

Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
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Islamabad, the 24<sup>th</sup> September, 2024.

**NOTIFICATION**  
(SALES TAX)

**S.R.O. 1507 (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 direct that the following further amendments shall be made from the 1<sup>st</sup> day of October, 2024 in the Sales Tax Rules, 2006, namely: -

In the aforesaid Rules, in Chapter V, -

- (a) in rule 26, clauses (a) and (d) shall be omitted;
- (b) in rule 28, in sub-rule (1), -
  - (i) in the first proviso, the words “including exports” shall be omitted and for the colon at the end, a full stop shall be substituted; and
  - (ii) the second, third and fourth provisos shall be omitted;
- (c) in rule 29,-
  - (I) in sub-rule (1),-
    - (i) for the word “three”, the word “two” shall be substituted;
    - (ii) clause (b) shall be omitted; and
    - (iii) for clause (c), the following shall be substituted, namely: -  
“(c) Sales Tax Automated Refund Repository (STARR), the claims that do not fulfill criteria for FASTER Channel shall be processed through STARR in the manner as provided in rule 30.” ; and
  - (II) in sub-rule (2), the expression “or ERS” shall be omitted;
- (d) in rule 31, in sub-rule (1), the expression “ERS or” shall be omitted;
- (e) for rule 33, the following shall be substituted, namely: -  
**“33. Refund against goods supplied at zero-rate.**- Refund in respect of goods supplied at zero-rate shall be paid to the extent of input tax paid

on purchases or imports that are actually consumed in such goods as supplied.”;

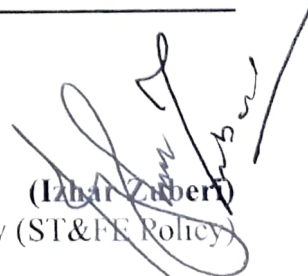
- (f) in rule 38,—
- (I) in sub-rule (1), clause (c) shall be omitted; and
- (II) sub rule (2) shall be omitted.
- (g) in Chapter V-A, in the heading for the words “REFUND TO FIVE EXPORT-ORIENTED SECTORS”, the words “REFUND TO EXPORTERS” shall be substituted;
- (h) in rule 39B,—
- (i) for sub rule (1), the following shall be substituted, namely: —
- “This chapter shall apply to refund claims for the tax period from July, 2019 and onwards, as filed by the exporters of five exports – oriented sectors, namely textile, carpets, leather, sports goods and surgical instruments and also apply to refund claims filed from the 1<sup>st</sup> day of October, 2024 onwards by all the exporters on account of export of goods”; and
- (ii) in sub rule (2), for the words “aforesaid claimants” the expression “sectors namely textile, carpets, leather, sports goods and surgical instruments” shall be substituted; and
- (i) in rule 39G, in the proviso, for full stop at the end, a colon shall be substituted and thereafter the following provisos shall be added, namely: —

“Provided further that refunds of commercial exporters shall be processed on receipt of export proceeds realization certificate or bank credit advice:

Provided also that the Board may direct that any refund claim or the claims as the case may be, shall be processed through STARR.”.

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[C.No. 3(4)ST&FE-POLICY/2024]

  
(Ishar Zuber)  
Second Secretary (ST&FE Policy)