

**NOTIFICATION**  
**(SALES TAX)**

Islamabad, the 5<sup>th</sup> September, 2023.

**S.R.O. 1185(I)/2023.** - In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Sales Tax Rules, 2006, namely: —

In the aforesaid Rules, in rule 14, in sub-rule (1), in form STR-7, after Annex-K, the following new Annex-L shall be inserted, namely:-

**Sales Tax Notification**

**Email No: 78 - 2023**

**DOMESTIC SALE INVOICE (DSI) PETROLEUM PRODUCTS [For Petroleum Development Levy (PDL)]**

**05/09/2023**

**" Annex-I**

| NTN: Name of the Registered Person |     |      |      | Tax Period:                           |                           |      |        |      |                     | Sale Type | Quantity (Liters ) | UoM (Liters ) | Value of Sales | Rate of PDL/Per Liter | Amount of PDL Payable | Exempt, Zero & Reduce Rated Reference |         |
|------------------------------------|-----|------|------|---------------------------------------|---------------------------|------|--------|------|---------------------|-----------|--------------------|---------------|----------------|-----------------------|-----------------------|---------------------------------------|---------|
| mandatory)                         |     |      |      | Sale Origination Province of Supplier | Document field mandatory) |      |        |      | SRO No /Schedule No |           |                    |               |                |                       |                       | Item S No                             |         |
| Sr.#                               | NTN | CNIC | Name |                                       | Type                      | Type | Number | Date |                     |           |                    |               |                |                       |                       |                                       | HS Code |
|                                    |     |      |      |                                       |                           |      |        |      |                     |           |                    |               |                |                       |                       |                                       |         |
|                                    |     |      |      |                                       |                           |      |        |      |                     |           |                    |               |                |                       |                       |                                       |         |

**Note:**

- i. The date of sales must be automatically fetch through Annex-C by using HS code of sales of petroleum products for calculation of payable PDL.
- ii. PDL must be calculated on the basis of Government notified per liter rates to the particular period. The rates are required to be immediately updated."

[C. No. 3(17)ST-L&P/2010]

**(Zahid Baig)**  
Second Secretary (ST&FE-Policy)

5/9/23