

Rule	Sub-Rule	Clause	Amendment in Sales Tax Special Procedure (Withholding) Rules, 2007	Amended Bill 2015-16 NEW / inserted Deletion or Omitted Substituted
			further amendments shall be made in the Sales Tax Special Procedure (Withholding) Rules, 2007,	
2			Responsibility of a withholding agent.--	
	2A		A withholding agent shall deduct an amount equal to one-tenth of the total sales tax shown on the sales tax invoice issued by persons registered as a wholesaler, dealer (including petroleum dealers) or distributor, and make the payment of the balance amount to him.; and	
	5		In case of purchases, not covered by sub-rule (4) or sub-rule (6) above, the sales tax deducted at source shall be deposited by the withholding agent in the designated branch of National Bank of Pakistan under 7[under relevant head of account] on sales tax return-cum-payment challan in the form set out at Annexure to these rules, by 15th of the month following the month during which payment has been made to the supplier the purchase has been made. The return-cum-payment challan shall be prepared and deposited with the bank in triplicate and the bank shall send the original to the Collectorate of Sales Tax having jurisdiction, return the duplicate to the depositor and retain the triplicate for its own record:	
	6		In case the withholding agent is also registered under the Sales Tax Act, 1990, or the Federal Excise Act, 2005, he shall file the return and deposit the withheld amount of sales tax along with return filed for the month in which the purchase was made in the manner as provided under Chapter II of the Sales Tax Rules, 2006, along with other tax liability and such person shall not be required to file the return in the term as set out in the Annexure to these rules:	
5			Exclusions.	
		(iii)	Petroleum products as supplied by petroleum production, and exploration companies, oil refineries and oil marketing companies and dealers of motor spirit and high speed diesel	
		(iv)	mild steel products <u>registered persons paying sales tax under Chapter XI of the Sales Tax Special Procedure Rules, 2007, except those paying sales tax on ad valorem basis at standard rate;</u>	
		(v)	products made from sheets of iron or non-steel alloy, stainless steel or other alloy steel, such as pipes, almirahs, trunks etc.	
		(vi)	paper, in rolls or sheets;	
		(vii)	plastic products including pipes;	