

GOVERNMENT OF PAKISTAN  
FEDERAL BOARD OF REVENUE  
(INDIRECT TAX POLICY)

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C. No.3(7) ST-L&P/2010

Islamabad, the 30<sup>th</sup> March, 2010

SALES TAX GENERAL ORDER NO. 11/ 2010

SUBJECT: DELIVERY OF SALES TAX REGISTRATION CERTIFICATES TO REGISTERED PERSONS OF GILGIT BALTISTAN.

The Northern Areas Gemstone & Mineral Association has made a representation to the Board stating that they have to approach the RTO, Islamabad from far flung areas of Gilgit-Baltistan in order to obtain Sales Tax Registration and then they again have to visit the RTO in person to receive the registration certificate.

2. The matter has been examined and as the Board's letter C. No. Misc/GST/CRO/2004 dated 26.10.2007 requires mandatory personal appearance by the registrant before the Additional Commissioner concerned, therefore, in order to mitigate the hardship faced by importers (registrants), the Board, in exercise of powers conferred under section 55 of the Sales Tax Act, 1990, is pleased to direct that until delivery of sales tax registration certificates is made possible through an office in Gilgit-Baltistan, the Chief Commissioner RTO, Islamabad may, in addition to the mode of delivery prescribed vide FBR's letter referred to above, deliver certificates to any of the following persons on behalf of a registered person from Gilgit-Baltistan, subject to proper identification:

- (i) A member of Northern Areas Chamber of Commerce and Industry, Gilgit;
- (ii) An office bearer / member of Executive Committee of Northern Areas Gemstones & Mineral Association, Gilgit;
- (iii) A blood / legal relative like father, brother, son, daughter or spouse; or
- (iv) A duly authorized representative who is also a member of a High Court Bar or a District Bar Council.

(Azood-ul-Mehdi)  
Second Secretary (ST-L&P)