

Steel production

CCP calls for uniform sales tax rate; FBR defends diversity

By Mehtab Haider

ISLAMABAD: The Competition Commission of Pakistan (CCP) on Tuesday asked the Federal Board of Revenue (FBR) to impose uniform sales tax rate on steel manufacturers in order to curb discrimination against some players.

The watchdog, in a policy note, said the mechanism of charging sales tax by the FBR is different for the units operating on electricity supplied by distribution companies and those with self-generation sources.

The FBR argues that there was no discrimination as both the categories of manufacturers are getting their electricity from different sources.

The CCP took notice of a complaint filed by Madina Enterprises Limited (Madina Steel), which is using alternative energy.

The policy note said Madina Steel was charged general sales tax of 17 percent of ad valorem production simply on account of producing its own electricity through the use of renewable energy sources (bagasse and rice husk), while those units acquiring electricity from distribution companies were charged Rs9/unit of sales tax.

"The practice of implementing a different rate of sales tax on the players of the same industry based on the source of electricity is discriminatory," it said. "This distorts a level-play-

ing field, discourages new firms to enter into the market and prevents those who intend to innovate and invest in improving the efficiency of the production process from doing so, sets perverse incentives, leads to market stagnation and prevents any cost savings from being passed on to the end consumer."

A tax official said as Madina Enterprises has no electricity connection from the power distribution companies, it is very difficult to calculate the units and levy sales tax accordingly.

"Besides, there is no serious competitive disadvantage to Madina Enterprises because other steel melters and re-rollers are opting for electricity from power distribution compa-

nies at higher rates," the official said. "If Madina Enterprises is allowed to pay the taxes on self-generated electricity consumed in the manufacturing of steel products, then it will be disadvantageous to all other steel melters and re-rollers, which are purchasing expensive electricity."

The CCP, however, said a different method of calculating sales tax on establishments producing their own energy from alternative/renewable sources is against the spirit of the government's policy, "wherein the production of electricity through these resources, on even a small scale, is to be encouraged by offering incentives to the producers."

The commission recommended that all the units in the steel sector should be charged uniform sales tax, "rather than different on the source of power they use for production."

The policy note was issued under the Section 29 of the Competition Act, 2010, which empowers the CCP to review policy frameworks to foster competition in all spheres of economic and commercial activity and to recommend appropriate remedies to the federal and provincial governments.

The commission also sought the views of the all stakeholders, including Pakistan Steel Melters Association, FBR and other organisations on the issue.

Steel sector: FBR asked to levy identical ST rate on all units

RECORDER REPORT

ISLAMABAD: The Competition Commission of Pakistan (CCP) has recommended the Federal Board of Revenue (FBR) that all units in the steel sector be charged sales tax on the same basis rather than differentiating on the source of power they use for production and remove discrimination in steel industry by levying same sales tax rate on all players.

In this regard, the CCP has issued a Policy Note to the FBR here on Tuesday to eliminate discrimination meted out to some market players of the steel industry by imposing different sales tax rate and has recommended that this discrimination be removed by levying same sales tax rate on all players.

CCP took notice of a complaint filed by Madina Enterprises Limited (Madina Steel), which is using alterna-

tive energy, and alleged that the mechanism of charging sales tax by the FBR was discriminatory vis-a-vis units operating on electricity supplied by DISCOs.

Looking into the matter the Commission sought the views of all the stakeholders. It was found that Madina Steel was charged General Sales Tax (GST) at 17 percent of ad valorem production simply on account of producing its own electricity through the use of renewable energy sources i.e., bagasse & rice husk, while those units acquiring electricity from DISCOs were charged GST at Rs 9 per unit of electricity consumed.

CCP is of the view that the practice of implementing a different rate of sales tax on the players of the same industry based on the source of electricity is discriminatory as it distorts a level playing field, discourages new firms to enter

into the market and prevents those who intend to innovate and invest in improving the efficiency of the production process from doing so, sets perverse incentives, leads to market stagnation, and prevents any cost savings from being passed on to the end consumer.

