



REGISTRATION & RETURNS OF SALES TAX AND FED

SESSION NO. 7 OF KTBA PDP - 2013

By:

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FBR's MIND SET FOR TAXPAYERS:

_____% Sales Tax

**WE DO NOT
CHARGE TAX...**

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**WE ONLY
COLLECT IT...**



SCOPE OF PRESENTATION:

Registration, Voluntary & Compulsory Registration and De-registration

Process of Registration

Tax Returns and E-filing of sales tax returns under the federal and provincial sales tax laws

Revision of Sales Tax Return

Registration, Voluntary & Compulsory Registration and De-registration:

**WHO IS NOT
REQUIRED FOR
REGISTRATION ?**

Registration, Voluntary & Compulsory Registration and De-registration:

SALES TAX ACT, 1990

(FEDERAL)

Registration, Voluntary & Compulsory Registration and De-registration:

❑ Requirement of Registration – Rule 4, Chapter 1 of Sales Tax Rules, 2006:

Following persons engaged in making of taxable supplies in Pakistan (including zero-rated supplies) in the course or furtherance of any taxable activity carried on by them, are required to be registered:

➤ MANUFACTURER not being a Cottage Industry:

whose annual turnover from taxable supplies, made in any tax period during the last twelve months exceeds five million rupees;

- Definition of Cottage Industry (Section 2(5AB))
Turnover less than Rs.5 million, or
Annual utility bills (electricity, gas and telephone) less than Rs. 700,000/-
- Serial No. 3 of Table 2 of the Sixth Schedule to the Act exempts Supplies made by cottage industry

Registration, Voluntary & Compulsory Registration and De-registration:

➤ **RETAILER:**

whose value of supplies, in any period during the last twelve months exceeds five million rupees;

➤ **IMPORTER:**

- The Federal Board of Revenue (FBR) clarified through letter dated January 11, 2007 that following categories of importers are not required to be registered provided they are not engaged in any other taxable activity relating to taxable supplies or taxable services.
- Educational institutions
- Government departments
- Foreign embassies/consulates
- Persons importing vehicles under baggage or gift schemes
- Importer of gift or equipment for personal use on one time basis
- An importer engaged exclusively in trading/ import of exempted goods

Registration, Voluntary & Compulsory Registration and De-registration:

- **WHOLESALE** (including dealer) and distributor:
- **COMMERCIAL EXPORTER** who intends to obtain sales tax refund against his zero rated supplies.
- A person required, under any other Federal law or Provincial law, to be registered for the purpose of any duty or tax collected or paid as if it were a levy of sales tax to be collected under the Sales Tax Act, 1990.

Registration, Voluntary & Compulsory Registration and De-registration:

Compulsory Registration – Rule 6, Sales Tax Rules, 2006

- An authorized officer, if satisfied that any person is required to be registered under the Sales Tax Act, 1990, he may compulsorily register any person.
- An **opportunity of being heard would be provided** before compulsorily registration.
- Registration certificate should be delivered to the said person.
- A person registered compulsorily is required to
 - Comply with all the provisions of the Act and rules from the date of compulsory registration.
 - Otherwise the Commissioner may take any action required under the law against such person

Registration, Voluntary & Compulsory Registration and De-registration:

Compulsory Registration – Rule 6, Sales Tax Rules, 2006

If subsequently established that:

- such person was not liable to be registered the CRO, shall cancel his registration.
- In case of cancellation of registration, such person shall not be liable to pay
- Any tax, default surcharge or penalty under the Act or rules made there under.
- Sales tax collected excess payable (Section 3B)

Registration, Voluntary & Compulsory Registration and De-registration:

De registration – Sales Tax Act, 1990

- A registered person may apply for cancellation of his registration who:
 - ceases to carry on his business
 - whose supplies become exempt from sales tax
 - whose total taxable turnover during the last twelve months remains below the limit specified (Cottage industries and retailates)
- The LRO on request or on its own initiative may recommend to the CRO to cancel the registration of a registered person on said reasons within three months of application and/or on the date of deposit of outstanding due (if any), and on the reason that:
 - A registered person fails to file tax return for six consecutive months

Registration, Voluntary & Compulsory Registration and De-registration:

De registration – Sales Tax Act, 1990

- An audit or inquiry shall be conducted upon the application to ascertain the tax liability (in any).
- All outstanding liability should be discharged before de registration
- Filing of normal returns not required after filing of application of deregistration (CBR letter dated June 07, 2003)
- Final sales tax return would be filed for discharging outstanding liabilities, if any (section 28)
- De-registration effective from the date of deregistration mentioned by the CRO or the date of filing of final sales tax return, whichever is the later.

