

The
**SALES TAX SPECIAL PROCEDURES
RULES, 2007**

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¹**Notification No. S.R.O. 480(I)/2007, dated 9th June, 2007.**-- 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 ²[, section 7], section 7A, clause (b) of sub-section (1) of section 8, clause (a) of sub-section (2) of section 13, sub-sections (2A) and (3) of section 22, sections 23 and 60 thereof, the Federal Government is pleased to make the following rules, namely:--

THE SALES TAX SPECIAL PROCEDURES RULES, 2007

1. Short title, application and commencement.-- (1) These rules may be called the Sales Tax Special Procedures Rules, 2007.

- (2) They shall apply to such persons as are specified in the respective Chapter.
- (3) These shall come into force with effect from the 1st day of July, 2007.

CHAPTER I

PRELIMINARY

2. Definitions.-- (1) In these Rules, unless there is anything repugnant in the subject or context,--

- (i) "Act" means the Sales Tax Act, 1990;
- (ii) Annex means an Annex to these rules;
- (iii) "NEPRA" means the National Electric Power Regulatory Authority established under section 3 of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (XL of 1997);
- (iv) "CNG station" means any place or premises from where Compressed Natural Gas (CNG) is supplied to, or filled in cylinders or tankers;

1. Reported as PTCL, 2007 St. 1742.

2. The comma, word and figure inserted by Notification No .S.R.O 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL2008 St.1872.

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- (v) "³[Collectorate]" means the office of the ⁴[Collector of Sales Tax] having jurisdiction and includes the Large Taxpayers' Unit (LTU) and the Regional Tax Office (RTO), where the offices of Income Tax, Sales Tax and Federal Excise are co-located, and the word "⁵[Collector]" shall be construed accordingly;
- (vi) "Commission", in case of a car dealer, means the amount payable by the consumer to the dealer for the purpose of intermediating sale, booking, delivery or other related services or activities in respect of a vehicle and includes any other amount charged from a consumer or seller over and above the price of the vehicle;
- (vii) "Consumer", in relation to Chapter III, means a person or his successor-in-interest who purchases or receives electric power for consumption and not for delivery or resale thereof to others and includes a person who owns or occupies a premises where electric power is supplied;
- (viii) "Courier service" means delivery of documents, goods or articles utilizing the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles for consideration;
- (ix) "distribution", in relation to Chapter III, means the ownership, operation, management or control of distribution facilities for the movement or delivery or sale to consumers of electric power but shall not include the ownership, operation, management and control of distribution facilities located on private property and used solely to move or deliver electric power to the person, owning, operating, managing and controlling those facilities or to tenants thereof shall not constitute distribution;
- (x) "Fiscal Electronic Cash Register" or "FECR" means an

3. Now Regional Tax Office (RTO)

4. Any reference to "Collector" shall be construed as reference to "Commissioner Inland Revenue" by virtue of section 72A of the Sales Tax Act, 1990. Power and functions of "Collector of Sales Tax" shall be exercised by "Commissioner Inland Revenue" vide F.B.R.'s Order C.No.1(6)IR-Judicial/2009, dated 11th November, 2009, w.e.f. 28th October, 2009.

5. Any reference to "Collector" shall be construed as reference to "Commissioner Inland Revenue" by virtue of section 72A of the Sales Tax Act, 1990. Power and functions of "Collector of Sales Tax" shall be exercised by "Commissioner Inland Revenue" vide F.B.R.'s Order C.No.1(6)IR-Judicial/2009, dated 11th November, 2009, w.e.f. 28th October, 2009.

electronic cash register with fiscal memory (black box), fiscal screw and seal, capable of simultaneously printing second copy (record copy) that contains all information in addition to that on the first paper roll (customer copy) and having two displays, one for operator and the other for customer;

- (xi) "gas bill" means the bill of charges issued by the gas transmission and distribution companies to their consumers pertaining to a tax period for natural gas supplied by them;
- (xii) "generation", in relation to Chapter III, includes the ownership, operation, management or control of generation facilities for delivery or sale of electric power and not solely for consumption by the person owning, operating, managing and controlling those facilities;
- (xiii) "HUBCO" means the Hub Power Company Limited;
- (xiv) "IPP" means an Independent Power Producer established in private sector operating under a license issued by the NEPRA for the purpose of generation, transmission, distribution and sale of electric power, and governed by various Implementation Agreements executed between the Islamic Republic of Pakistan and such Independent Power Producer and includes HUBCO and KAPCO;
- (xv) "jeweller" means any person engaged in the supply of ornaments as a manufacturer, wholesaler or retailer, but does not include a *zargar*;
- (xvi) "JIMCO" means joint installation of the oil marketing companies at Mehmood Kot, District Gujrat, Punjab;
- (xvii) "KAPCO" means the Kot Addu Power Company Limited;
- (xviii) "KESC" means the Karachi Electric Supply Corporation;
- ⁶[(xviiiia) "national or international chain of stores" includes a chain of more than one retail outlets having the same brand name or trade name or trade mark or logo, engaged in the retail sale of goods and operating under a single or joint ownership or as a franchise or any other arrangement;]
- (xix) "natural gas" means the gas obtained from bore-holes and wells whether unmixed or mixed with artificial gas consisting primarily of hydrocarbons whether gaseous or in liquid form which are not oils and includes liquefied petroleum gas (LPG) and compressed natural gas (CNG);

6. Clause (xviiiia) inserted by Notification No. S.R.O. 608(I)/2014, dated 2nd July, 2014.

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- (xx) "OMC" means the oil marketing company and includes Shell Pakistan Limited, Chevron Pakistan Limited and Pakistan State Oil (PSO);
- (xxi) "private sector project" means a facility for generation, transmission or distribution of electric power constructed, owned, managed or controlled by any one or more organizations or companies incorporated under the Companies Ordinance, 1984 (XLVIII of 1984);
- (xxii) "product sharing" means acquiring of a product by one OMC from another OMC on loan basis, without payment of price under an arrangement of returning the product of the same description by the former to the latter, within such time as may be agreed between them;
- (xxiii) "public sector project" means a facility for generation, transmission or distribution of electric power constructed, owned, managed or controlled by the Federal Government, a Provincial Government, a local authority or anybody owned or controlled by any such Government or authority;
- ⁷[(xxiii-a) "stevedore" means a person, company or commercial concern engaged in loading and unloading of cargo, including bulk cargo, from ships, whether mechanically or otherwise, and whether or not licensed by the respective port authorities;]
- (xxiv) "TCP" means the Trading Corporation of Pakistan;
- (xxv) "taxable services" means the services chargeable to sales tax under the respective Provincial law, and include all such services, utilities or facilities, by whatever name called, which are provided or rendered by a service provider to his clients or customers or members;
- (xxvi) "Terminal Operator" means the company or person managing the affairs of joint installation (JIMCO) at Mehmood Kot, District Gujrat;
- (xxvii) "value of taxable services", in relation to hotels and courier services, means the gross amount charged or the consideration in money including all Federal and Provincial levies, if any, which a service provider receives from the clients or customers or members for providing or rendering taxable services, but excluding the amount of sales tax:

7. Clause (xxiii-a) substituted by Notification No .S.R.O. 1107(I)/2008, dated 23rd October, 2008, reported as PTCL 2009 St.381(ii). Before substitution Clause (xxiii-a) was inserted by Notification No .S.R.O 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL2008 St.1872.

Provided that in case the consideration for providing a taxable service is in kind or is partly in kind and partly in money or the service provider and recipient or client are associated persons and the service is provided for no consideration or for a consideration which is lower than the open market value, the value of taxable service shall mean the open market value for providing the taxable service, excluding the amount of tax:

Provided further that value of taxable service in relation to clubs for the purpose of levy of sales tax shall not include consideration received on account of membership fees, refundable deposit or security unless the same is deducted or adjusted in full or in part as settlement or recovery of dues for services;

(xxviii) "vehicles" include all types of vehicles covered under Chapter 87 of the Pakistan Customs Tariff other than headings 87.12, 87.15 and 87.16 thereof, as are generally used for the transportation of persons or goods including three and two wheelers; and

(xxix) "zargar" means any person who is engaged in the making of ornaments or carrying out any related process on labour charge basis and is not involved in the sale of ornaments to ordinary consumers.

(2) The words and expressions used, but not defined herein, shall have the same meanings as are assigned to them in the Act.

(3) All provisions of any other rules made under the Act, in so far as they are not in consistent with these rules shall, mutatis mutandis, apply to the registered persons operating under these rules.

CHAPTER II SPECIAL PROCEDURE FOR PAYMENT OF SALES TAX BY RETAILERS

⁸[3. **Application.--** The provisions of this Chapter shall apply to all persons who make supplies from retail outlets to end consumers, including ⁹[jewelers and]

8. Rule 3 substituted by Notification No. S.R.O. 608(I)/2014, dated 2nd July, 2014. Earlier Rule 3 was substituted by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St.1872. Before Rule 3 substitution it was amended by Notification No. S.R.O. 678(I)/2007, dated 6th July, 2007, w.e.f. 15th July, 2007, reported as PTCL2008 St.39(ii) & S.R.O. 1(I)/2011, dated 1st January, 2011, reported as PTCL 2011 St. 401(i).

9. The words substituted by Notification No. S.R.O. 85(I)/2015, dated 28th January, 2015.

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wholesalers-cum-retailers, whether registered or not, who shall be deemed to be retailers in respect of such supplies for the purposes of this Chapter and also to persons making supplies of electric power to retailers:

Provided that the provisions of this Chapter shall not be applicable to the following registered persons, namely:--

- (i) Vehicle dealers paying sales tax in the manner described in Chapter VIII;
- (ii) registered retailers exclusively making supplies of goods specified in Chapter XIII, on which extra tax has already been paid in the manner prescribed therein.]

¹⁰**[4. Registration.--**Notwithstanding anything contained in clause (b) of rule 4 of the Sales Tax Rules, 2006, retailers falling in any of the following categories shall be required to be registered as a retailer under the Act, in the manner specified in Chapter I of the Sales Tax Rules, 2006:-

- (a) a retailer operating as a unit of a national or international chain of stores;
- (b) a retailer operating in an air-conditioned shopping mall, plaza or centre, excluding kiosks;
- (c) a retailer who has a credit or debit card machine;
- (d) a retailer whose cumulative electricity bill during the immediately preceding twelve consecutive months exceeds rupees six hundred thousand; and
- (e) a wholesaler-cum-retailer, engaged in bulk import and supply of consumer goods on wholesale basis to the retailers as well as on retail basis to the general body of the consumers:

Provided that the provisions of this Chapter shall remain applicable to retailers who do not obtain registration:

Provided further that the retailers operating as a unit of a franchise or any other arrangement of a national or multinational chain of stores, shall obtain a separate registration as distinct from their principal.]

¹¹**[5. Retailers required to pay tax on standard rate.--** (1) Retailers specified in rule 4

10. Rule 4 substituted by Notification No. S.R.O. 608(I)/2014, dated 2nd July, 2014.

11. Rule 5 substituted by Notification No. S.R.O. 608(I)/2014, dated 2nd July, 2014. Earlier Rule 5 was substituted by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St. 1872. Before Rule 5 substitution it was amended by Notification Nos. S.R.O. 678(I)/2007, dated 6th July, 2007, w.e.f. 15th July, 2007, reported as PTCL 2008 St. 39(ii) & S.R.O. 862(I)/2010, dated 6th September, 2010, w.e.f. 1st July, 2010.

shall pay sales tax at the rate specified in sub-section (1) of section 3 of the Act and shall observe all the applicable provisions of the Act and rules made thereunder, including the requirement to file monthly sales tax returns in the manner prescribed in Chapter II of the Sales Tax Rules, 2006:

Provided that the retailers making supplies of finished goods of the five sectors specified in Notification No. S.R.O. 1125(I)/2011, dated the 31st December, 2011 shall pay sales tax in respect of such supplies at the rates prescribed in the said Notification.

(2) Subject to rule 8, retailers specified in rule 4 shall be required to install and operate Fiscal Electronic Cash Registers (FECRs), and to issue invoices only therefrom to their customers.

(3) Retailers shall provide seam-less and real-time access of their FECRs data to the Board and also allow on-site physical inspection as and when authorized by the Commissioner Inland Revenue having jurisdiction.]

¹²[(4) While determining the taxable supplies made by jewelers, a jeweler shall be entitled to exclude the value of gold or silver used in the jewelry supplied, provided that such assessable value for the purpose of taxable supply is not less than ten percent of the actual sale price excluding the amount of tax.]

