

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE**

Islamabad, the 11th June, 2008

NOTIFICATION
(SALES TAX)

S.R.O. 530(I)/2008.— In exercise of the powers conferred by sub-section (1) of section 4 and section 40 of the Federal Excise Act, 2005, section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, read with sub-section (2) of section 8, clause (ii) of sub-section (2) of section 8B, sections 9, 10, 14, 21 and 28, clause (c) of sub-section (1) of section 22, section 26, sub-section (6) of section 47A, sections 48, 50A, 52, 52A and 66 thereof, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Sales Tax Rules, 2006, which shall take effect on the 1st day of July, 2008, namely:-

In the aforesaid Rules,—

- (1) for the words “Central Board of Revenue” wherever occurring, the words “Federal Board of Revenue” shall be substituted;
- (2) in rule (2), in sub-rule (1), clauses (xviii), (xxxiii), (xxxiv) and (xxxv-a) shall be omitted;
- (3) in rule 4, for clause (a), the following shall be substituted, namely:-

“(a) a manufacturer not being a cottage industry”;
- (4) in rule 5, after sub-rule (3), the following new sub-rules shall be added, namely:—

“(4) A person who has applied for registration as manufacturer shall be registered after LRO has verified his manufacturing facility.”;

(5) In no case, a person required to be registered under the Act shall be issued more than one registration number.”;

(5) in rule 7, in sub-rule (7), for the words, letters and figure “prescribed form STR-2”, the word, letters and figure “form STR-1” shall be substituted;

(6) for rule 10, the following shall be substituted, namely:—

“10. Cancellation of multiple registrations.— (1) In case a person holds multiple sales tax registrations, he shall retain only one registration and surrender all other registrations under intimation to CRO. Alternatively, such registered persons shall file only one return for the tax period July 2008, and onwards, against the registration number they wish to retain and all other registration numbers shall be cancelled by CRO.

(2) The tax liabilities against the registrations cancelled in the aforesaid manner shall be transferred against the registration retained and in case of such registrations being in different Collectorates, the Collector having jurisdiction over cancelled registrations shall ensure that tax arrear files are transferred to the Collectorate having jurisdiction over the registration so retained.”;

(7) for rule 14, the following shall be substituted, namely:—

“14. Filing of returns.—(1) Every person registered under the Sales Tax Act, 1990, or the Federal Excise Act, 2005, shall file the return as specified in the form STR-7, along with all its annexures provided

therein, in accordance with the instructions given therewith, in the manner as specified in rule 18.

(2) Where a registered person operates in different sectors for which different dates of filing of return have been prescribed in any rules made under the Sales Tax Act, 1990, or the Federal Excise Act, 2005, such person shall file a single return for all such sectors by the due date applicable to his major activity in terms of sales tax or federal excise duty payable.”;

(8) rule 14A shall be omitted;

(9) in rule 18,—

(a) for sub-rule (1), the following shall be substituted, namely:—

“(1) Every registered person required to file return or other statement as prescribed under section 26 or section 27 of the Act or any notification issued thereunder shall file such a return or, as the case may be, statement, electronically in the manner as specified by the Board through a general order.”; and

(b) after sub-rule (2), the following new sub-rule shall be added, namely:—

“(3) In cases where due date has been prescribed as 15th of a month, the tax due shall be deposited by the 15th and the return shall be submitted electronically by 18th of the same month.”;

(10) in rule 20, in sub-rule (2), for the word “buyer”, the word “supplier” shall be substituted;

- (11) in rule 22, in sub-rule (4), for the words “output”, occurring for the second time, the word “input” shall be substituted;
- (12) in rule 23, after the word “purpose”, the words “and the input tax credit in respect of goods so destroyed shall not be admissible”, shall be added;
- (13) in rule 28,—
- (a) in sub-rule (1), for the word “sixty”, occurring twice, the words “one hundred and twenty” shall be substituted;
- (b) after sub-rule (1), amended as aforesaid, the following new sub-rule shall be inserted, namely:-
- “(1A) The manufacturer-*cum*-exporters, who are registered as limited companies, having annual turnover more than one hundred million rupees and whose refund claim on inputs consumed in zero-rated supplies excluding building material and utilities is less than one per cent of the value of exports and local zero-rated sales, shall have the option to file refund claim electronically provided their suppliers are also filing return along with details of sale and purchases electronically.”; and
- (c) in sub-rule (2), for the word “thirty”, the word “sixty” shall be substituted;
- (14) in rule 29, sub-rule (5) shall be omitted;
- (15) in rule 30, for sub-rule (1), the following shall be substituted, namely:—

