

Rule	Sub-Rule	Clause	THE SALES TAX SPECIAL PROCEDURE RULES, 2007 Further Amendment by SRO 583(1)/2017 dated 1 <sup>st</sup> July 2017
			<b>NEW / inserted</b> <del>Deletion or Omitted</del> <b>Substituted</b>
5			<b>Retailers required to pay tax on standard rate</b>
	4		<del>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:</del>  Retailer specified in rule 4 shall pay tax at the rates and in the manner as prescribed in sub-section (9A) of section 3 of the Act";
<b>CHAPTER XI SPECIAL PROCEDURE FOR PAYMENT OF SALES TAX BY STEEL MELTERS, RE-ROLLERS AND SHIP BREAKERS</b>			
58H			<b>Payment of tax</b>
	1		Every steel-melter, steel re-roller, composite units of melting, re-rolling and MS cold drawing and composite unit of steel melting, re-rolling (having a single electricity meter), excluding units operated by sugar mills or other persons using self-generated electricity shall pay sales tax at the rate of <del>nine</del> <b>[ten and a half]</b> rupees per unit of electricity consumed for the production of steel billets, ingots and mild steel (MS) products excluding stainless steel, which will be considered as their final discharge of sales tax liability
	2		Payment of tax by steel melters, re-rollers 63[, composite unit of melting, re-rolling and MS cold drawing] and composite units of melting and re-rolling shall be made through electricity bills along with electricity charges:  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 , composite unit of melting, re-rolling and MS cold drawing or composite unit of melting and re-rolling, the said melter or re-roller , composite unit of melting, re-rolling and MS cold drawing or composite unit shall deposit the due amount of tax for the relevant tax period at the rate of <del>nine</del> <b>[ten and a half]</b> rupees 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.  <b>Provided further that payment of sales tax at the rates of ten and a half Rupees per unit of electricity shall be 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.";</b>

Rule	Sub-Rule	Clause	THE SALES TAX SPECIAL PROCEDURE RULES, 2007 Further Amendment by SRO 583(1)/2017 dated 1 <sup>st</sup> July 2017 <b>NEW / inserted</b> <del>Deletion or Omitted</del> <b>Substituted</b>
58H	2A		Adjustable sales tax at the rate of Rs. 5,600 per metric ton shall be levied and collected on import of re-meltable iron and steel scrap falling under PCT headings 7204.3000, 7204.4100 and 7204.4990 <b>from those discharging sales tax liability under sub-section(1) of Rule 58H and Rupees eight thousand four hundred per metric tonne from other importers</b> , whereas non-adjustable sales tax Rs. 5,600/- per metric ton shall be levied and collected on import of waste and scrap of compressors falling under PCT heading 7204.4940:  Provided that further local supplies of such imported waste and scrap of compressor shall not be subject to sales tax.  <b>Provided further that the steel melters discharging their liability under sub-rule(1) and (2) shall submit electricity bills of last three months at the time of filing of Goods Declarations.";</b>
	2B		Local supplies of re-meltable iron and steel scrap shall be charged to sales tax at the rate of <del>Rs. 5,600</del> <b>Rs. 8,400</b> per metric ton.
	4		<del>Ship breakers shall pay sales tax at the rate of 73[eight thousand] 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.]</del>  <b>Ship breakers, in lieu of sales tax payable against their local supplies of re-rollable scrap and other materials obtained from ship breaking, shall pay sales tax at the time of import at the rate of eight thousand five hundred Rupees per metric tonne of such supplies determined at eighty percent, in case of oil tankers and gas carriers and at 72.5% for other vessels, of the total LDT of the ship imported for breaking.";</b>
58Ha			<b>Steel melters and re-rollers operating on self-generation basis</b>
	2		Steel melters and re-rolling mills producing electricity with the help of gas generators shall discharge their sales tax liability on the basis of the gas bill for the relevant month as per the following formula:--  Sales tax payable = [HM3 (or hundred cubic meter) x <del>Rs. 2,138</del> <b>2,494</b> less sales tax paid on gas bill  Provided that adjustment shall be allowed as provided in second proviso to sub-rule (2) of rule 58H.
	3		Steel melters and re-rolling mills operating on self-generated electricity shall discharge their tax liability on monthly basis, in the following manner:--  Sales tax payable = mill size (in inches) x <del>Rs. 58,446</del> <b>68,187</b>

