

Rule	Sub-Rule	Clause	THE SALES TAX SPECIAL PROCEDURE RULES, 2007
			Further Amendment by SRO 488(1)/2016 dated 30 <sup>th</sup> June 2016
			NEW / inserted Deletion or Omitted Substituted
5			<b>Retailers required to pay tax on standard rate</b>
	1		<p>Retailers specified in rule 4 shall pay sales tax at the rate specified in sub-section (1) of section 3 of the Act and shall observe all the applicable provisions of the Act and rules made thereunder, including the requirement to file monthly sales tax returns in the manner prescribed in Chapter II of the Sales Tax Rules, 2006:</p> <p>Provided that the retailers making supplies of finished goods of the five sectors specified in Notification No. S.R.O. 1125(1)/2011, dated the 31st December, 2011 shall pay sales tax in respect of such supplies at the rates prescribed in the said Notification.</p> <p>Provided further that the retailers specified in this sub-rule shall, in lieu of the net tax payable at the applicable rate, have an option to pay sales tax under the turnover regime at the rate of two percent of their total turnover, including turnover relating to exempt supplies, without adjustment of any input tax whatsoever;</p> <p>Provided also that the aforesaid retailers shall furnish an option to the Chief Commissioner of the Regional Tax Office or the Large Taxpayers Unit having jurisdiction by fifteen day of July, 2016 opting to pay sales tax on the basis of turnover and such an option shall remain enforce for the whole financial year;</p>

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**CHAPTER XV**

**SPECIAL PROCEDURE FOR PAYMENT OF SALES TAX BY THE MARBLE INDUSTRY**

58ZC			<b>Application</b> - The provision of this chapter shall apply to-
		(a)	marble and granite manufacturing and polishing units, hereinafter referred to as marble and granite manufacturer, operating on electric power regardless of the type of electricity connection; and
		(b)	units having valid registration with All Pakistan Marble Industries Association (APMI A)
58ZD			<b>Payment of tax-</b>
	1		Every manufacturer specified in rule 58ZC shall pay sales tax at the rate on one rupee and twenty five paise per unit of electricity consumed as a final discharge of his net sales tax liability to the extent of marble and granite manufacturing, grinding and polishing process.
	2		The electricity distribution companies shall charge and collect sales tax at the rate specified in sub-rule (1) above, from the manufacturers specified therein, in addition to sales tax payable at standard rate and any other tax leviable under Sales Tax Act, 1990, including extra tax and further tax chargeable under sub-section (1A) of section 3.
	3		The electricity distribution company shall deposit the sales tax as specified in sub-rule (1) without any adjustment against the same along with their relevant monthly sales tax return.
	4		The Regional Tax Office in whose jurisdiction such manufacturing units fall shall provide a list of these units to the concerned electricity distribution company for charging sales tax on electricity consumption basis as specified above.
	5		In case the due amount of sales tax mentioned in sub-rule (1) is not mentioned in the electricity bill issued to any marble or granite manufacturer, he shall deposit the due amount of tax for the relevant tax period at the rate of one rupees and twenty five paise per unit of electricity consumed through his monthly sales tax return.
	6		No input tax adjustment shall be allowed to the marble and granite manufacturer paying sales tax at the rate specified in sub-rule (1). Such marble industry shall be required to issue sales tax invoice showing the total amount which shall be deemed to be inclusive of sales tax, however, such invoice shall not be admissible for input tax adjustment at any subsequent stage by any person.
	7		Every marble and granite manufacturer paying sales tax under these rules shall, if registered, be required to maintain records specified under section 22 of the Act, and file monthly return.

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58CE			<b>Responsibility of All Pakistan Marble Industries Association. -</b>
			The All Pakistan Marble Industries Association shall be responsible to ensure that the marble industries pay sales tax in the manner specified in these rules, and in case of non-compliance, the Association shall actively assist the concerned Commissioner for enforcement and recovery of sales tax due along with default surcharge calculated thereon, besides any other proceedings that may be initiated against the defaulting unit of marble industry under the Act. All Pakistan Marble Industries Association shall be authorized to authenticate the paid electricity bills of marble industries paying sales tax under these rules.
58ZF			<b>Treatment for units engaged in exports</b>
			Subject to permission of Commissioner concerned, the option to exclude sales tax amount as specified in sub-rule (1) of rule 58ZD from the electricity bill shall be available to marble and granite manufacturer exporting more than fifty percent of his supplies.