¹³[**6. Other retailers shall pay sales tax through electricity bills.**--(1) Retailers not falling in the categories specified in sub-rule (1) of rule 5, shall be charged sales tax through their electricity bills by the persons making supplies of electric power, at the rates specified in sub-section (9) of section 3 of the Act, in the manner as specified hereunder, which shall be in addition to the tax charged on supply of electricity under sub-sections (1), (1A) and (5) of section 3 of the Act.

(2) Every person making supplies of electric power shall charge and collect sales tax at the rates specified in sub-section (9) of section 3 of the Act, from every retailer having a commercial electricity connection:

12. Sub-rule (4) added by Notification No. S.R.O. 85(I)/2015, dated 28th January, 2015.

13. Rule 6 substituted by Notification No. S.R.O. 608(I)/2014, dated 2nd July, 2014. Earlier Rule 6 was substituted by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St. 1872. Before Rule 6 substitution it was amended by Notification No. S.R.O. 862(I)/2008, dated 20th August, 2008, reported as PTCL 2009 St. 288(ii). This amendment shall be made and deemed to have been so made on the 1st day of July, 2008.

Provided that sales tax under sub-section (9) of section 3 of the Act shall not be charged in cases where the person making supplies of electric power receives a written order from the Commissioner of Inland Revenue to the effect that—

- (a) the consumer is not engaged in any retail business; or
- (b) the consumer is already registered and paying sales tax through monthly sales tax returns.

(3) The amount of sales tax charged from retailers shall be shown separately in the electricity bill or invoice issued by the supplier of electric power.

(4) The supplier of electric power shall collect and pay the amount of sales tax from retailers in the manner as prescribed in Chapter III.]

¹⁴**[7. Conditions and limitations.—**(1) The amount of sales tax charged and collected through the electricity bill in terms of rule 6 shall not be adjustable by the supplier of electric power and shall be paid by him in full into the Treasury.

(2) The tax paid through electricity bill by a retailer as prescribed in rule 6, shall be construed as the discharge of final tax liability for the purpose of sales tax and he shall not be entitled for any input tax adjustment or refund therefrom.]

¹⁵**[8. Issuance of invoice or cash memo.--** Every retailer operating under rule 5 shall issue serially numbered invoices or, as the case may be, cash memos in respect of each supply made by him, manually or through electronic cash register, and from such date as may be specified by the Board, the invoices shall be issued through Fiscal Electronic Cash Register.

9. Payment of sales tax and filing of return.—(1) Every retailer operating under rule 5 shall deposit the sales tax due alongwith his return on monthly basis in the manner prescribed in Chapter II of the Sales Tax Rules, 2006.

(2) A retailer operating under rule 6 shall not be required to file monthly sales tax return.

14. Rule 7 substituted by Notification No. S.R.O. 608(I)/2014, dated 2nd July, 2014. Earlier Rule 7 was substituted by Notification No. S.R.O. 1006(I)/2007, dated 3rd October, 2007, reported as PTCL 2008 St. 644(ii).

15. Rules 8, 9 & 10 substituted by Notification No. S.R.O. 608(I)/2014, dated 2nd July, 2014.

10. Audit or scrutiny of record.— (1) A retailer operating under rule 5 shall be subject to audit as per normal procedure.

(2) Retailers operating under rule 6 shall not be subject to audit provided they are properly paying the sales tax as specified in sub-section (9) of section 3 of the Act through their electricity bills.]

CHAPTER III

SPECIAL PROCEDURE FOR COLLECTION AND PAYMENT OF SALES TAX ON ELECTRIC POWER

11. Application.-- The provisions of this Chapter shall apply for collection and payment of sales tax on electric power imported, generated, produced, transmitted and supplied by electricity generation, transmission and distribution companies licensed under the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (XL of 1997), including their distributors, dealers and agents, or by any other person dealing in importation, generation, production, transmission, distribution and supply of electric power.

12. Registration.--Every electricity generation, transmission and distribution company licensed by NEPRA, including a distributor, dealer and agent of such company, an Independent Power Producer, a Public Sector Project, Private Sector Project, or any other person dealing in importation, generation, production, transmission, distribution and supply of electric power shall, if not already registered, obtain registration in the manner prescribed in Chapter I of the Sales Tax Rules, 2006.

13. Levy and collection of sales tax. -- (1) Every person, referred to in the preceding rule, who supplies electric power shall charge and collect sales tax at the rate specified in sub-section (1) of section 3 of the Act.

(2) Subject to sub-rule (3), sales tax on electric power shall be levied and collected at the following stages, namely:--

- (a) in case of its importation, the responsibility to pay sales tax shall be of the importer, and the value thereof shall be the value as determined under section 25 or, as the case may be, section 25B of the Customs Act,

1969 (IV. of 1969), including the amount of customs-duties and duty of excise duties levied thereon; and

- (b) in case of generation, transmission, distribution and supply of electric power by a public sector project like WAPDA a private sector project including an IPP, a Captive Power Unit or any other person, the responsibility to collect sales tax shall be of the person making the supply, and the value shall be the price of electric power including all charges, surcharges excluding the amount of late payment surcharge, rents, commissions and all duties and taxes whether local, Provincial or Federal, but excluding the amount of sales tax, as provided in clause (46) of section 2 of the Act ¹⁶[:]

¹⁷[Provided that in case of electric power supplied by WAPDA, the additional charge of Rs.0.10 per kwh, collected on account of Neelum Jehlum Hydro Power Development Fund shall not be included in value for determination of sales tax payable.]

(3) In case of an IPP, ¹⁸[HUBCO, KAPCO or WAPADA Hydroelectric Power], the value of supply shall be the amount received by such IPP or, as the case may be, ¹⁹[HUBCO, KAPCO or WAPADA Hydroelectric Power], on account of Energy Purchase Price only and any amount in excess of Energy Purchase Price received on account of Capacity Purchase Price, Energy Price Premium, Excess Bonus, Supplemental Charges, etc., shall not be deemed as a component of the value of supply:

Provided that in case WAPDA or KESC disputes any amount, WAPDA or, as the case may be, KESC, shall issue a certificate showing such amount and the tax involved therein and such certificate shall be deemed to be a Credit Note for the IPP for the purposes of section 9 of the Act, and shall be accounted for in the return for the tax period in which such Credit Note is issued:

16. Substituted for the full stop by Notification No. S.R.O. 309(I)/2008, dated 24th March, 2008, reported as PTCL 2008 St. 1829(i).

17. Proviso added by Notification No. S.R.O. 309(I)/2008, dated 24th March, 2008, reported as PTCL 2008 St. 1829(i).

18. Substituted for the words "HUBCO or KAPCO" by Notification No. S.R.O. 464(I)/2012, dated 4th May, 2012, reported as PTCL 2012 St. 1288(i).

19. Substituted for the words "HUBCO or KAPCO" by Notification No. S.R.O. 464(I)/2012, dated 4th May, 2012, reported as PTCL 2012 St. 1288(i).

Provided further that in case an IPP, for the like reasons, receives any amount from WAPDA or KESC in respect of supply made during any previous tax period, tax on such amount shall be accounted for in the return for the period in which it is received.

14. Filing of returns and deposit of sales tax.-- (1) In case of WAPDA and KESC, sales tax levied and collected under rule 13 during a tax period shall be deposited on 'accrual basis' i.e. the amount of sales tax actually billed to the consumers or purchasers for the tax period.

(2) WAPDA and KESC shall submit the monthly return as prescribed under section 26 of the Act, by the 21st day of the month following the month in which the electric power bill or invoice has been raised. The tax due shall be deposited in the Government Treasury under the relevant head "B0234I-Sales Tax" along with the prescribed return under Chapter II of the Sales Tax Rules, 2006.

(3) In case of an IPP, the due date for the purpose of filing monthly sales tax return and for payment of sales tax shall be the 25th day of the month following the month to which the sales tax invoice relates.

(4) Any person other than an IPP, WAPDA or KESC who supplies electric power shall file a monthly sales tax return under section 26 of the Act and Chapter II of the Sales Tax Rules, 2006, and deposit the amount of sales tax payable for the tax period by the due date.

15. Determination of sales tax liability in respect of WAPDA and KESC.--

(1) Any person, except WAPDA and KESC, which supplies electric power, shall be entitled to claim admissible input tax adjustment in the manner specified in section 7 of the Act, read with sections 8 and 8B thereof.

(2) WAPDA and KESC shall be entitled to claim admissible input tax adjustment against sales tax paid on their taxable purchases made in the month immediately preceding the tax period.

²⁰[(3) The WAPDA shall henceforth be entitled to claim input tax paid by it on price differential of Low Sulphur Furnace Oil (LSFO) and High Sulphur Furnace Oil

20. Sub-rule (3) added by Notification No. S.R.O. 168(I)/2009, dated 19th February, 2009, reported as PTCL 2009 St. 1170.

(HSFO) to PSO on behalf of KAPCO for generation of electricity by KAPCO, subject to the condition that PSO mentions this apportionment on the invoices issued to M/s. KAPCO & WAPDA in each transaction and the same is verifiable from the accounts of both WAPDA and KAPCO.]

16. Input tax adjustment for registered consumers.-- (1) In case of registered consumers, the electric power bill issued by electric power distribution company shall be treated as a tax invoice as defined in clause (40) of section 2 of the Act.

(2) The registered consumers shall be entitled to claim input tax adjustment against such invoice after the bill has been paid, as per the provisions of section 7, 8 and 8B of the Act provided the bill contains registration number and address of the business premises declared to the ²¹[Collector] by such consumer.

17. Record keeping and invoicing.-- (1) Every person who supplies electric power shall maintain records as prescribed under section 22 of the Act or a notification issued there under.

(2) Every person who supplies or distributes electric power shall print in his bill or invoice, as the case may be, registration number of the consumer, if applicable, the rate and the amount of sales tax required to be charged by him under sub-section (1) of section 3 of the Act.

(3) Every person who supplies electric power and using computerized accounting system may issue a computer generated sales tax invoice and keep his record on the computer in the prescribed format.

18. Penalty.-- (1) Non-issuance of electric power bill for a tax period or any inordinate delay in the issuance of such bill by the electric power transmission and distribution companies or by any registered person engaged in the supply of electric power shall be liable to penalties under the relevant provisions of the Act.

(2) If the tax is not paid within the due date or in the manner as provided under this Chapter, the registered person shall be liable to pay default surcharge and such other penalties prescribed in the Act.

21. Any reference to "Collector" shall be construed as reference to "Commissioner Inland Revenue" by virtue of section 72A of the Sales Tax Act, 1990. Power and functions of "Collector of Sales Tax" shall be exercised by "Commissioner Inland Revenue" vide F.B.R.'s Order C.No.1(6)IR-Judicial/2009, dated 11th November, 2009, w.e.f. 28th October, 2009.

CHAPTER IV
SPECIAL PROCEDURE FOR COLLECTION AND PAYMENT OF
SALES TAX ON NATURAL GAS

19. Application.-- The provisions of this Chapter shall apply for collection and payment of Sales Tax on Natural Gas including Compressed Natural Gas (CNG) and Liquefied Petroleum Gas (LPG) imported, produced, transmitted and supplied by gas well-head companies and gas transmission and distribution companies licensed under the Natural Gas Rules, 1960, including their distributors, dealers, sales agents, retailers or by any other person hereinafter called the "person" for the purposes of this Chapter and dealing in importation, production or distribution and supply of Natural Gas including Compressed Natural Gas and Liquefied Petroleum Gas.

20. Levy and collection of sales tax.-- (1) Every person who supplies natural gas shall be liable to registration and shall charge and pay sales tax at the rate specified in sub-section (1) of section 3 of the Act.

(2) Sales tax on natural gas shall be levied and collected at the following stages and in the following manners, namely:--

- (a) in case of its importation, the responsibility to pay sales tax shall be of the importer who shall pay in the manner prescribed in sub-section (1) of section 6 of the Act, and the value thereof shall be the value as determined under section 25 or 25B of the Customs Act, 1969 (IV of 1969), read with section 31A thereof, including the amount of customs-duties and Federal excise duties levied thereon;
- (b) in case of production and supply from the bore-holes and wells, the person responsible to charge and pay sales tax shall be the person making the supply at the bore-holes or the well-heads. The value for the purposes of levy of sales tax shall include price of natural gas, charges, rents, commissions and all duties and taxes, local, Provincial and Federal but excluding the amount of sales tax, as provided in clause (46) of section 2 of the Act;

Sales Tax Special Procedures Rules, 2007

- (c) in case of supply of natural gas by a gas transmission and distribution company, the person responsible to charge, collect and deposit sales tax shall be the gas transmission and distribution company and the value for the purpose of tax shall be the total amount billed including price of natural gas, charges excluding the amount of late payment surcharge, rents, commissions and all duties and taxes, local, Provincial and Federal, but excluding the amount of sales tax as provided in clause (46) of section 2 of the Act:

²²[***]

²³[Provided ²⁴[***] that CNG stations, if not already registered, shall obtain registration under Chapter I of the Sales Tax Rules, 2006, and shall also file quarterly sales tax return in the manner given in rule 7; and]

- (d) in case of supply of LPG, the person responsible to charge, collect and deposit sales tax shall be the person who is a manufacturer, dealer, distributor or a retailer of LPG and the value of LPG for the purposes of levy of sales tax shall include price of LPG, charges, rents, commissions and all duties and taxes, local, Provincial and Federal, but excluding the amount of sales tax as provided in clause (46) of section 2 of the Act.

