

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

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Islamabad, the 26<sup>th</sup> March, 2013.

**NOTIFICATION  
(SALES TAX)**

**S.R.O. 243** (I)/2013.- 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, sections 7 and 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, section 23 and section 60 thereof, the Federal Government is pleased to direct that the following further amendments shall be made in the Sales Tax Special Procedure Rules, 2007, namely:-

In the aforesaid Rules,-

- (1) in rule 58F, after the words "ship breaking units", the commas and words ", composite units having complete facility of melting, re-rolling and MS cold drawing" shall be inserted;
- (2) in rule 58G, after the word "re-roller", the commas and words ", composite unit of melting, re-rolling and MS cold drawing" shall be inserted;
- (3) in rule 58H, —
  - (a) in sub-rule (1), after the word "re-roller", the commas and words ", composite unit of melting, re-rolling and MS cold drawing" shall be inserted ;
  - (b) in sub-rule (2), —
    - (i) after the word "re-rollers", the commas and words ", composite unit of melting, re-rolling and MS cold drawing" shall be inserted; and

(ii) in the proviso, after the word "re-roller", occurring twice, the commas and words ", composite unit of melting, re-rolling and MS cold drawing" shall be inserted; and

(c) for sub-rules (4) and (5), the following shall be substituted, namely:-

"(4) Ship breakers shall pay sales tax at the rate of five thousand eight hundred and sixty-two 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.

(5) The Customs Collectorate shall clear the goods declaration of ship for breaking on payment of sales tax along with other Government dues."

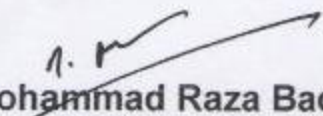
(4) in rule 58-I, —

- (i) in sub-rule (1), after the words "steel melters", the words "or composite unit of melting, re-rolling and MS cold drawing" shall be inserted;
- (ii) in sub-rule (2), after the words "steel melters", the words "or composite unit of melting, re-rolling and MS cold drawing" shall be inserted;
- (iii) in sub-rule (7), after the word "steel-melter ", the comma and words ", composite unit of melting, re-rolling and MS cold drawing" shall be inserted ; and

(5) in rule 58MC, after the word "ingots", the comma and words ", MS cold drawing products" shall be inserted.

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

  
**(Mohammad Raza Baqir)**  
Additional Secretary