

Karachi Tax Bar Association

Professional Development Program - Basic PDP 2017

**Registration & Deregistration
Filing of Returns
Withholding of Sales Tax**

Course Facilitator:

MUHAMMAD TARIQUE

Manager Indirect Tax Services
Moore Stephens Shekha & Mufti
Chartered Accountants, Karachi.

Monday, 29 January 2018 at KTBA, Karachi from 02:30 pm – 05:00 pm



FILING OF RETURNS

PREREQUISITE FOR RETURN PREPARATION

Information

Purchases Invoices [Registered / Unregistered] [Goods / Services]

Import & Export Good Declarations

Details of Fixed Assets

Details Withholding Sales Tax Liability / Credit

Ledger of Input Tax

Sales Invoices

Debit Notes / Credit Notes

Quantitative Data for specified supplies

Computation of Sales Tax Liability

Cheques Details for preparation

ACTIVITY

STEP-WISE TOUR OF RETURN – USER ID & PASSWORD

FBR
PAKISTAN

Federal Board of Revenue
Revenue Division – Government of Pakistan

Home e-Payments Search Taxpayers Verification

e-file
Sales Tax & FED Returns

Login to your account

Login

STEP-WISE TOUR OF RETURN

The screenshot displays the FBR Pakistan Taxpayer Facilitation Portal. The browser address bar shows e.fbr.gov.pk/EnrollmentBehalfHome.aspx. The portal header includes the FBR Pakistan logo and the text "Taxpayer Facilitation Portal (e.fbr.gov.pk)". The navigation menu consists of: Home, Administration, Registration, Declaration, Requests, e-Payments, e-Folder, CREST, ADIBAN, and Logout. A dropdown menu is open under "Requests", showing a list of tax return options. A black circle highlights the "Sales Tax" menu item and its sub-menu. The sub-menu includes: Sales Tax Return (FY 2016-17), Sales Tax Return (FY 2015-16), Sales Tax Return (FY 2014-15), Sales Tax Return (FY 2013-14), Sales Tax Return (FY 2012-13), Sales Tax Return (FY 2011-12), Special Sales Tax Return, Sales Tax Return, Return for Production & Supplies, Invoice Summary Statement, Sales Tax Return for Withholding Agents, and Annual Sales Tax Return. A blue banner on the right side of the page contains the text: "were directly downloaded in pdf, are now offered as ...nce downloading speed. You need to un-zip these files by ...ility i.e. WinRAR." The footer includes the FBR logo with the tagline "as good as IT gets", a list of links (Home, Contact Us, Security Tips, Terms & Conditions), and a Norton Secured logo with the text "powered by Symantec" and "ABOUT SSL CERTIFICATES".

← → ↺ | e.fbr.gov.pk/EnrollmentBehalfHome.aspx | ☆ | ≡ | 📄 | 🔔 | ⋮

FBR
PAKISTAN

Taxpayer Facilitation Portal
(e.fbr.gov.pk)

Home | Administration ▶ | Registration ▶ | Declaration ▶ | Requests ▶ | e-Payments ▶ | e-Folder | CREST | ADIBAN | Logout

Income Tax ▶
Sales Tax ▶
Manual Data Entry
Data Entry Dashboard
Manual Data Entry for I
Data Entry Dashboard for I

Sales Tax Return (FY 2016-17)
Sales Tax Return (FY 2015-16)
Sales Tax Return (FY 2014-15)
Sales Tax Return (FY 2013-14)
Sales Tax Return (FY 2012-13)
Sales Tax Return (FY 2011-12)
Special Sales Tax Return
Sales Tax Return
Return for Production & Supplies
Invoice Summary Statement
Sales Tax Return for Withholding Agents
Annual Sales Tax Return

return FY 2016-17.
ax Return FY 2016-17.
return FY 2016-17.

were directly downloaded in pdf, are now offered as
nce downloading speed. You need to un-zip these files by
ility i.e. WinRAR.

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[Home](#) | [Contact Us](#) | [Security Tips](#) | [Terms & Conditions](#)

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STEP-WISE TOUR OF RETURN

eFBR x + e.fbr.gov.pk>Returns/VAT16/VATReturn10.aspx

FBR PAKISTAN Taxpayer Facilitation Portal (e.fbr.gov.pk)

Home Administration Registration Declaration Requests e-Payments e-Folder CREST ADD IBAN Logout

Print this Page

Sales Tax & Federal Excise Return (2016-2017)

Current N°

| NTN | Name | Tax Period | Normal | Revised | Submission Date |
|-----|------|------------|--------|---------|-----------------|
| | | | N | | |

| REGISTRY | NTN | Name | Tax Period | Normal | Revised | Submission Date |
|----------|-----|------|------------|--------|---------|-----------------|
| | | | | | | |

| COY/AOP/IND | Business Nature | Tax Office | Revised N° | Assessed N° |
|-------------|---------------------------------------|-----------------------|------------|-------------|
| COMPANY | IMPORTERS/ EXPORTER/ SERVICE PROVIDER | Corporate RTO Karachi | | |

Sales Tax (Control Center)

Tax Period

☒ Monthly ☐ Quarterly

Select

- Oct, 16
- Sep, 16
- Aug, 16
- Jul, 16

MIS Report

Annex - C

Sales Tax Return

[File Null Return](#)

[Print Sales Tax Return](#)

[Print Sales Tax Return with Annexes](#)

SALES TAX 2016-17

GUIDELINES

[General Instructions for ST & FE Return](#)

[Filing Instructions for ST & FE Return](#)

Note: If you don't have any

STEP-WISE TOUR OF RETURN

PTM MIS Page

Sales Tax & Federal Excise Return (2016-2017)

Current N° M-61755327

☒ Preparing

REGISTRY

NTN: 4. Name:) Tax Period: Oct, 2016 Normal: N Revised: Submission Date: Revised N°: Assessed N°:

CNIC in case of Individual: COY/AOP/IND: COMPANY Business Nature: IMPORTERS/ EXPORTER/ SERVICE PROVIDER Tax Office: Corporate RTO Karachi

SALES TAX CREDITS

| Description | Gross Value | Taxable Value | Sales Tax |
|---|-------------|---------------|-----------|
| 1. Domestic Purchases from Registered Persons (excluding fixed assets) Annex-A & I | 0 | 0 | 0 |
| 2. Domestic Purchases from Un-registered Persons Annex-A & I | 0 | | |
| 3. Imports excluding fixed assets (Includes value addition tax on commercial imports) Annex-B | 0 | 0 | 0 |
| 4. Capital Goods / Fixed Assets (Domestic Purchases & Imports) Annex-A, I & B | 0 | 0 | 0 |
| 5. Input for the month = (1 + 3 + 4) | | | 0 |
| 6. Credit brought forward from previous tax period | | | 0 |
| 7. Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.) | | | 0 |
| 7 a. Inadmissible input tax credit in terms of section 7(2)(i) read with section 8(1)(1) of the Sales Tax Act, 1990 and disallowance of reduction in output tax in respect of withholding of sales tax/Credit Notes. Report | | | 0 |
| 7 b. Allowance of input tax credit and reduction of output tax out of previous return column 7c Report | | | 0 |
| 7 c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a). Report | | | 0 |
| 8. Accumulated Credit = (5 + 6 - 7 - 7a + 7b) | | | 0 |

SALES TAX 2016-17

[GUIDELINES](#)

[General Instructions for ST & FE](#)

[Print SalesTax Return](#)

[Print SalesTax Return with Annexes](#)