Registration, Voluntary & Compulsory Registration and De-registration:

SINDH SALES TAX ON SERVICES ACT, 2011 (PROVINCIAL)

Registration, Voluntary & Compulsory Registration and De-registration:

Registration:

Section 24 of the Sindh Sales Tax on Services Act, 2011 (*hereinafter referred to as “SSTSA”*) requires all persons to register with Sindh Revenue Board (*hereinafter referred to as “SRB”*) who meet the following conditions:

- ☐ Residents;
- ☐ Providing any of the services listed in the second schedule from their registered office or place of business in Sindh; and
- ☐ Fulfill any other criteria or requirements as laid down by SRB

Registration, Voluntary & Compulsory Registration and De-registration:

- ☐ **A person who receives a service which is taxable** under section 3(2) of the SSTS Act and is not a registered person **shall be deemed to be a registered person** for the purposes of the tax period in which such person
 - ☐ Receives the service;
 - ☐ An invoice for the value of the services is sent to the person; or
 - ☐ Consideration for the service is paid by the person;

- ☐ A person shall be considered to be registered under the SSTSA only if that person is on the list provided on the SRB website.

Registration, Voluntary & Compulsory Registration and De-registration:

24A. Voluntary Registration

- (1) A person who carries on an economic activity but is not required to be registered may apply for voluntary registration at any time.
- (2) If a person who is not required to be registered applies for voluntary registration, the Board may register the person if the Board is satisfied that:
 - (a) the person is making, or will provide, services that are taxable services if the person were registered;
 - (b) the person has a place of business at which he carries on an economic activity;

Registration, Voluntary & Compulsory Registration and De-registration:

24A. Voluntary Registration

- (c) there are reasonable grounds to believe that the person will keep proper records and file regular returns as prescribed under this Act; and
- (d) if the person has commenced carrying on an economic activity, the person has:
 - (i) kept proper records in relation to his economic activity; and
 - (ii) complied with his obligations under other taxation laws

Registration, Voluntary & Compulsory Registration and De-registration:

24B. Compulsory Registration

- (1) If an officer of the Sindh Revenue Board is satisfied that a person is required to be registered under this Act and that the person has not applied for registration, the officer of the SRB shall, after such inquiry as he may deemed fit, register the person through an order to be issued in writing and such person shall be deemed to have registered from the date he became liable to registration.
- (2) No person may be registered compulsorily without being given **an advance notice and an opportunity of being heard.**

Registration, Voluntary & Compulsory Registration and De-registration:

De registration – Sindh Sales Tax on Services Act, 2011

25A. De-registration

- (1) The Board or any officer of the SRB, authorized in this behalf, may subject to the rules, de-register a registered person or such class of registered persons not required to be registered under this Act.
- (2) Where any person registered under this Act believes that he does not satisfy the requirements for registration in section 24, he may, in the manner and mode provided in the rules, make an application to the Board [or any officer of the SRB, authorized by the Board in this behalf,] to be de-registered. If upon receiving such an application, the Board [or any officer of the SRB, authorized by the Board in this behalf,] is satisfied that the person is not required to be registered under this Act and has fulfilled [the obligations for de-registration] under this Act it shall, subject to the rules, deregister such person.

Registration, Voluntary & Compulsory Registration and De-registration:

De registration – Sindh Sales Tax on Services Act, 2011

25A. De-registration

- (3) Where the Board receives an application under sub-section (2), it [shall] dispose of the same within a period of three months from the date of receipt of the application, or within such extended period, not exceeding sixty days, as the Board may, for reasons to be recorded in writing fix.

