

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad, the 31st December, 2024

NOTIFICATION

S.R.O. 2082 (I)/2024.- In exercise of the powers conferred by sub-section (l) of section 50 of the Sales Tax Act, 1990, read with section 40C thereof, the Federal Board of Revenue is pleased to direct that the following amendments shall be made in the Sales Tax Rules, 2006, namely:—

In the aforesaid Rules, —

(1) in rule 150 ZQR, -

- (a) after the words “video surveillance” the words “and digital eye” shall be inserted; and
- (b) for the proviso the following shall be substituted, namely: -

“Provided that for any or all of the goods specified above shall be monitored through video surveillance, video analytics and digital eye from the date as notified by the Board through a specific order.”;

(2) in rule 150 ZQS, -

- (a) in clause (a), after the word “rules”, at the end, the expression “excluding procurement for digital eye” shall be inserted;
- (b) in clause (b), after the word “goods” at the end, the expression “excluding procurement for digital eye” shall be inserted;
- (c) in clause (c), after the word “rules”, at the end, the expression “except digital eye” shall be inserted;
- (d) in clause (d), after the word “rules”, at the end, the expression “except digital eye” shall be inserted; and
- (e) in the clause (f), after the word “surveillance”, the words “and digital eye” shall be inserted.;

(3) in rule 150 ZQT, -

- (a) in the sub-rule (1), after the expression “intelligent video surveillance,” the words “or digital eye” shall be inserted; and
- (b) in sub-rule (2), after the expression “intelligent video surveillance” the words “or digital eye” shall be inserted.

(4) in rule 150 ZQU, -

- (a) in sub-rule (1), after the word “vendor”, at the end, the expression “excluding digital eye” shall be inserted; and
- (b) in sub-rule (2), after the word “Board”, at the end, the words “excluding digital eye” shall be inserted;

- (5) in the rule 150 ZQV, after sub-rule (3), a new sub-rule (4), shall be added, namely:-
“(4) The provisions of sub-rule (1) to (3) shall not apply in case of procurement of digital eye by the Board.”;
- (6) in the rule 150 ZQW, after sub-rule (2), a new sub-rule (3), shall be added, namely:-
“(3) The provisions of sub-rule (1) and (2) shall not apply in case of procurement made of digital eye by the Board.”;
- (7) in the rule 150 ZQX, after sub-rule (2), a new sub-rule (3), shall be added, namely:-
“(3) The provisions of sub-rule (1) and (2) shall not apply in case of procurement of digital eye by the Board.”;
- (8) in the rule 150 ZQZ, after sub-rule (8), a new sub-rule (9), shall be added, namely:-
“(9) The provisions of sub-rule (1) to (8) shall not apply in case of procurement of digital eye solution by the Board.”;
- (9) in the rule 150 ZQZA, after sub-rule (8), a new sub-rule (9), shall be added, namely:-
“(9) The provisions of sub-rule (1) to (8) shall not apply in case of procurement of digital eye by the Board.”;
- (10) in the rule 150 ZQZD, after sub-rule (3), a new sub-rule (4), shall be added, namely:-
“(4) The provisions of sub-rule (1) to (3) shall not apply in case of procurement of digital eye solution by the Board.”; and
- (11) in the rule 150 ZQZE, -
(a) in clause (b), of sub-rule (1), after the words “intelligent video analytics”, the words “or digital eye” shall be inserted;
(b) at the end of clause (c), after the word “vendor” the words “excluding digital eye solution” shall be inserted;
(c) at the end of clause (d), after the words “intelligent video analytics”, the words “and digital eye solution” shall be inserted; and
(d) at the end of clause (e), after the words “intelligent video analytics” the words “and digital eye solution” shall be inserted.

[C.No. 5(13)TTS/DES/2024]


(Izhar Zuberi)
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