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

Islamabad, the 2nd January, 2012.

NOTIFICATION
(SALES TAX)

S.R.O. 01 (I)/2012.– In exercise of the powers conferred by sub-section (1) of 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, sub-sections (3) and (4) of 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, proviso to sub-section (1), and sub-sections (3) and (4) of section 23 and section 60 thereof, the Federal Government is pleased to direct that the following further amendment shall be made in the Sales Tax Special Procedure Rules, 2007, namely: –

In the aforesaid Rules, in rule 58H in sub-rule (6), after the full stop, the following shall be added, namely:-

"However, the steel melters and re-rollers paying sales tax on fixed rates through electricity bills shall be entitled to claim adjustment or refund of the sales tax paid on local procurement of plant, machinery and equipment.".

[C.No. 3(5)ST-L&P/2007 (Pt)]

(Shahid Hussain Asad)
Additional Secretary