

Rule	Sub-Rule	Clause	THE SALES TAX SPECIAL PROCEDURE RULES, 2007
			Further Amendment by SRO 775(1)/2018 dated 21 <sup>st</sup> June 2018
			NEW / inserted Deletion or Omitted Substituted

CHAPTER XI SPECIAL PROCEDURE FOR PAYMENT OF SALES TAX BY STEEL MELTERS, RE-ROLLERS AND SHIP BREAKERS			
58B			<b>Payment of sales tax on account of minimum value addition.</b>
	1		The sales tax on account of minimum value addition (hereinafter referred to as value addition tax in this Chapter), shall be levied and collected at import stage on goods as specified aforesaid at the rate of 43[three] per cent of the value of goods in addition to the tax chargeable under section 3 of the Act or a notification issued thereunder:
			Provided that the value addition tax shall not be charged on--
			(i) the goods as are imported by a manufacturer for in-house consumption; (ii) the POL products, imported by an Oil Marketing Company for sale in the country, whose prices are regulated under a special pricing arrangement by the Government of Pakistan or by a regulatory authority working under the Government of Pakistan <del>and</del> (iii) registered service providers importing goods for their in-house business use for furtherance of their taxable activity and not intended for further supply.] and (iv) LNG / RLNG; and (v) Second hand and worn clothing or footwear (PCT heading 6309.000)
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>ten and a half</del> thirteen 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 , 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>ten and a half</del> thirteen 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.  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

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			through fuels other than electricity.”;
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 [from those discharging sales tax liability under sub-section(1) of Rule 58H and Rupees <del>eight</del> ten] thousand four hundred per metric tonne from other importers], 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.  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.”;
	2B		Local supplies of re-meltable iron and steel scrap shall be charged to sales tax at the rate of Rs. <del>8,400</del> 10,400 per metric ton.
	4		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 <del>eight</del> nine 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.”;
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>2,494</del> 3,088 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>68,187</del> 84,422

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58I			<b>Invoices and returns</b>
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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>9,247</del> <b>11,247</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>10,612</del> <b>12,937</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>9,865</del> <b>11,190</b> per metric ton
5.	By re-rollers, to unregistered persons	Rs. <del>1,365</del> <b>1,690</b> per metric ton

58K			<b>Values of steel products</b>
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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>50,000</del> <b>55,883/-</b> PMT]
4.	Imported re-rollable scrap	72.04	<del>US\$ 480</del> <b>Rupees 52,000</b> PMT";

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<b>CHAPTER XIII</b>			
<b>SPECIAL PROCEDURE FOR PAYMENT OF EXTRA SALES TAX ON SPECIFIED GOODS</b>			
585			<b>Application</b> The provisions of this Chapter shall apply to supplies of the goods specified in the following Table, hereinafter referred to in this Chapter "the specified goods", namely:-

TABLE

S. No.	Specified Goods
1	Household electrical goods, including air-conditioners, refrigerators deep freezers, televisions, recorders and players, electric bulbs, tube-lights, fans, electric irons, washing machines and telephone sets.
2	Household gas appliances, including cooking range, ovens, geysers and gas heaters.
<del>3</del>	<del>Foam and spring mattresses and other foam products for household use.</del>
4	Auto-parts and accessories.
5	Lubricating oils, brake fluids, transmission fluid, and other vehicular fluids and maintenance products.
6	Tyres and tubes.
7	Storage batteries.
8	Arms and Ammunitions.
9	Paints, distempers, enamels, pigments, colours, varnishes, gums, resins, dyes, glazes, thinners, blacks, cellulose lacquers and polishes sold in retail packing.
10	Tiles.
11	Biscuits, confectionery, chocolates, toffees and candies.