

**GOVERNMENT OF PAKISTAN**  
**MINISTRY OF FINANCE, ECONOMIC AFFAIRS,**  
**STATISTICS AND REVENUE**  
**(REVENUE DIVISION)**

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Islamabad, the 30<sup>th</sup> June, 2015.

**NOTIFICATION**  
**(SALES TAX)**

**S.R.O. 484(I)/2015.**— In exercise of the powers conferred by section 71 of the Sales Tax Act, 1990, read with clauses (9) and (46) of section 2, sections 3 and 4, sub-section (2) of section 6, section 7A, clause (b) of sub-section (1) of section 8, sub-sections (2A) and (3) of section 22, sections 23 and 60 thereof, the Federal Government is pleased to make the following further amendments in the Sales Tax Special Procedure Rules, 2007, namely:—

In the aforesaid Rules,—

(a) Chapter IX and rules 54 to 58 thereunder shall be omitted;

(b) in rule 58F,—

(i) for clause (aa), the following shall be substituted, namely:—

“(aa) importers of re-meltable iron and steel scrap falling under PCT Headings 7204.3000, 7204.4100 and 7204.4990, and of waste and scrap of compressor falling under PCT heading 7204.4940”;  
and

(ii) after clause (aa), substituted as aforesaid, the following new clause shall be inserted, namely:—

“(ab) local suppliers of re-meltable iron and steel scrap;”;

(c) in rule 58H,—

- (i) in sub-rules (1) and (2), for the word “seven”, occurring twice, the word “nine” shall be substituted;
- (ii) in sub-rule (2), in the first proviso, for the colon at the end, a full stop shall be substituted and thereafter the second proviso shall be omitted;
- (iii) after sub-rule (2), amended as aforesaid, the following new sub-rules shall be inserted, namely:

“(2A) Adjustable sales tax at the rate of Rs. 5,600 per metric ton shall be levied and collected on import of re-meltable iron and steel scrap falling under PCT headings 7204.3000, 7204.4100 and 7204.4990, whereas non-adjustable sales tax Rs. 5,600/- per metric ton shall be levied and collected on import of waste and scrap of compressors falling under PCT heading 7204.4940:

Provided that further local supplies of such imported waste and scrap of compressor shall not be subject to sales tax.

(2B) Local supplies of re-meltable iron and steel scrap shall be charged to sales tax at the rate of Rs. 5,600 per metric ton.

(2C) Steel melters may obtain adjustment of the sales tax paid on imported re-meltable iron and steel scrap, against the sales tax payable through their electricity bills, in the manner prescribed by the Board through a general order.”;

- (iv) in sub-rule (4), for the words, “six thousand and seven hundred”, the words “eight thousand” shall be substituted; and

- (v) in sub-rule (7), for the expression “second proviso to sub-rule (2)”, the expression “sub-rule (2C)” shall be substituted;
- (d) in rule 58Ha,----
  - (i) in sub-rule (2), for the figure “1,663”, the figure “2,138” shall be substituted; and
  - (ii) in sub-rule (3), for the figure “45,458”, the figure “58,446” shall be substituted;
- (e) in rule 58I, in sub-rule (1), in Table-1, in column (1),-
  - (a) against S. No. 1, in column (3), for the figure “6,447”, the figure “8,047” shall be substituted;
  - (b) against S. No. 2, in column (3), for the figure “7,357”, the figure “9,217” shall be substituted;
  - (c) against S. No. 4, in column (3), for the figure “7,610”, the figure “9,170” shall be substituted; and
  - (d) against S. Nos. 5 and 7, in column (3), for the figure “910”, the figure “1,170” shall be substituted;
- (f) in rule 58K, in the Table, in column (1), against S. No. 3, in column (4), for the figure, “39,412”, the figure “47,059” shall be substituted;
- (g) after omitted rule 58R, the following new rule shall be inserted, namely:-

**“58RA. Miscellaneous.—** (1) The wholesaler-cum-retailer operating under this Chapter shall issue a sales tax invoice for the goods subject to extra tax under Chapter XIII, if supplied to a registered person, for the purpose of claiming input tax adjustment by the buyer.

(2) The provisions of section 73 of the Act shall not affect the admissibility of input tax adjustment where the wholesaler-cum-retailer receives consideration in cash against the supplies made by him.”;

(h) in rule 58T, for sub-rule (2), the following shall be substituted, namely:-

“(2) Extra amount of sales tax so charged and collected by the above listed registered person shall be declared in the monthly return against relevant supplies and shall be deposited without any adjustment against the same.”;  
and

(i) in Chapter XIV-A, in rule 58X, for the expression “The sales tax on supply of cottonseed shall be levied and collected on the basis of quantity of cottonseed supplied”, the expression “The sales tax payable on supply of cottonseed oil shall be collected at the time of supply of cottonseed on the basis of quantity of cottonseed supplied” shall be substituted and shall be deemed to have been so substituted on and from the 5<sup>th</sup> March, 2015.

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**[C. No. 3(1)ST&FE/LP&E/15]**

**(Nisar Muhammad)**  
Additional Secretary