Similarly, a different method of calculating sales tax on establishments producing their own energy from alternative/renewable sources is against the spirit of the Government's Policy wherein the production of electricity through these resources, on even a small scale, is to be encouraged by offering incentives to the producers.

The issue raised by the association about the non-existence of a reliable metering mechanism for captive power plants does not justify implementation of a different method of calculating sales tax. The CCP

did not find substance in the claim of PSMA that there is no mechanism to determine the electricity units consumed by Madina Steel. We have confirmed that an adequate metering mechanism is in place, whereby a representative of the Regional Tax Office (RTO) Faisalabad, verifies on monthly basis, by conducting on-site visit, the units of electricity consumed from the sealed meter installed at Madina Enterprises.

The Commission is of the view that the levy of dissimilar rate of sales tax on a production unit for being operationally efficient is against the spirit of the principles of competition. In fact, it is restrictive of a basic right of any undertaking to maximise profit by adopting methods to reduce its production cost. The current case of having two different methods of calculating sales tax on the steel plants operating on bio-

mass depicts a scenario whereby the industry players are disincentivised to enhance efficiency through measures that reduce cost, ensure reliability, and reduce the burden on DISCOs coping with electricity demand-supply issues.

It is pertinent to mention here that Pakistan has been facing a persistent gap of about 6,500MW in the supply and demand of electricity over the past several years.

The energy crisis is adversely affecting Pakistan's industry and the economy. According to some estimates, the loss to the industry is about 13 percent of total manufacturing sales or nearly Rs 130 billion annually. According to the energy policy, the government encourages the production of electricity through alternative resources and offers incentives to all producers of electricity, even at small scale.

Under the AEDB's Policy

for Development of Renewable Energy for Power Generation, 2006, the government encourages the generation of power through the use of renewable energy sources to bring-in energy security and improve the energy mix of the country. The policy offers investment-friendly incentives, and facilitates renewable energy producers and envisages increasing per capita consumption of energy and reducing the cost of production. However, the current mechanism of implementing a different rate of tax on those who have taken steps to produce their power independently (such as Madina Enterprises) reflects the antithesis of this policy to encourage the generation of power through renewable energy sources.

The implementation of a higher sales tax discourages the firms to endeavour for energy self-sufficiency and

help reduce the oil import bill. CCP has recommended that all units in the steel sector be charged sales tax on the same basis rather than differentiating on the source of power they use for production.

The Policy Note has been issued under Section 29 of the Competition Act, 2010, which empowers CCP to review policy frameworks to foster competition in all spheres of economic and commercial activity and to recommend appropriate remedies to the federal and provincial governments.

In principle, all players should be charged at the same rate and no one should be penalised for attaining or trying to attain operational efficiency. To create a level playing field in the steel industry, any difference created in the tax rate through any other special/general orders or otherwise may be rationalized, CCP added.

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FBR urged to levy unified sales tax rate on steelmakers

By Our Staff Reporter

ISLAMABAD: The Competition Commission of Pakistan (CCP) has issued a policy note to the Federal Board of Revenue (FBR) to eliminate discrimination meted out to some steel industry players by imposing different sales tax rates and has recommended that this discrimination be removed by levying same sales tax rate on all players.

The CCP took notice of a complaint filed by Madina Enterprises Limited, which is using alternative energy, and alleged that the mechanism of charging sales tax by the FBR was discriminatory vis-à-vis units operating on electricity supplied by Discos.

Looking into the matter, the commission sought views of the all stakeholders.

It was found that Madina Steel was charged General Sales Tax (GST) at 17 per cent of the value of production simply on account of producing its own electricity through the use of renewable energy sources, such as bagasse and rice husk, while those units acquiring electricity from Discos were charged GST at Rs9 per unit of electricity consumed.

The CCP recommended that all units in the steel sector be charged the sales tax on the same rates rather than differentiating on the source of power they use for production.

