

**GOVERNMENT OF PAKISTAN
FEDERAL BOARD OF REVENUE
(REVENUE DIVISION)**

Islamabad, the 1st July, 2017.

**NOTIFICATION
(SALES TAX)**

S.R.O. 583(I)/2017.— 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 Board with the approval of the Federal Minister-in-charge is pleased to make the following further amendments in the Sales Tax Special Procedure Rules, 2007, namely:—

In the aforesaid Rules,—

- (1) in rule 5, for sub-rule (1), the following shall be substituted, namely:—

“(1) Retailers specified in rule 4 shall pay sales tax at the rates and in the manner as prescribed in sub-section (9A) of section 3 of the Act”;

- (2) in rule 58H,—

(i) in sub-rule (1), for the word “nine”, the words “ten and a half” shall be substituted;

- (ii) in sub-rule (2),—

(a) in the proviso, for the word “nine”, the words “ten and a half” shall be substituted; and

- (b) in the first proviso, amended as aforesaid, for the full stop at the end a colon shall be substituted and thereafter, the following second proviso shall be added, namely:—

“Provided further that payment of sales tax at the rate of ten and a half Rupees per unit of electricity shall be the final discharge of liability of steel re-rolling units and composite units of melting and re-rolling including their pre-heating sections operated through fuels other than electricity.”;

- (iii) in sub-rule (2A),—

- (a) after the expression “7204.4990 and comma”, the expression “from those discharging sales tax liability under sub-rule (1) of Rule 58H and Rupees eight thousand four hundred per metric tonne from other importers” shall be inserted;

- (b) in the proviso, for full stop at the end a colon shall be substituted and thereafter the following second proviso shall be added, namely:—

“Provided further that the steel melters discharging their liability under sub-rules (1) and (2) shall submit paid electricity bills of last three months at the time of filing of Goods Declarations.”;

- (iv) in sub-rule (2B), for the figure “5,600”, the figure “8,400” shall be substituted;

- (v) for sub-rule (4), the following shall be substituted, namely:—

“(4) Ship breakers, in lieu of sales tax payable against their local supplies of re-rollable scrap and other materials obtained from ship breaking, shall pay sales tax at the time of import at the rate of eight thousand five hundred Rupees per metric tonne of such supplies determined at eighty *percent*, in case of oil tankers and gas carriers and at 72.5% for other vessels, of the total LDT of the ship imported for breaking.”;

(3) in rule 58Ha,—

- (i) in sub-rule (2), for the figure “2,138”, the figure “2,494” shall be substituted; and
- (ii) in sub-rule (3), for the figure “58,446”, the figure “68,187” shall be substituted;

(4) in rule 58I, in sub-rule (1), in Table-1, in column (1),—

- (i) against S. No. 1, in column (3), for the figure “8,047”, the figure “9,247” shall be substituted;
- (ii) against S. No. 2, in column (3), for the figure “9,217”, the figure “10,612” shall be substituted;
- (iii) against S. No. 4, in column (3), for the figure “9,170”, the figure “9,865” shall be substituted;
- (iv) against S. No. 5, in column (3), for the figure “1,170”, the figure “1,365” shall be substituted; and

(v) S. Nos. 6 and 7 and entries relating thereto in columns (2) and (3) shall be omitted;

(5) in rule 58K, in the Table, in column (1),—

(i) against serial number 3, in column (4), for the figure “47,059”, the figure “50,000” shall be substituted; and

(ii) after serial number 3 and entries relating thereto in columns (2), (3) and (4), the following new serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely:—

“4.	Imported re-rollable scrap	72.04	US\$ 480 PMT”;
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(6) in rule 58MA, in sub-rule (1), in clause (a),—


(i) for the expression “25th of June”, the expression “15th of July” shall be substituted; and

(ii) the word “coming” shall be omitted; and

(7) in rule 58T, in sub-rule (1), for full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that extra tax under this rule shall not apply on supplies of lubricating oils made to registered oil marketing companies (OMCs) and those made by OMCs to registered manufacturers for in-house consumption.”.

[C. No. 4/22-STB/2017]


(Muhammad Zaheer Qureshi)
Secretary (ST&FE-Budget)