MIS Report

Annex - C

Sales Tax Return

Annex - H

Annex - P

Annex - I

Annex - J

Tax Period: ☒ Monthly Oct,16 ☐ Quarterly Select

STEP-WISE TOUR OF RETURN



STEP-WISE TOUR OF RETURN

| SALES TAX DEBITS | | | | | | | |
|------------------|---|--------|---------------------------------|----------|---------------------------------|---|---|
| 9. | Total Goods or Services supplied locally (Including Reduced Rate Sales) | | Annex-C & I | 0 | 0 | 0 | |
| 10. | Goods or services supplied locally (at Reduced Rates) | | Annex-C & I | 0 | 0 | 0 | |
| 11. | Exports | | Annex-D | 0 | | | |
| 12. | Extra Tax under Chapter XIII of ST Special Procedure Rules, 2007 | | Annex-C | | | 0 | |
| 12a. | Electricity supplied to marble/granite industry (non Adjustable) | KWH | | 0 | Annex-C & I | | 0 |
| 13. | Electricity Supplied to steel sector | KWH | | 0 | Annex-C & I | 0 | 0 |
| 13a. | Sales Tax portion of Sr. 13 collected at normal rate (adjustable against input) | | | | | 0 | |
| 13b. | Adjustment given to Steel Melters under SRO 421 (I) / 2014 | | Annex-I | | | 0 | |
| 13c. | Remaining Sales Tax portion of Sr. 13 (non-adjustable against input) = 13 - (13a+13b) | | | | | 0 | |
| 14. | Gas supplied to CNG sector on notified Value | | Annex-C & I | 0 | | 0 | |
| 14a. | Sales Tax portion of Sr. 14 collected at 17% of value as in section 2(46)(a) (adjustable against input tax) | | | | | 0 | |
| 14b. | Remaining Sales Tax portion of Sr. 14 (non-adjustable against input) = (14 - 14a) | | | | | 0 | |
| 15. | Output Tax = (9 + 13a + 14a) | | | | | 0 | |
| 16. | Sales Tax deducted by withholding agent(s) | | | | Annex-C & I | 0 | |
| 17. | Accumulated Debit = (15 - 16) | | | | | 0 | |
| 18. | Sales Tax u/s 3(9) on electricity supplied to Retailers (non Adjustable) | | | | | 0 | 0 |
| 18a. | Turnover Tax payable by retailers @2% | | | Turnover | | 0 | 0 |
| 19. | Re-rollable scrap sold by ship breakers | M Tons | | 0 | Annex-C & I | | 0 |
| 20. | Re-meltable scrap @ Rs 5600/MT | M Tons | | 0 | Annex-C & I | | 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 | | | | Annex-A & I | 0 | |
| 23. | Sales Tax Arrears including Principal, Default Surcharge & Penalty | | | | Annex-G | 0 | |
| 23a. | Further Tax charged on supplies made to Un-Registered Person | | | | Annex-C | 0 | |
| 23b. | Extra Tax collected under SRO 509(I)/2013 on sale of Electricity & Gas | | | | Annex-C & I | 0 | |

STEP-WISE TOUR OF RETURN

| | | |
|---|--|---------------|
| 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" or 17) + (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. Unadjusted Credit 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] + [12 + 12a + 13c + 14b + 18 + 18a + 19 + 20 + 21 + 22 + 23 + 23a + 23b] | 0 |
| | 33. Federal Excise Duty (FED) Payable (Incl. FED @ Rs.1KG on Locally Produced Oil, from Annex-A) | Annex-E & A 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 revised return) | 0 |
| | 37. Balance Tax Payable/ (Refundable) (35 - 36) | 0 |
| 38. Select bank account for receipt of refund | 6001010000000053-INDUSTRIAL AND COMMERCIAL BANK OF CHINA -KARACHI | |

STEP-WISE TOUR OF RETURN

| HEAD WISE PAYABLE | | Province Wise Breakup of Sales Tax/FED in ST Mode on Services (Annex-P) | |
|--|--------|---|--------|
| Head of Account | Amount | Province/Area | Amount |
| B02341 - Sales Tax on Goods | 0 | BXXXXX - Baluchistan | 0 |
| B02366 - Sales Tax on Services | 0 | B02386 - Khyber Pakhtunkhwa | 0 |
| B02367 - FED in VAT Mode | 0 | B02382 - Punjab | 0 |
| B02485 - FED Excluding Natural Gas | 0 | B02384 - Sindh | 0 |
| B02501 - FED on Natural Gas | 0 | BXXXXX - Capital Territory & Others | 0 |
| C03901 - Petroleum Levy | 0 | Total | 0 |
| Total Amount Payable | 0 | | |
| Total Amount Paid (in figures) 0 | | in words No Rupees And No Paisas Only | |
| CPR Nos. | | | |
| <div> Print Acknowledgement Feed CPR e-Payment Print Challan Null Return Delete Save Verify Process and Submit Forward to Officer for Approval </div> <div> Print Request for Revision Print with Annexes </div> | | | |

[illegible]

STEP-WISE TOUR OF RETURN – PURCHASE DATA

Purchase Data

Advance Search:

Description

(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN

ST Amount

Upload NTN file

From Date

Invoice Number

[Download Sample File](#)

To Date

Search

Rejected Invoices

| Particulars of Supplier | | | | | | Document | | | | | | Sales Tax/ | | | | Total | | ST | | SRO / | | Item | | Saler | | Invoice | |
|--------------------------|-----|-----|------|------|------------------|------------------|----------|------------|---------|----------------------------------|-------|--------------------------------------|----------|-----|-------------------------|----------------|-----------|-------------|----------------|--------------------|--------------|----------|---------------------|---------------------------|--|---------|--|
| ■ | Sr. | NTN | CNIC | Name | Type of Supplier | Type | Number | Date | HS Code | Sale Type | Rate | Description | Quantity | UOM | Value of Sales Excl. ST | FED in ST Mode | Extra Tax | Further Tax | Value of Sales | Withheld at Source | Schedule No. | Item No. | Saler Return Status | Invoice Usage Status | | | |
| <input type="checkbox"/> | 1 | | | | NDH | Purchase Invoice | 1607016 | 15/07/2016 | | Goods at standard rate (default) | 17.00 | 38-a-Miscellaneous Chemical Products | 0 | MT | 112,000 | 19,040 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | |
| <input type="checkbox"/> | 2 | | | | | Purchase Invoice | 90075145 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | | | Submitted | Un-Reject | | | |
| <input type="checkbox"/> | 3 | | | | | Purchase Invoice | 90075146 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | |
| <input type="checkbox"/> | 4 | | | | | Purchase Invoice | 90075147 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | |

STEP-WISE TOUR OF RETURN – PURCHASE DATA

Purchase Data

Advance Search:

Description

(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN
ST Amount
Upload NTN file

From Date
Invoice Number
[Download Sample File](#)

To Date

Rejected Invoices

| Particulars of Supplier | | | | | | Document | | | | | | | | | | Sales Tax/ST | | | | | | | | | | Total Value | | ST | | SRO / | | Item | | Saler | | Invoice | |
|--------------------------|-----|-----|------|------|------------------|------------------|----------|------------|---------|----------------------------------|-------|--------------------------------------|----------|-----|-------------------------|----------------|-----------|-------------|----------|-----------|--------------|----------|---------------|---------------------------|--|-------------|--|----|--|-------|--|------|--|-------|--|---------|--|
| | Sr. | NTN | CNIC | Name | Type of Supplier | Type | Number | Date | HS Code | Sale Type | Rate | Description | Quantity | UOM | Value of Sales Excl. ST | FED in ST Mode | Extra Tax | Further Tax | of Sales | at Source | Schedule No. | Item No. | Return Status | Usage Status | | | | | | | | | | | | | |
| <input type="checkbox"/> | 1 | | | | NDH | Purchase Invoice | 1607016 | 15/07/2016 | | Goods at standard rate (default) | 17.00 | 38-a-Miscellaneous Chemical Products | 0 | MT | 112,000 | 19,040 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | | | | | | | | | |
| <input type="checkbox"/> | 2 | | | | | Purchase Invoice | 90075145 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | | | Submitted | Un-Reject | | | | | | | | | | | | | |
| <input type="checkbox"/> | 3 | | | | | Purchase Invoice | 90075146 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | | | | | | | | | |
| <input type="checkbox"/> | 4 | | | | | Purchase Invoice | 90075147 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | | | | | | | | | |

STEP-WISE TOUR OF RETURN – PURCHASE DATA

Purchase Data

Advance Search:

Description

(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN
ST Amount
Upload NTN file

From Date
Invoice Number
[Download Sample File](#)

To Date

Rejected Invoices

| Particulars of Supplier | | | | | | Document | | | | | | | | | | Sales Tax/ST | | | | | | | | | | Total Value | | ST | | SRO / | | Item | | Saler | | Invoice | |
|--------------------------|-----|-----|------|------|------------------|------------------|----------|------------|---------|----------------------------------|-------|--------------------------------------|----------|-----|-------------------------|----------------|-----------|-------------|----------|-----------|--------------|----------|---------------|--------------|--|-------------|--|----|--|-------|--|------|--|-------|--|---------|--|
| ■ | Sr. | NTN | CNIC | Name | Type of Supplier | Type | Number | Date | HS Code | Sale Type | Rate | Description | Quantity | UOM | Value of Sales Excl. ST | FED in ST Mode | Extra Tax | Further Tax | of Sales | at Source | Schedule No. | Item No. | Return Status | Usage Status | | | | | | | | | | | | | |
| <input type="checkbox"/> | 1 | | | | NDH | Purchase Invoice | 1607016 | 15/07/2016 | | Goods at standard rate (default) | 17.00 | 38-a-Miscellaneous Chemical Products | 0 | MT | 112,000 | 19,040 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | | | | | | | | | |
| <input type="checkbox"/> | 2 | | | | | Purchase Invoice | 90075145 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | | | Submitted | Un-Reject | | | | | | | | | | | | | |
| <input type="checkbox"/> | 3 | | | | | Purchase Invoice | 90075146 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | | | | | | | | | |
| <input type="checkbox"/> | 4 | | | | | Purchase Invoice | 90075147 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | | | | | | | | | |

STEP-WISE TOUR OF RETURN – PURCHASE DATA

Advance Search:

Description

(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN

From Date

To Date

ST Amount

0

Invoice Number

Upload NTN file

Browse...

