

Government of Pakistan  
Revenue Division  
Federal Board of Revenue

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Islamabad, the 1<sup>st</sup> August, 2024.

**Notification**  
(Sales tax)

**S.R.O. No. 1130(I)/2024.** — In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to make the following further amendments in the Sales Tax Rules, 2006, namely: —

In the aforesaid Rules, after rule 18, the following new rule shall be inserted, namely: —

**“18A.** The provisions of second proviso to sub-rule (3) of rule 18, shall not apply to the following namely: —

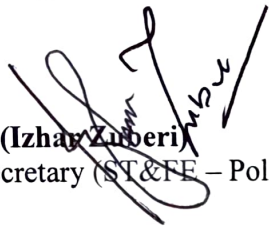
- (a) invoices issued to the registered persons by the gas transmission and distribution companies with effect from the 7<sup>th</sup> day of March, 2024;
- (b) invoices issued to the registered persons by the electricity distribution companies with effect from the 7<sup>th</sup> day of March, 2024;
- (c) invoices issued to the registered persons by the independent power producers or WAPDA with effect from the 7<sup>th</sup> March, 2024, if the sales tax liability has been paid by the independent power producers or WAPDA;
- (d) invoices to the extent of items, issued to a distributor, or a wholesaler, or a retailer, by a manufacturer or a trader of such items with effect from the 7<sup>th</sup> day of March, 2024, if —
  - (i) the sales tax liability has been paid by the manufacturer to the extent of items as per return; and
  - (ii) none of the distributors, or wholesalers, or retailers, other than the manufacturers, have been the ultimate supplier of the items;

- (e) invoices issued to the registered persons by the petroleum exploration and production companies with effect from the 7<sup>th</sup> day of March, 2024, if the sales tax liability has been paid by the petroleum exploration and production companies; and
- (f) registered persons as buyers, if their suppliers have paid their sales tax liability as re-computed by application of the second proviso to sub-rule (3) of rule 18 after deletion of invoices along with corresponding input tax, within six days from the end of the month in which their returns were taken as provisional.

**Explanation.** – It is clarified that the term “items” used in this rule shall mean “items pertaining to the Third Schedule to the Act.”.

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[C. No. 1(1) Secy(ST-OPS)/2024]

  
(Izhar Zuberi)  
Second Secretary (ST&TF – Policy)