(3) If the supplies are made free of charge or for some other consideration or a consideration which is lower than the billed or invoiced prices, the sales tax shall be charged as if it were supplied at open market price in terms of sub-clause (a) of clause (46) of section 2 of the Act.

22. Proviso omitted by Notification No. S.R.O. 608(I)/2014, dated 2nd July, 2014. Earlier Proviso was substituted by Notification No. S.R.O. 398(I)/2010, dated 5th June, 2010, reported as PTCL 2010 St. 1183(i). Before substitution earlier Proviso was amended by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St.1872.

23. Proviso substituted by Notification No. S.R.O 315(I)/2008, dated 27th March, 2008, reported as PTCL 2008 St. 1805(iii).

24. The word “further” omitted by Notification No. S.R.O. 608(I)/2014, dated 2nd July, 2014.

21. Determination of tax liability. -- While determining his tax liability, the person supplying or distributing natural gas shall be entitled for input tax credit for the tax paid on his purchases for making taxable supplies against output tax payable subject to the limitations and restrictions imposed under sections 7, 8 and 8B of the Act and the notifications issued there under ²⁵[:]

²⁶[Provided that the gas distribution companies may deduct input tax paid by them on purchase of natural gas as is subsequently supplied by them in Azad Jammu and Kashmir from the output tax.]

22. Record keeping and invoicing.—(1) Every person supplying or distributing natural gas shall issue a serially numbered sales tax invoice for every supply made by him.

(2) The bill or invoice issued by the person supplying or distributing natural gas shall, inter alia, indicate the rate and amount of sales tax required to be charged by him under sub-section (1) of section 3 of the Act:

Provided that the monthly gas bill or invoice issued to a registered consumer shall also contain registration number of that consumer, and such bill or invoice shall be deemed to be tax invoice in terms of section 23 of the Act.

(3) The registered consumers shall be entitled to claim input tax adjustment against such invoice after the bill has been paid, as per the provisions of sections 7, 8 and 8B of the Act, subject to the condition that the bill contains registration number and address of the business premises declared to the ²⁷[Collector] by such consumer.

(4) The registered persons supplying natural gas using computerized accounting system may, issue computer-generated sales tax invoices and keep their record on computer in the prescribed format.

(5) The registered person supplying natural gas shall maintain records as prescribed under section 22 of the Act, including record of daily stocks and sales, stating therein the quantity and value of the gas supplied and the amount of sales tax charged thereon, provided that the gas transmission and distribution companies shall not be required to maintain records of daily stocks and sales.

25. Substituted for the full stop by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St.1872.

26. Proviso added by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St.1872.

27. Any reference to "Collector" shall be construed as reference to "Commissioner Inland Revenue" by virtue of section 72A of the Sales Tax Act, 1990. Power and functions of "Collector of Sales Tax" shall be exercised by "Commissioner Inland Revenue" vide F.B.R.'s Order C.No.1(6)IR-Judicial/2009, dated 11th November, 2009, w.e.f. 28th October, 2009.

23. Filing of monthly return.-- Every person supplying or distributing natural gas shall submit monthly return as prescribed in the Act. The tax due shall be deposited in the Government Treasury under the relevant head "B02341-Sales Tax" by the 15th day of the month following the month in which the gas has been supplied:

Provided that in case of gas supplied by gas companies to its consumers directly and charges are billed on a monthly basis, the date shall be the 15th day of the second month following the month in which supplies were made.

24. Penalty. -- (1) Non-issuance of gas bill or invoice for a tax period or any inordinate delay in the issuance of such bill by the person engaged in supplying or distributing natural gas shall be liable to penalties under the relevant provisions of the Act.

(2) If the tax is not paid within the date due as provided under this Chapter, the registered person supplying or distributing natural gas shall be liable to pay default surcharge and such other penalties prescribed in the Act.

²⁸[CHAPTER IVA

**SPECIAL PROCEDURE FOR COLLECTION AND PAYMENT OF
EXTRA TAX ON SUPPLIES OF ELECTRIC POWER AND
NATURAL GAS CONSUMED BY UNREGISTERED
AND INACTIVE PERSONS**

18A. Application.— The provisions of this Chapter shall apply to the supplies of electric power and natural gas consumed by persons having industrial or commercial connections.

18B. Mode and manner of collection.—(1) Every person supplying electric power or natural gas, shall charge and collect extra tax at the rate notified by the Federal Government, from every consumer having an industrial or commercial connection, where the bill for a month is in excess of rupees fifteen thousand, and the consumer either has not provided his sales tax registration number to the supplier or his name is not shown as active on the Active Taxpayers List (ATL) maintained by the Federal Board of Revenue.

(2) The amount of extra tax shall be shown separately in the bill or invoice for electric power or natural gas issued by the supplier.

28. Chapter IVA inserted by Notification No. S.R.O. 510(I)/2013, dated 12th June, 2013, reported as PTCL 2013 St. 992(ii).

(3) The supplier shall collect and pay the amount of extra tax in the manner prescribed in Chapters III and IV, as the case may be.

18C. Conditions and limitations.—(1) The amount of extra tax shall not be adjustable by the supplier or the consumer in their returns, and shall be paid in full by the supplier into the Treasury.

(2) Where a person claims that he has a sales tax registration number, the supplier of electric power or natural gas, as the case may be, shall require him to produce the sales tax registration certificate, and shall verify from the Active Taxpayers List maintained by the Federal Board of Revenue that the person is actually registered and is appearing as active thereon. The supplier shall also confirm that the name, address and other particulars appearing on the registration certificate or Active Taxpayers List, as the case may be, are the same as that of the electric power or natural gas connection.

(3) A person having multiple places of business shall ensure that all such places of business are properly declared and entered on his registration certificate and Active Taxpayers List.

(4) After a person produces sales tax registration certificate in his name, and he is verified as active on the Active Taxpayers List, the supplier shall incorporate the sales tax registration number in his billing system so that it is printed on future bills. Thereafter, the supplier shall stop charging and collecting the extra tax from such person.

(5) The supplier shall again start charging and collecting extra tax from the consumer from the month in which he is de-registered from sales tax or he does not remain active on the Active Taxpayers List.]

CHAPTER V

SPECIAL PROCEDURE FOR SUPPLY OF SUGAR TO TRADING CORPORATION OF PAKISTAN (TCP)

25. Application. -- The provisions of this Chapter shall be applicable in case of supply of sugar by the registered manufacturers of sugar to the TCP for further supply or export thereof.

26. Manner of payment of tax-- (1) Upon successful grant of tender for purchase of sugar, TCP will only pay the value of supply of sugar to the sugar mills excluding the amount of sales tax against a Commercial Invoice issued by the mills.

(2) At the time of removal of sugar from the mill premises, the mill will issue a sales tax invoice in favour of TCP who will accordingly pay to the mill the amount of sales tax due on the quantity being removed from the sugar mill.

(3) In the event of removal of sugar by TCP for export purposes, the mill will issue a zero-rated tax invoice, against which no sales tax shall be payable.

27. Relevant tax period.-- The mill will show the value of sugar sold to TCP and the tax chargeable thereon in the monthly tax return as well as in its supply register relating to the tax period in which the sales tax invoice has been issued by the mill in favour of TCP.

28. Monthly statement by TCP.-- TCP shall submit a monthly statement to the ²⁹[Collector] in the format set out at Annex-A, which shall be used by the ²⁹[Collector] for cross verification of the supplies declared by the sugar mills as having been made to the TCP.

CHAPTER VI

SPECIAL PROCEDURE FOR PERSONS PROVIDING OR RENDERING SERVICES SUBJECT TO SALES TAX UNDER THE PROVINCIAL LAWS

29. Application. - The provisions of this Chapter shall apply for collection and payment of sales tax by the persons providing or rendering services chargeable to sales tax under the respective Provincial laws.

30. Registration.-- Every service provider, providing or rendering taxable services to its customers or clients or members, if not already registered, shall obtain registration in the manner prescribed in Chapter I of the Sales Tax Rules, 2006.

31. Levy and collection of sales tax.-- A service provider, providing or rendering taxable services to customers, clients or members shall charge, collect and pay sales tax at the rate ³⁰[as provided in the respective Provincial Sales Tax Ordinances, 2000 or the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001), as the case may be].

29. Any reference to "Collector" shall be construed as reference to "Commissioner Inland Revenue" by virtue of section 72A of the Sales Tax Act, 1990. Power and functions of "Collector of Sales Tax" shall be exercised by "Commissioner Inland Revenue" vide F.B.R.'s Order C.No.1(6)IR-Judicial/2009, dated 11th November, 2009, w.e.f. 28th October, 2009.

30. Substituted for the words "of fifteen per cent of the value of taxable services provided or rendered by him" by Notification No. S.R.O. 862(I)/2008, dated 28th August, 2008, reported as PTCL 2009 St. 288(ii). This amendment shall be made and shall be deemed to have been so made on the 1st day of July, 2008.

32. Filing of return and deposit of sales tax. -- (1) A service provider, providing or rendering taxable services shall file return in accordance with the procedure laid down in section 26 of the Act read with Chapter II of the Sales Tax Rules, 2006.

(2) The tax due shall be deposited in the designated branch of National Bank of Pakistan under the relevant head "B02366-Sales Tax on Services collected on behalf of Provincial Governments", in the manner as provided in the aforesaid Chapter II.

(3) In case a service is provided or rendered over a period of time and bill is to be issued on completion of service, time of supply shall be the time when service is completed or the payment, or consideration in money, in respect thereof is received whichever is earlier.

33. Determination of tax Liability.-- While determining his tax liability, a service provider shall be entitled to claim input tax credit for the tax paid on account of taxable purchases or imports made and utilities like telephone (excluding mobile telephone), gas and electricity consumed in ³¹[providing taxable services], against his output tax liability, subject to the conditions, limitations and restrictions prescribed under sections 7,8 and 8B of the Act and the rules or notifications issued there-under; and subject to fulfillment of the conditions laid down under section 73 of the Act.

34. Invoicing. -- (1) A service provider, providing or rendering taxable services shall issue serially numbered sales tax invoices to its customers or clients or members, for the services provided or rendered, containing all the particulars as prescribed under section 23 of the Act:

Provided that the customers or clients or members who have been extended credit facility by a service provider, may, for the taxable services provided or rendered during the month, be issued serially numbered sales tax invoices at the end of each month.

(2) A service provider using computerized accounting system may issue computer generated sales tax invoice containing all the prescribed entries.

31. Substituted for the words "furtherance of taxable activity" by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL2008 St. 1872.

35. Specific Provisions. -- The specific provisions relating to particular categories of service providers are contained in Part 1 to ³²[3] of this Chapter.

**PART-1
ADVERTISEMENTS ON TELEVISION AND RADIO**

36. Scope and value.-- ³³[(1) In relation to advertisements, the expression "taxable services" means the services in respect of advertisements--

- (a) broadcast or telecast by T.V or radio stations based in Pakistan;
- (b) booked in Pakistan for broadcasting or telecasting on TV or radio stations based abroad, whether or not possessing landing rights in Pakistan; and
- (c) transmitted on closed circuit T.V. or cable T.V. network.]

(2) "Value of taxable service" for the purposes of levy of sales tax shall be the total consideration in money received or the gross amount charged by a service provider from his clients for broadcasting or telecasting of any advertisement on radio or television, including all Federal and Provincial levies but excluding the amount of sales tax.

37. Input tax adjustment by the client.-- A registered person (client) whose advertisement is released on radio or television, and to whom the sales tax invoice is issued and routed through the advertising agency, can claim input tax adjustment for the amount of tax paid on account of release of advertisement on radio or television subject to the observance and fulfillment of following conditions, namely:--

- (a) payments for all such advertisements are made by such registered person through Banking channels in such manner that payment against a particular invoice is easily verified;
- (b) all invoices issued by the service provider are in accordance with the specimen invoice set out at Annex-B; and

32. Substituted for the figure "2" by Notification No. S.R.O. 678(I)/2007, dated 6th July, 2007, w.e.f. 15th July, 2007, reported as PTCL2008 St. 39(ii).