[Download Sample File](#)

Search

Rejected Invoices

| Particulars of Supplier | | | | | Document | | | | | | | | Sales Tax/ | | | | | | Total | | ST | | SRO / | | Item | | Saler | | Invoice | |
|--------------------------|-----|-----|------|------|------------------|------------------|----------|------------|---------|----------------------------------|-------|--------------------------------------|------------|-----|-------------------------|----------------|-----------|-------------|----------------|--------------------|--------------|----------|---------------|--------------|------|--|-------|--|---------|--|
| | Sr. | NTN | CNIC | Name | Type of Supplier | Type | Number | Date | HS Code | Sale Type | Rate | Description | Quantity | UOM | Value of Sales Excl. ST | FED in ST Mode | Extra Tax | Further Tax | Value of Sales | Withheld at Source | Schedule No. | Item No. | Return Status | Usage Status | | | | | | |
| <input type="checkbox"/> | 1 | | | | SINDH | Purchase Invoice | 1607016 | 15/07/2016 | | Goods at standard rate (default) | 17.00 | 38-a-Miscellaneous Chemical Products | 0 | MT | 112,000 | 19,040 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | | |
| <input type="checkbox"/> | 2 | | | | | Purchase Invoice | 90075145 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | | |
| <input type="checkbox"/> | 3 | | | | | Purchase Invoice | 90075147 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | | |
| <input type="checkbox"/> | 4 | | | | | Purchase Invoice | 90075148 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 47,863 | 8,137 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | | |

Invoice un-rejected successfully.

Load Data

Download

Reject

Un-Reject

Back

STEP-WISE TOUR OF RETURN – PURCHASE DATA

Purchase Data

Advance Search:

Description

(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN
ST Amount
Upload NTN file

From Date
Invoice Number
[Download Sample File](#)

To Date

Rejected Invoices

| Particulars of Supplier | | | | | | Document | | | | | | | | | | Sales Tax/ST | | | | | | | | | | Total Value of Sales | | ST Withheld at Source | | SRO / Schedule No. | | Item Sr. No. | | Saler Return Status | | Invoice Usage Status | |
|--------------------------|-----|-----|------|------|------|---------------------------|------------------|----------|------------|---------|----------------------------------|-------|--------------------------------------|----------|-----|-------------------------|----------------|-----------|-------------|---|---|---|---|--|--|----------------------|--|-----------------------|--|--------------------|-------------------------|---------------------------|-------------------------|---------------------|--|----------------------|--|
| ■ | Sr. | NTN | CNIC | Name | Type | Sale Origination Province | Type | Number | Date | HS Code | Sale Type | Rate | Description | Quantity | UOM | Value of Sales Excl. ST | FED in ST Mode | Extra Tax | Further Tax | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> | 1 | | | | | NDH | Purchase Invoice | 1007016 | 15/07/2016 | | Goods at standard rate (default) | 17.00 | 38-a-Miscellaneous Chemical Products | 0 | MT | 112,000 | 19,040 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | Submitted | Un-Used | | | | |
| <input type="checkbox"/> | 2 | | | | | | Purchase Invoice | 90075145 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | Submitted | Un-Reject | | | | | |
| <input type="checkbox"/> | 3 | | | | | | Purchase Invoice | 90075146 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | Submitted | Un-Used | | | | | | |
| <input type="checkbox"/> | 4 | | | | | | Purchase Invoice | 90075147 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | Submitted | Un-Used | | | | | | |

STEP-WISE TOUR OF RETURN – PURCHASE DATA

e.fbr.gov.pk>Returns/VAT16/AnnexASearch.aspx?id=628229964&rand=628229964&rms=zyB2CIJputwjTgSkQIfU1F5S93XIo%2fIY

Advance Search:

Description
 (i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN From Date To Date
 ST Amount Invoice Number
 Upload NTN file [Download Sample File](#)

Rejected Invoices

| Particulars of Supplier | | | | | Document | | | | Sales Tax/ST | | | | | | | | | | Total Value of Sales | | ST Withheld at Source | | SRO / Schedule No. | | Item Sr. No. | | Saler Return Status | | Invoice Usage Status | |
|-------------------------------------|-----|------|------|------|---------------------------------------|------------------|----------|------------|--------------|----------------------------------|-------|--------------------------------------|----------|-----|-------------------------|----------------|-----------|-------------|----------------------|----|-----------------------|--------------|--------------------|---------------------|----------------------|--|---------------------|--|----------------------|--|
| Sr. | NTN | CNIC | Name | Type | Sale Origination Province of Supplier | Type | Number | Date | HS Code | Sale Type | Rate | Description | Quantity | UOM | Value of Sales Excl. ST | FED in ST Mode | Extra Tax | Further Tax | Value of Sales | ST | ST | Schedule No. | Item Sr. No. | Saler Return Status | Invoice Usage Status | | | | | |
| <input type="checkbox"/> | 1 | | | | SINDH | Purchase Invoice | 1607016 | 15/07/2016 | | Goods at standard rate (default) | 17.00 | 38-a-Miscellaneous Chemical Products | 0 | MT | 112,000 | 19,040 | 0 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | |
| <input type="checkbox"/> | 2 | | | | | Purchase Invoice | 90075145 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | 0 | | | Submitted | Un-Reject | | | | | |
| <input checked="" type="checkbox"/> | 3 | | | | | Purchase Invoice | 90075147 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | |
| <input type="checkbox"/> | 4 | | | | | Purchase Invoice | 90075148 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 47,863 | 8,137 | 0 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | |

Imported Successfully

STEP-WISE TOUR OF RETURN – PURCHASE DATA

Advance Search:

Description
(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN From Date To Date

ST Amount Invoice Number

Upload NTN file Browse... [Download Sample File](#)

Rejected Invoices

| Particulars of Supplier | | | | | Document | | | | | Sales Tax/ST | | | | | | | | | | Total Value of Sales | | ST Withheld at Source | | SRO / Schedule No. | | Item Sr. No. | | Saler Return Status | | Invoice Usage Status | |
|-------------------------------------|-----|------|------|------|---------------------------------------|------------------|----------|------------|---------|----------------------------------|-------|--------------------------------------|----------|-----|-------------------------|----------------|-----------|-------------|----------------|----------------------|----------------|-----------------------|--------------------|--------------------|---------------------|----------------------|--|---------------------|--|----------------------|--|
| Sr. | NTN | CNIC | Name | Type | Sale Origination Province of Supplier | Type | Number | Date | HS Code | Sale Type | Rate | Description | Quantity | UOM | Value of Sales Excl. ST | FED in ST Mode | Extra Tax | Further Tax | Value of Sales | ST | Value of Sales | ST | SRO / Schedule No. | Item Sr. No. | Saler Return Status | Invoice Usage Status | | | | | |
| <input type="checkbox"/> | 1 | | | | SINDH | Purchase Invoice | 1607016 | 15/07/2016 | | Goods at standard rate (default) | 17.00 | 38-a-Miscellaneous Chemical Products | 0 | MT | 112,000 | 19,040 | 0 | 0 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | |
| <input type="checkbox"/> | 2 | | | | | Purchase Invoice | 90075145 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | 0 | 0 | | | Submitted | Un-Reject | | | | | |
| <input checked="" type="checkbox"/> | 3 | | | | | Purchase Invoice | 90075147 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | |
| <input type="checkbox"/> | 4 | | | | | Purchase Invoice | 90075148 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 47,863 | 8,137 | 0 | 0 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | | | | | |

