

²[(14) “*input tax*”, in relation to a registered person, means –

- (a) tax levied under this Act on supply of goods to the person;
- (b) tax levied under this Act on the import of goods by the person;
- (c) in relation to goods or services acquired by the person, tax levied under the Federal Excise Act, 2005 in sales tax mode as a duty of excise on the manufacture or production of the goods, or the rendering or providing of the services; ³[⁴]
- (d) ⁵[.....] ⁶[Provincial Sales Tax levied on services rendered or provided to the person; and]
- (e) levied under the Sales Tax Act, 1990 as adapted in the State of Azad Jammu and Kashmir, on the supply of goods received by the person;]

⁷[(14A) the expression “*KIBOR*” means Karachi Inter-Bank Offered Rate prevalent on the first day of each quarter of the financial year;]

(14A) "KIBOR" سے مراد ہر مالیاتی سال کے ہر سہ ماہی (3 ماہ) کے پہلے دن رائج کراچی انٹربینک ریٹ ہے۔

(15) ان لینڈ ریونیو آفس سے مراد سپرنٹنڈنٹ سلیز ٹیکس کا دفتر ہے یا پھر ایسا کوئی دوسرا دفتر جس کی بورڈ سرکاری گزٹ میں بذریعہ نوٹیفیکیشن صراحت کرے۔

¹[(15) “*Local Inland Revenue Office*” means the office of Superintendent of Inland Revenue or such other office as the Board may, by notification in the official Gazette, specify;]

(16) “*manufacture*” or “*produce*” includes –

(a) any process in which an article singly or in combination with other articles, materials, components, is either converted into another distinct article or product or is so changed, transformed or reshaped that it becomes capable of being put to use differently or distinctly and includes any process incidental or ancillary to the completion of a manufactured product;

(16) "تیاری" یا پیداوار میں شامل ہیں۔

(a) کوئی ایسا عمل جس کے ذریعے کسی چیز کو جداگانہ طور پر یا پھر دوسری اشیاء، مال یا دیگر اجزاء کے ملاپ سے یا تو کسی دوسری نمایاں چیز یا مصنوعات میں تبدیل کر دیا جائے، ڈھال دیا جائے یا نئی صورت میں منتقل ہو جائے کہ یہ واضح طور پر کسی مختلف استعمال میں آسکے اور اس میں بنائی گئی مصنوعات کی تکمیل کا ضمنی یا ذیلی عمل بھی شامل ہے۔

(b) چھپائی، اشاعت، لیتھوگرافی اور کندہ کاری کا عمل اور

(b) process of printing, publishing, lithography and engraving; and

(c) process and operations of assembling, mixing, cutting, diluting, bottling, packaging, repacking or preparation of goods in any other manner;

(c) چیزوں کے جوڑنے، ملانے، کاٹنے، پتلا کرنے، بوتل میں بند کرنے، پیکٹ میں بند کرنے، دوبارہ پیک کرنے یا کسی دوسرے طریقے سے چیزوں کی تیاری کا عمل۔

(17) “*manufacturer*” or “*producer*” means a person who engages, whether exclusively or not, in the production or manufacture of goods whether or not the raw material of which the goods are produced or manufactured are owned by him; and shall include –

- (a) a person who by any process or operation assembles, mixes, cuts, dilutes, bottles, packages, repackages or prepares goods by any other manner;
- (b) an assignee or trustee in bankruptcy, liquidator, executor, or curator or any manufacturer or producer and any person who disposes of his assets in any fiduciary capacity; and

(17) "تیار کنندہ" یا "فراہم کنندہ" سے مراد وہ شخص ہے جو بلا شرکت غیرے یا کسی کی شراکت میں اشیاء کی پیداوار یا تیاری میں مصروف ہو، خواہ اس کا خام مال اس کی زیر ملکیت ہو یا نہ ہو، بشمول