33. Sub-rule (1) Substituted by Notification No. S.R.O. 315(I)/2008, dated 27th March, 2008, reported as PTCL 2008 St. 1805 (iii).

**PART-2
CUSTOMS AGENTS AND SHIP-CHANDLERS**

38. Scope and levy in relation to Customs agents.-- (1) In relation to Customs agents, value of taxable service for the purposes of levy of sales tax shall be the total consideration or charges received by a Customs agent for providing and rendering the service, excluding the amount of sales tax. It shall not include considerations received on account of transportation charges, demurrage, wharfage, customs-duties, excise duty, sales tax, provincial duties or taxes, toll taxes, municipal charges, port charges, handling charges, packing charges, labour payment and such other reimbursable expenses which a Customs agent pays on behalf of his clients against a proper receipt or invoice or bill.

(2) The sales tax registration number along with license number of the Customs agent shall be quoted on the 'Goods Declaration' or the drawback or refund claim, as the case may be.

39. Scope and levy, in relation to ship-chandlers. -- In relation to ship-chandlers, value of taxable services for the purposes of levy of sales tax, shall be total consideration received or the gross amount charged by a ship-chandler for providing or rendering the taxable services, including all Federal and Provincial levies but excluding the amount of sales tax. It shall not include consideration received on other accounts such as transportation charges, toll taxes, municipal charges, port charges, handling charges, packing charges and labour charges, which a ship-chandler pays on behalf of his clients against a proper receipt or bill.

³⁴**[PART-3
SERVICES PROVIDED BY STEVEDORES**

39A. Tax liability of stevedores. -- ³⁵[(1)***

(2) ***

(3) ***]

34. Part 3 added by Notification No. S.R.O. 678(I)/2007, dated 6th July, 2007, w.e.f. 15th July, 2007, reported as PTCL 2008 St. 39(ii).

35. Sub-rules (1), (2) & (3) omitted by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St. 1872.

- (4) A stevedore shall issue serially numbered sales tax invoice as required under section 23 of the Act.
- (5) Every person registered as stevedore shall file monthly sales tax return in the manner as prescribed in Chapter II of the Sales Tax Rules, 2006.
- (6) The cases or disputes relating to the stevedores operating under these rules shall be dealt with in the Large Taxpayers Unit, Karachi.]

CHAPTER VII

SPECIAL PROCEDURE FOR COLLECTION AND PAYMENT OF SALES TAX FROM THE OIL MARKETING COMPANIES (SHARING OF PRODUCT)

40. Application. -- The provisions of this Chapter shall apply for the collection and payment of sales tax from the oil marketing companies (OMCs) against sharing of taxable petroleum products, herein after referred to as the product in this Chapter, whether imported or otherwise, which are stored at joint installation (JIMCO), located at Mehmood Kot, District Gujrat, by or on behalf of OMCs.

41. Sharing of product. -- (1) The OMCs shall be entitled to share their products without payment of sales tax at JIMCO.

(2) No sales tax invoice shall be issued for the product shared between OMCs, provided that the OMCs shall not be barred from adhering to an internal invoicing system for the purpose of stock sharing.

(3) The OMC which has borrowed the product from another OMC shall return the product of the same description within the time agreed between them.

42. Register for stock sharing.-- (1) Each OMC, benefiting from stock sharing facility under these rules, shall maintain, or cause to be maintained, a separate register for recording movements of stocks under sharing arrangements between OMCs.

(2) The stock sharing register, maintained under sub-rule (1), shall contain such information about credit and debit of the shared or returned stocks as is necessary to identify the movement of such stocks between the concerned OMCs.

(3) The Terminal Operator shall certify the bona fides of all the credit and debit entries make in the stock sharing register by 10th of the each month following the month to which the entries relate.

(4) The stock sharing register, duly certified by the Terminal Operator as aforesaid, shall be produced to the Sales Tax Department, as and when required for inspection, audit or any other authorized purpose.

43. Tax Liability.-- (1) The OMC which has given a product to another OMC on stock sharing basis, shall be entitled to avail input tax adjustment as provided under the Act and the rules made thereunder.

(2) The OMC, which has taken a product from another OMC, shall pay sales tax on its subsequent supply or sale to the consumers, without claiming any input tax adjustment thereon.

(3) The OMC, to whom a product taken on stock sharing basis is returned, shall pay sales tax on its supply or sale to the buyer or consumer and input tax adjustment thereon shall be admissible, if not already availed.

44. Miscellaneous.-- (1) The stock of a product moved for exchange under these rules shall not be required to be declared on the sales tax return unless finally supplied or sold on payment of sales tax.

(2) The OMC, which has taken any stock of a product on sharing basis under these rules, shall not normally charge the price, over and above the price which would have been fetched by such stock had it been supplied or sold by the lending OMC.

(3) No adjustment, refund or remission of sales tax shall be allowed under any circumstances on account of variation or difference of the sales price of the exchanged stocks.

CHAPTER VIII

SPECIAL PROCEDURE FOR COLLECTION AND PAYMENT OF SALES TAX BY VEHICLE DEALERS

45. Registration.-- (1) All vehicle dealers shall be required to be registered under the Act who are engaged or otherwise deal in the sale of locally manufactured vehicles and all types of imported vehicles, whether new or old or used, on the basis of commission or otherwise, whether or not such dealer is appointed or authorized by the manufacturer or importer of vehicles.

(2) All dealers shall within seven days of coming into force of this Chapter declare to the Collector of Sales Tax having jurisdiction, full particulars of his dealers and the Collector shall ensure that 'no such dealer of vehicles falling in his jurisdiction remains unregistered.

46. Booking of vehicles.-- (1) No vehicle shall be booked by the concerned manufacturer or importer through a dealer unless the particulars of such dealer and the concerned buyer are clearly mentioned in the relevant booking documents.

(2) The aforesaid condition shall not apply in case of vehicles imported under Personal Baggage, Transfer of Residence or Gift Scheme.

47. Invoicing.-- (1) Subject to sub-rule (2) each dealer shall issue a sales tax invoice in the name of the consumer or buyer, in case the manufacturer or dealer has issued invoice in the name of the dealer:

Provided that in case of motorcycles, the manufacturer shall supply the same to his dealer and the dealer shall issue invoice in the name of the buyer or consumer.

(2) Where the vehicle is invoiced directly to customer through a dealer, the dealer shall issue a delivery advice-cum-invoice as specified in the form set out at Annex-C indicating, inter alia, the amount and the sales tax, if any, charged thereon by the dealer over and above the price indicated in the invoice issued by the assembler, or as the case may be, the importer, directly in the name of the consumer. Such delivery advice-cum-invoice shall be handed over to the buyer at the time of delivery of the vehicle along with the invoice issued by the manufacturer or importer.

48. Declaration of commission.-- (1) Each manufacturer or as the case may be, importer of vehicles shall declare to the ³⁶[Collector of Sales Tax] having jurisdiction, the rates of commission payable to his dealers in case of each category, make and model of vehicle. Any change or alteration made therein shall be communicated to the ³⁶[Collector] within seven days.

36. Any reference to "Collector" shall be construed as reference to "Commissioner Inland Revenue" by virtue of section 72A of the Sales Tax Act, 1990. Power and functions of "Collector of Sales Tax" shall be exercised by "Commissioner Inland Revenue" vide F.B.R.'s Order C.No.1(6)IR-Judicial/2009, dated 11th November, 2009, w.e.f. 28th October, 2009.

(2) Nothing in sub-rule (1) shall prohibit the ³⁷[Collector] to ascertain or verify the accuracy of the declared rates or amounts of commissions and other information supplied under any of the provisions of this Chapter.

49. Input tax adjustment.-- Subject to such conditions, limitations and restrictions, as are imposed by sections 7, 8 and 8B of the Act and the rules or notifications issued thereunder and subject to fulfillment of the conditions laid down under section 73 of the Act, the dealers shall be entitled to input tax adjustment against their output tax liability.

50. Determination of tax liability.-- (1) A dealer shall not be required to pay sales tax on such amounts of commission on which tax has been paid by the manufacturer or importer on whose behalf vehicles is sold by such dealer provided that in case any amount is received over and above such commission, the obligation to pay tax shall be of the dealer. Such amounts and commissions not previously charged to sales tax shall be declared in the value of taxable supplies in the return.

(2) In case of vehicles exchanged without involvement of any cash payment between the dealers exclusively for subsequent sale at their respective ends, tax shall be paid only at the time of their actual sale to the public.

51. Filing of return and payment of tax.-- Each dealer shall file monthly sales tax return in the manner as provided in Chapter II of the Sales Tax Rules, 2006.

52. Records to be maintained.-- Each dealer shall keep proper record of all purchases, sales and tax invoices including import documents and such other records as required to be maintained under section 22 of the Act.

53. Miscellaneous.-- Where so requested by the ³⁷[Collector], the authority competent to register the vehicles shall furnish information about the vehicles on which sales tax has been paid under these rules.

37. Any reference to "Collector" shall be construed as reference to "Commissioner Inland Revenue" by virtue of section 72A of the Sales Tax Act, 1990. Power and functions of "Collector of Sales Tax" shall be exercised by "Commissioner Inland Revenue" vide F.B.R.'s Order C.No.1(6)IR-Judicial/2009, dated 11th November, 2009, w.e.f. 28th October, 2009.

CHAPTER IX

**SPECIAL PROCEDURE FOR PROCESSING OF REFUND CLAIMS FILED
BY THE PERSONS ENGAGED IN MAKING ZERO-RATED
SUPPLY OF GINNED COTTON**

54. Application.-- These rules shall apply for processing of refund claims filed by the registered cotton ginners engaged in separating cottonseeds from cotton and pressing of ginned cotton and making zero-rated supply of the cotton so ginned.

55. Procedure for payment of refund.-- (1) For the purposes of processing of refund claims filed by the cotton ginners on account of electricity and other tax paid inputs, the following benchmarks shall be adhered to for determining admissibility of the claim, namely:--

- (a) for the ginning units, including composite ones, a maximum of eighteen units of electricity, three yards of hessian cloth and 2.25 kgs of bailing hoops per bale of ginned cotton pressed; and
- (c) in case of ginning units consuming high speed diesel (HSD) for self-generation of electric power, a maximum of six litres of HSD per bale of ginned cotton.

(2) The refund claims filed by the cotton ginners on account of utilities and other tax paid inputs, shall be processed and sanctioned subject to verification of corresponding production of cottonseed, as illustrated in the example below:

EXAMPLE

(a)	Total units of electricity consumed:	1800 units
(b)	Total bales of ginned cotton to be produced:	100 bales
(c)	Standard weight per bale of ginned cotton:	170 kgs
(d)	Estimated weight of ginned cotton to be produced on consuming 1800 units of electricity:	17000 kgs
(e)	Estimated weight of Hessian cloth to be consumed for packing 17000 kgs of ginned cotton:	300 yards
(f)	Estimated weight of bailing hoops to be consumed for packing 17000 kgs of ginned cotton:	225 kgs
(g)	Approx. raw cotton (phutti) required for Producing 16500 kgs of ginned cotton:	51500 kgs
(h)	Average yield of cottonseed from raw cotton @ 58%:	29900 kgs

56. Monthly statement.-- Each ginning unit including a composite ginning unit, shall submit to the ³⁸[Collector of Sales Tax] having jurisdiction, monthly statement of production and supply of ginned cotton, cottonseed and cottonseed oil in the format set out in Annex-D, by the 5th day of the month following the tax period.

57. Notice to be given by the ginning unit.-- A ginning unit, or as the case may be, a composite ginning unit, shall, at the time of commencement of ginning activity and at the time of closure thereof, inform the ³⁸[Collector of Sales Tax] having jurisdiction on the day earlier than the commencement of ginning activity, or as the case may be, on the day following the cessation of ginning activity.

58. Final statement to be furnished by the ginning unit.-- Each ginning unit including a composite ginning unit shall, within fifteen days of the cessation of the ginning activity, furnish to the Collector of Sales Tax having jurisdiction, a statement regarding production and supply of ginned cotton, cottonseed, cottonseed oil, oil cake and oil dirt, in the format set out in Annex-E.

³⁹[CHAPTER X
SPECIAL PROCEDURE FOR PAYMENT OF SALES TAX BY
⁴⁰[* * *] IMPORTERS

⁴¹[**58A. Application.--** The provisions of this Chapter shall apply to imports of all taxable goods as are chargeable to tax under section 3 of the Act or any notification issued thereunder.]

