

**GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE**

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Islamabad, the 5<sup>th</sup> May, 2020.

**NOTIFICATION  
(SALES TAX)**

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**S.R.O. 353 (I)/2020.**— In exercise of the powers conferred by sub-section (1) of section 4 and sections 40 and 45A of the Federal Excise Act, 2005, and section 50 of the Sales Tax Act, 1990, read with section 3, sub-section (2) of section 6, sub-section (3) of section 7, section 8, clause (ii) of sub-section (2) of section 8B, section 9, clause (c) of sub-section (1) of and sub-sections (2A) and (3) of section 22, section 23, section 26, sections 48 and 66 thereof, the Federal Board of Revenue is pleased to make the following amendments in the Sales Tax Rules, 2006, namely:—

In the aforesaid Rules,—

(1) after rule 111, the following new rule 111A shall be inserted, namely:—

**“111A Exemption from attachment:** - Following shall not be liable to attachment and sale under these rules, namely:—

- (a) the necessary wearing apparel, cooking vessels, beds and bedding of the defaulter, his wife and children, and such personal ornaments, as, in accordance with religious usage, cannot be parted with by any women;
- (b) tools of artisans, and, where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed grain as may, in the opinion of the Commissioner, be necessary to enable him to earn his livelihood as such;
- (c) houses and other buildings (with the materials and the sites thereof and the land immediately appurtenant thereto and necessary for their enjoyment) belonging to an agriculturist and occupied by him;
- (d) books of account;
- (e) a mere right to sue for damages;
- (f) any right of personal service;
- (g) stipends and gratuities allowed to a pensioner of the Government, or payable out of any service family pension fund notified in official Gazette by the Federal Government or the Provincial Government in this behalf, and political pensions;
- (h) all compulsory deposits and other sums in or derived from fund to which the Provident Funds Act, 1925 (XIX of 1925), for the time being applies in so far as they are declared by the Act not to be liable to attachment;
- (i) any allowance forming part of the emoluments of any servant of Government or of any servant of a railway or local authority which the appropriate Government may, by notification in the official Gazette, declare to be exempt from attachment, and

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any subsistence grant or allowance made to any such servant while under suspension;

- (j) any expectancy of succession by survivorship or other merely contingent or possible right or interest; and
- (k) a right to future maintenance.

**Explanation 1.-** The particulars mentioned in clauses (g) and (i) are exempt from attachment or sale whether before or after they are actually payable, and in the case of salary other than salary of a servant of the Government or a servant of railway local authority the attachable portion thereof is exempt from attachment until it is actually payable.

**Explanation 2. -** In clause (i), "appropriate Government" means (i) in respects of any person in the service of the Federal Government, or any servant of Railway Board, a cantonment Authority or of the port authority or a major port, the Federal Government; (ii) and in respect of any person in the service of a Provincial Government or a servant of any local authority, the Provincial Government.”;

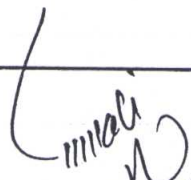
- (2) in rule 150ZB, after sub-rule (3), the following new sub-rule shall be inserted, namely:-

“(4) Furthermore, it is also mandatory for all the restaurants, bakeries, caterers and sweetmeat shops supplying prepared food, foodstuff and sweetmeats to show prices and amount of tax separately on menu cards or menu board displayed in their outlets for the end consumers.”; and

- (3) in rule 150ZEA, after sub-rule (3), the following new sub-rule shall be inserted, namely:-

“(4) Moreover, it is also mandatory for all the retailers to show prices and amount of tax separately on the price tags attached with finished fabric and locally manufactured finished articles of textile and textile made-ups and leather and artificial leather.”;

[C.No. 3(13)ST-L&P/2017]

  
(Muhammad Ali Khan)  
Secretary (ST&FE-Policy)

05.05.2020