

**BS (4 Years) for Affiliated Colleges**



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Code	Subject Title	Cr. Hrs	Semester
COMM-208	Sales Tax Custom and Federal Excise Duty	3	IV
Year	Discipline		
2	Commerce		

1. History of sales tax laws in Pakistan
2. Definitions of terms under Sales Tax Act 1990
3. Scope and payment of tax
4. Registration of firm under the Sales Tax Act 1990
5. Book keeping and invoicing requirements
6. Appointment of officers of sales tax and their powers
7. Legal provisions regarding furnishing of returns
8. Offences and penalties
9. Appeals
10. Recovery and arrears
11. Practical tax numerical/problems on FBR sales tax return form
12. General overview of Custom Act. And Federal Excise Excise Act

**Books Recommended (Latest Editions)**

1. Mughal, Muhammad. Muazzam, Sales Tax: Sales Tax., Syed Mobin Mahmud & Co, Lahore.
  2. Naqvi, R.I. Sales Tax Law. Taxation House Lahore.
  3. Govt of Pakitan. Sales Tax Act 1990
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