⁴²[**58B. Payment of sales tax on account of minimum value addition.--** (1) The

38. Any reference to "Collector" shall be construed as reference to "Commissioner Inland Revenue" by virtue of section 72A of the Sales Tax Act, 1990. Power and functions of "Collector of Sales Tax" shall be exercised by "Commissioner Inland Revenue" vide F.B.R.'s Order C.No.1(6)IR-Judicial/2009, dated 11th November, 2009, w.e.f. 28th October, 2009.

39. Chapter X, Chapter XI & Chapter XII inserted by Notification No. S.R.O. 678(I)/2007, dated 6th July, 2007, w.e.f. 15th July, 2007, reported as PTCL 2008 St. 39(ii).

40. The word "COMMERCIAL" omitted by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PICL 2008 St. 1872.

41. Rule 58A substituted by Notification No. S.R.O. 525(I)12008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PICL 2008 St. 1872.

42. Rule 58B substituted by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St. 1872.

sales tax on account of minimum value addition (hereinafter referred to as value addition tax in this Chapter), shall be levied and collected at import stage on goods as specified aforesaid at the rate of ⁴³[three] per cent of the value of goods in addition to the tax chargeable under section 3 of the Act or a notification issued thereunder:

⁴⁴[Provided that the value addition tax shall not be charged on,--

- (i) the goods as are imported by a manufacturer for in-house consumption;
⁴⁵[***]
- (ii) the POL products, imported by an Oil Marketing Company for sale in the country, whose prices are regulated under a special pricing arrangement by the Government of Pakistan or by a regulatory authority working under the Government of Pakistan ⁴⁶[;and]]
- (iii) ⁴⁷[(iii) registered service providers importing goods for their in-house business use for furtherance of their taxable activity and not intended for further supply.]

(2) The value addition tax paid at import stage shall form part of input tax, and the importer shall deduct the same from the output tax due for the tax period, subject to limitations and restrictions under the Act, for determining his net liability. The excess of input tax over output tax shall be carried forwarded to the next tax period as provided in section 10 of the Act.]

⁴⁸[**58C. Tax not to be refunded.**-- (1) In no case, the refund of excess input tax over output tax, which is attributable to tax paid at import stage, shall be refunded to a registered person.

43. Substituted for the word “two” by Notification No. S.R.O. 482(I)/2011, dated 3rd June, 2011, w.e.f. 4th day of June, 2011.

44. Proviso substituted by Notification No. S.R.O. 135(I)/2012, dated 10th February, 2012, reported as PTCL 2012 St. 804(ii). This amendment shall be deemed to have been so made on 11th June, 2008.

45. The word “and” omitted by Notification No. S.R.O. 367(I)/2013, dated 8th May, 2013, reported as PTCL 2013 St. 1120(i).

46. Substituted for the full stop by Notification No. S.R.O. 367(I)/2013, dated 8th May, 2013, reported as PTCL 2013 St. 1120(i).

47. Clause (iii) added by Notification No. S.R.O. 367(I)/2013, dated 8th May, 2013, reported as PTCL 2013 St. 1120(i).

48. Rule 58C substituted by Notification No. S.R.O. 862(I)/2008, dated 20th August, 2008, reported as PTCL 2009 St. 288(ii). This amendment shall be made and shall be deemed to have been so made on the 1st day of July, 2008. Earlier Rule 58C was substituted by Notification No. S.R.O. 525(I)/2008, dated 11 June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St. 1872.

(2) The registered person, if also dealing in goods other than imported goods, shall be entitled to file refund claim of excess carried forward input tax for a period as provided in section 10 or in a notification issued thereunder by the Board after deducting the amount attributable to the tax paid at import stage i.e. sum of amounts paid during the claim period and brought forward to claim period. Such deducted amount may be carried forward to subsequent tax period.]

⁴⁹[**58D. Treatment of existing stocks of commercial importers.--** The closing stocks of imported goods held by commercial importers on 30th June 2008 on which additional sales tax at two per cent was paid at import stage shall be disposed of under the provisions of this Chapter as in force before 1st July, 2008. The differential amount payable, in case tax charged was higher than that paid at import stage, shall be paid on the monthly return as arrears of tax.]

⁵⁰[**58E. Filing of return and audit.-** (1) The importers paying value addition tax under this Chapter shall file monthly return as provided in Chapter II of the Sales Tax Rules, 2006.

⁵¹[(2) ***]]

CHAPTER XI

SPECIAL PROCEDURE FOR PAYMENT OF SALES TAX BY STEEL MELTERS, RE-ROLLERS AND SHIP BREAKERS

⁵²[**58F. Application.--** The provisions of this Chapter shall apply to—

- (a) steel melting units, steel re-rolling units, composite units of melting and re-rolling and composite units having complete facility of melting, re-rolling and MS cold drawing, whether operating on electric power, natural gas or any other source of energy and regardless of the type of electricity connection;

49. Rule 58D substituted by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St. 1872.

50. Rule 58E substituted by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St. 1872.

51. Sub-rule (2) omitted by Notification No. S.R.O. 592(I)/2012, dated 1st June, 2012, w.e.f. 2nd June, 2012, reported as PTCL 2013 St. 673.

52. Rule 58F substituted by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014. Earlier Rule 58F was substituted by Notification Nos. S.R.O. 592(I)/2012, dated 1st June, 2012, w.e.f. 2nd June, 2012, reported as PTCL 2013 St. 673 & S.R.O. 408(I)/2008, dated 29th April, 2008, reported as PTCL 2008 St. 1856 & amended by Notification No. S.R.O. 243(I)/2013, dated 26th March, 2013, reported as PTCL 2013 St. 1074(ii).

- ⁵³[(aa) commercial importers of re-meltable iron and steel scrap;]
- (b) supplies of electric power and natural gas to the units specified in clause (a);
- (c) furnaces or steel mills operated by sugar mills or other persons using self-generated electricity from bagasse or other means;
- (d) Pakistan Steel Mills, Karachi, Peoples Steel Mills, Karachi and Heavy Mechanical Complex; and
- (e) ship breakers.]

⁵⁴[**58G. Registration.**--Every person specified in Rule 58F shall, if not already registered, obtain registration in the manner prescribed in Chapter I of the Sales Tax Rules, 2006.]

⁵⁵[**58H. Payment of tax.**--(1) Every steel-melter, steel re-roller ⁵⁶[, composite units of melting, re-rolling and MS cold drawing] and composite unit of steel melting, re-rolling (having a single electricity meter), ⁵⁷[excluding units operated by sugar mills or other persons using self-generated electricity] shall pay sales tax at the rate of ⁵⁸[seven] rupees per unit of electricity consumed for the production of steel billets, ingots and mild steel (MS) products excluding stainless steel, which will be considered as their final discharge of sales tax liability ⁵⁹[:]

53. The word and semi-colon added by Notification No. S.R.O. 1028(I)/2014, dated 14th November, 2014, w.e.f. 4th June, 2014.

54. Rule 58G substituted by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014. Earlier Rule 58G was substituted by Notification Nos. S.R.O. 592(I)/2012, dated 1st June, 2012, w.e.f. 2nd June, 2012, reported as PTCL 2013 St. 673 & S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St. 1872 & amended by Notification No. S.R.O. 243(I)/2013, dated 26th March, 2013, reported as PTCL 2013 St. 1074(ii).

55. Rule 58H substituted by Notification No. S.R.O. 592(I)/2012, dated 1st June, 2012, w.e.f. 2nd June, 2012, reported as PTCL 2013 St. 673. Before substitution earlier Rule 58H was amended by Notification Nos. S.R.O. 952(I)/2007, dated 17th September, 2007, reported as PTCL 2008 St. 592(ii), S.R.O. 408(I)/2008, dated 29th April, 2008, reported as PTCL 2008 St. 1856, S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St. 1872, S.R.O. 862(I)/2008, dated 20th August, 2008, reported as PTCL 2009 St. 288(ii), this amendment shall be made and shall be deemed to have been so made on the 1st day of July, 2008 & S.R.O. 1(I)/2012, dated 2nd January, 2012, reported as PTCL 2012 St. 736(i).

56. The commas and words inserted by Notification No. S.R.O. 243(I)/2013, dated 26th March, 2013, reported as PTCL 2013 St. 1074(ii).

57. The words and comma inserted by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014.

58. Substituted for the word "^a[four]" by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014.

a. Substituted for the word "^{al}[seven]" by Notification No. S.R.O. 1486(I)/2012, dated 24th December, 2012.

al. Substituted for the word "eight" by Notification No. S.R.O. 801(I)/2012, dated 30th June, 2012, w.e.f. 1st, July, 2012, reported as PTCL 2013 St. 84(iii).

59. Substituted for the full stop by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014.

⁶⁰[Provided that the rates of sales tax on the basis of electricity consumption prescribed in (1) and (2) shall only be applicable to units consuming electric power supplied by public sector electricity distribution companies ⁶¹[and M/s. K-Electric Limited].]

(2) Payment of tax by steel melters, re-rollers ⁶²[, composite unit of melting, re-rolling and MS cold drawing] and composite units of melting and re-rolling shall be made through electricity bills along with electricity charges:

Provided that in case the due amount of sales tax mentioned in sub-rule (1) is not mentioned in the electricity bill issued to any steel melter or re-roller ⁶³[, composite unit of melting, re-rolling and MS cold drawing] or composite unit of melting and re-rolling, the said melter or re-roller ⁶⁴[, composite unit of melting, re-rolling and MS cold drawing] or composite unit shall deposit the due amount of tax for the relevant tax period at the rate of ⁶⁵[seven] rupees per unit of electricity consumed excluding the amount of sales tax already paid on the electricity bill related to the said tax period through his monthly sales tax return ⁶⁶[:]

⁶⁷[Provided further that adjustable sales tax @ ⁶⁸[Rs.5,600 per metric ton] shall be collected on import of remeltable iron and steel scrap ⁶⁹[, which amount may be adjusted against sales tax charged through electricity bill, in the manner as may be prescribed by the Board through a General Order].]

60. Proviso added by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014.

61. The expression inserted by Notification No. S.R.O. 576(I)/2014, dated 26th June, 2014.

62. The commas and words inserted by Notification No. S.R.O. 243(I)/2013, dated 26th March, 2013, reported as PTCL 2013 St. 1074(ii).

63. The commas and words inserted by Notification No. S.R.O. 243(I)/2013, dated 26th March, 2013, reported as PTCL 2013 St. 1074(ii).

64. The commas and words inserted by Notification No. S.R.O. 243(I)/2013, dated 26th March, 2013, reported as PTCL 2013 St. 1074(ii).

65. Substituted for the word "^a[four]" by Notification No. S.R.O. 576(I)/2014, dated 26th June, 2014.

a. Substituted for the word "^{a1}[seven]" by Notification No. S.R.O. 1486(I)/2012, dated 24th December, 2012.

a1. Substituted for the word "eight" by Notification No. S.R.O. 801(I)/2012, dated 30th June, 2012, w.e.f. 1st July, 2012, reported as PTCL 2013 St. 84(iii).

66. Substituted for full stop by Notification No. S.R.O. 1486(I)/2012, dated 24th December, 2012.

67. Proviso added by Notification No. S.R.O. 1486(I)/2012, dated 24th December, 2012.

68. Substituted for the expression "5% on the value of imported goods as determined under clause (d) of sub-section (46) of section 2 of the Sales Tax Act, 1990 or Rs.1600 PMT whichever is higher" by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014.

69. The comma and words inserted by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014.

70. The words inserted by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014.

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(3) In case of default in payment of sales tax by the due date mentioned on the electricity bill, besides other legal action by the concerned RTO or LTU, the concerned electric supply company shall disconnect the electricity connection of the unit ⁷⁰[and further, it shall be deemed that the person has opted out of this special procedure and sales tax shall become payable under sub-section (1) of section 3 of the Act].

⁷¹[(3A) The Commissioner of Inland Revenue may, if he considers it expedient in the interest of revenue, collect sales tax directly from steel-melters and re-rollers at the rates prescribed in sub-rule (1) or sub-rule (2), as the case may be. In case of such direct collection of sales tax, the Commissioner shall issue adjustment certificate to the electricity distribution company, which shall adjust the amount of sales tax so paid in the electricity bills of the registered person.]

⁷²[(4) Ship breakers shall pay sales tax at the rate of ⁷³[six thousand and seven hundred] rupees per metric ton of re-rollable scrap supplied by them at the time of import. The quantity of re-rollable scrap shall constitute 70.5% of the total LDT of the ship imported for breaking.]

⁷⁴[(5) The Customs Collectorate shall clear the goods declaration of ship for breaking on payment of sales tax alongwith other Government dues.]

