

Government of Pakistan
Ministry of Finance, Economic Affairs
Statistics and Revenue
(Revenue Division)
**

Islamabad, the 17th September, 2007

NOTIFICATION
SALES TAX

S.R.O. 952(I)/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, 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 direct that the following further amendments shall be made in the Sales Tax Special Procedure Rules, 2007.

In the aforesaid Rules,—

- (1) in rule 58H, in sub-rule (2), for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-

“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 or composite unit of melting and re-rolling, the said melter or re-roller or composite unit shall deposit the due amount of tax for the relevant tax period at the rate of four rupees and seventy five piasas 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.”; and

(2) in rule (58 I),—

(a) in sub-rule (3), after the word “Mills”, the words “or Peoples Steel Mills” shall be inserted; and

(b) for sub-rule (6), the following shall be substituted, namely:-

“(6) Persons supplying imported MS products to downstream industry (i.e. the industry using steel products as raw materials for value addition purposes) shall issue invoices showing sales tax of fifty four hundred and sixty rupees per metric tonne. For supplies of imported MS products made to buyers other than downstream industry, sales tax amount of six hundred and seventeen rupees per metric tonne shall be shown in the invoices.”.

[C. No. 3/13-STB/98]

(Musarrat Jabeen)
Additional Secretary