

GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(Excise and Taxation II Branch)

NOTIFICATION

The 6th November, 2008

NO. G.S.R. 57 /P.A.8/2005/S.70/Amd. (15)/2008- In exercise of the powers conferred by sub-section (1) of section 70 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, further to amend the Punjab Value Added Tax Rules, 2005, namely:-

RULES

1. (1) These rules may be called the Punjab Value Added Tax (Fifth Amendment) Rules, 2008.
(2) They shall come into force with immediate effect
2. In the Punjab Value Added Tax Rule, 2005 (hereinafter referred to as the said rules), in Form VAT-26, in the "DECLARATION", in the first line, for the words and signs "I/We declare that I/we/am/are not registered", the words and signs "I/we declare that I/we/am/are registered/ I/we/am/are not registered" shall be substituted.
3. In the said rules, in Form VAT-28, in the third line, for the words "rate of two percent", the words "rate of _____ percent" shall be substituted.

S. S. BRAR

Financial Commissioner, Taxation and
Secretary to Government of Punjab,
Department of Excise and Taxation

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RULES

1. (1) These rules may be called the Punjab Value Added Tax (Sixth Amendment) Rules, 2008.
(2) They shall come into force with immediate effect
2. In the Punjab Value Added Tax Rules, 2005 in rule 21, in sub-rule (1), the words and sign "because of any theft, fire, or natural calamity" shall be omitted.

S. S. BRAR
Financial Commissioner, Taxation and
Secretary to Government of Punjab,
Department of Excise and Taxation

