

The Gazette



of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, MARCH 31, 1999

PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 31st March, 1999

The following Acts of Majlis-e-Shoora (Parliament) received the assent of the President on the 30th March, 1999, and are hereby published for general information:—

ACT No. I of 1999

An Act further to amend the Sales Tax Act, 1990

WHEREAS, it is expedient further to amend the Sales Tax Act, 1990, for the purposes hereinafter appearing;

It is hereby enacted as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Sales Tax (Amendment) Act, 1999.

(2) It shall come into force on the first day of December, 1998.

2. **Amendment of section 3, the Sales Tax Act, 1990.**—In the Sales Tax Act, 1990, hereinafter referred to as the said Act, in section 3,—

(i) in sub-section (1), for the words “twelve and a half” the word “fifteen” shall be substituted;

(713)

Price : Rs. 05.00

[282 (99) Ex. Gaz.]

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(ii) in sub-section (2), in clause (c), for the words "twelve and a half" the word "fifteen" shall be substituted; and

(iii) for sub-section (4), the following shall be substituted, namely:—

"(4) The Federal Government may, for a period not beyond the 30th June, 2003, in addition to or in lieu of levying and collecting the tax under sub-section (1), levy and collect such withholding tax not exceeding five per cent of the value on any supply of textile goods to be payable by any registered person or class of registered persons, supplying such goods or class of goods, in such mode, manner and at time, and subject to such conditions and limitations as it may specify by a notification in the official Gazette."

3. **Amendment of section 8, the Sales Tax Act, 1990.**—In the said Act, in section 8, in sub-section (4), for the words, brackets, figures, comma and letter "clause (d) of sub-section (2) of section 3, section 3A and section 3AA" the word, figure and letter shall be substituted by "section 3A".

4. **Amendment of section 13, the Sales Tax Act, 1990.**—In the said Act, in section 13,—

(i) sub-sections (2) and (3) shall be omitted;

(ii) in sub-section (4), the commas, words, brackets and figure "4", other fixed tax specified in clause (d) of sub-section (2) of that section," shall be omitted; and

(iii) after sub-section (4), the following new sub-section (5) shall be added namely:—

"(5) Notwithstanding the omission of sub-section (2), the Federal Government may, by notification in the official Gazette, rescind a notification issued by it or by the Board under sub-section (2) prior to the first day of December, 1998".

5. **Amendment of section 34, the Sales Tax Act, 1990.**—In the said Act, in section 34, in sub-section (2), in clause (b), for the figure and letters "21st" the figure and letters "16th" shall be substituted.

6. **Addition of new section 34A, the Sales Tax Act, 1990.**—In the said Act, after section 34, the following new section shall be added, namely:—

"34A. *Exemption from penalty and additional tax.*—The Federal Government or a person duly authorized by the Federal Government in this behalf may, for reasons to be recorded in writing, by notification in the official Gazette, exempt any person or class of persons from the payment of the whole or part of the penalty and additional tax imposed under section 33 and 34

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subject to such conditions and limitations as may be specified in the notification”.

KHAN AHMAD GORAYA,
Secretary.