

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE  
ISLAMABAD

C.No.1(186)/STM/2019/ 90354-R

Islamabad, the 9<sup>th</sup> July, 2019.

**All Chief Commissioners Inland Revenue,**  
Large Taxpayers Units (LTUs)/ Regional Tax Offices (RTOs)

Subject: **SUBMISSION OF STOCKS DECLARATION BY THE TAXPAYERS.**

I am directed to refer to the subject and to state that various amendments have been made in the sales tax through Finance Act, 2019 and major sectors have to charge sales tax at standard rate of sales tax @ 17% w.e.f. 01.07.2019 on supplies. In this regard, the Board has already issued instructions for obtaining declaration of stocks as on 30.06.2019 from taxpayers to avoid any lapse.

2. It is requested to direct all taxpayers falling under the jurisdiction, especially manufacturers and commercial importers, to file stocks position of raw material/ semi finished goods and finished goods as on 30.06.2019 alongwith their monthly sales tax & federal excise return of June, 2019 to be filed in July, 2019, on the format available with sales tax & federal excise return form in automated system of FBR (Annex-A).

3. The Chief Commissioners-IR are requested to minutely monitor the declaration of taxpayers and in case of any ambiguity observed in declaration, further action under the relevant provisions of law may be initiated against the taxpayers.

Encl: as above

  
(Khalid Mehmood)  
Second Secretary, STM IR (Operations)  
Phone: 051-9208742  
Fax: 051-9207826

Copy to:

The Member IR (Operations), FBR, Islamabad

**FORM FOR DISCLOSURE OF STOCKS AS ON 30.06.2019**

**DISCLOSURE OF STOCKS (RAW MATERIAL/ SEMI FINISHED AND FINISHED GOODS) AS ON 30.06.2019**

NTN 1234567-8

Name M/s ABCD

1

Sr.	Item Description	UoM	Sales Tax Rate/Exempt	Value of Closing Balance in Rs as on 30.06.2019	Closing Balance in Quantity as on 30.06.2019
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2

Sr.	Item Description	UoM	Sales Tax Rate/Exempt	Value of Closing Balance in Rs as on 30.06.2019	Closing Balance in Quantity as on 30.06.2019
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3

Sr.	Item Description	UoM	Sales Tax Rate/Exempt	Value of Closing Balance in Rs as on 30.06.2019	Closing Balance in Quantity as on 30.06.2019
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