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DISCRIMINATORY PRACTICE

CCP issues policy note to FBR

📍 OUR CORRESPONDENT

MULTAN. The Competition Commission of Pakistan (CCP) has issued a policy note to the Federal Board of Revenue (FBR) to eliminate discrimination against some market players of the steel industry of imposing different sales tax rate.

The CCP took notice of a complaint filed by Madina Enterprises Limited (Madina Steel), which is using alternative energy, and alleged that the mechanism of charging sales tax by the FBR was discriminatory.

Looking into the matter, the CCP found that Madina Steel was charged general sales tax (GST) at 17% of ad valorem production simply on account of producing its own electricity through the use of renewable energy sources such as bagasse and rice husk, while those units acquiring electricity from DISCOs were charged GST at Rs9 per unit of electricity consumed.

CCP ISSUES POLICY NOTE TO FBR TO ELIMINATE DISCRIMINATION AGAINST STEEL INDUSTRY

KARACHI

STAFF REPORT

The Competition Commission of Pakistan (CCP) has issued a Policy Note to the Federal Board of Revenue (FBR) to eliminate discrimination meted out to some market players of the steel industry by imposing different sales tax rates and has recommended that this discrimination be removed by levying the same sales tax rate on all players.

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filed by Madina Enterprises Limited (Madina Steel), which is using alternative energy, and alleged that the mechanism of charging sales tax by the FBR was discriminatory vis-à-vis units operating on electricity supplied by the DISCOs.

Looking into the matter, the commission sought the views of all the stakeholders. It was found that Madina Steel was charged General Sales Tax (GST) at 17% of ad valorem production simply on account of producing its own electricity through the use of renewable energy

sources i.e., bagasse and rice husk, while those units acquiring electricity from DISCOs were charged GST at PKR 9 per unit of electricity consumed.

The CCP is of the view that the practice of implementing a different rate of sales tax on the players of the same industry based on the source of electricity they use is discriminatory as it distorts a level playing field, discourages new firms to enter into the market and prevents those who intend to innovate and invest in improving the efficiency of the production

process from doing so, sets perverse incentives, leads to market stagnation, and prevents any cost savings from being passed on to the end consumer.

Similarly, a different method of calculating sales tax on establishments producing their own energy from alternative/renewable sources is against the spirit of the government's policy wherein the production of electricity through these resources, on even a small scale, is to be encouraged by offering incentives to the producers.

The CCP has recommended that all the units in the steel sector be charged sales tax on the same basis rather than differentiating on the basis of the source of power that they use for production.

The Policy Note has been issued under Section 29 of the Competition Act, 2010, which empowers the CCP to review policy frameworks to foster competition in all spheres of economic and commercial activity and to recommend appropriate remedies to the federal and provincial governments.

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CCP issues policy note to FBR

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OUR STAFF REPORTER
ISLAMABAD

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CCP issues policy note to curb discrimination

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ad valorem production simply on account of producing its own electricity through the use of renewable energy sources i.e. bagasse and rice husk, while those units acquiring electricity from DISCOs were charged GST at Rs 9 per unit of electricity consumed.

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CCP issues policy note to FBR

STAFF REPORTER

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CCP writes to FBR to eliminate discrimination with steel industry

ISLAMABAD, June 21: The Competition Commission of Pakistan (CCP) has issued a Policy Note to the Federal Board of Revenue (FBR) to eliminate discrimination meted out to some market players of the steel industry by imposing different sales tax rate and has recommended that this discrimination be removed by levying same sales tax rate on all players.

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پکسپا سٹیز پکسپا کے کفاز سے تمام مارکیٹ پلیئرز کو مساوی مواقع دینے جائیں؟

ایک ہی انڈسٹری کے مختلف پلیئرز پر صرف بجلی کے حصول کے ذرائع کی بنا پر مختلف سٹیز پکسپا کا نفاذ غلط ہے، سی سی پی

