registered person shall not be entitled to reclaim or deduct input tax paid on -
		(m)	<u>import of scrap of compressors falling under PCT heading 7204.4940.</u> the input goods attributable to supplies made to un-registered person, on pro-rata basis, for which sale invoices do not bear the NIC number of the buyer."; and
	6		Notwithstanding anything contained in any other law for the time being in force or any provision of this Act, the Federal Government Board , with the approval of the Minister-in-charge , may, by notification in the official Gazette, specify any goods or class of goods which a registered person cannot supply to any person who is not registered under this Act.

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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%."
10			Refund of input tax.-
	1		<p>If the input tax paid by a registered person on taxable purchases made during a tax period exceeds the output tax on account of zero rated local supplies or export made during that tax period, the excess amount of input tax shall be refunded to the registered person not later than forty-five days of filing of refund claim in such manner and subject to such conditions as the Board may, by notification in the official Gazette specify:</p> <p>Provided that in case of excess input tax against supplies other than zero-rated or exports, such excess input tax may be carried forward to the next tax period, along with the input tax as is not adjustable in terms of sub-section (1) of section 8B, and shall be treated as input tax for that period and the Board may, subject to such conditions and restrictions as it may impose, by notification in the official Gazette, prescribe the procedure for refund of such excess input tax.</p> <p>Provided further that the Board may, from such date and subject to such conditions and restrictions as it may impose, by notification in the official Gazette, direct that refund of input tax against exports shall be paid <u>along with duty drawback at the rates</u> at the fixed rates and in the manner as notified in the such notification.</p>
13			Exemption.-
	2		Notwithstanding the provisions of sub-section (1) -
		(a)	<p><u>the Federal Government may, 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 , 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;</u></p> <p>the Federal Government may, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations and implementation of bilateral and multilateral agreements, by notification in the official Gazette, exempt any supplies made or imports, 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;</p>

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			In the Sales Tax Act, 1990 the following further amendments shall be made, namely:-	

23			Tax Invoices.-
	1		A registered person making a taxable supply shall issue a serially numbered tax invoice at the time of supply of goods containing the following particulars in Urdu or English language , namely: -
		(a)	name, address and registration number of the supplier;
		(b)	name, address and registration, number of the recipient and NIC or NTN of the unregistered person, as the case may be, excluding supplies made by a retailer where the transaction value inclusive of sales tax amount does not exceed rupees fifty thousand, if sale is being made to an ordinary consumer. Explanation - For the purpose of this clause, ordinary consumer means a person who is buying goods for his own consumption and not for the purpose of re-sale or processing; Provided that the condition of NIC or NTN shall be effective from 1 st August, 2019; , and
		(c)	date of issue of invoice;
		(d)	Description, including count, denier and construction in case of textile yarn and fabric , and quantity of goods;
		(e)	value exclusive of tax;
		(f)	amount of sales tax; and
		(g)	value inclusive of tax:
			Provided that the Board may, by notification in the official Gazette, specify such modified invoices for different persons or classes of persons: Provided further that not more than one tax invoice shall be issued for a taxable supply. Provided also that if it is subsequently proved the CNIC provided by the purchaser was not correct, liability of tax or penalty shall not arise against the seller, in case of sale made in good faith.;

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25			Access to record, documents, etc.-
	3		<p>The officer of Inland Revenue authorized by the Commissioner, on the basis of the record, obtained under sub-section (1), may, once in a year, conduct audit:</p> <p>Provided that in case the Commissioner has information or sufficient evidence showing that such registered person is involved in tax fraud or evasion of tax, he may authorize an officer of Inland Revenue, not below the rank of Assistant Commissioner, to conduct an inquiry or investigation under section 38:</p> <p>Provided further that nothing in this sub-section, shall bar the officer of Inland Revenue from conducting audit of the records of the registered person if the same were earlier audited by the office of the Auditor-General of Pakistan:</p> <p><u>Provided also that audit under this section shall be conducted only once in every three years.</u></p>
26			Return.-
	3		<p>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.</p> <p>Provided that the approval under this sub-section shall not be required if revised return is filed within sixty days of filing of return and either the tax payable therein is more than the amount paid or the refund claimed therein is less than the amount as claimed, under the return sought to be revised.</p>
30A			Directorate General (Intelligence and Investigation), Inland Revenue.-
	1		The Directorate General (Intelligence and Investigation) Inland Revenue shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board may, by notification in the official Gazette, post appoint.