“(1) On receipt of analysis Report and refund payment order for the amount verified by CREST and found admissible by the processing officer, the officer in-charge shall sanction the amount so determined and issue the Refund Payment Order (RPO).”;

- (16) in rule 37, for the words “on account of discrepancies pointed out by the RRAS”, the words “or unverified” shall be substituted;
- (17) in rule 38, in sub-rule (5) for the figure “X”, the figure “VIII”, shall be substituted;
- (18) after rule 39, the following new rule shall be inserted, namely:—

“39A. Processing of refund claims in LTUs,— (1) The refund claimant registered in a Large Taxpayer Unit, desirous of availing facility under this rule, shall file a refund application to the Collector of Sales Tax having jurisdiction along with the following documents, namely:—

- (a) an undertaking affirming the accuracy and genuineness of refund; and
- (b) a revolving bank guarantee valid for at least one hundred and twenty days issued by a scheduled bank, to the satisfaction of Collector of Sales Tax (Large Taxpayers Unit), of an amount not less than amount of refund claimed.

(2) Where the claimant has filed documents under sub-rule (1), the Collector shall allow the refund of input tax within three days of receipt thereof.

(3) Within fifteen days of the sanctioning of refund, the claimant shall file a complete refund claim along with the supportive documents and soft copy on the prescribed format, which shall be scrutinized in the Large Taxpayer Unit and the objections, if any, related to the refund claim shall be conveyed to the claimant within seven days of the receipt of claim.

(4) In case any amount already sanctioned and paid is found inadmissible or remains unverified after six month of payment of refund, the same shall be recovered within seven days by encashing the bank guarantee to the extent of inadmissible amount besides other legal action under the relevant provisions of the Act and rules made thereunder.

(5) The Collector of Sales Tax shall notify an officer, not below the rank of an Assistant Collector, as focal person in the LTU to liaise with other Collectorates regarding the problems or objections encountered on account of purchases and supplies of the refund claimant for speedy solution thereof.”;

(19) In rule 150B, for the expression “at such time and in such manner, as may be prescribed”, the expression “by visiting the website <https://e.fbr.gov.pk>” shall be substituted;

(20) for form STR-1, the following shall be substituted, namely:—



Government of Pakistan
Federal Board of Revenue
Form of Application for Sales Tax/ Federal Excise Registration/ Change in Particulars

"STR-1
[See Rules 5(1) and 7(1)]

Registry	1	Sheet No. <input type="text"/> of <input type="text"/>	Application No. N° <input type="text"/>																																																						
	2	Application Type New Registration <input type="checkbox"/> Tax Office/ Collectorate where registration required <input type="text"/> Change in Particulars <input type="checkbox"/> NTN <input type="text"/>																																																							
	3	Category <input type="checkbox"/> Company <input type="checkbox"/> AOP <input type="checkbox"/> Individual Company Type <input type="checkbox"/> Pvt. Ltd. <input type="checkbox"/> Public Ltd. <input type="checkbox"/> Small Company <input type="checkbox"/> Trust <input type="checkbox"/> NGO <input type="checkbox"/> Society <input type="checkbox"/> Other (pl specify) _____																																																							
	4	Status <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident Country of Non Resident <input type="text"/>																																																							
	5	CNIC/PP No. <input type="text"/> [for Individual only , Non-Residents to write Passport No.] Gender <input type="checkbox"/> Male <input type="checkbox"/> Female																																																							
	6	Reg./ Inc. No. <input type="text"/> [for Company & Registered AOP only] Birth/ Inc. Date <input type="text"/>																																																							
	7	Name <input type="text"/>																																																							
	8	Address (*) Registered Office Address for Company and Mailing Address for Individual & AOP Name of Registered Person (Company, Individual or AOP Name) House /Flat /Plot No <input type="text"/> Street/ Lane/ Plaza/ Floor <input type="text"/> Block/ Mohala/ Sector/ Road/ etc <input type="text"/> Province <input type="text"/> District <input type="text"/> City/Tehsil <input type="text"/> Area/Town <input type="text"/>																																																							
	9	Principal Activity <input type="text"/>																																																							
	10	Register for <input type="checkbox"/> Sales Tax <input type="checkbox"/> Federal Excise <input type="checkbox"/> S.T W/H Agent																																																							
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	12	Phone <input type="text"/> <input type="text"/> Mobile <input type="text"/> <input type="text"/> Fax <input type="text"/> <input type="text"/>																																																							
	13	E-Mail <input type="text"/> e-Mail address for all correspondence																																																							
Directors/Shareholders	14	Total Directors/Shareholders <input type="text"/> Please provide information about top-10 Directors/Shareholders Total Capital <input type="text"/>																																																							
	15	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%;">NTN/CNIC</th> <th style="width:50%;">Name of Director/Shareholder</th> <th style="width:15%;">Share %</th> <th style="width:20%;">Capital</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>				NTN/CNIC	Name of Director/Shareholder	Share %	Capital																																																
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	18	Please provide details of all business / branches / outlets etc.																																																							
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Declaration	28	I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete. It is further declared that any notice sent on the e-mail address given above will be accepted as legal notice served under the law.																																																							
	29	Date <input type="text"/> CNIC/ Passport No. <input type="text"/> Name of Applicant <input type="text"/> SIGNATURES _____																																																							
Official Area	30	Registration Nr. <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> User Id. <input type="text"/> (User Id, Passw ord and Pin code w ill be e-mailed)																																																							
	31	Date <input type="text"/> - <input type="text"/> - <input type="text"/> Tax Office <input type="text"/> Signature of Issuing Officer _____																																																							

