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Publishers of books and updating services on: income tax, sales tax, customs, company law

S. A. SALAM's
Sales Tax Ready Reference

91st Update – October 31, 2009

Please find enclosed **19** updated pages so as to complete and update your copy of Sales Tax Ready Reference. Kindly insert as follows:-

Existing Pages to be removed	Updated Pages to be inserted	Existing Pages to be removed	Updated Pages to be inserted
<i>Pt-IV - Exemptions</i>			
39 to 42	39 to 42		
<i>Pt-VA - Special Procedure Rules</i>			
45 to 48	45 to 48		
<i>Pt-VI - General Orders</i>			
v	v		
105	105 to 109		
<i>Pt-VII - Circulars</i>			
-	2C		
53	53		
<i>Pt-VIII - Instructions/Rulings</i>			
2A, 2B	2A, 2B		
191	191, 192		

Yours sincerely

Muhammad Ali
Manager

Note from the Author

It gives me great pleasure to complete the 91st update of Sales Tax Ready Reference. This update covers:-

-SROs: 846, 879 & 895(I)/2009;

-General Orders: 36 to 43 of 2009;

-Circular 9 of 2009;

-Letter C. No. 3(10)ST-L&P/2007.

These are briefly explained as under:-

Part IV – Exemptions

1. On page 39, SRO 551(I)/2008 dated June 11, 2008 has been amended by **SRO 879(I)/2009** dated October 10, 2009. This withdraws the exemption available to **fresh and dried milk**.
2. On page 39, SRO 551(I)/2008 dated June 11, 2008 has been amended by **SRO 895(I)/2009** dated October 17, 2009. This exempts synthetic and reconstructed **precious and semi-precious stones**.

Part VA – Special Procedure Rules

3. On page 46, Sub-rule (3) of Rule 2 of the Special Procedure (Withholding) Rules has been amended by **SRO 846(I)/2009** dated October 01, 2009. This is re: **responsibility of withholding agent**.

Part VI – General Orders

4. On pages 106 onwards, **General Order No. 36 of 2009** dated September 24, 2009 and **General Order Nos. 37 to 43 of 2009** all dated October 19, 2009 has been reproduced. These are re: **Supply of Electricity and Gas**.

Part VII – Circulars

5. On page 53, **Circular No. 09 of 2009** dated September 01, 2009 has been reproduced. This is re: **Extension in due date** for filing of return by the registered persons for tax period July, 2009.

Part VIII – Instructions/ Rulings

6. On page 191, **C. No. 3(10)ST-L&P/2007** dated October 06, 2009 has been reproduced. This is re: Scope of Withholding provisions regarding purchases made by tax payers of LTUs from un-registered suppliers under SRO 660(I)/2007 dated 30-06-2007.

I look forward to your suggestions, comments etc.

Sheikh Asif Salam
Chartered Accountant