- (a) وہ شخص جو کسی عمل یا طریق کار سے چیزوں کو جوڑ کر بنائے، کاٹے، پتلا کرے، بوتل میں بند کرے، پیکٹ میں بند کرے، دوبارہ پیک کرے یا کسی بھی دوسرے طریقے سے چیزوں کی تیاری میں مصروف ہو۔
 - (b) دیوالیہ پن کی صورت میں مقرر کردہ منتظم یا ٹرسٹی، تصفیہ کار، قانون کی تعمیل کرانے والا مہتمم یا کوئی تیار کنندہ یا کوئی سپلائر یا اور کوئی شخص جو اپنے اثاثے کسی امانت دار کی حیثیت میں فروخت کرے؛ اور
 - (c) کوئی فرد، فرم یا کمپنی جو بنائی جانے والی اشیاء کا حق استعمال، حق ملکیت یا کوئی اور حق ذاتی طور پر اس کی بنیاد پر کسی اور طرح سے اپنے نام رکھتی ہے، اپنے نام ہونے کا دعویٰ کرتی ہے یا اسے استعمال کرتی ہے خواہ اس کی جگہ دوسرا شخص، فرم یا کمپنی اشیاء کو فروخت کرنے، ترسیل کرنے یا کسی اور طرح سے ٹھکانے لگانے کا کام کرے یا نہ کرے۔
- شرط یہ ہے کہ اس ایکٹ کے تحت ریفرنڈم کی اغراض کے لیے صرف اسی شخص کو تیار کنندہ اور برآمد کنندہ سمجھا جائے گا جو برآمد کردہ یا برآمد کی جانے والی اشیاء کے بنانے یا تیاری کرنے کی ذاتی سہولت رکھتا ہو۔

- (c) any person, firm or company which owns, holds, claims or uses any patent, proprietary, or other right to goods being manufactured, whether in his or its name, or on his or its behalf, as the case may be, whether or not such person, firm or company sells, distributes, consigns or otherwise disposes of the goods ¹[:]

²[Provided that for the purpose of refund under this Act, only such shall be treated as manufacturer-cum-exporter who owns or has his own manufacturing facility to manufacture or produce the goods exported or to be exported;]

³[(18) “*Officer of Inland Revenue*” means an officer appointed under section 30;]v

⁴[(18A) “**online market place**” includes an electronic interface such as a market place, e-commerce platform, portal or similar means which facilitate sale of goods, including third party sale, in any of the following manner, namely:–

- (a) by controlling the terms and conditions of the sale;
- (b) authorizing the charge to the customers in respect of the payment for the supply; or
- (c) ordering or delivering the goods.]

(19) “*open market price*” means the consideration in money which that supply or a similar supply would generally fetch in an open market;

⁵[(20) “*output tax*”, in relation to a registered person, means –

- (a) tax levied under this Act on a supply of goods, made by the person;

(b) tax levied under the Federal Excise Act, 2005 in sales tax mode as a duty of excise on the manufacture or production of the goods, or the rendering or providing of the services, by the person;

¹[(c) sales tax levied on the services rendered or provided by the person under Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001);]

²[(21) “*person*” means,—

- (a) an individual;
- (b) a company or association of persons incorporated, formed, organized or established in Pakistan or elsewhere;
- (c) the Federal Government;
- (d) a Provincial Government;
- (e) a local authority in Pakistan; or
- (f) a foreign government, a political subdivision of a foreign government, or public international organization;]

(21) "شخص" سے مراد:

- (a) ایک شخص؛
- (b) ایک کمپنی یا اشخاص کی ایسوسی ایشن جو پاکستان یا کسی اور جگہ بنائی گئی ہو، تشکیل دی گئی ہو، بنائی گئی ہو یا قائم کی گئی ہو؛
- (c) ایک وفاقی حکومت؛
- (d) ایک صوبائی حکومت؛
- (e) پاکستان کا کوئی مقامی ادارہ؛
- (f) ایک غیر ملکی حکومت یا اس کا سیاسی سب ڈویژن یا ایک پبلک بین الاقوامی تنظیم؛

