

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

Islamabad, the 12th June, 2004.

NOTIFICATION
(SALES TAX)

S.R.O. 484(I)/2004.— In exercise of the powers conferred by section 71 of the Sales Tax Act, 1990, read with clause (9) of section 2, sections 3, 3AA 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, sections 26AA and 34A, and the first and second provisos to section 45 thereof, the Federal Government is pleased to make the following rules, namely:—

THE SALES TAX SPECIAL PROCEDURES RULES, 2004

1. **Short title, application and commencement.**—(1) These rules may be called the Sales Tax Special Procedures Rules, 2004.

(2) They shall apply to such persons as are specified in the respective Chapter.

(3) These shall come into force on and from the 1st July, 2004, except Chapter VII, which shall come into force with immediate effect.

CHAPTER I

**SPECIAL PROCEDURE FOR
FILING OF NIL RETURNS**

2. **Application.**—The provisions of this Chapter shall apply to every registered person who files a nil return for any tax period.

3. **Definitions.**—(1) In this Chapter, unless there is anything repugnant in the subject or context,—

- (a) “Act” means the Sales Tax Act, 1990;
- (b) “Computer Section” means Computer Section of the Collectorate;
- (c) “Collectorate” means the office of the Collector having jurisdiction;

- (d) “nil return” means a return indicating that no sales tax is payable by the registered person in respect of the tax period to which the return relates, and includes a null return and a return where carry-forward or refund is claimed;
- (e) “Nil Return Receipt Counter” means a counter set up in the Collectorate for the purpose of receiving nil returns; and
- (f) “null return” means a return which indicates that no transaction was made by the registered person during the tax period and no amount of tax is to be paid, refunded or carried forward.

(2) The words and expressions used, but not defined herein, shall have the same meaning as assigned to them in the Act.

4. Setting up of Nil Return Receipt Counters.—(1) The Collector of Sales Tax may set up one or more Nil Return Receipt Counters, in such offices of the Collectorate as he may deem necessary, to receive nil returns from registered persons which come under the jurisdiction of that Collectorate.

(2) The Collector of Sales Tax shall ensure that the location and timings of the Nil Return Receipt Counters are publicized in newspapers and displayed at a prominent place in the Collectorate.

5. Filing of nil returns in the Collectorate.—Every registered person intending to file a nil return under section 26 of the Act may, in lieu of filing a nil return under Chapter II of the Sales Tax Rules, 2004, file the nil return, in duplicate, in the form as set out in the Annexure to this Chapter, not later than the due date, at a Nil Return Receipt Counter in the Collectorate where he is registered.

6. Receipt of Nil Returns by the Collectorate.—(1) Before receiving a nil return at the Nil Return Receipt Counter, it shall be ensured by the person receiving the nil return that all the particulars entered in both of the copies of the nil return are identical and shall thereafter sign and stamp both copies of the nil return indicating the date of submission of the nil return.

(2) The person receiving a nil return shall immediately forward the original copy of the nil return to the Computer Section and give the duplicate copy thereof, duly signed, stamped and indicating the date of submission, to the registered person as a receipt of filing of the return.

7. **Computer feeding.**—All nil returns received in the Computer Section will be entered into the computer without delay, provided that priority shall be given to feeding of returns of refund claimants.

GOVERNMENT OF PAKISTAN
"NIL" Sales Tax Return

Amendment
 (See rule 5)
 Regular Revised
 Tick the relevant box

Periods in case of revised returns, insert date of initial return.											

Please see the instructions on the reverse before you fill this return

(01) Sales Tax Registration No. (02) N.T.N #

(03) Name (04) Tax period

Month	Year
<input type="text"/>	<input type="text"/>

(05) Excess amount of input tax carried forward from the preceding tax period, if any. **Rs.**

(06) Unclaimed input tax from immediate three preceding tax periods (excluding Column # 05). **Rs.**

Reasons for delayed claim:

(07) Sales	VALUE (Excluding Sales Tax)	Rate	SALES TAX DUE (Output Tax)
(a) Taxable Supplies	Rs. <input type="text"/>	5%	Rs. <input type="text"/>
(b) Exports/zero-rated Supplies	Rs. <input type="text"/>	0%	Rs. <input type="text"/>
(c) Supplies to TRF-Registered Persons	Rs. <input type="text"/>	0%	
(d) Exempt Supplies	Rs. <input type="text"/>		
TOTAL	Rs. <input type="text"/>		Rs. <input type="text"/>

(08) Purchases	VALUE (Excluding Sales Tax)	Rate	SALES TAX PAID (Input Tax)
(a) Taxable Imports	Rs. <input type="text"/>	15%	Rs. <input type="text"/>
(b) Taxable Purchases (Domestic)	Rs. <input type="text"/>	15%	Rs. <input type="text"/>
(c) Tax on utilities (Tele+Gas+Elec)	Rs. <input type="text"/>	15%	Rs. <input type="text"/>
(d) Zero rated purchases/imports	Rs. <input type="text"/>	0%	Rs. <input type="text"/>
(e) Exempt Purchases/Imports	Rs. <input type="text"/>		
(f) All other Purchases	Rs. <input type="text"/>		
TOTAL	Rs. <input type="text"/>		Rs. <input type="text"/>

(09) Arrears / additional tax / recoveries pointed out by audit (10) Penalty for late filing

(11) Net amount payable (including arrears, additional tax and penalties) **TOTAL SALES TAX PAYABLE [7 - (5+6+8)+9+10]** (under each head):
 020000 Sales Tax

(12) Refund [(5-6+3)-7] **Rs.** (13) Carry forward [(5-6+8)-7] **Rs.**

Note: In case of commercial exporters and manufacturer cum exporters whose supplies of same date goods exceed 20% of their total exports, only actual refund claim (to the extent of zero-rated supplies) should be entered in column (12), while the remaining amount should be shown in column (13).

Declaration	I declare that the entries in this return are true and correct.	Signature	<input type="text"/>
Name	<input type="text"/>	Stamp	<input type="text"/>
NIC #	<input type="text"/>	Date	Day <input type="text"/> Month <input type="text"/> Year <input type="text"/>
Designation	<input type="text"/>		

For Official use: Signature of receiving official. Serial No.

Stamp.