

Government of Pakistan
(Revenue Division)
Federal Board of Revenue
[Inland Revenue Wing]

C. No. 5/2-STB/2023/21722-R

Islamabad, the 8th February, 2023

1. The Members, FBR Hqs, Islamabad:
 - a) Customs (Operations),
 - b) Inland Revenue (Operations),
 - c) Inland Revenue (Accounting & Audit)
 - d) Inland Revenue (Legal).
2. The Director Generals:
 - a) The Directorate General of Post Clearance Audit, FBR, Islamabad,
 - b) The Directorate General of Customs (Valuation), Karachi,
 - c) Directorate General of Training & Research (Customs/ Inland Revenue), Karachi & Lahore,
 - d) The Directorate General of Intelligence & Investigation, (Customs / Inland Revenue), Islamabad,
 - e) The Directorate General of Inspection & Internal Audit, (Customs / Inland Revenue), Islamabad.
3. The Chief Commissioners:
Large Taxpayers Office –I & II Karachi, Lahore, Multan and Islamabad.
Corporate Taxpayers Office (CTO): Karachi, Lahore and Islamabad.
MTO, Karachi, Regional Taxpayers Office (RTO): Karachi –I & II, Lahore
Islamabad, Peshawar, Quetta, Abbottabad, Hyderabad, Rawalpindi, Multan,
Faisalabad, Gujranwala, Sialkot, Sukkur, Sahiwal, Sargodha and
Bahawalpur.

SUBJECT: BUDGET (2023-24) PROPOSALS FOR THE SALES TAX & FEDERAL EXCISE DUTY.

I am directed to refer to the subject cited above and to invite the budget proposals for the upcoming budget for FY 2023-24 relating to Sales Tax & Federal Excise Duty. I am further directed to say that the proposals, if any, may encompass the following broad parameters/ areas:

- a) The proposals may suggest amendments to:
 - Sales Tax Act 1990,
 - Federal Excise Act 2005,

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- Sales Tax Rules 2006,
- Federal Excise Rules 2005 and,
- ICT (Sales Tax on Services) Ordinance 2001.

b) The proposals should focus to cope with any tax avoidance/ leakages, broadening of tax base, removal of any procedural lapses, removal of difficulties and anomalies, to abolish any outdated/obsolete provisions, simplification of the laws and rules, taxpayer's facilitation,

c) The proposals should be clear, meaningful and implementable through further amendments to the laws having regard to all stakeholders, including the trade groups; which may adversely be affected by the proposed measures.

02. Accordingly, it is requested to come up with your valuable budget proposals (2023-24) to be sent to the Board latest by **01.03.2023**. Proposals may also be sent to email sec.stbudget@fbr.gov.pk.

 08/02/2023
(Akhtar Abbas)
Secretary (ST&FE-Budget)

Copy to PS to Member (IR-Policy), FBR, Islamabad.