Imported Successfully

STEP-WISE TOUR OF RETURN – PURCHASE DATA

e.fbr.gov.pk>Returns/VAT16/AnnexASearch.aspx?id=628229964&rand=628229964&rms=zyB2CIJputwjTgSkQIfU1F5S93XIo%2fIY

Advance Search:

Description
(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN From Date To Date

ST Amount Invoice Number

Upload NTN file Browse... [Download Sample File](#)

Rejected Invoices

| Particulars of Supplier | | | | | Document | | | | | Sales Tax/ FED in | | Extra | | Total | | ST | | SRO / | | Item | | Saler | | Invoice | |
|-------------------------------------|-----|------|------|------|----------------------------------|------------------|----------|------------|---------|----------------------------------|-------|--------------------------------------|----------|-------|-------------------------|--------|-----|-------------|----------------|--------------------|--------------|----------|---------------|--------------|--|
| Sr. | NTN | CNIC | Name | Type | Sale Origin Province of Supplier | Type | Number | Date | HS Code | Sale Type | Rate | Description | Quantity | UOM | Value of Sales Excl. ST | Mode | Tax | Further Tax | Value of Sales | Withheld at Source | Schedule No. | Item No. | Return Status | Usage Status | |
| <input type="checkbox"/> | 1 | | | | SINDH | Purchase Invoice | 1607016 | 15/07/2016 | | Goods at standard rate (default) | 17.00 | 38-a-Miscellaneous Chemical Products | 0 | MT | 112,000 | 19,040 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | |
| <input type="checkbox"/> | 2 | | | | | Purchase Invoice | 90075145 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | | | Submitted | Un-Reject | |
| <input checked="" type="checkbox"/> | 3 | | | | | Purchase Invoice | 90075147 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 95,726 | 16,274 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | |
| <input type="checkbox"/> | 4 | | | | | Purchase Invoice | 90075148 | 02/07/2016 | | 3rd Schedule Goods | 17.00 | 25-b-Cement Clinker; Cement | 0 | | 47,863 | 8,137 | 0 | 0 | 0 | 0 | | | Submitted | Un-Used | |

Imported Successfully

STEP-WISE TOUR OF RETURN – RETURN

Sales Tax & Federal Excise Return (2016-2017)

Current N° M-61755327

☒ Preparing

| | | | | | | |
|-------------------|----------------------------|-------------|---------------------------------------|-----------------------|-------------|-----------------|
| REGISTRY | NTN | Name | Tax Period | Normal | Revised | Submission Date |
| | | | Oct, 2016 | N | | |
| SALES TAX CREDITS | CNIC in case of Individual | COY/AOP/IND | Business Nature | Tax Office | Revised N° | |
| | - | COMPANY | IMPORTERS/ EXPORTER/ SERVICE PROVIDER | Corporate RTO Karachi | Assessed N° | |

| Description | Gross Value | Taxable Value | Sales Tax |
|--|-------------|------------------------|-----------|
| 1. Domestic Purchases from Registered Persons (excluding fixed assets) Annex-A & I | 143,589 | 143,589 | 24,411 |
| 2. Domestic Purchases from Un-registered Persons Annex-A & I | 0 | | |
| 3. Imports excluding fixed assets (Includes value addition tax on commercial imports) Annex-B | 0 | 0 | 0 |
| 4. Capital Goods / Fixed Assets (Domestic Purchases & Imports) Annex-A, I & B | 0 | 0 | 0 |
| 5. Input for the month = (1 + 3 + 4) | | | 24,411 |
| 6. Credit brought forward from previous tax period | | | 0 |
| 7. Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.) | | | 0 |
| 7 a. Inadmissible input tax credit in terms of section 7(2)(i) read with section 8(1)(1) of the Sales Tax Act, 1990 and disallowance of reduction in output tax in respect of withholding of sales tax/Credit Notes. | | Report | 0 |
| 7 b. Allowance of input tax credit and reduction of output tax out of previous return column 7c | | Report | 0 |
| 7 c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a). | | Report | 0 |
| 8. Accumulated Credit = (5 + 6 - 7 - 7a + 7b) | | | 24,411 |

STEP-WISE TOUR OF RETURN – RETURN

| | | | | | | | |
|------------------|------|---|--------|---------------------------------|---------------------------------|-------|---|
| SALES TAX DEBITS | 9. | Total Goods or Services supplied locally (Including Reduced Rate Sales) | | Annex-C & I | 0 | 0 | 0 |
| | 10. | Goods or services supplied locally (at Reduced Rates) | | Annex-C & I | 0 | 0 | 0 |
| | 11. | Exports | | Annex-D | 0 | | |
| | 12. | Extra Tax under Chapter XIII of ST Special Procedure Rules, 2007 | | Annex-C | | | 0 |
| | 12a. | Electricity supplied to marble/granite industry (non Adjustable) | KWH | 0 | Annex-C & I | | 0 |
| | 13. | Electricity Supplied to steel sector | KWH | 0 | Annex-C & I | 0 | 0 |
| | 13a. | Sales Tax portion of Sr. 13 collected at normal rate (adjustable against input) | | | | | 0 |
| | 13b. | Adjustment given to Steel Melters under SRO 421 (I) / 2014 | | Annex-I | | | 0 |
| | 13c. | Remaining Sales Tax portion of Sr. 13 (non-adjustable against input) = 13 - (13a+13b) | | | | | 0 |
| | 14. | Gas supplied to CNG sector on notified Value | | Annex-C & I | 0 | | 0 |
| | 14a. | Sales Tax portion of Sr. 14 collected at 17% of value as in section 2(46)(a) (adjustable against input tax) | | | | | 0 |
| | 14b. | Remaining Sales Tax portion of Sr. 14 (non-adjustable against input) = (14 - 14a) | | | | | 0 |
| | 15. | Output Tax = (9 + 13a + 14a) | | | | | 0 |
| | 16. | Sales Tax deducted by withholding agent(s) | | Annex-C & I | | | 0 |
| | 17. | Accumulated Debit = (15 - 16) | | | | | 0 |
| | 18. | Sales Tax u/s 3(9) on electricity supplied to Retailers (non Adjustable) | | | | 0 | 0 |
| | 18a. | Turnover Tax payable by retailers @2% | | Turnover | 0 | | 0 |
| | 19. | Re-rollable scrap sold by ship breakers | M Tons | 0 | Annex-C & I | | 0 |
| | 20. | Re-meltable scrap @ Rs 5600/MT | M Tons | 0 | Annex-C & I | | 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 | | Annex-A & I | | 2,636 | |
| | 23. | Sales Tax Arrears including Principal, Default Surcharge & Penalty | | Annex-G | | 0 | |
| | 23a. | Further Tax charged on supplies made to Un-Registered Person | | Annex-C | | 0 | |
| | 23b. | Extra Tax collected under SRO 509(I)/2013 on sale of Electricity & Gas | | Annex-C & I | | 0 | |

STEP-WISE TOUR OF RETURN - RETURN

| | | |
|---|--|---------------|
| 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" or 17) + (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)] | 24,411 |
| | 27. Credit Carried forward on account of Value Addition Tax | Annex-F 0 |
| | 28. Unadjusted Credit Available for the purpose of refund = (26 - 27) | 24,411 |
| | 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] | 24,411 |
| | 31. Federal Excise Duty (FED) Drawback | Annex-E 0 |
| | 32. Sales Tax Payable [if 17 > 25 then (17 - 25); otherwise zero] + [12 + 12a + 13c + 14b + 18 + 18a + 19 + 20 + 21 + 22 + 23 + 23a + 23b] | 2,636 |
| | 33. Federal Excise Duty (FED) Payable (Incl. FED @ Rs.1KG on Locally Produced Oil, from Annex-A) | Annex-E & A 0 |
| | 34. Petroleum Levy (PL) Payable | 0 |
| | 35. Total amount to be paid = (32 + 33 + 34) | 2,636 |
| | 36. Tax paid on normal/previous return (applicable in case of revised return) | 0 |
| | 37. Balance Tax Payable/ (Refundable) (35 - 36) | 2,636 |
| 38. Select bank account for receipt of refund | | |

STEP-WISE TOUR OF RETURN - RETURN

| HEAD WISE PAYABLE | |
|------------------------------------|--------|
| Head of Account | Amount |
| B02341 - Sales Tax on Goods | 2,636 |
| B02366 - Sales Tax on Services | 0 |
| B02367 - FED in VAT Mode | 0 |
| B02485 - FED Excluding Natural Gas | 0 |
| B02501 - FED on Natural Gas | 0 |
| C03901 - Petroleum Levy | 0 |
| Total Amount Payable | 2,636 |

| Province Wise Breakup of Sales Tax/FED in ST Mode on Services (Annex-P) | |
|---|--------|
| Province/Area | Amount |
| BXXXXX - Baluchistan | 0 |
| B02386 - Khyber Pakhtunkhwa | 0 |
| B02382 - Punjab | 0 |
| B02384 - Sindh | 0 |
| BXXXXX - Capital Territory & Others | 0 |
| Total | 0 |

| | | | |
|--------------------------------|---|----------|------------------------------|
| Total Amount Paid (in figures) | 0 | in words | No Rupees And No Paisas Only |
|--------------------------------|---|----------|------------------------------|

CPR Nos.