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33	Offences and penalties.-											
		Offences	Penalties	Section of the Act to which offence has reference								
		(1)	(2)	(3)								
	1	Where any person fails to furnish a return within the due date.	Such person shall pay a penalty of five ten thousand rupees: Provided that in case a person files a return within ten days of the due date, he shall pay a penalty of one two hundred rupees for each day of default.	26								
33A	Proceedings against persons											
	1		Subject to section 51, the Board shall prescribe rules for initiating criminal proceedings against any authority mentioned in sections 30 to 30DDD, including any officer or official subordinate to the aforesaid authority, who willfully and deliberately commits or omits an act which results in undue benefit or advantage to the authority or the officer or official or to any other person.									
	2		Where proceedings under sub-section (1) have been initiated against the authority or officer or official, the Board shall simultaneously intimate the relevant Government agency to initiate criminal proceedings against the person referred to in sub-section (1).									
	3		The proceedings under this section shall be without prejudice to any other liability that the authority or officer or official or the person may incur under any other law for the time being in force.”;									
37B	Procedure to be followed on arrest of a person.--											
			Following words substituted									
			<table border="1"> <tr> <td>Old law</td> <td>Substituted by</td> </tr> <tr> <td>a Sales Tax Officer</td> <td>an officer of Inland Revenue</td> </tr> <tr> <td>the Sales Tax Officer</td> <td>an officer of Inland Revenue</td> </tr> <tr> <td>In sub-section 13 Federal Government</td> <td>Board, with the approval of the Minister-in-charge</td> </tr> </table>	Old law	Substituted by	a Sales Tax Officer	an officer of Inland Revenue	the Sales Tax Officer	an officer of Inland Revenue	In sub-section 13 Federal Government	Board, with the approval of the Minister-in-charge	
Old law	Substituted by											
a Sales Tax Officer	an officer of Inland Revenue											
the Sales Tax Officer	an officer of Inland Revenue											
In sub-section 13 Federal Government	Board, with the approval of the Minister-in-charge											
47A	Alternative Dispute Resol											
	(2)	(a)	chartered accountants, cost and management accounts and advocates having more than ten years experience in the field of taxation; and”;									

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58			Liability for payment of tax in the case of private companies or business enterprises.-
			Notwithstanding anything contained in the Companies Act, 2017 (XIX of 2017), where any private company or business enterprise is wound up and any tax chargeable on the company or business enterprise, whether before, or in the course, or after its liquidation, in respect of any tax period cannot be recovered from the company or business enterprise, every person who was a owner of, or partner in, or director of, the company or business enterprise during the relevant period shall, jointly and severally with such persons, be liable for the payment of such tax.
	1		Notwithstanding anything contained in the Companies Act, 2017 (XIX of 2017), where any private company or business enterprise is wound up and any tax chargeable on the company or business enterprise, whether before, or in the course, or after its liquidation, in respect of any tax period cannot be recovered from the company or business enterprise, every person who was an owner of, or partner in, or director of, or a shareholder, owning not less than ten per cent of the paid-up capital, in the company or business enterprise, as the case may be, during the relevant period shall jointly and severally with such persons, be liable for the payment of such tax.
	2		Any director, partner <u>or shareholder</u> , who pays tax under subsection (1) shall be entitled to recover the tax paid by him from the company <u>or business enterprise</u> , or a share of the tax from other director or partner, <u>or a share in the proportion of holding from another shareholder</u> , as the case may be.
	3		A shareholder who pays tax under sub-section (1) shall be entitled to recover the tax paid from the company or from any other shareholder, owning not less than ten percent of the paid up capital, in proportion to the shares owned by that other shareholder.
	4		The provisions of this Act shall apply to any amount due under this section as if it were tax due under an order for assessment made under this Act."
67A			Payment of refund through sales tax refund bonds.
	1		Notwithstanding anything contained in section 67, the sales tax refunds payable under this Act may also be paid through sales tax refund bonds to be issued by FBR Refund Settlement Company (Private) Limited, in book-entry form through an establishment licensed by the Securities and Exchange Commission of Pakistan as a central depository under the Securities Act, 2015, (111 of 2015), in lieu of payment to be made through issuance of cheques or bank debit advice.
	12		The Federal Government Board, with the approval the Minister-in-charge, may notify procedure to regulate the issuance, redemption and other matters relating to the bonds, as may be required.
71			Special procedure.-
	1		Notwithstanding anything contained in this Act, the Federal Government subject to the provisions of this Act, the Board may, by notification in the official Gazette, prescribe special procedure for scope and payment of tax, registration, book keeping and invoicing requirements and returns, etc. in respect of such supplies as may be specified therein.

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72B			Selection of audit by the Board.-
	1A		Notwithstanding anything contained in this Act or any other law, for the time being in force, the Board shall keep the selection parameters confidential.
76			Fee and service charges.-
			The Federal Government may, by notification in the official Gazette, subject to such conditions, limitations or restrictions as it may deem fit to impose, levy fee and service charges for valuation, in respect of any other service or control mechanism provided by any formation under the control of the Board, including ventures of public-private partnership, at such rates as may be specified in the notification.";