(6) Pakistan Steel Mills, Karachi, Heavy Mechanical Complex, Taxila and Peoples Steel Mills, Karachi shall pay sales tax on their products under sub-section (1) of section 3 of the Act read with section 7 and section 8B thereof.

(7) Steel melters and re-rollers, except Pakistan Steel Mills, Heavy Mechanical Complex and Peoples Steel Mills, paying sales tax on fixed rates through electricity bills shall not be entitled to any input tax adjustment ⁷⁵[except as provided in second proviso to sub-rule (2)].]

71. Sub-rule (3A) by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014.

72. Sub-rule (4) substituted by Notification No. S.R.O. 243(I)/2013, dated 26th March, 2013, reported as PTCL 2013 St. 1074(ii). Before substitution earlier it was amended by Notification No. S.R.O. 801(I)/2012, dated 30th June, 2012, w.e.f. 1st July, 2012, reported as PTCL 2013 St. 84(iii).

73. Substituted for the words “five thousand eight hundred and sixty-two” by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014.

74. Sub-rule (5) substituted by Notification No. S.R.O. 243(I)/2013, dated 26th March, 2013, reported as PTCL 2013 St. 1074(ii).

75. The expression inserted by Notification No. S.R.O. 1486(I)/2012, dated 24th December, 2012.

⁷⁶[58Ha. Steel melters and re-rollers operating on self-generation basis.--

(1) Subject to permission by the Chief Commissioner, the facility to pay sales tax liabilities on the basis of gas bill shall be allowed to the registered persons who have requisite permission, for producing electricity with the help of gas generators, from the gas distribution companies or Oil and Gas Regulatory Authority or any other Government authority authorized to grant such permission.

(2) Steel melters ⁷⁷[and re-rolling mills] producing electricity with the help of gas generators shall discharge their sales tax liability on the basis of the gas bill for the relevant month as per the following formula:--

Sales tax payable = $[HM^3 \text{ (or hundred cubic meter)} \times \text{Rs. } ^{78}[1,633]]$ less sales tax paid on gas bill ⁷⁹[:]

⁸⁰[Provided that adjustment shall be allowed as provided in second proviso to sub-rule (2) of rule 58H.]

(3) ⁸¹[Steel melters and re-rolling] mills operating on self-generated electricity shall discharge their tax liability on monthly basis, in the following manner:--

Sales tax payable = mill size (in inches) x Rs. ⁸²[45,458]

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76. Rule 58Ha substituted by Notification No. S.R.O. 592(I)/2012, dated 1st June, 2012, w.e.f. 2nd June, 2012, reported as PTCL 2013 St. 673. Before substitution earlier Rule 58Ha was inserted by Notification No. S.R.O. 1006(I)/2007, dated 3rd October, 2007, reported as PTCL 2008 St. 644(ii) & amended by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St. 1872 & Notification No. S.R.O. 198(I)/2010, dated 9th March, 2010, reported as PTCL 2010 St. 830(i).
77. The words inserted by Notification No. S.R.O. 1486(I)/2012, dated 24th December, 2012.
78. Substituted for the figure "^a[950]" by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014.
- a.* Substituted for the figure "^{aI}[1663]" by Notification No. S.R.O. 1486(I)/2012, dated 24th December, 2012.
- aI.* Substituted for the figure "1900" by Notification No. S.R.O. 801(I)/2012, dated 30th June, 2012, w.e.f. 1st July, 2012, reported as PTCL 2013 St. 84(iii).
79. Substituted for full stop by Notification No. S.R.O. 1486(I)/2012, dated 24th December, 2012.
80. Proviso added by Notification No. S.R.O. 1486(I)/2012, dated 24th December, 2012.
81. Substituted for the words "Re-rolling" by Notification No. S.R.O. 1486(I)/2012, dated 24th December, 2012.
82. Substituted for the figure "51,822" by Notification No. S.R.O. 801(I)/2012, dated 30th June, 2012, w.e.f. 1st July, 2012, reported as PTCL 2013 St. 84(iii).

Provided that if a ⁸³[steel melters or re-rolling] mill operating on self-generation basis remains closed for seven or more days consecutively during a tax period, the registered person shall inform through telephone or fax to the respective Commissioner and the representative of the Association prior to the closure of the mill. A survey report shall accordingly be prepared by the monitoring committee comprising of one or more inland revenue officers nominated by the concerned Commissioner and representatives of Pakistan Steel Re-Rolling Mills Association and the tax liability of the said mill shall be determined on the basis of above formula for the number of days the mill remains in operation during the month.]

⁸⁴[**58Hb. Steel mills operated by sugar mills or other persons using self-generated electricity.**—(1) Sugar mills or any other persons operating steel melting or steel re-rolling mills using self-generated electricity produced from bagasse or other means except those specified in rule 58Ha, shall pay sales tax on the steel products manufactured by them at the rate specified in sub-section (1) of section 3 of the Act, and shall observe all the applicable provisions of the Act.

(2) Such sugar mills or other persons shall—

- (a) declare to the Commissioner having jurisdiction their installed transformer capacity for steel melting and re-rolling, which would be subject to verification; and
- (b) install a tamper proof electricity meter on the transformer used for steel melting or re-rolling, alongwith a check meter outside the mills premises, on the recommendations and under supervision of one representative each from the RTO or LTU having jurisdiction and the electricity distribution company operating in the area.

(3) In case of failure to comply with the requirements of sub-rule (2) within thirty days of the commencement of this rule or prior to commencement of operations of a new unit, besides any other legal action, the respective RTO or LTU shall invoke the provisions of section 40B of the Act to monitor production, supplies and stocks so that sales tax payable on the steel products being manufactured and supplied may be properly assessed and recovered.]

83. Substituted for the words “re-rolling” by Notification No. S.R.O. 1486(I)/2012, dated 24th December, 2012.

84. Rule 58Hb inserted by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014.

⁸⁵[58I. **Invoices and returns.**-- (1) Sales tax invoices shall be issued by the registered persons for the products or category specified in column (2) of Table-1 below, at the rates mentioned against each in column (3) of the said Table, namely:--

TABLE-1

S. No.	Invoices issued by and for or to	Amount of sales tax to be mentioned on the invoices
(1)	(2)	(3)
1.	By steel melters or composite units of melting, re-rolling and MS cold drawing to registered re-rollers	Rs. 6, 447 per metric ton
2.	By steel re-rollers, using ingots or billets of steel melters or composite units of melting, re-rolling and MS cold drawing to registered persons	Rs. 7,357 per metric ton
3.	By re-rollers, using billets of Pakistan Steel Mills or Peoples Steel Mills or Heavy Mechanical Complex or imported billets, to registered persons	Rs. 8,092 per metric ton
4.	By re-rollers, using ship-plates and re-rollable scrap as raw material, to registered persons	Rs. 7,610 per metric ton
5.	By re-rollers, to unregistered persons	Rs. 910 per metric ton
6.	By persons supplying imported MS products, to registered persons	Rs. 8,526 per metric ton
7.	By persons supplying imported MS products, to unregistered persons	Rs. 910 per metric ton

(2) Every steel melter, steel re-roller or composite unit of steel melting and re-rolling paying sales tax alongwith electricity bills under these rules shall submit a copy of the electricity bill showing payment of the tax due duly authenticated by the concerned association alongwith a copy of his relevant sales tax return to the Commissioner having jurisdiction. Every other such manufacture liable to pay sales tax under these rules shall submit to the Commissioner having jurisdiction a copy of the Computerized Payment Receipt (CPR) showing the payment of tax due alongwith a copy of his sales tax return.

85. Rule 58I substituted by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014. Earlier Rule 58I was amended by Notification Nos. S.R.O. 592(I)/2012, dated 1st June, 2012, w.e.f. 2nd June, 2012, reported as PTCL 2013 St. 673; S.R.O. 862(I)/2008, dated 20th August, 2008, reported as PTCL 2009 St. 288(ii), this amendment shall be made and shall be deemed to have been so made on the 1st day of July, 2008. Before substitution it was amended by Notification Nos. S.R.O. 952(I)/2007, dated 17th September, 2007, reported as PTCL 2008, St. 592(ii); S.R.O. 408(I)/2008, dated 29th April, 2008, reported as PTCL 2008, St. 1856; S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008, St. 1872; S.R.O. 1107(I)/2008, dated 23rd October, 2008, reported as PTCL 2009, St. 381(ii); S.R.O. 332(I)/2012, dated 31st March, 2012, reported as PTCL 2012, St. 889(ii); S.R.O. 801(I)/2012, dated 30th June, 2012, w.e.f. 1st July, 2012, reported as PTCL 2013, St. 84(iii); S.R.O. 1486(I)/2012, dated 24th December, 2012; S.R.O. 243(I)/2013, dated 26th March, 2013, reported as PTCL 2013, St. 1074(ii).

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(3) The due date for filing of return for persons paying sales tax under these rules alongwith electricity bills or on the basis of gas bills shall be the 28th day of the month following the tax period to which the electricity bill relates.]

⁸⁶[**58J. Records.**—Every person paying sales tax under these rules shall be required to maintain records specified under section 22 of the Act.]

⁸⁷[**58K. Values of steel products.**-- The items specified in column (2) of the Table below shall be assessed for the purpose of sales tax on the values fixed in column (4) thereof:--

TABLE

S. No.	Description	HS Code	Value
(1)	(2)	(3)	(4)
1.	Billets supplied by Pakistan Steel Mills, Heavy Mechanical Complex and Peoples Steel Mills	Respective heading	Rs. ⁸⁸ [47,600]/- PMT
2.	Imported billets	-do-	US\$ ⁸⁹ [514] PMT
3.	Re-rollable scrap supplied by ship breakers	-do-	Rs. ⁹⁰ [39,412]/- PMT]

⁸⁶. Rule 58J substituted by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014. Earlier Rule 58J was substituted by Notification No. S.R.O. 592(I)/2012, dated 1st June, 2012, w.e.f. 2nd June, 2012, reported as PTCL 2013 St. 673.

⁸⁷. Rule 58K substituted by Notification No. S.R.O. 592(I)/2012, dated 1st June, 2012, w.e.f. 2nd June, 2012, reported as PTCL 2013 St. 673. Before substitution earlier Rule 58K was amended by Notification Nos. S.R.O. 408(I)/2008, dated 29th April, 2008, reported as PTCL 2008 St.1856, S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St.1872, S.R.O. 862(I)/2008, dated 20th August, 2008, reported as PTCL 2009 St.288(ii), this amendment shall be made and shall be deemed to have been so made on the 1st day of July, 2008, S.R.O. 371(I)/2009, dated 6th May, 2009, reported as PTCL 2009 St.1362(i) & S.R.O. 1011(I)/2009, dated 1st December, 2009, reported as PTCL 2010 St.206(ii).

⁸⁸. Substituted for the figure “54,264” by Notification No. S.R.O. 801(I)/2012, dated 30th June, 2012, w.e.f. 1st July, 2012, reported as PTCL 2013 St. 84(iii).

⁸⁹. Substituted for the figure “^a[550]” by Notification No. S.R.O. 608(I)/2014, dated 2nd July, 2014.

a. Substituted for the figure “^{aI}[514]” by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014.

aI. Substituted for the figure “585” by Notification No. S.R.O. 801(I)/2012, dated 30th June, 2012, w.e.f. 1st July, 2012, reported as PTCL 2013 St. 84(iii).

⁹⁰. Substituted for figure “^a[36,638]” by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014.

a. Substituted for the figure “42,188” by Notification No. S.R.O. 801(I)/2012, dated 30th June, 2012, w.e.f. 1st July, 2012, reported as PTCL 2013 St. 84(iii).

⁹¹[**58L. Responsibility of All Pakistan Steel Melters' and All Pakistan Steel Re-rollers Associations.--** The All Pakistan Steel Melters' Association and All Pakistan Steel Re-rollers' Association shall be responsible to ensure that the steel melters and re-rollers pay sales tax in the manner specified in these rules, and in case of non-compliance, the Association shall actively assist the concerned Commissioner for enforcement and recovery of sales tax due along with default surcharge calculated thereon, besides any other proceedings that may be initiated against the defaulting steel-melter or steel re-roller under the Act. All Pakistan Steel Melters Association and All Pakistan Steel Re-rolling Mills Association shall be authorized to authenticate the paid electricity bills of steel melters and steel re-rollers paying sales tax under these rules. The Associations shall be responsible to maintain unit-wise record of sales tax paid by all steel melters and re-rollers on monthly basis. Every case of default in payment of sales tax shall be reported by the President of the concerned Association to the concerned Commissioner or any other officer nominated by the Board within seven days after the due date for payment of electricity bill.]

⁹²[**58M. Monitoring Committee.--** A monitoring committee comprising of officers of Inland Revenue, representatives of concerned Associations and any other person as may be nominated by the Board shall be constituted through a General Order to monitor the collection of sales tax under these rules on monthly basis.]

