

**Government of Pakistan**  
**Revenue Division**  
**Federal Board of Revenue**  
**Inland Revenue**  
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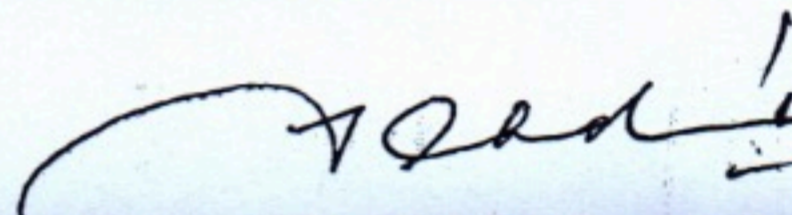
Subject: **No Monthly Sales Tax Return Option to Report Sales by Pharmaceutical Industry Post Finance Act, 2022.**

I am directed to refer to the subject and to enclose herewith an application from KTBA wherein it has been stated that through Finance Act, 2022, serial No. 19 of the Fifth Schedule to the Act containing "substance registered as drugs" was omitted and new serial Nos. 81 and 82 were introduced in Table-1 of the Eighth Schedule to the Act.

2. It has been stated that members of KTBA have problems that reference of serial No. 19 of Fifth Schedule to the Act is not being appeared at the time of declaring sales returns/cancellation through credit/debit notes at Annex-C. Consequently, sales returns pertaining to January, 2022 to June, 2022 made @ 0%, are not being declared in the tax periods of July 2022 and August, 2022. Secondly, option for reporting exempt sales made by pharmaceutical distributors is not available in Annexure-C for the tax period of July, 2022 due to which pharmaceutical distributors are unable to file their monthly sales tax returns.

3. As the amendment has been made to the law through Finance Act, 2022; therefore the same is being forwarded for implementation through PRAL, if not done earlier.

Encl: as above:

  
(Khalid Mehmood)  
Second Secretary (ST-L&P)

**The Chief (BDT-IT), FBR, Islamabad.**

FBR's U.O.No. 1(8)ST-L&P/STR/2022-PT/ dated: 02.02.2023  
/17670R

Copy to:

- i. Karachi Tax Bar Association, Bar Chamber, Ground Floor, Regional Tax Office Building, Shahrah-e-Kamal Attaturk, Karachi.
- ii. Mr. Abid Naeem, GM (PRAL), Islamabad to submit a report about the present status of IRIS viz a viz the afore-mentioned issues highlighted by KTBA.
- iii. Office copy.