

GOVERNMENT OF PAKISTAN  
FEDERAL BOARD OF REVENUE  
**(REVENUE DIVISION)**

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Islamabad, the 6<sup>th</sup> September, 2011

**NOTIFICATION**  
(SALES TAX & FEDERAL EXCISE)

**S.R.O. 821(I)/2011.**— In exercise of the powers conferred by first proviso to sub-section (1) of section 23 of the Sales Tax Act, 1990 read with sub-section (3) of section 18 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to direct that in case of registered manufacturer, importers and exporters, making taxable or dutiable supplies to unregistered persons, shall issue an invoice containing “computerized National Identity Card number or National Tax Number” of such unregistered persons.

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**[C. No. 1/28-STB/2011]**

**(Khawar Khurshid Butt)**  
Additional Secretary

GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE, ECONOMIC AFFAIRS,  
STATISTICS AND REVENUE  
(REVENUE DIVISION)

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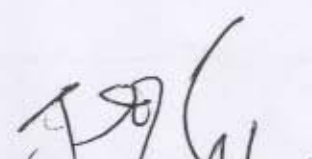
Islamabad, the 17<sup>th</sup> July, 2012.

**NOTIFICATION**  
**(SALES TAX AND FEDERAL EXCISE)**

S.R.O. 880 (I)/2012.- In exercise of the powers conferred by first proviso to sub-section (1) of section 23 of the Sales Tax Act, 1990, read with sub-section (3) of section 19 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to rescind its Notification No. S.R.O. 821(I)/2011, dated the 6<sup>th</sup> September, 2011, which shall be deemed always to have been so rescinded.

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[C.No. 1/28-STB/201]

  
(Adnan Iqbal Swati)  
Secretary (ST&FE-Budget)