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## S. A. SALAM's Complete Provincial Sales Tax Laws

10th Update – July 15, 2020

Please find enclosed **138** updated pages so as to complete and update your copy of Complete Provincial Sales Tax Laws. Kindly insert as follows:–

<b>Existing Pages to be removed</b>	<b>Updated Pages to be inserted</b>	<b>Existing Pages to be removed</b>	<b>Updated Pages to be inserted</b>
<b><i>Pt-IA –BRA-Notifications</i></b>		<b><i>Pt-V –SRB-Act &amp; Rules</i></b>	
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<b><i>Pt-IV –PRA-Act &amp; Rules</i></b>		-	224(1)
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		75 to 79	79 to 84
		<b><i>Pt-VB –SRB- Circulars</i></b>	
		(3)	(3)
		51	51, 52

Your's sincerely  
Manager

## **Note from the Author**

It gives me great pleasure to complete the 10th update of Complete Provincial Sales Tax Laws. This update covers:-

**-BRA: BRA/STA&A/19-20/4158 & BRA/STA&A/19-20/4256;**

**-KPRA: KPK Finance Act, 2020;**

**-PRA: Punjab Finance Act, 2020; and**

**-SRB: No. SRB-3-4/11/2020 to SRB-3-4/19/2020.**

These are briefly explained as under:-

### ***Part IA –BRA-Notifications***

1. On page 8, **No. BRA/STA&A/19-20/4158** dated May 29, 2020 & **No. BRA/STA&A/19-20/4256** dated June 23, 2020 has been reproduced. These are re: **Extension in the date for payment & submission of ST & FE returns for the month of April & May 2020.**

### ***Part III –KPRA-Act & Rules***

2. On page 12 onwards, various provisions of KPK Sales Tax on Services Act, 2013 by **KPK Finance Act, 2020** dated June 30, 2020 has been reproduced.

### ***Part IV –PRA-Act & Rules***

3. On page 17 onwards, various provisions of Punjab Sales Tax on Services Act, 2012 has been amended by **Punjab Finance Act, 2020** dated June 29, 2020.

### ***Part V –SRB-Act & Ruls***

4. On page 137 onwards, Sindh Sales Tax on Services Rules, 2011 have been amended by **No. SRB-3-4/17/2020** dated June 29, 2020.
5. On page 178, Amendments in the Rule 34(2) & (2A) has been corrected by Corrigendum **No. SRB-3-4/16/2020** dated June 29, 2020.

### ***Part VA –SRB-Notifications***

6. On page 69, **No. SRB-3-4/5/2019** dated May 08, 2019 has been amended by **No. SRB-3-4/14/2020** dated June 22, 2020.
7. On page 75, **No. SRB-3-4/15/2019** dated May 08, 2019 has been amended by **No. SRB-3-4/15/2020** dated June 22, 2020.
8. On page 79, **Nos. SRB-3-4/11/2020 to SRB-3-4/13/2020** dated June 01 to 29, 2020 have been reproduced.

### ***Part VB –SRB-Circulars***

9. On page 51, **Circular No. 05 of 2020** dated June 23, 2020 has been reproduced. This is re: **Extension in the last date** for e-deposit of Sindh Sales Tax for the tax period May, 2020 and for e-filing of tax return (form SST-03 or Form SSTW-03, as the case may be) for the tax period May, 2020.

10. On page 52, **Circular No. 06 of 2020** dated July 10, 2020 has been reproduced. These are re: **Input Tax Credit against Invoices issued by Foreign Service Providers not having SNTNs.**

Your suggestions and comments are very useful for improvement of the work which will be highly appreciated.

Sheikh Asif Salam  
Chartered Accountant