Process of Registration – PROVINCIAL:

REGISTRATION PROCESS (PROVINCIAL)

Process of Registration – PROVINCIAL:

Process of Registration Under SSSTA – Automatic Grant of Registration – Rule 6 of the SSTS Rules

- As per Rule 6 of SSTS Rules existing taxpayers will be automatically registered for Sindh Sales Tax on Services.
- They shall not be required to file application for registration.
- The registered person shall be intimated through email or SMS and by courier or post assigning them S as prefix to NTN (**SNTN**).
- They would however be required to enroll on the SRB web portal i.e. www.e.srb.gos.pk

Process of Registration – PROVINCIAL:

Applying for Registration on the Web Portal of SRB:

- Single registration for multiple places of business
- Single registration for providing more than one taxable service.
- Provisional Certificate of registration shall be issued by SRB immediately after e-filing of registration application.
- Registration certificate would be issued within 30 days from the date of application after due verifications.
- The SRB shall inform with reasons where the registration application is rejected within 30 days from the date the application is made.

Process of Registration – FEDERAL:

REGISTRATION PROCESS (FEDERAL)

Process of Registration – FEDERAL:

Process of Registration under the Sales Tax Act, 1990 read with Rule 5, Sales Tax Rules, 2006:

A person required to be registered under the Act shall:

- Apply to the CRO, through electronic means through owner, member or director, as the case may be.
- Application shall be made in the form STR-1
- Transmitted to the CRO electronically or through registered mail or courier service.
- Such application will specify the Commissioner in whose jurisdiction the registration is sought:

Process of Registration – FEDERAL:

Process of Registration under the Sales Tax Act, 1990 read with Rule 5, Sales Tax Rules, 2006:

Criteria for Jurisdiction:

- (a) in case of a corporate or non-corporate person, **having a single manufacturing unit or business premises**, the Regional Tax Office or Large Taxpayers Unit, as the case may be, in whose jurisdiction the manufacturing unit or business premises is actually located; or
- (b) in case of a corporate or non-corporate person, **having multiple manufacturing units or business premises**, the Board may decide the place of registration of such persons:

Provided that existing registrations which fall in category of clause (a) shall stand transferred and in case of those falling in category of clause (b) the Board may decide the place of registration of such person.

Process of Registration – FEDERAL:

Process of Registration under the Sales Tax Act, 1990 read with Rule 5, Sales Tax Rules, 2006:

- (a) Status of the Registration Application can be check from the web portal of FBR.
- (b) The CRO may conduct Inquiry, Verification and Investigation through LRO
- (c) In case of Manufacturer – Verification is Compulsory
- (d) The CRO may REJECT application within 15 days of receipt
- (e) The Certificate is issued by the CRO through LRO

Process of Registration – FEDERAL:



Sales Tax Returns – FEDERAL:

SALES TAX RETURNS (FEDERAL)

Sales Tax Returns – FEDERAL:

- ☐ Single sales tax return STR-7 for registered person
- ☐ A return is required to be e-filed monthly
- ☐ Due date for payment is 15th day of month following the tax period
- ☐ Due date for e-filing is 18th day of month following the tax period
- ☐ Due date for Retailers, CNG Stations & Dealers of Electric Goods and Appliances (under Special Procedure Rules, 2007) is 15th day of month following the quarter end
- ☐ Payments shall be deposited before due date of filing of return
- ☐ In case of no activity a Null return will be e-filed
- ☐ Separate returns in case of change in rate of tax during tax period
- ☐ Revised return may be filed within 120 days subject to approval of Commissioner
- ☐ All registered private or public limited companies are required to file an annual return, by 30th September of the relevant financial year.

Sales Tax Returns – FEDERAL:

Description		Gross Value	Taxable Value	Sales Tax
SALES TAX CREDITS	1. Domestic Purchases from Registered Persons (excluding fixed assets) <u>Annex-A & I</u>	0	0	0
	2. Domestic Purchases from Un-registered Persons <u>Annex-A & I</u>	0		
	3. Imports excluding fixed assets (includes value addition tax on commercial imports) <u>Annex-B</u>	0	0	0
	4. Capital Goods / Fixed Assets (Domestic Purchases & Imports) <u>Annex-A, I & B</u>	0	0	0
	5. Input for the month = (1 + 3 + 4)			0
	6. Credit carried forward from previous tax period(s)			0
	7. Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)			0
	8. Accumulated Credit = (5 + 6 - 7)			0