⁹³[**58MA. Option to pay sales tax on *ad valorem* basis.--** (1) The steel melters and re-rollers may opt to pay sales tax on *ad valorem* basis at the rate specified in sub-section (1) of section 3 of the Act after deduction of input tax paid on their inputs subject to limits and conditions as specified under the Act or notifications issued thereunder. Such melters and re-rollers shall discharge their liability in the manner as indicated below, namely:--

-
91. Rule 58L substituted by Notification No. S.R.O. 592(I)/2012, dated 1st June, 2012, w.e.f. 2nd June, 2012, reported as PTCL 2013 St. 673.
 92. Rule 58M substituted by Notification No. S.R.O. 592(I)/2012, dated 1st June, 2012, w.e.f. 2nd June, 2012, reported as PTCL 2013 St. 673.
 93. Rule 58MA substituted by Notification No. S.R.O. 592(I)/2012, dated 1st June, 2012, w.e.f. 2nd June, 2012, reported as PTCL 2013 St. 673. Before omission earlier Rule 58MA was inserted by Notification No. S.R.O. 862(I)/2008, dated 20th August, 2008, reported as PTCL 2009 St. 288(ii). This amendment shall be made and shall be deemed to have been so made on the 1st day of July, 2008 and amended by Notification No. S.R.O. 346(I)/2010, dated 24th May, 2010, reported as PTCL 2010 St. 1173(ii).

- ⁹⁴[(a) by the 25th of June each year, such registered persons shall submit in writing to the Commissioner having jurisdiction their irrevocable option to pay sales tax on *ad valorem* basis for the coming financial year, and the option so exercised shall remain in force till the end of such financial year; and
- (b) the Commissioner shall coordinate with the electricity distribution companies to ensure that sales tax is charged from such registered person in his electricity bill on the rate specified in sub-section (1) of section 3 of the Act, which shall be adjustable against output tax payable on taxable supplies made by such person, subject to the applicable provisions of the Act and rules made thereunder.]
- (2) The records maintained by registered persons opting to pay sales tax under this rule shall be subjected to periodical audits.

⁹⁵[**58MB. Treatment for units engaged in exports.** – Subject to permission of Commissioner concerned, the option to exclude the sales tax amount as specified in sub-rule (1) of rule 58H from the electricity bill shall be available to steel units exporting more than fifty percent of their production.]

⁹⁶[**58MC. Treatment for Composite units.**—Steel melters and re-rollers who also supply stainless steel products or products other than billets, ingots ⁹⁷[, MS cold drawing products] and re-rolled MS products shall follow standard sales tax procedure. The fixed taxes and values prescribed under this Chapter shall not be applicable to supplies of such registered persons.]

94. Clause (a) & (b) substituted by Notification No. S.R.O. 421(I)/2014, dated 4th June, 2014.

95. Rule 58MB substituted by Notification No. S.R.O. 592(I)/2012, dated 1st June, 2012, w.e.f. 2nd June, 2012, reported as PTCL 2013 St. 673. Before omission earlier Rule 58MB was inserted by Notification No. S.R.O. 862(I)/2008, dated 20th August, 2008, reported as PTCL 2009 St. 288(ii). This amendment shall be made and shall be deemed to have been so made on the 1st day of July, 2008.

96. Rule 58MC inserted by Notification No. S.R.O. 592(I)/2012, dated 1st June, 2012, w.e.f. 2nd June, 2012, reported as PTCL 2013 St. 673.

97. The comma and words inserted by Notification No. S.R.O. 243(I)/2013, dated 26th March, 2013, reported as PTCL 2013 St. 10749(ii).

CHAPTER XII

**⁹⁸[SPECIAL PROCEDURE FOR PAYMENT OF SALES TAX BY
WHOLESALE-CUM-RETAIL OUTLETS]**

⁹⁹[**58N. Application.**--The provisions of this Chapter shall apply to such chains of wholesale-cum-retail outlets, engaged in bulk import and supply of consumer goods on wholesale basis to the retailers as well as on retail basis to the general body of consumers and who maintain their records electronically.]

¹⁰⁰[**58O. *****]

¹⁰¹[**58P. *****]

¹⁰²[**58Q. Supplies to diplomats and diplomatic missions and refund of tax collected.**— (1) In case the supplies are made by the wholesaler-cum-retailers to diplomats and diplomatic missions, the same shall be charged to sales tax at zero rate provided an exemption certificate issued by Ministry of Foreign Affairs is provided mentioning the description and quantity of goods to be purchased.

(2) The invoice issued against zero-rated supplies as aforesaid shall mention the reference number and date of the exemption certificate.

(3) In case the supplies to a diplomat or diplomatic mission have been charged to sales tax at a rate other than zero, the wholesaler-cum-retailer may refund the amount charged after preparation of a credit note mentioning the particulars of the invoice and the exemption certificate.]

¹⁰³[**58R. *****]

-
98. Substituted for the heading "SPECIAL PROCEDURE FOR PAYMENT OF SALES TAX BY MANUFACTURERS OF BISCUITS, CONFECTIONERY AND SNACKS" by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f 1st day of July, 2008, reported as PTCL 2008 St. 1872.
99. Rule 58N substituted by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f 1st day of July, 2008, reported as PTCL2008 St. 1872.
100. Rule 58O omitted by Notification No. S.R.O. 608(I)/2014, dated 2nd July, 2014. Earlier Rule 58O was substituted by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f 1st day of July, 2008, reported as PTCL 2008 St. 1872.
101. Rule 58P omitted by Notification No. S.R.O. 608(I)/2014, dated 2nd July, 2014. Earlier Rule 58P was substituted by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f 1st day of July, 2008, reported as PTCL 2008 St. 1872.
102. Rule 58Q substituted by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f 1st day of July, 2008, reported as PTCL 2008 St. 1872.
103. Rule 58R omitted by Notification No. S.R.O. 608(I)/2014, dated 2nd July, 2014. Earlier Rule 58R was substituted by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f 1st day of July, 2008, reported as PTCL 2008 St. 1872.

¹⁰⁴[CHAPTER XIII
SPECIAL PROCEDURE FOR PAYMENT OF EXTRA SALES TAX ON
SPECIFIED ¹⁰⁵[GOODS]

¹⁰⁶[58S. Application.--The provisions of this Chapter shall apply to supplies of the goods specified in the following Table, hereinafter referred to in this Chapter “the specified goods”, namely:--

TABLE

S. No.	Specified Goods
1	Household electrical goods, including air-conditioners, refrigerators deep freezers, televisions, recorders and players, electric bulbs, tube-lights, fans, electric irons, washing machines and telephone sets.
2	Household gas appliances, including cooking range, ovens, geysers and gas heaters.
3	Foam and spring mattresses and other foam products for household use.
4	Auto-parts and accessories.
5	Lubricating oils, brake fluids, transmission fluid, and other vehicular fluids and maintenance products.
6	Tyres and tubes.
7	Storage batteries.
8	Arms and Ammunitions.
9	Paints, distempers, enamels, pigments, colours, varnishes, gums, resins, dyes, glazes, thinners, blacks, cellulose lacquers and polishes sold in retail packing.
10	Tiles.
11	Biscuits, confectionery, chocolates, toffees and candies.]

58T. Mode, manner and rate applicable for payment of extra amount of tax.—

(1) Extra amount of sales tax at the rate of ¹⁰⁷[2]% of value of supplies shall be levied and collected on the supplies of all specified ¹⁰⁸[***] goods by manufacturers and importers in addition to the tax payable under sub-sections (1) and (2) of section 3 of the Act, as the case may be.

104. Chapter XIII inserted by Notification No. S.R.O. 525(I)/2008, dated 11th June, 2008, w.e.f. 1st day of July, 2008, reported as PTCL 2008 St. 1872.

105. Substituted for the words “ELECTRIC HOME APPLIANCES” by Notification No. S.R.O. 896(I)/2013, dated 4th October, 2013.

106. Rule 58S substituted by Notification No. S.R.O. 896(I)/2013, dated 4th October, 2013.

107. Substituted for the figure “0.75” by Notification No. S.R.O. 896(I)/2013, dated 4th October, 2013.

108. The word “electric” omitted by Notification No. S.R.O. 896(I)/2013, dated 4th October, 2013.

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(2) Extra amount of sales tax so charged and collected by the above listed registered persons shall be declared in the column relating to 'other supplies' in the monthly return and shall form part of output tax declared by the said registered person.

(3) The supplier of specified ¹⁰⁹[***] goods shall mention the extra amount of sales tax charged under this Chapter separately on the sales tax invoice to be issued by them.

(4) The said registered persons shall charge the said extra sales tax even if they have paid any tax relating to value addition at import stage.

(5) The specified ¹⁰⁹[***] goods on which extra sales tax has been paid in the aforesaid manner shall be exempt from payment of sales tax on subsequent supplies including those as made by a retailer.

(6) The retailers operating under Chapter II shall be entitled to deduct value of supplies subject to extra tax under this Chapter from their turnover for the purpose of payment of sales tax under the said Chapter. However, they shall pay sales tax at a rate specified in Chapter II which is based on their total turnover.

(7) If a registered person, other than a retailer, who buys the specified ¹⁰⁹[***] goods on payment of extra sales tax under this Chapter, also deals in sale and purchase of other goods, he shall discharge his liability in respect of such other goods under sub-section (1) of section 3 and other relevant provisions of the Act and shall also be entitled to input tax adjustment only in respect of taxable supplies of such other goods.

(8) A registered person who is engaged exclusively in purchase and sale of specified ¹⁰⁹[***] goods and purchases the same on payment of extra sales tax, shall file quarterly sales tax return, in the manner prescribed in rule 7.]

¹⁰⁹. The word "electric" omitted by Notification No. S.R.O. 896(I)/2013, dated 4th October, 2013.

¹¹⁰[CHAPTER XIV

SPECIAL PROCEDURE FOR THE GOODS SPECIFIED IN S. NO. 13 OF THE FIFTH SCHEDULE TO THE ACT

¹¹¹[58U]. **Application:--**The provisions of this Chapter shall apply to manufacturers of goods specified against S. No. 13 of the Fifth Schedule of the Act.

¹¹²[58V]. **Conditions and limitations for availing zero-rating facility:--**(1) Zero-rating of goods specified against S. No. 13 of the Fifth Schedule to the Act shall be subject to determination of input-output ratios of the manufacturer by the Input-Output Co-efficient Organization (hereinafter referred to as "IOCO"), if not already determined under an earlier concessionary notification issued for such goods.

(2) For zero-rating of the import and local procurement of raw materials, packing materials, subcomponents, components, sub-assemblies and assemblies required for the manufacture of goods specified against S. No. 13 of the Fifth Schedule to the Act, the following conditions and procedures shall be observed, namely:--

- (a) a registered manufacturer of the goods specified against S. No. 13 of the Fifth Schedule, having suitable in-house facilities (hereinafter referred to as "the applicant") shall submit an application to the Commissioner Inland Revenue having jurisdiction alongwith the complete list of his annual requirement of his inputs he intends to import or purchase for the manufacture of such goods, in the format prescribed in **Annex-F** to these Rules;
- (b) the Commissioner may approve the declaration of input-output ratio of the applicant in the format prescribed as **Annex-G** to these Rules, without physical verification in case the input-output ratio of the applicant has already been determined by the IOCO under an earlier notification issued for such goods or the declared input-output ratio and input requirements are in accordance with prevailing industry averages;

110. Chapter XIV alongwith Rules 59 & 60 inserted by Notification No. S.R.O. 608(I)/2014, dated 2nd July, 2014.

111. Rule 59 re-named as Rule '58U' by Notification No. S.R.O. 188(I)/2015, dated 5th March, 2015, this amendment shall be deemed to have taken effect from the 1st July, 2014.

112. Rule 60 re-named as Rule '58V' by Notification No. S.R.O. 188(I)/2015, dated 5th March, 2015, this amendment shall be deemed to have taken effect from the 1st July, 2014.