FILLING INSTRUCTIONS FOR STR-1

Registry

- 1 Sheet No. Usually only one sheet of this form is sufficient. However more sheets will be needed if the space provided is insufficient. If 2 additional sheets are attached then the first will be Sheet 1 of 3, and so on up to Sheet 3 of 3. If no sheet is attached, then write Sheet 1 of 1.

Application No. This field is for official use. All the grey fields are for official use and should be left blank by the applicant.
- 2 Application Type Check (√) the relevant box. If the box for **change in particulars** is selected the current **NTN** should also be provided. Grey box is for check digit. In case of change in particulars only that information should be provided which is added or which requires change.
- 3 Category Check (√) the relevant box showing the Person Category as **Company, AOP** or **Individual**. If Category is selected as **Company** then one of the types of companies should also be checked (√).
- 4 Status Check the Status as **Resident** or **Non-Resident** . In case of Non-Resident the Country of Non-Resident Person should also be written.
- 5 CNIC/ PP No. All **Resident Individuals** should write CNIC Number and **Non-Resident Individuals** should write Passport (PP) Number in this column.

In case of **Company** and **AOP** this column should be left blank.
- Gender Gender is required only for Individual, Company and AOP should leave this column blank
- 6 Reg/ Inc. No. In case of **Company**, write SECP incorporation number. In case of **AOP** write the registration number of AOP if available, otherwise leave it blank.
- Birth/ Inc. Date **Individual** should write the Birth Date and **Company/AOP** should write the date of incorporation/formation
- 7 Name Name of Registered Person. **Individual** should write the name as appearing in the CNIC, **Company** should write the name as appearing in SECP and **AOP** should write the name as shown in the AOP Agreement.
- 8 Address **Company** should write the address of Registered Office, **Individual** and **AOP** should write Mailing Address.

9 Principal Activity Principal Activity of the Person being registered should be written here, in case of multiple business activities the Principal Activity at the time of registration should be determined on the basis of major revenue generating business activity. Detailed list of Business Activities can be accessed from FBR's web site <http://fbr.gov.pk> or <https://e.fbr.gov.pk>. Individuals having only salary income should write **Salary Income** as Principal Activity.

Activity Code Activity Code can be left blank if applicant does not know the same.

10 Register for Tick (√) the relevant boxes. All the relevant boxes should be checked.

N° This is for official use, and should be left blank by the applicant.

Representative

11 Representative Particulars of the Representative, as defined u/s 172 of Income Tax Ordinance 2001, of the person being registered should be provided here. This information must be provided by Company and AOP. However the **Individual** may opt for **Self** as representative.

12 Phone, Mobile, Fax Phone, Mobile and Fax number of the Representative or Individual (in case of Self) should be written. Fax number is optional.

13 E-Mail E-Mail address of the representative should be written here, which will be used to serve legal notices and correspondence

Directors/ Shareholders

14 Total No. of Directors Total Number of directors/shareholders in the business.

Total Capital Total Capital of the business, director/shareholder wise share to be provided in the following lines.

15 NTN/CNIC NTN/ CNIC of the directors. Particulars of all the directors should be provided in this portion. More sheets should be added for more than 5 owners.