Sales Tax Returns – FEDERAL:

SALES TAX DEBITS	9.	Total Goods or Services supplied locally (Including Reduced Rate Sales)		<u>Annex-C & I</u>	0	0	0
	10.	Goods or services supplied locally (at Reduced Rates)		<u>Annex-C & I</u>	0	0	0
	11.	Exports		<u>Annex-D</u>	0		
	12.	Extra Tax under Chapter XIII of ST Special Procedure Rules, 2007		<u>Annex-C</u>			0
	13.	Electricity Supplied to steel sector	KWH	0	<u>Annex-C & I</u>		0
	13a.	Sales Tax portion of Sr. 13 collected at normal rate (adjustable against input)					0
	13b.	Remaining Sales Tax portion of Sr. 13 (non-adjustable against input) = (13 - 13a)					0
	14.	Gas supplied to CNG sector (normal rate + 9% of value)		<u>Annex-C & I</u>	0	0	
	14a.	Sales Tax portion of Sr. 14 collected at normal rate (adjustable against input)					0
	14b.	Remaining Sales Tax portion of Sr. 14 (non-adjustable against input) = (14 - 14a)					0
	15.	Output Tax = (9 + 12 + 13a + 14a)					0
	16.	Sales Tax deducted by withholding agent(s)		<u>Annex-C & I</u>		0	
	17.	Accumulated Debit = (15 - 16)					0
18.	Retail Turnover - for the Quarter			Turnover	0	0	
19.	Re-rollable scrap sold by ship breakers	M Tons	0	<u>Annex-C & I</u>		0	
20.	Re-meltable scrap sold by ship breakers	M Tons	0				
21.	Sales Tax payable by steel sector under special procedure whose liability was not discharged through electricity bills or self-generation					0	
22.	Sales Tax withheld as withholding agent		<u>Annex-A & I</u>		0		
23.	Sales Tax Arrears including Principal, Default Surcharge & Penalty		<u>Annex-G</u>		0		

Sales Tax Returns – FEDERAL:

PAYABLE / REFUNDABLE	24. Whether exclude from Section 8B(1), under SRO 647(I)/2007 <input checked="" type="radio"/> No <input type="radio"/> Yes (Select reason =>)	Select
	25. Admissible Credit [if 24 = Yes then 8; if 24 = No, then {least of (8-4) or "90% of 15"} + {if (8-4) < "90% of 15" then 4; otherwise zero}]	0
	26. Excess Unadjusted Credit [if 24 = Yes and 25 > 17 then (25 - 17); otherwise zero; if 24 = No then (8 - 25)]	0
	27. Credit Carried forward on account of Value Addition Tax	Annex-F 0
	28. Carry Forward Available for the purpose of refund = (26 - 27)	0
	29. Refund Claimed (Provide Stock Statement as Annex-H now, or file it later as per rules)	0
	30. Credit to be carried forward [if 28 > 29, then [(28 - 29) + 27]; otherwise 27]	0
	31. Federal Excise Duty (FED) Drawback	Annex-E 0
	32. Sales Tax Payable [if 17 > 25 then (17 - 25); otherwise zero] + [13b + 14b + 18 + 19 + 21 + 22 + 23]	0
	33. Federal Excise Duty (FED) Payable	Annex-E 0
	34. Petroleum Levy (PL) Payable	0
	35. Total amount to be paid = (32 + 33 + 34)	0
	36. Tax paid on normal/previous return (applicable in case of amended return)	0
	37. Balance Tax Payable/ (Refundable) (35 - 36)	0
38. Select bank account for receipt of refund		

Sales Tax Returns – FEDERAL:

Annex- A, DOMESTIC PURCHASE INVOICES (DPI)