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- (c) in case the Commissioner is not satisfied with the declared input-output ratios because of their being *prima facie* not in accordance with prevailing industry averages and the input-output ratios of the applicant have not already been determined by IOCO, he may, after provisionally allowing quantity required for six months, make a reference to IOCO for final determination thereof. After receipt of report from IOCO the Commissioner shall then determine the annual quantitative entitlement of inputs and grant final approval for zero-rated purchases or imports. In case of non-receipt of report from IOCO within four months of the application being forwarded by the Commissioner, he may provisionally allow another six months quantity to the applicant, provided he is satisfied from the records that the previously imported or purchased inputs are being properly consumed in the manufacture of goods specified against S. No. 13 of the Fifth Schedule to the Act;
- (d) in case of input goods to be imported by the applicant, the authorized officer of Inland Revenue shall furnish all relevant information online to the Pakistan Customs Computerized System as per **Annex-H** to these Rules against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969);
- (e) where a registered person supplies input goods to the applicant in terms of an approval granted under clause (b) or (c), as the case may be, he shall issue a zero-rated invoice mentioning the approval number of the buyer besides all the particulars as required under section 23 of the Act;
- (f) the applicant will be entitled to claim refund of input tax paid on utilities and other inputs which are purchased by him on payment of sales tax, in terms of section 10 of the Act read with relevant provisions of the Sales Tax Rules, 2006;
- (g) the applicant shall maintain complete records of the inputs imported or purchased and the goods manufactured therefrom;

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- (h) the input goods allowed under clause (b) or (c), as the case may be, shall be imported or purchased before the expiry date of the approval, and shall be consumed within twelve months of the date of their import or purchase;
- (i) the applicant shall inform the concerned Commissioner Inland Revenue in writing about the consumption of the imported or purchased input goods within ninety days of their consumption. The indemnity bond shall be released on receipt of written confirmation regarding consumption of goods by the applicant;
- (j) in case the input goods are not consumed within the period allowed in the approval, the applicant shall pay the amount of sales tax involved, or may seek extension from the Commissioner Inland Revenue under intimation to the Collector of Customs;
- (k) the concerned Commissioner Inland Revenue, whenever he deems necessary but not more than once in a calendar year, may get the records of the manufacturer audited. In case it is found that the inputs have not been properly accounted for or consumed in the manufacture and supply of goods as prescribed, the Commissioner may initiate proceedings for recovery of the sales tax involved on the unaccounted inputs besides penal action under the relevant provisions of the Act; and
- (l) under circumstances of exceptional nature and for reasons to be recorded in writing, the concerned Commissioner may relax any of the conditions, if he is satisfied that such condition is detrimental to the *bona fide* purposes of the manufacturer's business, subject to such surety or guarantee he may deem appropriate to secure the sales tax and to ensure proper accountal and utilization of the imported or locally procured goods.]

¹¹³[CHAPTER XV

**SPECIAL PROCEDURE FOR SALES TAX ON COTTONSEED OIL EXPELLED
BY OIL EXPELLING MILLS AND COMPOSITE UNITS
OF GINNING AND EXPELLING**

58W. Application.— The provisions of this Chapter shall apply to the persons engaged in supply cottonseed as well as composite units of cotton ginning and expelling of oil from cottonseed.

58X. Scope and levy of tax.—The sales tax on supply of cottonseed shall be levied and collected on the basis of quantity of cottonseed supplied, or consumed in-house for expelling of oil by composite cotton ginning units.

58Y. Mode, manner and rate applicable for payment of sales tax.—(1) The amount of sales tax chargeable under rule 58X shall be levied and collected at the rate of Rs.6 per 40 kg at the time of supply of cottonseed by cotton ginners for in-house consumption, or to any other registered or unregistered person for the purpose of oil extraction or expelling.

(2) All cotton ginners, if not already registered or required to be registered, shall obtain sales tax registration for the purpose of these rules.

(3) The amount of sales tax so charged and collected by the cotton ginners shall be declared in the monthly returns and shall be deposited as such without any input tax adjustment.

(4) The suppliers of cottonseed shall mention sales tax charged under this Chapter separately on the sales tax invoice to be issued by them.

(5) The oil expelling units using the cottonseed on which sales tax has been charged and collected in the aforesaid manner shall be exempted from payment of sales tax on the supplies of oil cake produced from such cottonseed.

(6) The ginner shall submit a certificate to the Commissioner having jurisdiction by the 15th day of the month following the tax period for the quantity of cottonseed supplied to the growers for sowing purpose.

113. Chapter XV added by Notification No. S.R.O. 188(I)/2015, dated 5th March, 2015, this addition shall be deemed to have taken effect from the 1st July, 2014 except sub-rule (5) of rule 58Y which shall come into force with immediate effect.

58Z. Monthly statement.— Each ginning unit including a composite ginning unit, shall submit to the Commissioner of Inland Revenue having jurisdiction, monthly statement of production and supply of ginned cotton, cottonseed and cottonseed oil in the format set out in Annex-I, by the 15th day of the month following the tax period.

58ZA. Notice to be given by the ginning unit.—A ginning unit, or as the case may be, a composite ginning unit shall, at the time of commencement of ginning activity and at the time of closure thereof, inform the Commissioner of Inland Revenue having jurisdiction within three days of such commencement or closure, as the case may be.

58ZB. Final statement to be furnished by the ginning unit.—(1) Each ginning unit including a composite ginning unit shall, within fifteen days of the cessation of ginning activity, furnish to the Commissioner of Inland Revenue having jurisdiction, a statement regarding production and supply of ginned cotton, cottonseed, cottonseed oil, oil cake and oil dirt, in the format set out in Annex-J.

(2) Where the cotton ginner or the composite cotton ginning unit fails to furnish any statement or certificate as required under this Chapter, he shall be liable for penal action as provided under serial No.17 of the Table in section 33 of the Sales Tax Act, 1990.]

59. **Repeal.**—The Sales Tax Special Procedure Rules, 2006 are hereby repealed.

**MONTHLY STATEMENT BY TRADING
CORPORATION OF PAKISTAN**

S. T. Registration No. _____

S. No.	Name of sugar mill	Total Qty. purchased (Kgs.)	Total value (excluding sales tax)	Sugar exported	
				Qty. (Kgs.)	Value (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)

Sugar supplied in local market		Sales tax involved (Rs.)	Date of Payment of	
Qty. (Kgs.)	Value (Rs.)		Price/Value (Rs.)	Sales tax (Rs)
(7)	(8)	(9)	(10)	(11)

Signature of Authorized Person

NAME OF THE COMPANY

Address: _____

Phone No.: _____ Fax No.: _____

Sales Tax Registration No.: _____

Invoice No.: _____

Date of Issue. _____

M/s. _____

(Name & Address of client)

Through

M/s. _____

Sales Tax Special Procedures Rules, 2007

(Name & Address of advertising agency)

Agency Code: _____
[TV Channel]

Advertiser:

M/s. _____
(Name of client)

Client Registration No.: _____

Consumer Product: _____

CENTER	POSITION	QTY	DURATION	RATE	AOMUNT
--------	----------	-----	----------	------	--------

GROSS AMOUNT: Rs. _____

ADD 15% of Sales Tax Rs. _____ Total: Rs. _____

LESS 15% Agency Commission (Rs. _____)

Net Payable (Rs. _____)

1. Kindly make payment of this invoice by crossed cheque [payee Account only] in favour of M/s. _____

2. ____% late payment surcharge will be levied if the invoice is not paid by _____

FOR M/s. _____
(Name of telecasting company)

ANNEX-C
[See rule 47(2)]

DELIVERY ADVICE-CUM-INVOICE

S. NO.

S. Tax Reg.#

NAME OF DEALER

NTN

¹¹⁴[Collector] _____

114. Any reference to "Collector" shall be construed as reference to "Commissioner Inland Revenue" by virtue of section 72A of the Sales Tax Act, 1990. Power and functions of "Collector of Sales Tax" shall be exercised by "Commissioner Inland Revenue" vide F.B.R.'s Order C.No.1(6)IR-Judicial/2009, dated 11th November, 2009, w.e.f. 28th October, 2009.

Sales Tax Special Procedures Rules, 2007

PART 'A'

(Customer's Particulars	
Sales Order No.	
Customer Name	
Address.	
Customer Phone #	
PART 'B'	
Vehicle Particulars	
ENGINE NO.	
COLOUR	

Manufacture Invoice No.	
Manufacture Invoice Date	
NTN No.	
NIC No.	
Customer S.Tax Reg. No.	
Description	
CHASIS No.	
Registration No. (if applicable) (Number plate)	

Sales Tax Special Procedures Rules, 2007

PART 'C'
Invoicing Portion

- (i) Manufacturer's or importer's Invoice price Rs. _____
- (ii) Amount, if any, charged over and above the manufacturer or importer's invoice Rs. _____

- (iii) Sales tax charged on the amount mentioned in (ii) above Rs. _____

We this day have taken the delivery of the above vehicle (through name of the dealer) detail of which is specified above together with the following items in perfect running condition to our satisfaction.

(A) Spare Wheel (B) Tool Kit (C) Warranty Book

_____	_____
Authorized Signature (Dealer)	Authorized Receiver Signature
Name _____	Name _____
Title _____	Date _____
Date _____	NIC _____

MONTHLY STATEMENT TO BE FURNISHED BY A GINNER

Name of Registered Person. _____

S. T. Registration No. _____

S. No.	Description of goods	Opening balance at the start of the month	Total Qty. produced during the month	Total Qty. supplied during the month	Closing balance at the end of the month
(1)	(2)	(3)	(4)	(5)	(6)

Additional Statement to be furnished by a Composite Ginning Unit

(Weight in Kg)

Qty. of cottonseed received in the oil mill section	Qty. of cottonseed used for Extraction of oil	Qty. of Oil produced from cottonseed
(1)	(2)	(3)

Name and Signature of Authorized Representative

FINAL STATEMENT BY A GINNER

Name of Registered Person _____

S. T. Registration No _____

Raw cotton (phutti) purchased (in maunds)	Ginned cotton produced		Ginned cotton supplied		Cotton seed Produced (in kgs)	Cotton seed supplied (in kgs)	
	No. of bales	Weight (in Kgs)	No. of bales	Weight (in kgs)		In house consumption	Supplied to others
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Oil cake produced (in kgs)	Oil dirt produced (in kgs)	Oil extracted (in kgs)	Oil supplied (in kgs)	Sales tax paid on supply of oil (Rs. in '000')
(9)	(10)	(11)	(12)	(13)

Name and Signature of Authorized Representative

Sales Tax Special Procedures Rules, 2007

¹¹⁵**[ANNEX-F]**

[See clause (a) of sub-rule (2) of rule 60]

Name of the Manufacturer: _____
 Sales Tax Registration No: _____
 N.T.N: _____
 Address: _____
 Application date: _____

S. No.	Description of goods to be manufactured	PCT Heading	Description of raw materials, components, sub-components, assemblies, sub-assemblies and packing materials	PCT Heading	Input-output ratio	Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Authorized Signature: _____

[ANNEX-G]

[See clause (b) of sub-rule (2) of rule 60]

Approval No: _____
 Name of Manufacturer: _____
 Sales Tax Registration No: _____
 N.T.N: _____
 Expiry date of Approval: _____

S. No.	Description of goods to be manufactured	PCT Heading	Description of raw materials, components, sub-components, assemblies, sub-assemblies and packing materials	PCT Heading	Quantity allowed
(1)	(2)	(3)	(4)	(5)	(6)

Authorized Signature of Sales Tax Officer: _____

115. Annexure F, G, & H added by Notification No. S.R.O. 608(I)/2014, dated 2nd July, 2014.

ANNEX-H

[See clause (d) of sub-rule (2) of rule 60]

Name of the Manufacturer: _____
 Sales Tax Registration No: _____
 N.T.N: _____
 Address: _____

S. No.	Description of input goods to be imported	PCT Heading	Quantity	Value
(1)	(2)	(3)	(4)	(5)

Authorized Signature: _____].

¹¹⁶**ANNEX-I**
 [See rule 58Z]

MONTHLY STATEMENT FOR GINNERS

Name and address _____

Registration No. _____

Tax Period (Month) _____

Purchases (Phutti in Maunds) _____

Production: Cottonseed: _____ Maunds/kg; Cotton Lint: _____ bales

S. No.	Name & Address of Buyer of Cottonseed or In-House Consumption	Sales Tax Invoice No. and Date	Quantity of Cottonseed (Kgs)	Value (Rs.)	Sales Tax Payable @ Rs.6/- per 40 kg	Amount of Sales Tax Paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)

116. Annex-I & J added by Notification No. S.R.O. 188(I)/2015, dated 5th March, 2015, this insertion shall be deemed to have taken effect from the 1st July, 2014.

FINAL STATEMENT FOR GINNERS

Name & Address _____

Registration No. _____

Season / Year _____

Phutti purchase (Maunds)	
Cotton Lint produced (Bales)	
Cottonseed produced (Kgs)	
Cottonseed supplied (Kgs)	
Sales Tax Payable @ Rs.6/- per 40 kg	
Amount of Sales Tax Paid	
Cottonseed Oil produced (Kgs)	
Oil Cake produced (Kgs)	
Oil Dirt produced (Kgs)	1