کراچی (کامرس رپورٹر) مینٹیننس کمیشن آف پاکستان نے فیڈرل بورڈ آف ریونیو (ایف بی آر) کی جانب سے سٹیل انڈسٹری میں مختلف کاروباری اداروں پر بجلی کے حصول کے ذرائع کی بنا پر سٹیز پکسپا کے نفاذ میں امتیازی سلوک پر پالیسی نوٹ جاری کرتے ہوئے سفارش کی ہے کہ یکساں سٹیز پکسپا کے نفاذ کے ساتھ تمام مارکیٹ پلیئرز کو برابری کی سطح پر مواقع دینے جائیں۔ سی سی پی نے یہ پالیسی نوٹ مدینہ سٹیل کی جانب سے موصول ہونے والی شکایت کے بعد جاری کیا۔ مدینہ سٹیل جو کہ تباہل توانائی کے ذرائع استعمال کر رہا ہے انہیں لگایا کہ ایف بی آر کی جانب سے سٹیز پکسپا کے نفاذ کا طریقہ کار ڈسکو کے ذریعے بجلی حاصل کرنے والے اداروں کے لیے رعایتی درجہ رکھتا ہے۔ اس معاملے پر تمام سٹیک ہولڈرز کی رائے لینے کے بعد سی سی پی کو معلوم ہوا کہ مدینہ سٹیل پر صرف اس بنا پر 17% جی ایس ٹی کا نفاذ کیا گیا ہے کہ وہ گئے کی چھوک اور چاول کی بھوس سے اپنی بجلی خود پیدا کر رہا ہے جبکہ دیگر سٹیل یونٹس جو کہ ڈسکو کے ذریعے بجلی حاصل کر

رہے ان کی سرف شدہ بجلی پر صرف 9% جی ایس ٹی کا نفاذ کیا گیا۔ سی سی پی کے مطابق کہ ایک ہی انڈسٹری کے مختلف پلیئرز پر صرف بجلی کے حصول کے ذرائع کی بنا پر مختلف سٹیز پکسپا کا نفاذ غلط ہے۔ ایسا امتیازی سلوک

مینٹیننس کی رپورٹ کے خلاف ہے اور مارکیٹ میں آنے والے اداروں کے لیے اور نئی اختراع کے ذریعے اپنی پیو اور سی صلاحیت بہتر بنانے اور لاگت کم کرنے والوں کے لیے حوصلہ شکنی کا باعث ہوتا ہے۔

جنگ

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سٹیل سیکٹر میں تمام یونٹس پر یکساں بنیادوں پر سیلز ٹیکس کا نفاذ کیا جائے، مسابقتی کمیشن

جاری کیا۔ مدینہ سٹیل جو کہ متبادل توانائی کے ذرائع استعمال کر رہا ہے نے الزام لگایا کہ ایف بی آر کی جانب سے سیلز ٹیکس کے نفاذ کا طریقہ کار ڈسکونز کے ذریعے بجلی حاصل کرنے والے اداروں کے لیے رعایتی رجحان رکھتا ہے۔ اس معاملے پر تمام سٹیک ہولڈرز کی رائے لینے کے بعد سی سی پی کو معلوم ہوا کہ مدینہ سٹیل پر صرف اس بنا پر 17٪ جی ایس ٹی کا نفاذ کیا گیا ہے کہ وہ گنے کی چھوک اور چاول کی بھوسی سے اپنی بجلی خود پیدا کر رہا ہے جبکہ دیگر سٹیل یونٹس جو کہ ڈسکونز کے ذریعے بجلی حاصل کر رہے ان کی طرف سے بجلی پر صرف 9٪ جی ایس ٹی کا نفاذ کیا گیا۔

اسلام آباد (کامرس رپورٹر) مسابقتی کمیشن آف پاکستان نے فیڈرل بورڈ آف ریونیو کو سفارش کی ہے کہ ٹیکس سلیز ٹیکس کے نفاذ کے ساتھ تمام مارکیٹ پلیئرز کو برابری کی سطح پر مواقع دیئے جائیں اور سٹیل سیکٹر میں تمام یونٹس پر یکساں بنیادوں پر سیلز ٹیکس کا نفاذ کیا جائے، مسابقتی کمیشن نے ایف بی آر کی جانب سے سٹیل انڈسٹری میں مختلف کاروباری اداروں پر بجلی کے حصول کے ذرائع کی بنا پر سیلز ٹیکس کے نفاذ میں امتیازی سلوک برتنے پر پالیسی نوٹ جاری کر دیا ہے، سی سی پی نے یہ پالیسی نوٹ ایک سٹیل کی جانب سے موصول ہونے والی شکایت کے بعد

