

Government of Pakistan  
Revenue Division  
Federal Board of Revenue

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**Notification**

Islamabad, the 7<sup>th</sup> May, 2024.

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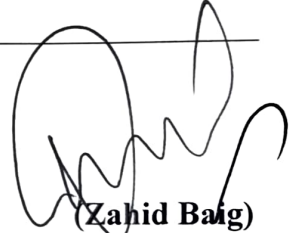
**S.R.O. No. (I)/2024.-** In exercise of the powers conferred by section 50 of the Sales

Tax Act, 1990, 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, in rule 18, in sub-rule (1), in the Second proviso, for the words “declared business capital”, the words “sum of the capital and liabilities declared in the balance sheet” shall be substituted.

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[C. No. 1(45)ST-L&P/2022-Pt]



**(Zahid Baig)**  
Second Secretary (ST&FE–Policy)