

**Government of Pakistan**  
(Revenue Division)  
Central Board of Revenue  
**[Sales Tax & Federal Excise Wing]**

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C. No.4/2-STB/2007

Islamabad, the 14<sup>th</sup> July, 2007.

**SALES TAX CIRCULAR NO. 01/2007**

Subject: **FILING OF SINGLE RETURN UNDER SECTION 26 OF THE SALES TAX ACT, 1990**

Some registered persons have approached the Board with the plea that due to SRO 466(I)/2007 dated 9.6.2007 and subsequent SRO 644(I)/2007 dated 27.06.2007, the rates of sales tax for various items have been changed twice during a tax period. Resultantly, the registered persons shall be required to file three different returns which might lead to hardship for taxpayers.

Keeping in view the genuineness of the problem mentioned above, the Board, in exercise of powers conferred under section 55 of the Sales Tax Act, 1990, is pleased to give an option to the registered persons to file a single sales tax return for the tax period June, 2007. The supplies/purchases charged to 15% may be shown in the relevant column whereas supplies/purchases charged to 17.5% and 20% may be clubbed and mentioned in the column relating to 'others' as provided in the return. It needs to be ensured that the net tax due as a result of the application of different rates is duly paid.

**(Abdul Hameed Memon)**  
Secretary (ST&FE-L&P)

Copy to:      1.      All Collectors of Sales Tax and Federal Excise, with the directives to properly publicize this circular.  
                  2.      FPCCI/KCCI/LCCI  
                  3.      Tax Haven, Karachi