Name of Director Name of Director/Shareholder.

Share % Share in terms of percentage of the owner up to two decimal places, e.g. 33.33%

Capital Share of owner in terms of capital amount

16 Others Others Share of owner in terms of capital amount

Other Activities

17 Activity Code Activity Code can be left blank if applicant does not know the same.

Business Activity Detailed list of Business Activities can be accessed from FBR's web at site <http://fbr.gov.pk> or <http://e.fbr.gov.pk>. Do not re-write the Principal Activity given at Sr-9. Hence if there is no activity other than the Principal Activity, then this portion should be left blank. More activities can be added later through the Change Request as explained at Sr-2 above.

18	Total Business/branches	Total Number of Businesses/ Branches, details of which should be provided in the following columns.
		Businesses/ Branches
20	Business/ Br.	Name of Business/ Branch
	Branch Type	Write the location type, e.g. Branch, Godown, Outlet, Sub-Office, Factory, Show Room, etc.
21	Electricity Cons No.	Electricity Consumer number of the connection installed at the business/ branch premises
	Gas No.	Gas Consumer number of the connection installed at the business/ branch premises, where applicable
22	Bus/Br. Start Date	Start Date of the Business/ Branch, date should be written in the format of DD-MM-YYYY.
	Bus/Br. Close Date	Closing Date of the Business/ Branch. This is applicable only when Close Business/ Branch is selected as Action Requested
23	Total Bank Accounts	Total Number of Bank Accounts, details of which should be provided in the given columns
24	Account Sr.	Serial Number of the Bank Account. Separate sheets are required to provide information about each additional bank account
	Action Requested	Check (√) the relevant box as Add Account, Change Particulars or Close Account
25	A/C No.	Bank Account No. as allotted by the bank
	A/C Title	Title of Account
	Type	Check (√) the relevant box showing Account Type such as PLS or Current as the case may be.
26	Bank Name	Write bank name in abbreviated form, e.g. MCB for Muslim Commercial Bank, NBP for National Bank of Pakistan, City Bank for City Bank
	City	Name of the City in which bank branch is located
	Branch	Name of the bank branch with branch Code
27	Start Date	Start Date of the bank Account, date should be written in the format of DD-MM-YYYY.
	Close Date	Close Date of the bank Account, in case the account is closed. This is applicable only when Close Account is selected as Action Requested
28	Declaration	Declaration to be signed by the applicant or his/her authorized representative.

29	Date	Date of signing the application, in the format of DD-MM-YYYY.
	CNIC/Passport No.	CNIC/Passport No. of the applicant. Applicant can be the Person him/her self or his/her authorized representative having written Authorization.
	Name of Applicant	Name of Applicant as appearing in the CNIC/Passport.
	Signatures	Signatures of the applicant.

Tax Registration Form can be submitted as follows:

- 1) Duly completed application form along with copies of required documents can be submitted at any of the (13) Regional Tax Offices.
- 2) Online application can also be prepared by visiting the FBR website <https://e.fbr.gov.pk>. After completing this application in online mode.
- 3) NTN Certificate should be received in person at RTO by the applicant or his authorized representative, after one working day of applying. At the time of receiving the NTN Certificate, Original CNIC should be shown. If an authorized representative is to receive the NTN Certificate then Original Authority Letter and original CNICs of both the Individual as well as the authorized person should be shown at the RTO Counter.
- 4) Request for Change in Particulars is also processed as described in para 1-3 above.

Attachments

- A) Individual** 1) Copy of CNIC/ Passport
- B) Company** 1) Copy of CNIC of Applicant
2) Copy of SECP Incorporation Certificate
3) Applications of all owners, if not already NTN holder
- C) AOP** 1) Copy of CNIC of Applicant
2) Copy of AOP Agreement
3) Applications of all owners, if not already NTN holder.”;

(21) form STR-2 shall be omitted;

(22) for from STR-3, the following shall be substituted, namely:—



Government of Pakistan
Federal Board of Revenue
Form of Application for De-registration for Sales Tax/ Federal Excise

"STR-3
[See rule 11(1)]