Print Acknowledgement

Feed CPR

e-Payment

Print Chalan

Null Return

Delete

Save

Verify

Process and Submit

Forward to Officer for Approval

Print

Request for Revision

Print with Annexes

APPORTIONMENT OF INPUT TAX – SECTION 8(2) / RULE 24

| Circumstances | Input Tax Allowance |
|--|---------------------|
| Input tax paid on goods wholly relating to taxable supplies | Yes |
| Input tax paid on goods wholly relating to exempt supplies | No |
| Input tax paid on goods relating to both exempt supplies as well as taxable supplies | Apportionment |

STEP-WISE TOUR OF RETURN - NEW MODULE

Print MIS Page

Sales Tax & Federal Excise Return (2016-2017)

Current N° M-61755327

☒ Preparing

REGISTRY

NTN: 4. Name:) Tax Period: Oct, 2016 Normal: N Revised: Submission Date:

CNIC in case of Individual: COY/AOP/IND: COMPANY Business Nature: IMPORTERS/ EXPORTER/ SERVICE PROVIDER Tax Office: Corporate RTO Karachi Revised N°: Assessed N°:

SALES TAX CREDITS

| Description | Gross Value | Taxable Value | Sales Tax |
|---|-------------|---------------|-----------|
| 1. Domestic Purchases from Registered Persons (excluding fixed assets) Annex-A & I | 0 | 0 | 0 |
| 2. Domestic Purchases from Un-registered Persons Annex-A & I | 0 | | |
| 3. Imports excluding fixed assets (Includes value addition tax on commercial imports) Annex-B | 0 | 0 | 0 |
| 4. Capital Goods / Fixed Assets (Domestic Purchases & Imports) Annex-A, I & B | 0 | 0 | 0 |
| 5. Input for the month = (1 + 3 + 4) | | | 0 |
| 6. Credit brought forward from previous tax period | | | 0 |
| 7. Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.) | | | 0 |
| 7 a. Inadmissible input tax credit in terms of section 7(2)(i) read with section 8(1)(1) of the Sales Tax Act, 1990 and disallowance of reduction in output tax in respect of withholding of sales tax/Credit Notes. Report | | | 0 |
| 7 b. Allowance of input tax credit and reduction of output tax out of previous return column 7c Report | | | 0 |
| 7 c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a). Report | | | 0 |
| 8. Accumulated Credit = (5 + 6 - 7 - 7a + 7b) | | | 0 |

[Print SalesTax Return](#)

[Print SalesTax Return with Annexes](#)

SALES TAX 2016-17

[GUIDELINES](#)

[General Instructions for ST & FE](#)

APPORTIONMENT OF INPUT TAX – SECTION 8(2) / RULE 24

$$\begin{array}{l} \text{Residual input tax} \\ \text{credit on taxable} \\ \text{supplies} \end{array} = \frac{\text{Value of taxable supplies}}{(\text{Value of taxable} + \text{exempt supplies})} \times \begin{array}{l} \text{Residual} \\ \text{input tax} \end{array}$$

ACTIVITY

STEP-WISE TOUR OF RETURN – ANNEXURE B

Annex-B, GOODS DECLARATION - IMPORTS (GDI)

DeleteDelete AllPrintBack To ReturnSave

Load Import GDs

| Sr | Particulars of GD Imports (Found in Customs Data) | | | | | Quantity | Sales Taxable Value of Imports | Sales Tax Paid at Import Stage | Value Addition Tax on Commercial Imports | FED Paid at Import Stage |
|----|---|-----------|---------|---------|-----------------------|----------|--------------------------------|--------------------------------|--|--------------------------|
| | GD Type | GD Number | GD Date | HS Code | Type | | | | | |
| | No Collectorate | | | | | | | | | |
| | | | | | Smart Cellular Mobile | 0 | 0 | 0 | 0 | 0 |
| | | | | | Medium Price Mobile | 0 | 0 | 0 | 0 | 0 |
| | | | | | Low Price Mobile | 0 | 0 | 0 | 0 | 0 |
| | | | | | Total | 0 | 0 | 0 | 0 | 0 |

STEP-WISE TOUR OF RETURN – ANNEXURE B

Annex-B, GOODS DECLARATION - IMPORTS (GDI)

Data successfully loaded.

The import type may be changed from "Others" to Fixed Assets, Ship for Breaking, Edible Oil, Others, Remelt.iron/ Steel Scrap u/SRO 1486 (I)/2012, Low priced Mobile/Satellite Phone, Medium priced Mobile/Satellite Phone, Smart Cellular/Satellite Phone, Palm Oil, Manufacture of Goods other than Edible Oil, Cooking Oil and Ghee, or Non Manufactures allowed by FBR, if required.

Load Import GDs

Delete Delete All Print Back To Return Save

| Particulars of GD Imports (Found in Customs Data) | | | | | | | | Sales Taxable Value of Imports | Sales Tax Paid at Import Stage | Value Addition Tax on Commercial Imports | FED Paid at Import Stage | | |
|---|------|--------------|---------|------------|---------|---------|--|--------------------------------|--------------------------------|--|--------------------------|---|--|
| Sr | No | Collectorate | GD Type | GD Number | GD Date | HS Code | Type | Quantity | | | | | |
| 1 | KPAF | HC | 18729 | 25/10/2016 | | | Others | 149 | 243,138 | 41,680 | 0 | 0 | |
| | | | | | | | Fixed Assets | | | | | 0 | |
| | | | | | | | Ship for Breaking | | | | | 0 | |
| | | | | | | | Edible Oil | | | | | 0 | |
| | | | | | | | Others | | | | | 0 | |
| | | | | | | | Remelt.iron/ Steel Scrap u/SRO 1486 (I)/2012 | | | | | 0 | |
| | | | | | | | Low priced Mobile/Satellite Phone | | | | | | |
| | | | | | | | Medium priced Mobile/Satellite Phone | | | | | | |
| | | | | | | | Smart Cellular/Satellite Phone | | | | | | |
| | | | | | | | Manufacture of Goods other than Edible Oil, Cooking Oil and Ghee | | | | | | |
| | | | | | | | Non Manufactures allowed by FBR | | | | | | |

STEP-WISE TOUR OF RETURN – RETURN

| Description | | | Gross Value | Taxable Value | Sales Tax |
|-------------|---|----------------|-------------|---------------|-----------|
| 1. | Domestic Purchases from Registered Persons (excluding fixed assets) | Annex-A & I | 143,589 | 143,589 | 24,411 |
| 2. | Domestic Purchases from Un-registered Persons | Annex-A & I | 0 | | |
| 3. | Imports excluding fixed assets (Includes value addition tax on commercial imports) | Annex-B | 243,138 | 243,138 | 41,680 |
| 4. | Capital Goods / Fixed Assets (Domestic Purchases & Imports) | Annex-A, I & B | 0 | 0 | 0 |
| 5. | Input for the month = (1 + 3 + 4) | | | | 66,091 |
| 6. | Credit brought forward from previous tax period | | | | 0 |
| 7. | Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.) | | | | 0 |
| 7 a. | Inadmissible input tax credit in terms of section 7(2)(i) read with section 8(1)(1) of the Sales Tax Act, 1990 and disallowance of reduction in output tax in respect of withholding of sales tax/Credit Notes. | | | Report | 0 |
| 7 b. | Allowance of input tax credit and reduction of output tax out of previous return column 7c | | | Report | 0 |
| 7 c. | Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a). | | | Report | 0 |
| 8. | Accumulated Credit = (5 + 6 - 7 - 7a + 7b) | | | | 66,091 |

STEP-WISE TOUR OF RETURN – ANNEXURE C

Annex-C (Domestic Sales Invoices)
Preparing

Record is saved successfully.

