

**GOVERNMENT OF PAKISTAN**  
**FEDERAL BOARD OF REVENUE**  
**(REVENUE DIVISION)**  
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Islamabad, the 12<sup>th</sup> June, 2013.

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

**S.R.O. 506(I)/2013.**— In exercise of the powers conferred by sub-section (1) of section 4 and section 40 of the Federal Excise Act, 2005, section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, read with sub-section (2) of section 8, clause (b) of sub-section (1) of section 8, clause (ii) of sub-section (2) of section 8B, sections 9, 10, 14, 21 and 28, clause (c) of sub-section (1) of section 22, first proviso to sub-section (1) of section 23, section 26, section 33, sub-section (6) of section 47A, sections 48, 50A, 52, 52A and 66 thereof, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Sales Tax Rules, 2006, namely:-

In the aforesaid Rules, —

(1) in rule 5, in sub-rule (1), for clauses (a), (b), (c) and the provisos thereunder the following shall be substituted, namely:-

- “(a) in case of a corporate or non-corporate person, having a single manufacturing unit or business premises, the Regional Tax Office or Large Taxpayers Unit, as the case may be, in whose jurisdiction the manufacturing unit or business premises is actually located; or
- (b) in case of a corporate or non-corporate person, having multiple manufacturing units or business premises, the Board may decide the place of registration of such persons:

Provided that existing registrations which fall in category of clause (a) shall stand transferred and in case of those falling in category of clause (b) the Board may decide the place of registration of such person.”; and

(2) Chapter VIIA and the rules thereunder shall be omitted;

2. This Notification shall take effect on and from the 1<sup>st</sup> day of July, 2013.

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**[C.No. 1/47-STB/2013]**

**(Fahad Ali Chaudhary)**  
Secretary (ST&FE-L&P)