		Application No. N° 	
Registry	1	Sales Tax Reg. No. 	
	2	NTN [for Company & Registered AOP only]	
	3	NIC No. [for Individual only , Non-Residents to write Passport No.] Name of Registered Person (Company, Individual or AOP Name)	
	4	Name 	
	5	Address Registered Office Address for Company and Mailing Address for Individual & AOP 	
	6	Phone - Mobile - Fax - 	
Reasons for De-registration	7	Reasons for De-registration (Please check (√)the appropriate box): (i) <input type="checkbox"/> Ceased to carry on business (ii) <input type="checkbox"/> Supplies have become exempt (Give details) (iii) <input type="checkbox"/> Taxable turnover during the last 12 months has remained below the threshold (a) Please give the value of taxable supplies you made in last 12 month Rs. (b) Please give reason(s) for reduction in your taxable turnover (attach sheet, if necessary). (iv) <input type="checkbox"/> Transfer or sale of business (Attach proof) (iv) <input type="checkbox"/> Merger with another person (Attach proof) (v) <input type="checkbox"/> Other (Please give detail on separate sheet)	
	8	I, the undersigned, declare that the information given in this form and in any accompanying documents is true and complete. I understand that incorrect information can lead to penal action.	
	9	<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;"> Date</div> <div style="text-align: center;"> CNIC/ Passport No.</div> <div style="text-align: center;"> Name of Applicant</div> <div style="text-align: center;"><hr style="width: 100%;"/> SIGNATURES</div> </div>	
	Official Area	10	<input type="checkbox"/> Registration Nr. is de-registered with effect from Date
		11	<input type="checkbox"/> Request regretted. Letter issued vide no. Dated
	12	<hr style="width: 100%;"/> Signature of Registration Officer	
Instructions	13	Before you begin to fill in the application, please refer to Chapter – I of the Sales Tax Rules, 2006.	
	14	Please attach proof where required.	
	15	Write clearly in black ink and use capital letters.	
	15	Additional sheets may be attached if required.	
	16	Do not write anything in grey areas. These are for official use.	
	17	In case of any problem, please contact your LRO or call the CRO.™;	

(23) for form STR-5, the following shall be substituted, namely:—



Government of Pakistan
Federal Board of Revenue
(Revenue Division)

Sales Tax Registration Certificate

NTN	1234567-8	Sales Tax Reg. No. 12-34-5678-980-12
Category	Company/ AOP/ Individual	
Status	Resident/ Non-resident	
CNIC / Passport No.	—	
Reg. / Inc No.	—	
Name	—	
Address	—	
Business Name	1) — 2) — 3) —	
Principal Activity	1234 —	
Other Activities	1) 1234 — 2) 1234 — 3) 1234 —	
Representative's	CNIC 12345-6789012-3 Name —	
Tax Office	—	

Note:

- 1) The registered person must charge sales tax on taxable supplies and federal excise duty on excisable goods and services under law.
- 2) File a return by due date as prescribed.
- 3) File a Nil Return if no taxable or excisable sales have been made or services provided in a tax period.
- 4) Abide by the provisions of Sales Tax Act, 1990, and the Federal Excise Act, 2005, and rules made thereunder.
- 5) This Certificate shall be prominently displayed at a conspicuous place of the premises in which business or work for gain is carried on. NTN number is also required to be indicated on the signboard.
- 6) The Registration numbers must be written on all returns, payment challans, invoices, letter heads, advertisements, etc. and all correspondence made with the tax departments.

Central Registration Office”;

SUMMARY OF DOMESTIC PURCHASES												Annex-A	
NTN 9999999	STRN xxxxxxxx	***** Name of Taxpayer *****						Tax Period	MM-YYYY				

Sr.	Particulars of Suppliers				Document			Purchase Type	Rate	Value of Purchases Excluding S/Tax	Sales Tax	SED	Extra tax	Sales Tax Withheld as WH Agent
	NTN	CNIC	STRN	Name	Type	Number	Date							
Total (Net after incorporating the Debit/ Credit Notes, if any)														-

ST Rates	Purchase Types	Rate Wise Summary							
16	Goods	16	0						
18.5	Services	18.5	0						
21	Fixed Assets	21	0						
3rd Sch. Exports		Taxable	0						
DTRE	Document Type	3rd Sch. (16%)	0						
Zero-rated	Invoice	Zero Rtd	0						
Exempt	Debit Note	Exempt	0						
Others	Credit Note								

Note :

- 1) All Purchases shall be recorded by providing CNIC, NTN or STRN
- 2) Credit of Inputs will only be allowed where purchases are made from Sales Tax Registered Person
- 3) Sales Tax Withholding Statement is also made part of this summary, therefore Sales Tax Registered Persons are not required to file ST Withholding Statement separately
- 4) If an invoice contains items pertaining to multiple rates; then multiple rows with same Invoice No. & Date will be written by the taxpayer in this summary by providing Rate, Value, Sales Tax and Tax Withheld separately

