



AMENDMENTS TO SALES TAX RULES, 2006

SRO NO. 55(I)/2025 DATED 24TH JANUARY 2025

Vide aforesaid Notification, the Federal Board of Revenue (FBR) has made significant amendments at the Sales Tax Rules, 2006. Through such amendments, various categories of registered persons are required to provide stock position in relation to goods through Annex-H1 & J while filing monthly sales tax returns with FBR.

Details of such amendments are further elaborated as under.

1. Annex-H1 for Commercial Importers, Distributors and Wholesalers

- ✓ The aforesaid registered persons would submit Annex-H1 with sales tax returns showing supply of taxable goods imported, purchased and supplied by them.

2. Annex-J for Manufacturers

- ✓ Currently, specified categories of registered manufacturers are required to mention goods produced or manufactured by them through Annex-J at monthly sales tax returns.
- ✓ By way of amendments at such Notification, all types of registered manufacturers would declare stock position in relation to taxable goods manufactured, exported and supplied at Annex-J of monthly sales tax returns.



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