

GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE, ECONOMIC AFFAIRS,  
STATISTICS AND REVENUE  
(REVENUE DIVISION)  
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4<sup>th</sup>  
Islamabad, the 05<sup>th</sup> October, 2013.

NOTIFICATION  
(SALES TAX)

S.R.O. 895 (I)/2013.- In exercise of the powers conferred by the proviso to clause (a) of sub-section (2) of section 3 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that the following amendments shall be made in the Third Schedule to the said Act, namely:-

In the aforesaid Schedule, serial numbers 23, 24, 25, 26, 27, 28, 29, 30, 31, 34 and 35 in column (1) and the entries relating thereto in columns (2) and (3) shall be omitted.

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[C. No. 1/56-STB/2013]

  
(Shafiq Hussain Asad)  
Additional Secretary

GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE, ECONOMIC AFFAIRS,  
STATISTICS AND REVENUE  
(REVENUE DIVISION)

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Islamabad, the 4<sup>th</sup> October, 2013.

NOTIFICATION  
(SALES TAX)

S.R.O. 896 (I)/2013.- 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 make the following further amendments in the Sales Tax Special Procedure Rules, 2007, namely:-

- (1) In the aforesaid Rules,-
  - (a) in Chapter XIII, in the heading, for the words "ELECTRIC HOME APPLIANCES" the word "GOODS" shall be substituted;
  - (b) for rule 58S, the following shall be substituted, namely:-

"58S. Application.--The provisions of this Chapter shall apply to supplies of the goods specified in the following Table, hereinafter referred to in this Chapter as "the specified goods", namely:-

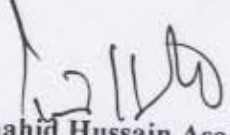
TABLE

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.
3	Foam or spring mattresses and other foam products for household use.
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, confectionary, chocolates, toffees and candies.”; and
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- (c) in rule 58T,—
- (i) In sub-rule (1), for the figure “0.75”, the figure “2” shall be substituted; and
  - (ii) the word “electric”, wherever occurring in sub-rules (1), (3), (5), (7) or (8) shall be omitted.

[C. No. 1/56-STB/2013]

  
(Shahid Hussain Asad)  
Additional Secretary

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Islamabad, the <sup>4<sup>th</sup></sup> October, 2013.

NOTIFICATION  
(SALES TAX)

S.R.O. 897(I)/2013.— In exercise of the powers conferred by sub-section (6) and sub-section (7) of section 3 and sub-section (4) of section 7 of the Sales Tax Act, 1990 read with section 71 thereof, the Federal Government is pleased to direct that the following further amendments shall be made in Sales Tax Special Procedure (Withholding) Rules, 2007, namely:-

In the aforesaid Rules,—

- (a) in the preamble, for the words, figures and brackets “and sub-section (4) of section 7”, the words, figures, letter and brackets “, sub-section (4) of section 7 and clause (b) of sub-section (1) of section 8” shall be substituted;
- (b) in rule 2,—
  - (i) after sub-rule (2), the following new sub-rule shall be inserted, namely:-

“(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
  - (ii) for sub-rule (3), the following shall be substituted, namely:-

“(3) (i) A withholding agent having Free Tax Number (FTN) and falling under clauses (a), (b) or (c) of sub-rule (2) of rule 1 shall, on purchase of taxable goods from persons liable to be registered but not actually registered under Chapter I of the Sales Tax Rules, 2006, deduct sales tax at the applicable rate of the value of taxable supplies made to him from the payment due to the supplier and, unless otherwise specified in the contract between the buyer and the supplier, the amount

of sales tax for the purpose of this rule shall be worked out on the basis of gross value of taxable supply.

(ii) A withholding agent, other than specified in clause (i), shall on purchase of taxable goods from persons liable to be registered but not actually registered under Chapter I of the Sales Tax Rules, 2006, deduct sales tax at the rate of one per cent of the value of taxable supplies made to him from the payment due to the supplier and the amount of sales tax for the purpose of this rule shall be worked out on the basis of gross value of taxable supply:

Provided that the withholding agent shall not be entitled to reclaim or deduct the amount of tax withheld from such persons as input tax.”; and

(c) in rule 5,

(i) in clause (viii), the word “and” at the end shall be omitted;

(ii) in clause (ix), for the full stop, at the end a semicolon shall be substituted; and

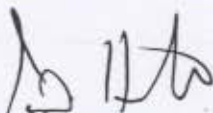
(iii) after clause (ix), the following shall be added, namely:-

“(x) Goods specified in the Third Schedule to the Sales Tax Act, 1990; and

(xi) Supplies made by commercial importers who paid value addition tax on such goods at the time of import as prescribed under Chapter X of the Sales Tax Special Procedure Rules, 2007.”.

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IC. No. 1/56-STB/2013

  
(Shahid Hussain Asad)  
Additional Secretary

GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE, ECONOMIC AFFAIRS,  
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Islamabad, the 4<sup>th</sup> October, 2013.

NOTIFICATION  
(SALES TAX)

S.R.O. 898(I)/2013.— In exercise of the powers conferred by clause (c) of section 4 read with clause (b) of sub-section (2) and sub-section (6) of section 3, clause (b) of sub-section (1) of section 8 and section 71 of the Sales Tax Act, 1990, the Federal Government is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O. 1125(I)/2011 dated the 31<sup>st</sup> December, 2011, namely:-

In the aforesaid Notification,—

- (i) after condition (vii), the following new condition shall be inserted, namely:-

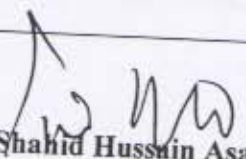
“(vii) notwithstanding anything contained in any other condition of this Notification, import and supplies of fabric shall be charged to sales tax at the rate of three per cent and value addition tax at the rate of two per cent shall be chargeable on commercial imports of fabrics,”; and

- (ii) in condition (x), for the proviso, the following shall be substituted, namely:-

“Provided that refund against local supplies, if any, shall be admissible only subject to pre-refund audit and in case of value addition of less than ten percent subject to the condition that the registered persons furnishes a revolving bank guarantee valid for at least ninety days issued by a scheduled bank to the satisfaction of the Commissioner, Inland Revenue having jurisdiction, of an amount not less than the average monthly refund claim during last twelve months:

Provided further that the post-refund audit shall be conducted and finalized within a period of ninety days and certificate to the genuineness of the refund claim shall be issued for each and every claim by the Commissioner, Inland Revenue having jurisdiction.”.

[C. No. 1/56-STB/2013]

  
(Shahid Hussain Asad)  
Additional Secretary