(i) Please select PCT chapter number and appropriate description where more than one descriptions are given against a chapter number
(ii) 'nesoi' means "not elsewhere specified or included"
(iii) Please include spare parts against appropriate related machinery / if not separately provided

Particulars of Buyer

NTN CNIC Name
Type Registered

Particulars of Document

Sale Origination Province of Supplier Select Type Sale Invoice Number
Date HS Code

Invoice Details

Sale Type Services Rate Select Quantity
UOM MT Value of Sales Excl. ST Description Select
Sales Tax/ FED in ST Mode Extra Tax ST Withheld at Source
Further Tax Total Value of Sales

Exemption, Zero & Reduce Rated Reference

SRO / Schedule No. Item Sr. No.

Add / Save Update Delete Clear Delete All Attach File Submit Invoices Submit Annexure Null Annexure Print

Back To Return STWH Data

Grid List All

| Particulars of Buyer | | | | | Document | | | | | | | | | | | | |
|----------------------|-----|------|------|------|---------------------------------------|--------------|--------|------------|---------|----------------------------------|------|--|----------|-----|-------|--|--|
| Sr. | NTN | CNIC | Name | Type | Sale Origination Province of Supplier | Type | Number | Date | HS Code | Sale Type | Rate | Description | Quantity | UOM | Value | | |
| 1 | | | | | | Sale Invoice | 1 | 30/10/2016 | | Goods at standard rate (default) | 17% | 89-b-Ships, Boats, & Floating Structures | 0 | -- | 352 | | |
| Total Sales | | | | | | | | | | | | | 0 | -- | 352 | | |

STEP-WISE TOUR OF RETURN – ANNEXURE C

Annex-C (Domestic Sales Invoices)
✔ Preparing

Record is saved successfully.

(i) Please select PCT chapter number and appropriate description where more than one descriptions are given against a chapter number
 (ii) 'neso' means "not elsewhere specified or included"
 (iii) Please include spare parts against appropriate related machinery / if not separately provided

Particulars of Buyer

NTN CNIC Name
 Type Registered

Particulars of Document

Sale Origination Province of Supplier Select Type Sale Invoice Number
 Date HS Code

Invoice Details

Sale Type Services Rate Select Quantity
 UOM MT Value of Sales Excl. ST Description Select
 Sales Tax/ FED in ST Mode Extra Tax ST Withheld at Source
 Further Tax Total Value of Sales

Exemption, Zero & Reduce Rated Reference

SRO / Schedule No. Select Item Sr. No. Select

Add / Save Update Delete Clear Delete All Attach File Submit Invoices Submit Annexure Null Annexure Print

Back To Return STWH Data

| | Type | Sale Origination Province of Supplier | Document | | | | Sale Type | Rate | Description | Quantity | UOM | Value of Sales Excl. ST | Sales Tax/ FED in ST Mode | Extra Tax | Further Tax | Total Value of Sales | Exemption, Zero & Reduce Rated Reference | |
|--------------------|------------|---------------------------------------|--------------|--------|------------|---------|----------------------------------|------|--|----------|-----------|-------------------------|---------------------------|-----------|-------------|----------------------|--|--------------------|
| | | | Type | Number | Date | HS Code | | | | | | | | | | | ST Withheld at Source | SRO / Schedule No. |
| G | Registered | SINDH | Sale Invoice | 1 | 30/10/2016 | | Goods at standard rate (default) | 17% | 89-b-Ships, Boats, & Floating Structures | 0 | -- | 352,941 | 60,000 | 0 | 0 | 0 | 0 | |
| G | Registered | SINDH | STWH | 1 | 30/10/2016 | | Goods at standard rate (default) | 17% | 89-b-Ships, Boats, & Floating Structures | 0 | -- | 352,941 | 60,000 | 0 | 0 | 0 | 12,000 | |
| Total Sales | | | | | | | | | | 0 | -- | 352,941 | 60,000 | 0 | 0 | 0 | 12,000 | -- |



TIME LIMIT FOR CLAIMING SALES TAX WITHHOLDING ?

INPUT TAX

VS

TAX CREDIT

STEP-WISE TOUR OF RETURN – RETURN

| Description | | | Gross Value | Taxable Value | Sales Tax |
|-------------------|------|---|-------------|------------------------|-----------|
| SALES TAX CREDITS | 1. | Domestic Purchases from Registered Persons (excluding fixed assets) Annex-A & I | 143,589 | 143,589 | 24,411 |
| | 2. | Domestic Purchases from Un-registered Persons Annex-A & I | 0 | | |
| | 3. | Imports excluding fixed assets (includes value addition tax on commercial imports) Annex-B | 243,138 | 243,138 | 41,680 |
| | 4. | Capital Goods / Fixed Assets (Domestic Purchases & Imports) Annex-A, I & B | 0 | 0 | 0 |
| | 5. | Input for the month = (1 + 3 + 4) | | | 66,091 |
| | 6. | Credit brought forward from previous tax period | | | 0 |
| | 7. | Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.) | | | 0 |
| | 7 a. | Inadmissible input tax credit in terms of section 7(2)(i) read with section 8(1)(1) of the Sales Tax Act, 1990 and disallowance of reduction in output tax in respect of withholding of sales tax/Credit Notes. | | Report | 0 |
| | 7 b. | Allowance of input tax credit and reduction of output tax out of previous return column 7c | | Report | 0 |
| | 7 c. | Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a). | | Report | 0 |
| | 8. | Accumulated Credit = (5 + 6 - 7 - 7a + 7b) | | | 66,091 |

STEP-WISE TOUR OF RETURN - RETURN

| | | | | | | | |
|------------------|------|---|--------|-------------|-------------|---------|--------|
| SALES TAX DEBITS | 9. | Total Goods or Services supplied locally (Including Reduced Rate Sales) | | Annex-C & I | 352,941 | 352,941 | 60,000 |
| | 10. | Goods or services supplied locally (at Reduced Rates) | | Annex-C & I | 0 | 0 | 0 |
| | 11. | Exports | | Annex-D | 0 | | |
| | 12. | Extra Tax under Chapter XIII of ST Special Procedure Rules, 2007 | | Annex-C | | | 0 |
| | 12a. | Electricity supplied to marble/granite industry (non Adjustable) | KWH | 0 | Annex-C & I | | 0 |
| | 13. | Electricity Supplied to steel sector | KWH | 0 | Annex-C & I | 0 | 0 |
| | 13a. | Sales Tax portion of Sr. 13 collected at normal rate (adjustable against input) | | | | | 0 |
| | 13b. | Adjustment given to Steel Melters under SRO 421 (I) / 2014 | | Annex-I | | | 0 |
| | 13c. | Remaining Sales Tax portion of Sr. 13 (non-adjustable against input) = 13 - (13a+13b) | | | | | 0 |
| | 14. | Gas supplied to CNG sector on notified Value | | Annex-C & I | 0 | | 0 |
| | 14a. | Sales Tax portion of Sr. 14 collected at 17% of value as in section 2(46)(a) (adjustable against input tax) | | | | | 0 |
| | 14b. | Remaining Sales Tax portion of Sr. 14 (non-adjustable against input) = (14 - 14a) | | | | | 0 |
| | 15. | Output Tax = (9 + 13a + 14a) | | | | | 60,000 |
| | 16. | Sales Tax deducted by withholding agent(s) | | Annex-C & I | | | 0 |
| | 17. | Accumulated Debit = (15 - 16) | | | | | 60,000 |
| | 18. | Sales Tax u/s 3(9) on electricity supplied to Retailers (non Adjustable) | | | 0 | | 0 |
| | 18a. | Turnover Tax payable by retailers @2% | | Turnover | 0 | | 0 |
| | 19. | Re-rollable scrap sold by ship breakers | M Tons | 0 | Annex-C & I | | 0 |
| | 20. | Re-meltable scrap @ Rs 5600/MT | M Tons | 0 | Annex-C & I | | 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 | | Annex-A & I | | | 2,636 |
| | 23. | Sales Tax Arrears including Principal, Default Surcharge & Penalty | | Annex-G | | | 0 |
| | 23a. | Further Tax charged on supplies made to Un-Registered Person | | Annex-C | | | 0 |
| | 23b. | Extra Tax collected under SRO 509(I)/2013 on sale of Electricity & Gas | | Annex-C & I | | | 0 |

