

## **Punjab Value Added Tax (Third Amendment) Rules, 2009**

**[16 February 2009]**

### CONTENTS

1. Rules 1
2. Rules 2

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**[16 February 2009]**

In exercise of the powers conferred by sub-section (1) and (2) 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:-

### **1. Rules 1 :-**

- (1) These rules may be called the Punjab Value Added Tax (Third Amendment) Rules, 2009.
- (2) They shall be deemed to have come into force on and with effect from the 28th January, 2009.

### **2. Rules 2 :-**

In the Punjab Value Added Tax Rules, 2005, in rule 21, sub-rule (7) shall be omitted.

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