SUMMARY OF IMPORTS										Annex-B
NTN 9999999-9	STRN 9999999999999999	xxxxxxx Name of Taxpayer xxxxxxxxxxxx					Tax Period MMM-YYYY			

Sr.	Particulars of GD Imports (Machine No.)				Type	Sales Tax Rate	Sales Taxable Value of Imports	ST Paid at Import Stage	2% ST Paid	FED Paid at Import Stage
	Collectorate	GD Type	GD Number	GD Date						
Total										0

Summary	Fixed Assets								
	Imports @ 16%								
	Imports @ 18.5%								
	Imports @ 21%								
	Exempt Imports								
	Zero Rated								
	Commercial								

Import Types	Import ST Rates	Collectorates	GD ImportTypes
Zero Rated	0	KAPR	EB
Exempt	16	KOIL	HC
Edible Oil	18.5	KAFU	
Commercial	21	LDRY	
Taxable		PDRY	
Fixed Assets		MDRY	
		QDRY	

FEDERAL EXCISES				Annex- E
NTN 99999999-9		xxxxxxx Name of Taxpayer xxxxxxxxxxxx		Tax Period MMM-YYYY
STRN 9999999999999999				
		Value	Rate	FED
1	Excisable goods supplied (a)			
2	(b)			
3	(c)			
4	(d)			
5	Excisable services rendered (a)			
6	(b)			
7	Excisable goods exported			
8	Zero-rated clearances			
9	Exempt clearances			
10	(-) FED paid on goods used in manufacturing of Goods cleared for domestic consumption			
11	Payable FED - Add 1 to 9 minus 10 (ignore negative value)			-
12	(-) FED paid on goods used in manufacturing of Goods exported (drawback)			-
13	Total FED (11 - 12)			
FED Arrears		FED liability due to late filing		
14	Principal amount		18	Default surcharge
15	Default surcharge		19	Penalty
16	Penalty		20	Surcharges
17	FED (ARR) (Add 14 to 16)	-	21	FED (SUR + PEN) (Add 18 to 21)
22	Net FED Payable if 13 > 0 then 13+ 17 + 21, otherwise 17 + 21			
23	Net FED Drawback if 13 < 0 then -(13), otherwise zero			

PRODUCTION DATA STATEMENT

Annex - F

STRN		Name	
Tax Period		Address	

Sr. No.	Description	Unit of Measure	Installed Monthly Capacity	Opening Balance	Quantity Produced	Quantity Supplied	Value of Qty. Supplied	Closing Balance

Note: For list of items for which production data is required, please see instructions on filling up of return.

INSTRUCTIONS

HOW TO FILL UP THE RETURN

- (1) These instructions are illustrative only and have no effect upon the provisions of the Sales Tax Act, 1990 or the Federal Excise Act, 2005.
- (2) This return is required to be filed by all persons registered under the Sales Tax Act, 1990 and the Federal Excise Act, 2005.
- (3) Instructions relating to different parts of the return are given below:

Registry

CNIC:

The registered person having the status of 'individual' or 'proprietor' is required to mention his Computerized National Identity Card number. In all other cases this information can be skipped.

Normal/ Revised:

Normal return means the first return filed for any specific tax period. A revised return can be filed under section 26(3) of the Sales Tax Act, 1990. While filing the revised return, the taxpayer shall check the relevant box and fill in all the relevant data for the month including the columns which were correctly filled in the normal return.

Monthly/ Quarterly:

All registered persons are required to file return on monthly basis, except retailers, CNG dealers and dealers of electric goods operating under special procedures.

Tax Period:

The tax period has to be mentioned in the format "mm yy". For example, July 2008 is to be mentioned as "07|08". The persons filing the quarterly return shall mention the last month of the quarter. For example, in case of quarter July to September 2008, the month of September 2007 should be mentioned as "09|08".

Sales Tax Credits

Col 1: Domestic Purchases (excluding fixed assets):

All purchases should be mentioned here. Gross Value means total value of all purchases including taxable and otherwise. Value of taxable purchases would come

under 'Taxable Value'. In case of electronic filing, these fields would be automatically filled based on details of invoices.

Col 2: Imports:

The details of imports should also be provided in the manner as provided for local supplies above.