Rule	Sub-Rule	Clause	<b>THE SALES TAX SPECIAL PROCEDURE RULES, 2007</b>
			Further Amendment by SRO 583(1)/2017 dated 1 <sup>st</sup> July 2017
			<b>NEW / inserted</b> <del>Deletion or Omitted</del> <b>Substituted</b>
58I			<b>Invoices and returns</b>

TABLE - 1

S. No.	Invoices issued by and for or to	Amount of sales tax to be mentioned on the invoices
(1)	(2)	(3)
1.	By steel melters or composite units of melting, re-rolling and MS cold drawing to registered re-rollers	<del>8,047</del> <b>9,247</b> per metric ton
2.	By steel re-rollers, using ingots or billets of steel melters or composite units of melting, re-rolling and MS cold drawing to registered persons	Rs. <del>9,217</del> <b>10,612</b> per metric ton
3.	By re-rollers, using billets of Pakistan Steel Mills or Peoples Steel Mills or Heavy Mechanical Complex or imported billets, to registered persons	Rs. 8,092 per metric ton
4.	By re-rollers, using ship-plates and re-rollable scrap as raw material, to registered persons	Rs. <del>9,170</del> <b>9,865</b> per metric ton
5.	By re-rollers, to unregistered persons	Rs. <del>1,170</del> <b>1,365</b> per metric ton
<del>6.</del>	<del>By persons supplying imported MS products, to registered persons</del>	<del>Rs. 8,526 per metric ton</del>
<del>7.</del>	<del>By persons supplying imported MS products, to unregistered persons</del>	<del>Rs. <sup>90</sup>[1,170] per metric ton</del>

Rule	Sub-Rule	Clause	<b>THE SALES TAX SPECIAL PROCEDURE RULES, 2007</b>
			Further Amendment by SRO 583(1)/2017 dated 1 <sup>st</sup> July 2017
			<b>NEW / inserted</b> Deletion or Omitted Substituted
58K			<b>Values of steel products</b>

TABLE

S. No.	Description	HS Code	Value
(1)	(2)	(3)	(4)
1.	Billets supplied by Pakistan Steel Mills, Heavy Mechanical Complex and Peoples Steel Mills	Respective heading	Rs.47,600/- PMT
2.	Imported billets	-do-	US\$ 514 PMT
3.	Re-rollable scrap supplied by ship breakers	-do-	Rs. <del>47,059</del> 50,000/- PMT]
4.	Imported re-rollable scrap	72.04	US\$ 480 PMT";

58MA			<b>Option to pay sales tax on ad valorem basis.</b>
	1		The steel melters and re-rollers may opt to pay sales tax on ad valorem basis at the rate specified in sub-section (1) of section 3 of the Act after deduction of input tax paid on their inputs subject to limits and conditions as specified under the Act or notifications issued thereunder. Such melters and re-rollers shall discharge their liability in the manner as indicated below, namely:--
		(a)	by the <del>25<sup>th</sup> of June</del> 15 <sup>th</sup> of July each year, such registered persons shall submit in writing to the Commissioner having jurisdiction their irrevocable option to pay sales tax on ad valorem basis for the coming financial year, and the option so exercised shall remain in force till the end of such financial year; and

Rule	Sub-Rule	Clause	THE SALES TAX SPECIAL PROCEDURE RULES, 2007
			Further Amendment by SRO 583(1)/2017 dated 1 <sup>st</sup> July 2017
			NEW / inserted Deletion or Omitted Substituted
			CHAPTER XIII
			SPECIAL PROCEDURE FOR PAYMENT OF EXTRA SALES TAX ON SPECIFIED GOODS
58T			<b>Mode, manner and rate applicable for payment of extra amount of tax.</b>
	1		Extra amount of sales tax at the rate of 2% of value of supplies shall be levied and collected on the supplies of all specified goods by manufacturers and importers in addition to the tax payable under sub-sections (1) and (2) of section 3 of the Act, as the case may be.;
			Provided that extra tax under this rule shall not apply on supplies of lubricating oils made to registered oil marketing companies (OMCs) and those made by OMCs to registered manufacturers for in-house consumption.".