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اسٹیل سیکٹر میں بجلی پر سیلز ٹیکس میں امتیاز کا نوٹس

بجلی ڈسکوز سے لینے پر 9، متبادل ذرائع پر 17 فیصد سیلز ٹیکس مسابقت کے خلاف قرار

تمام نوٹس پر یکساں ٹیکس لگا یا جائے، مسابقتی کمیشن، ایف بی آر کو پالیسی نوٹ جاری

بھومی سے اپنی بجلی خود پیدا کر رہی ہے جبکہ دیگر اسٹیل نوٹس جو ڈسکوز کے ذریعے بجلی حاصل کر رہے ہیں ان کی بجلی پر صرف 9 فیصد جی ایس ٹی کا نفاذ کیا گیا۔ سی سی پی کے مطابق ایک ہی انڈسٹری کے مختلف پلیٹرز پر صرف بجلی کے حصول کے ذرائع کی بنا پر مختلف سیلز ٹیکس کا نفاذ غلط ہے، ایسا امتیازی سلوک مسابقت کی روح کے خلاف ہے اور نئے آنے والے اداروں اور نئی اختراع کے ذریعے پیداواری صلاحیت بہتر اور لاگت کم کرنے والوں کے لیے حوصلہ شکنی کا باعث ہے۔

اسلام آباد (خصوصی رپورٹر) مسابقتی کمیشن نے ایف بی آر کی جانب سے اسٹیل سیکٹر کے لیے بجلی پر سیلز ٹیکس کے نفاذ میں امتیازی سلوک پر پالیسی نوٹ جاری کر دیا اور سفارش کی ہے کہ یکساں سیلز ٹیکس کے نفاذ کے ساتھ تمام مارکیٹ پلیٹرز کو برابری کی سطح پر مواقع دیے جائیں۔ سی سی پی نے پالیسی نوٹ میں اسٹیل کی شکایت پر جاری کیا۔ مدینہ اسٹیل کی شکایت پر اسٹیک ہولڈرز کی رائے لینے کے بعد سی سی پی کو معلوم ہوا کہ مدینہ اسٹیل پر صرف اس بنا پر 17 فیصد جی ایس ٹی کا نفاذ کیا گیا ہے کہ وہ گھنے کی چھوک اور چاول کی



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سٹیبل سیکٹر پر یکساں بنیادوں پر سیزز ٹیکس کا نفاذ کیا جائے، سی سی پی

ایف بی آر تمام مارکیٹ پلیسز کو برابری کی سطح پر مواقع دے، پالیسی نوٹ

اسلام آباد (خبرنگار خصوصی) سٹیبل سیکٹر آف پاکستان نے فیڈرل بورڈ آف ریونیو (ایف بی آر) کی جانب سے سٹیبل انڈسٹری میں مختلف کاروباری اداروں پر بجلی کے استعمال کی بنیاد پر سیزز ٹیکس کے نفاذ میں امتیازی سلوک برتنے پر پالیسی نوٹ جاری کرتے ہوئے سفارش کی ہے کہ یکساں سیزز ٹیکس کے نفاذ کے ساتھ تمام مارکیٹ پلیسز کو برابری کی سطح پر مواقع دیئے جائیں سی سی پی نے یہ پالیسی نوٹ مدینہ سٹیبل کی جانب سے موصول ہونے والی شکایت کے بعد جاری کیا۔ سی سی پی نے ایف بی آر کو تجویز کیا ہے کہ سٹیبل سیکٹر میں تمام یونٹس پر یکساں بنیادوں پر سیزز ٹیکس کا نفاذ کیا جائے، نہ کہ بجلی پیدا کرنے والے ذرائع کی بنیاد پر نہ تا کہ مسابقت کی روح کو بحال رکھا جاسکے۔ پالیسی نوٹ سٹیبل سیکٹر آف پاکستان کے سیکشن 29 کے تحت جاری کیا گیا ہے جس کے مطابق سی سی پی پالیسی فریم ورک کا جائزہ لیتے ہوئے وفاقی اور صوبائی حکومتوں کو قانون سازی میں ترمیم کی سفارش کر سکتا ہے۔