Col 3: Inadmissible input tax relating to exempt supplies/ non-taxed services etc.:

The input tax which is attributed to exempt supplies or to non-taxable services is to be mentioned here. Any other input tax which is not admissible as credit is also to be included. If any part of input tax relates to both taxable and exempt supplies or services, inadmissible input tax is to be calculated in accordance with the Apportionment Rules as in the Sales Tax Rules, 2006.

Col 4: Capital/ fixed assets to be credited as 1/12th of accumulated amount:

The 'accumulated amount' is the admissible input tax paid on fixed assets during the relevant tax period and previous eleven tax periods. This amount should be divided by 12 to obtain the input tax deductible during the relevant tax period.

Col 5: Ship imports by ship-breakers:

The LDT of ships imported during the current month need to be mentioned.

Col 7: Previous month credit brought forward:

This is the amount of tax which could not be adjusted in previous month and should strictly be the amount mentioned in the column 'Balance Credit to be carried forward' in the return for the preceding tax period. It is to be noted that previous month's refund claim should not be included in this column.

Col 8: Accumulated Credit:

This is the total input tax available for adjustment against output tax. This is the sum of total admissible Input tax for the month plus Credit brought forward from the previous month.

Sales Tax Debits

Col 9: Supplies Made & Services Rendered

Value of sales and services shall be mentioned in similar manner as purchases are provided in column 1. The services chargeable to sales tax under provincial ordinances and the services subject to FED in VAT mode are to be included here. For example courier services and domestic air travel services etc.

Col 11: Extra Tax:

The manufacturers and importers charging extra tax under Chapter XIII of the Sales Tax Special Procedures Rules, 2007, or otherwise, shall mention the same here.

Col 13: Retail Turnover - for the Quarter

The registered persons operating retail outlets are required to pay sales tax on total turnover of such retail outlets. The retailers shall discharge their liability through quarterly return as per formula given in Chapter II of the Sales Tax Special Procedures Rules, 2007.

Col 14: Electricity supplied to steel sector:

The electricity distribution companies shall mention the units supplied to steel sector as covered under the Sales Tax Special Procedures Rules, 2007, on which sales tax is payable at the rate of Rs. 6.00 per unit.

Col 17: Less: Sales Tax deducted by withholding agent @ 1/5th of tax invoiced

This column allows a registered person to subtract the sales tax which has been deducted by a withholding agent from his output tax liability. Only the amount actually deducted needs to be mentioned.

Col 19: Sales Tax withheld by the return filer (STWH):

If a registered person is also withholding sales tax under the Sales Tax Special Procedure (Withholding) Rules, 2007 (SRO 660(I)/2007), he shall mention the tax deducted during the tax period from the amounts payable to suppliers.

Col 20: Sales Tax Arrears:

Outstanding sales tax arrears can be deposited against this column.

Col 21: Whether excluded from Section 8B(1), under SRO 647(I)/2007:

The registered person should tick the relevant box and calculate net liability and the amount of tax to be carried forwarded in accordance with the formulas provided.

Col 24: Excess Unadjusted Credit:

This is the excess of input tax which is available either for carry forward or for claiming refund under rules. This can be worked out with the formulas provided.

Col 25: Refund claim:

The persons making zero-rating supplies can claim refund of excess input tax relating to inputs actually consumed in zero-rated supplies. The balance excess can be carried forward. Persons making supplies other than zero-rated can claim refund of excess input tax in the manner as provided in Chapter V of these rules.

Col 28: Goods chargeable to special FED:

Information in respect of Special FED under SRO 655(I)/2007 is to be provided.

Col 29: Special FED on inputs used in manufacturing of Goods cleared for domestic consumption:

Special FED on inputs used in goods supplied during the tax period is to be given here.

Col 37: Tax paid on normal/ original return:

In case the return is being revised, the credit of the amount paid on the normal/ original return can be availed by mentioning the said amount.

Col 38: Balance Tax Payable / Refundable:

Balance payable is the amount to be deposited on the return.

Declaration:

Declaration can be filled in by any person duly authorized to file the return. CNIC mentioned here should belong to the person making the declaration.

Head of Accounts:

The break-up of tax being payable on the return is to be provided. If the taxpayer is dealing in more than one type of taxes he should provide the head-wise break up of the total amount payable for the month i.e. the amount mentioned in the column “**Total Taxes Payable (Net ST Payable + Net FED Payable + PDL)**”. The amount falling in FED and PDL can easily be determined. However, the problem may arise while providing break-up of sales tax, provincial sales tax and FED payable in VAT mode because of common inputs involved. In case the registered person is not conveniently able to determine such break-up, then the total payable amount for such heads can be apportioned on the basis of value of supplies/ services relating to a particular head of account.