STEP-WISE TOUR OF RETURN – SECTION 8B

| | | |
|----------------------|--|---|
| PAYABLE / REFUNDABLE | 24. Whether exclude from Section 8B(1), under SRO 647(I)/2007 <input type="radio"/> No <input checked="" type="radio"/> Yes (Select reason =>) | Distributors ▼ |
| | 25. Admissible Credit [if 24 = Yes then 8; if 24 = No, then (least of (8-4) or "90% of 15" or 17) + {if (8-4) < "90% of 15" then 4; otherwise zero}] | 66,091 |
| | 26. Excess Unadjusted Credit [if 24 = Yes and 25 > 17 then (25 - 17); otherwise zero; if 24 = No then (8 - 25)] | 6,091 |
| | 27. Credit Carried forward on account of Value Addition Tax | Annex-F 0 |
| | 28. Unadjusted Credit Available for the purpose of refund = (26 - 27) | 6,091 |
| | 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] | 6,091 |
| | 31. Federal Excise Duty (FED) Drawback | Annex-E 0 |
| | 32. Sales Tax Payable [if 17 > 25 then (17 - 25); otherwise zero] + [12 + 12a + 13c + 14b + 18 + 18a + 19 + 20 + 21 + 22 + 23 + 23a + 23b] | 2,636 |
| | 33. Federal Excise Duty (FED) Payable (Incl. FED @ Rs.1KG on Locally Produced Oil, from Annex-A) | Annex-E & A 0 |
| | 34. Petroleum Levy (PL) Payable | 0 |
| | 35. Total amount to be paid = (32 + 33 + 34) | 2,636 |
| | 36. Tax paid on normal/previous return (applicable in case of revised return) | 0 |
| | 37. Balance Tax Payable/ (Refundable) (35 - 36) | 2,636 |
| | 38. Select bank account for receipt of refund | 6001010000000053-INDUSTRIAL AND COMMERCIAL BANK OF CHINA -KARACHI ▼ |

STEP-WISE TOUR OF RETURN – SECTION 8B

| | | |
|--|---------------------------------|---|
| 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" or 17}; if (8-4) < "90% of 15" then 4; otherwise zero}] | | 54,000 |
| 26. Excess Unadjusted Credit [if 24 = Yes and 25 > 17 then (25 - 17); otherwise zero; if 24 = No then (8 - 25)] | | 12,091 |
| 27. Credit Carried forward on account of Value Addition Tax | Annex-F | 0 |
| 28. Unadjusted Credit Available for the purpose of refund = (26 - 27) | | 12,091 |
| 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] | | 12,091 |
| 31. Federal Excise Duty (FED) Drawback | Annex-E | 0 |
| 32. Sales Tax Payable [if 17 > 25 then (17 - 25); otherwise zero] + [12 + 12a + 13c + 14b + 18 + 18a + 19 + 20 + 21 + 22 + 23 + 23a + 23b] | | 8,636 |
| 33. Federal Excise Duty (FED) Payable (Incl. FED @ Rs.1KG on Locally Produced Oil, from Annex-A) | Annex-E & A | 0 |
| 34. Petroleum Levy (PL) Payable | | 0 |
| 35. Total amount to be paid = (32 + 33 + 34) | | 8,636 |
| 36. Tax paid on normal/previous return (applicable in case of revised return) | | 0 |
| 37. Balance Tax Payable/ (Refundable) (35 - 36) | | 8,636 |
| 38. Select bank account for receipt of refund | | 6001010000000053-INDUSTRIAL AND COMMERCIAL BANK OF CHINA -KARACHI ▼ |

PAYABLE / REFUNDABLE

SECTION 8B – RESTRICTION ON INPUT TAX ADJUSTMENT

- Registered Person is not allowed to adjust input tax in excess of 90 per cent of the output tax for that tax period.
- Such restriction on the adjustment of input tax is not apply in case of fixed assets or capital goods.
- Refund such un-adjustment input tax can be filed on yearly basis in the second month following the end of the financial year of the registered person.

SECTION 8B / SRO 647 – EXCLUSION FROM RESTRICTION OF INPUT TAX

Person registered in electrical energy sector

Oil marketing companies and petroleum refineries

Fertilizer manufacturers

Wholesalers-cum-retailer operating in Chapter XII of the Sales Tax Special Procedure Rules, 2007

Commercial Importers, import exceeds 50% of value of all taxable purchases in a tax period.

Person making zero-rated supplies or reduced rate supplies covered under SRO 1125; such supplies exceeds 50% of value of all taxable supplies in a tax period.

Distributors

Gas Distribution companies

Solvent extracting units of edible oils

SECTION 8B – RESTRICTION ON INPUT TAX ADJUSTMENT

| | |
|---------------------|---------|
| Input Tax | 100,000 |
| Output Tax | 80,000 |
| Sales Tax Liability | ? |

ILLUSTRATION

STEP-WISE TOUR OF RETURN – ANNEXURE F

Annex-F, CARRY FORWARD SUMMARY **Data Saved**

| Description | | Domestic Purchases | Imports | Total |
|----------------------------|---|--------------------|---------|---------|
| 1. Value | a. Opening Balance | 0 | 0 | 0 |
| | b. Purchased/Imported during the Period | 143,589 | 243,138 | 386,727 |
| | c. Consumed/ Sold during the Period | 72,465 | 243,138 | 315,603 |
| | d. Closing Balance | 71,124 | 0 | 71,124 |
| 2. Sales Tax Excluding VAT | a. Opening Balance | 0 | 0 | 0 |
| | b. Purchased/Imported during the Period | 24,411 | 41,680 | 66,091 |
| | c. Consumed/ Sold during the Period | 12,320 | 41,680 | 54,000 |
| | d. Closing Balance | 12,091 | 0 | 12,091 |
| 3. Value Addition Tax | a. Opening Balance | 0 | 0 | 0 |
| | b. Purchased/Imported during the Period | 0 | 0 | 0 |
| | c. Consumed/ Sold during the Period | 0 | 0 | 0 |
| | d. Closing Balance | 0 | 0 | 0 |

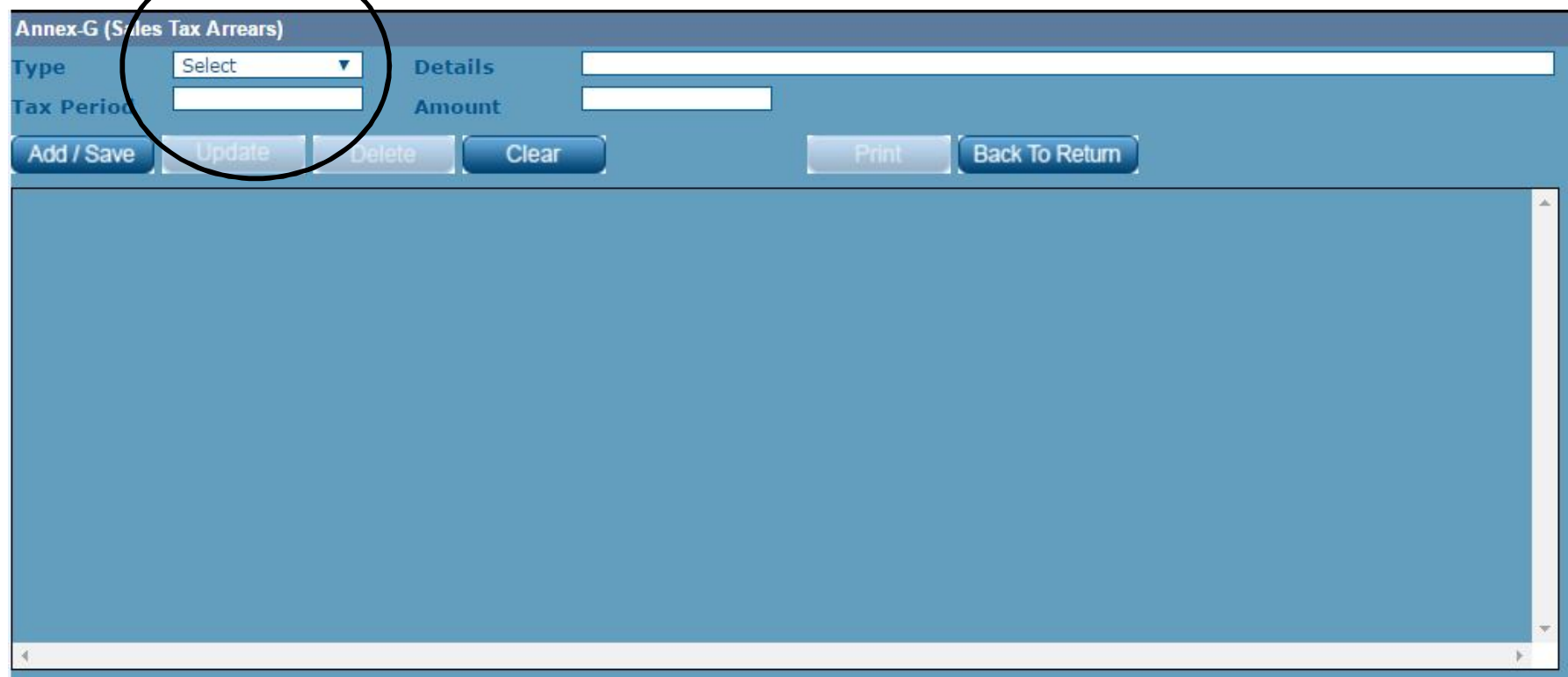
Save Print Back To Return

STEP-WISE TOUR OF RETURN – ANNEXURE G

Annex-G (Sales Tax Arrears)