اسلام آباد (خبرنگار خصوصی) سٹیبل سیکٹر آف پاکستان نے فیڈرل بورڈ آف ریونیو (ایف بی آر) کی جانب سے سٹیبل انڈسٹری میں مختلف کاروباری اداروں پر بجلی کے استعمال کی بنیاد پر سیزز ٹیکس کے نفاذ میں امتیازی سلوک برتنے پر پالیسی نوٹ جاری کرتے ہوئے سفارش کی ہے کہ یکساں سیزز ٹیکس کے نفاذ کے ساتھ تمام مارکیٹ پلیسز کو برابری کی سطح پر مواقع دیئے جائیں سی سی پی نے یہ پالیسی نوٹ مدینہ سٹیبل کی جانب سے موصول ہونے

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ایف بی آر سٹیٹل انڈسٹری میں یکساں سیزنگ ٹیکس نافذ کرے: مسابقتی کمیشن

مختلف فریقین پر بجلی کے حصول کے ذرائع کی بنا پر مختلف سیزنگ ٹیکس کا نفاذ غلط ہے

کراچی (کامرس رپورٹر) مسابقتی کمیشن نے ایف بی آر کی جانب سے سٹیٹل انڈسٹری میں مختلف کاروباری اداروں پر بجلی کے حصول کے ذرائع کی بنا پر سیزنگ ٹیکس کے نفاذ میں امتیازی سلوک برتنے پر پالیسی نوٹ جاری کرتے ہوئے سفارش کی ہے کہ یکساں سیزنگ ٹیکس کے نفاذ کے ساتھ تمام مارکیٹ پلیئرز کو برابری کی سطح پر مواقع دیے جائیں۔ مسابقتی کمیشن نے یہ پالیسی نوٹ مدینہ سٹیٹل کی جانب سے موصول ہونے والی شکایت کے بعد جاری کیا۔ مدینہ سٹیٹل جو کہ قبائل توانائی کے ذرائع استعمال کر رہا ہے نے الزام لگایا کہ ایف بی آر کی جانب سے سیزنگ ٹیکس کے نفاذ کا طریقہ کار ڈسکوز کے ذریعے بجلی حاصل کرنے والے اداروں کے لیے رعایتی رجحان رکھتا ہے۔ اس معاملے پر تمام سٹیک ہولڈرز

کی رائے لینے کے بعد مسابقتی کمیشن کو معلوم ہوا کہ مدینہ سٹیٹل پر صرف اس بنا پر 17% جی ایس ٹی کا نفاذ کیا گیا ہے کہ وہ گنے کی پھوک اور چاول کی بیوی سے اپنی بجلی خود پیدا کر رہا ہے جبکہ دیگر سٹیٹل یونٹس جو کہ ڈسکوز کے ذریعے بجلی حاصل کر رہے ان کی صرف شدہ بجلی پر صرف 9% جی ایس ٹی کا نفاذ کیا گیا۔ مسابقتی کمیشن کے مطابق کہ ایک ہی انڈسٹری کے مختلف پلیئرز پر صرف بجلی کے حصول کے ذرائع کی بنا پر مختلف سیزنگ ٹیکس کا نفاذ غلط ہے۔ ایسا امتیازی سلوک مسابقت کی روح کے خلاف ہے اور مارکیٹ میں نئے آنے والے اداروں کے لیے اور نئی اختراع کے ذریعے اپنی پیداواری صلاحیت بہتر بنانے اور لاگت کم کرنے والوں کے لیے حوصلہ شکنی کا باعث ہوتا ہے۔