Annex E:

Federal Excise Duty:

Col 1 to 4: Excisable goods supplied:

Space has been provided for four types of excisable goods. If such goods are more than four, then top three in terms of highest duty payable should be specified and the rest should be clubbed and mentioned against the heading description ‘others’. Following nomenclature should be adhered to while specifying the goods:

- 1 Vegetable ghee and cooking oil
- 2 Concentrates for aerated beverages
- 3 Aerated waters
- 4 Aerated waters with sweetener etc.
- 5 Aerated waters made from pulp/juice etc.
- 6 Unmanufactured tobacco.
- 7 Cigars, cheroots, cigarillos and cigarettes
- 8 Cement
- 9 Clinker
- 10 Solvent oil (non-composite)
- 11 Other petroleum oils
- 12 Other fuel oils
- 13 Lubricating oils
- 14 Lubricating oil in bulk
- 15 Lubricating oil if manufactured from reclaimed oils

- 16 Mineral greases
- 17 Base lube oil
- 18 Transformer oil
- 19 Other mineral oils
- 20 Waste oil
- 21 Petroleum gases in liquefied state
- 22 Natural gas in gaseous state and other petroleum gases
- 23 Carbon black oil etc
- 24 Methyl tertiary butyl ether (MBTE)
- 25 Flavours and concentrates
- 26 Perfumes and toilet waters:
- 27 Beauty or make-up preparations etc.
- 28 Preparations for hair
- 29 Pre-shave, shaving or after-shave preparations etc.
- 30 Greases
- 31 Organic composite solvents and thinners
- 32 Other solvents excluding thinners

Col 5 and 6: Excisable services rendered:

Excisable services on which FED is being charged (not in VAT mode) are to be mentioned here; such as international air travel and services chargeable to FED at 5% i.e. insurance, non-fund banking services, franchise services etc.

Col 9: Exempt clearances

All clearances of exempt excisable goods as in the Third Schedule or under any notification should be mentioned here.

Col 10: FED paid on goods used in manufacturing of Goods cleared for domestic consumption:

The credit of FED paid on inputs consumed in excisable goods supplied during the tax period will be availed by mentioning the same. This value has to be less than excise duty payable on finished goods supplied. It would be greater only in case where the rate of excise duty on inputs is higher. In such cases no refund of higher duty on inputs is admissible.

Annex-F:

Production Data:

The production data is required to be furnished in respect of following products in the units of measurements indicated against each:

S. No.	Product	Unit of Measurement
1	Sugar	M. Tons
2	Tea blended	M. Tons
3	Cigarettes	Million Nos.
4	Aerated Waters	"000" Litres
5	Paper	M. Tons
6	Board	M. Tons

7	Chemicals	M. Tons
8	Caustic soda	M. Tons
9	Toilet soap	M. Tons
10	Flakes & Detergent	M. Tons
11	Industrial Gases (Chlorine, Hydrogen, Oxygen etc.)	M. Tons
12	Paints & Varnishes	M. Tons
13	LPG	M. Tons
14	Natural Gas	Million Cu. Meters
15	Cement	"000" M. Tons
16	Ceramic Tiles	'000' Sq. Meters
17	Refrigerators	Nos.
18	Airconditioners (Split/ Window)	Nos.
19	Deep freezers	Nos.
20	T. V. sets	Nos.
21	Washing machines	Nos.
22	Cables & wire (insulated)	"000" Mtre
23	Trucks	Nos.
24	Buses	Nos.
25	Jeeps	Nos.
26	Motor Cars	Nos.
27	LCVs/ LTVs	Nos.
28	Motors cycles	Nos.
29	Tractors	Nos.".
30	Ice Cream	"000" Litres
31	Biscuits	M. Tons
32	Fruits/ Vegetable Juices	"000" Litres
33	Syrups/Squashes	"000" Litres
34	Mineral Water	"000" Litres
35	Soda ash	M. Tons
36	Tyre & Tubes (motor car, bus, van, truck etc.)	"000" Nos.
37	Motor Spirit	M. Tons
38	High speed diesel oil	M. Tons
39	Diesl oil	M. Tons
40	furnance oil	M. Tons
41	Lubricating oil	M. Tons
42	G. I. Pipes	'000' Meters." .

[C. No. 3(14)ST-L&P/08]

Abdul Hameed Memon
Secretary (ST-L&P)