(22) “*prescribed*” means prescribed by rules made under this Act;

(22) "مقرر کردہ" سے مراد اس ایکٹ کے تحت بنائے گئے قوانین کے تحت مقرر کردہ ہے:

³[(22A) “*Provincial sales tax*” means tax levied under, Provincial laws or laws relating to Islamabad Capital Territory, which are declared by the Federal Government, through notification in the official Gazette to be Provincial Sales Tax for the purpose of input tax;]

(23) “*registered office*” means the office or other place of business specified by the registered person in the application made by him for

registration under this Act or through any subsequent application to the¹[Commissioner];

(24) “**registration number**” means the number allocated to the registered person for the purpose of this Act;

²[(25) “**registered person**” means a person who is registered or is liable to be registered under this Act:

Provided that a person liable to be registered but not registered under this Act ³[...] shall not be entitled to any benefit available to a registered person under any of the provisions of this Act or the rules made thereunder;]

⁴[(26) ***]

(27) “**retail price**”, with reference to the Third Schedule, means the price fixed by the manufacturer ⁵[or importer, in case of imported goods] ⁶[...], inclusive of all ⁷[duties], charges and taxes (other than sales tax ⁸[...]) at which any particular brand or variety of any article should be sold to the general body of consumers or, if more than one such price is so fixed for the same brand or variety, the highest of such price ⁹[:].

¹⁰[Provided that the Board may through a general order specify zones or areas for the purpose of determination of highest retail price for any brand or variety of goods.]

(28) “**retailer**” means a person ¹¹[***] supplying goods to general public for the purpose of consumption ¹²[:].

¹[Provided that any person, who combines the business of import and retail or manufacture or production with retail, shall notify and advertise wholesale prices and retail prices separately, and declare the address of retail outlets ²[***].]

³[(28A) ***]

(29) “*return*” means any return required to be furnished under Chapter-V of this Act;

⁴[(29A) “*sales tax*” means – –

- (a) the tax, additional tax, or default surcharge levied under this Act;
- (b) a fine, penalty or fee imposed or charged under this Act; and
- (c) any other sum payable under the provisions of this Act or the rules made thereunder;]

⁵[(29AA) “*sales tax account*” means an account representing the double entry recording of sales tax transactions in the books of account;]

(30) “*Schedule*” means a Schedule appended to this Act;

(31) “*similar supply*”, in relation to the open market price of goods, means any other supply of goods which closely or substantially ⁶[resembles] the characteristics, quantity, components and materials of the aforementioned goods;

⁷[(31A) “*special audit*” means an audit conducted under section 32A;]

(32) “*Special Judge*” means the Special Judge appointed under Section ¹[37C of the act until such appointment is made by the Special Judge appointed under section] 185 of the Customs Act;

²[(33) “*supply*” means a sale or other transfer of the right to dispose of goods as owner, including such sale or transfer under a hire purchase agreement, and also includes –

- (a) putting to private, business or non-business use of goods produced or manufactured in the course of taxable activity for purposes other than those of making a taxable supply;
- (b) auction or disposal of goods to satisfy a debt owed by a person; ³[***]
- (c) possession of taxable goods held immediately before a person ceases to be a registered person ⁴[; and]

⁵[(d) in case of manufacture of goods belonging to another person, the transfer or delivery of such goods to the owner or to a person nominated by him:]

Provided that the ⁶[Board, with the approval of the Federal Minister-in-charge,] may, by notification in the official Gazette, specify such other transactions which shall or shall not constitute supply;]

⁷[(33A) “*supply chain*” means the series of transactions between buyers and sellers from the stage of first purchase or import to the stage of final supply;]

⁸[(34) *tax*”, unless the context requires otherwise, means sales tax;]