

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
[INLAND REVENUE WING]

C. No. 3(9)ST-L&P/2010

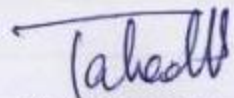
Islamabad, the 12th April, 2011

All Chief Commissioners,
LTUs / RTOs

Subject: E-FILING OF RETURN UNDER SECTION 26 OF SALES TAX ACT, 1990.
FOR THE TAX PERIOD MARCH, 2011.

I am directed to say that under SRO 231(I)/2011 dated 15.03.2011 there has been change in the rate of sales tax during the tax period March 2011. Under section 26(2) of the Sales Tax Act, 1990, a registered person is required to file a separate return in respect of each portion of tax period, March, 2011, showing the application of different rates of tax. The FBR is pleased to prescribe the following procedure / method to fulfil the provisions of section 26(2) of Sales Tax Act, 1990, for the tax period March-2011:-

"The details and summary information provided by the registered persons in the annexure of ST&FE returns will be considered separate returns as required under section 26(2) of Sales Tax Act, 1990, if information provided in the Annexure is shown separately with separate rates of Sales Tax / SED in separate line of information in the buyer / supplier wise summary of the relevant annexure"



(Fahad Ali Chaudhary)
Second Secretary (ST-L&P)
Tel: 051-9216037

Copy to:

1. Member (RGST), FBR, Islamabad.
2. SO to the Chairman, FBR, Islamabad.
3. Mr. Imtiaz Ahmad Khan, General Manager (SD), PRAL, Islamabad.

(Fahad Ali Chaudhary)
Second Secretary (ST-L&P)
Tel: 051-9216037