

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

Islamabad, the 1st July, 2017.

**NOTIFICATION
(SALES TAX)**

S.R.O. 583(I)/2017.— In exercise of the powers conferred by section 71 of the Sales Tax Act, 1990, read with clauses (9) and (46) of section 2, sections 3 and 4, sub-section (2) of section 6, section 7A, clause (b) of sub-section (1) of section 8, sub-sections (2A) and (3) of section 22, sections 23 and 60 thereof, the Board with the approval of the Federal Minister-in-charge is pleased to make the following further amendments in the Sales Tax Special Procedure Rules, 2007, namely:—

In the aforesaid Rules,—

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

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

(2) in rule 58H,—

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

(ii) in sub-rule (2),—

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

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

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

- (iii) in sub-rule (2A),—

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

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

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

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

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

