

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 4th February, 2019.

NOTIFICATION
(SALES TAX)

S.R.O. 180(I)/2019.— In exercise of the powers conferred by sub-section (1) of section 4 and sections 40 and 45A of the Federal Excise Act, 2005, section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, read with sub-section (2) of section 8, clause (b) of sub-section (1) of section 8, clause (ii) of sub-section (2) of section 8B, sections 9, 10, 14, 21 and 28, clause (c) of sub-section (1) of section 22, first proviso to sub-section (1) of section 23, section 26, clause (a) of section 27, section 33, section 40C, sub-section (6) of section 47A, sections 48, 50A, 52, 52A and 66 thereof, the Federal Board of Revenue is pleased to direct that in the Sales Tax Rules, 2006, the following further amendments shall be made, namely:—

In the said Rules,—

- (a) in rule 150ZEA, the existing provision thereof shall be numbered as sub-rule (1) and thereafter the following new sub-rule shall be added, namely:—

“(2) The lower rate as referred to in sub-rule (1) shall not apply to the sales as are not recorded by a point of sale and communicated to the Board’s Computerized System in the manner as stipulated in rule 150ZEB or to the sales not covered under rule 150ZEE.”; and

- (b) in rule 150ZEB,—

- (i) in sub-rule (4), in clause (g), sub-clause (v) shall be omitted;
- (ii) in sub-rule (5), in clause (k), the expression “in case of credit card, the name of client and other relevant details thereof.” shall be omitted;
- (iii) in sub-rule (13), for the words “three months”, the words “one month” shall be substituted; and
- (iv) after sub-rule (17), the following new sub-rules shall be added, namely:—

“(18) Online sales made through websites hosted with a registered domain name shall also be treated as sales made through point of sales on a notified outlet and accordingly covered under the purview of this rule, provided the sale data transmitted to the Board’s Computerized System through a prescribed integration software with the same particulars as stipulated in sub-rule (5) and invoice is provided to the customer with particulars as in sub-rule (6). Such website or websites shall be registered with the Computerized System with following details, namely:–

- (a) domain name;
- (b) domain name provider;
- (c) name of service provider managing the website; and
- (d) addresses of supply centres and warehouses.

(19) Sales made through social media portals shall also be treated as covered under this sub-rule if the same are recorded through point of sale and provisions of sub-rules (5) and (6) are complied with.”.

[F. No. 105(66)SS(L-A&R)/2018]


(Tauqeer Ahmed)
Secretary (ST&FE-Budget)