Particulars of Supplier

NTN CNIC Name

Province Type

Particulars of Document

Type Number Date

HS Code

Invoice Details

Purchase Type Rate Quantity / Electricity Units

UoM Value of Purchases Sales Tax/ FED in ST Mode

Input Credit not allowed Extra Tax ST Withheld as WH Agent

SUP		Particulars of Supplier				Document				Quantity / Electricity		Value of Purchases	Sales Tax/ FED	Input Credit	Extra	ST Withheld	Record			
ST	Sr.	NTN	CNIC	Name	Province	Type	Type	Number	Date	Code	Purchase Type	Rate	Units	UoM	Sales Tax	Excluding in ST Mode	not allowed	as WH Agent	Source	
Purchases made from registered persons													0		0	0	0	0	0	
Purchases made from un-registered persons													0		0	0	0	0	0	

Sales Tax Returns – FEDERAL:

Annex-C (Domestic Sales Invoices)

Particulars of Buyer

NTN CNIC Name
 Type

Particulars of Document

Sale Origination Province of Type Number
 Supplier
 Date HS Code

Invoice Details

Sale Type Rate Quantity
 UOM Value of Sales Excl. ST Sales Tax/ FED in ST Mode
 Extra Tax ST Withheld at Source

Exemption, Zero & Reduce Rated Reference

SRO / Schedule No. Item Sr. No.

Grid List

Particulars of Buyer				Document				Sale Type	Rate	Quantity	UOM	Value of Sales Excl. ST	Sales Tax/ FED in ST Mode	
Sr.	NTN	CNIC	Name	Type	Sale Origination Province of Supplier	Type	Number	Date	HS Code					
Total Sales										0	-	0		

Sales Tax Returns – PROVINCIAL:

SALES TAX RETURNS (PROVINCIAL)

Sales Tax Returns – PROVINCIAL:

- ❑ Every registered person is required to furnish a true and correct monthly sales tax return in the prescribed form not later than the due date i.e. 15th day of the month following the end of the tax period on SST-03 Form.
- ❑ Every person who is required to file return shall file such return with its annexure on SRB web portal by 18th of every month and the tax due shall be deposited by the 15th of every month .
- ❑ SRB may also require any registered person or class of persons to submit returns on quarterly or annual basis.
- ❑ If there is a change in the rate of tax during a tax period, a separate return in respect of each portion of tax period showing the application of different rates of tax shall be furnished

Sales Tax Returns – PROVINCIAL:

SALES TAX CREDITS	Description	Value	Sales Tax Amount
	1. Domestic Purchases excluding fixed assets <u>Annex-A</u>	<input type="text"/>	<input type="text"/>
	2. Imports excluding fixed assets (includes value addition tax on commercial imports) <u>Annex-B</u>	<input type="text"/>	<input type="text"/>
	3. Capital / Fixed Assets (Domestic Purchases & Imports)	<input type="text"/>	<input type="text"/>
	4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services)		<input type="text"/>
	5. Input Tax for the month = $[(1 + 2 + 3) - 4]$		<input type="text"/>
	6. Credit carried forward from previous tax period(s)		<input type="text"/>
	7. Tax withheld by the buyer as withholding agent		<input type="text"/>
	8. Accumulated credit = $[(5 + 6 + 7)]$		<input type="text"/>

Sales Tax Returns – PROVINCIAL:

Annex-A Summary of Domestic Purchases

VTN	<input type="text"/>	CNIC	<input type="text"/>	Name	<input type="text"/>
Doc. Type	Purchase Invoice ▼	Doc. No.	<input type="text"/>	Doc. Date	<input type="text"/> (DD/MM/YYYY) HS Code <input type="text"/>
Purchase Type	Goods ▼	Rate	16 ▼	Value	<input type="text"/> (Excluding GST) District <input type="text"/> BADIN ▼
Sales Tax Involved	<input type="text"/>	GST Withheld	<input type="text"/>		

Add

Update

Delete

Clear

Attach File

Print

Back To Return

Grid List All ▼

SUP STS	Sr.	Particulars of Supplier			District	Document				Purchase Type	Rate	Value
		NTN	CNIC	Name		Type	Number	Date	HS Code			
Total (Net after incorporating the Credit/Debit Notes, if any)												

Sales Tax Returns – PROVINCIAL:

Annex-C (Domestic Sales Invoices)

Buyer Type: NTN: CNIC:

Name: Doc. Type: Doc. No.:

Doc. Date: HS Code: Sale Type: Rate:

District of Buyer:

Sales Value: Sales Tax Involved: Extra Amount: GST Withheld:

Sr.	Particulars of Buyer			District of Buyer	Buyer Type	Document				Sale Type	Rate
	NTN	CNIC	Name			Type	Number	Date	HS Code		
Total (Net after incorporating the Credit/Debit Notes, if any)											

Type	Value	Sales Tax	ST Withheld
Goods Sold to End Consumers	0	0	
Goods Sold to Intermediary	0	0	
Services Provided to End Consumers	0	0	
Services Provided to Intermediary	0	0	
Gross Total	0	0	

Sales Tax Returns – PROVINCIAL:

PAYABLE / REFUNDABLE	12. Input for the month (admissible under the Rules) = $[3+6+[\text{admissible inputs of 1 \& 2}]-4]$	<input type="text" value="23,608"/>	
	13. Available Balance (Cr or Dr) = $[11 - (7 + 12)]$	<input type="text" value="6,799,005"/>	
	14. Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above	<input type="radio"/> Yes <input checked="" type="radio"/> No <input type="text" value="No"/>	
	14a. Sales Tax withheld by the return filer as withholding agent	<u>Annex-A</u> <input type="text" value="0"/>	
	15. Sales Tax Payable = [if 13 > 0 then 13 + 14a otherwise 14a]	<input type="text" value="6,799,005"/>	
	16. Refund Claim on Capital/ Fixed Assets = [if 14 = "No" then "Minimum of Fixed Assets and Available Balance" otherwise zero]	<input type="text" value="0"/>	
	17. Credit to be carried forward= [if 13 < 0 and $(13 + 16) < 0$ then $-(13 + 16)$ otherwise zero]	<input type="text" value="0"/>	
	18. End-of-Year Refund Claim= [if Tax Month = "JUN" and 17 > 0 then 17 otherwise zero]	<input type="text" value="0"/>	
	19. Net Credit carried forward= [if Tax Month = "JUN" then zero otherwise 17]	<input type="text" value="0"/>	
	20. Fine/Penalty/Additional Tax/ Default Surcharge [a + b + c]	<input type="text" value="0"/>	
	21. a) Additional Tax / Default Surcharge / Others (e.g Section 16, etc)	<input type="text" value="0"/>	
	22. b) Arrears	<input type="text" value="0"/>	
	23. c) Penalty/Fine	<input type="text" value="0"/>	
	24. Total amount to be paid= $[(15 + 20)]$	<input type="text" value="6,799,005"/>	
	25. Tax paid on normal/previous return (applicable in case of amended return)	<input type="text" value="0"/>	
	26. Balance Tax Payable/ (Refundable) = $[(24 - 25)]$	<input type="text" value="6,799,005"/>	
	27. Select bank account for receipt of refund	A/C No. <input type="text" value="Select"/> <input type="button" value="v"/>	Bank Name <input type="text"/>

Revision of Sales Tax Returns:

REVISION OF SALES TAX RETURNS

FEDERAL / PROVINCIAL

Revision of Sales Tax Returns – FEDERAL:

According to Sub-section (3) of Section 26 of the Sales Tax Act, 1990:

- A registered person may, subject to approval of the Commissioner Inland Revenue having jurisdiction, file a revised return within one hundred and twenty days of the filing of return under sub-section (1) or, as the case may be, subsection (2) or under clause (a) or clause (b) of Section 27, to correct any omission or wrong declaration made therein.
- An application for revision of the sales tax return under the Sales Tax & Federal Excise Act, 2005 may be e-filed on the FBR web portal.

Revision of Sales Tax Returns – PROVINCIAL:

According to Sub-section (6) of Section 30 of the Sindh Sales Tax on Services Act, 2011:

- A registered person may file a revised return within one hundred and twenty days of filing a return under sub-sections (1), (2) or (3), as the case may be, to correct any omission or wrong declaration made therein and to deposit any amount of tax short paid.
- The application for filing a revised return under the SSTSA may be e-filed on the SRB web portal

Thank you

Presentation by:

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M. M. MERCHANT & COMPANY

(Advocate High Court & General Secretary, Karachi Tax Bar Association)

AT

Karachi Tax Bar Association

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