Type Details

Tax Period Amount

The image shows a screenshot of a web application interface for 'Annex-G (Sales Tax Arrears)'. The interface has a blue header bar. Below the header, there are two rows of input fields. The first row has a 'Type' label followed by a dropdown menu showing 'Select', a 'Details' label followed by a text input field, and a 'Tax Period' label followed by a text input field. The second row has an 'Amount' label followed by a text input field. Below these fields is a row of buttons: 'Add / Save', 'Update', 'Delete', 'Clear', 'Print', and 'Back To Return'. The 'Update' button is circled in black. The main body of the form is a large, empty blue rectangular area with a vertical scrollbar on the right side.

PENALTY & DEFUALT SURCHARGE

| | |
|---------------------------------------|----------------|
| Penalty for late filing of return | Section 33(1) |
| Penalty for late depositing sales tax | Section 33(5) |
| Penalty for non filing of Annexure | Section 33(19) |
| Default Surcharge | Section 34 |

HANDOUT

STEP-WISE TOUR OF RETURN – ANNEUXRE D

Annex- D, GOODS DECLARATION EXPORTS (GDE)

No Data found

[Load Export GDs](#)

[Delete](#) [Delete All](#) [Print](#) [Back To Return](#)

| Sr No. | Collectorate | Particulars of GD Exports | | | | Value of Exports in Pak Rupees | Value of Goods Actually Shipped | Value of Short Shipment | MR / Consignment Shipping No. | MR / Consignment Shipping Date |
|--------|--------------|---------------------------|-----------|---------|---------|--------------------------------|---------------------------------|-------------------------|-------------------------------|--------------------------------|
| | | GD Type | GD Number | GD Date | HS Code | | | | | |
| Total: | | | | | | 0 | 0 | 0 | | |

STEP-WISE TOUR OF RETURN – ANNEXURE I

| Annex- I, DEBIT & CREDIT NOTES (DCN) | | | | | | | | | | <input checked="" type="checkbox"/> Preparing | | | | | | | | | | | | | | | | | | | |
|---|-----|------|------|------|--|------|------|--------|------------------|---|------|--------------------|----------|----------------------|--------------------------------------|-------------|-----------|-------------|-----------------|-----------------------|--------------------------|-------------|-----------|-------------|--|--|--|--|--|
| Particulars of Supplier/Buyer | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NTN <input type="text"/> | | | | | CNIC <input type="text"/> | | | | | Name <input type="text"/> | | | | | | | | | | | | | | | | | | | |
| Type <input type="text" value="Registered"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Debit / Credit Note | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Number <input type="text"/> | | | | | Date <input type="text"/> | | | | | Type <input type="text" value="Select"/> | | | | | | | | | | | | | | | | | | | |
| Reason <input type="text" value="Select"/> | | | | | Specify if Others <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | | | |
| Particulars of Original Invoice | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Invoice Type <input type="text" value="Select"/> | | | | | Number <input type="text"/> | | | | | Date <input type="text"/> | | | | | | | | | | | | | | | | | | | |
| Sale/Purchase Type <input type="text"/> | | | | | Quantity <input type="text"/> | | | | | Value Excl Sales Tax <input type="text"/> | | | | | | | | | | | | | | | | | | | |
| Sales Tax/FED in ST Mode <input type="text"/> | | | | | ST Withheld <input type="text"/> | | | | | Extra Tax <input type="text"/> | | | | | Further Tax <input type="text"/> | | | | | | | | | | | | | | |
| Particulars of Revised Invoice | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Quantity <input type="text"/> | | | | | Value Excl. Sales Tax <input type="text"/> | | | | | Sales Tax/FED in ST Mode <input type="text"/> | | | | | | | | | | | | | | | | | | | |
| ST Withheld <input type="text"/> | | | | | Extra Tax <input type="text"/> | | | | | Further Tax <input type="text"/> | | | | | | | | | | | | | | | | | | | |
| Difference Adjustable (Original - Revised) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Quantity <input type="text"/> | | | | | Value Excl. Sales Tax <input type="text"/> | | | | | Sales Tax/FED in ST Mode <input type="text"/> | | | | | | | | | | | | | | | | | | | |
| ST Withheld <input type="text"/> | | | | | Extra Tax <input type="text"/> | | | | | Further Tax <input type="text"/> | | | | | | | | | | | | | | | | | | | |
| <input type="button" value="Add / Save"/> | | | | | <input type="button" value="Update"/> | | | | | <input type="button" value="Delete"/> | | | | | <input type="button" value="Clear"/> | | | | | | | | | | | | | | |
| <input type="button" value="Attach File"/> | | | | | <input type="button" value="Print"/> | | | | | <input type="button" value="Back To Return"/> | | | | | | | | | | | | | | | | | | | |
| Debit or Credit Data | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Particulars of Supplier / Buyer | | | | | Debit / Credit Note | | | | Original Invoice | | | | | | | | | | Revised Invoice | | | | | | | | | | |
| Sr. | NTN | CNIC | Name | Type | Number | Date | Type | Reason | Invoice Type | Number | Date | Sale/Purchase Type | Quantity | Value Excl Sales Tax | Sales Tax/FED in ST Mode | ST Withheld | Extra Tax | Further Tax | Quantity | Value Excl. Sales Tax | Sales Tax/FED in ST Mode | ST Withheld | Extra Tax | Further Tax | | | | | |
| Adjustable purchases from | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Purchases from un | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustable sales from | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustable sales from un | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Adjustment given to Steel Melters under | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

DEBIT / CREDIT NOTES – SECTION 9

Circumstances

Cancellation of Supply

Returns of Goods

Change in the nature of goods

Change in the value of supply

Some such events

Condition: Amount shown in the tax invoice or the returns needs to be modified within **180 days**

DEBIT / CREDIT NOTES – RULES 19 - 22

| Circumstances | Buyer | Supplier |
|------------------------|------------|---------------------------|
| Cancellation of Supply | Debit Note | Corresponding Credit Note |
| Returns of Goods | Debit Note | Corresponding Credit Note |

PARTICULARS OF DEBIT / CREDIT NOTES

| Circumstances |
|---|
| Cancellation of Supply & Returns of Goods |

| Particulars |
|---|
| Name and registration number of the supplier |
| Name and registration number of the recipient |
| Number and Date of invoice |
| Reason |
| Signature |

DEBIT / CREDIT NOTES – RULES 19 - 22

| Circumstances | Increase | Decrease |
|-------------------------------|-------------------------------|--------------------------------|
| Change in the value of supply | Debit Note issued by supplier | Credit Note issued by supplier |
| Change in the amount of tax | | |

Condition: Corresponding Credit or Debit Note is required to be obtained

STEP-WISE TOUR OF RETURN – ANNEXURE J

Annex - J

The list of items given below is as per your selection of the products
For making changes in this list, Click 'Manage Product List' button.

| | | | |
|----|--|--------------------|--------------------------|
| 1 | Sugar | M. Tons | <input type="checkbox"/> |
| 2 | Tea blended | M. Tons | <input type="checkbox"/> |
| 3 | Cigarettes | Million Nos. | <input type="checkbox"/> |
| 4 | Aerated Waters | "000" Litres | <input type="checkbox"/> |
| 5 | Paper | M. Tons | <input type="checkbox"/> |
| 6 | Board | M. Tons | <input type="checkbox"/> |
| 7 | Chemicals | M. Tons | <input type="checkbox"/> |
| 8 | Caustic soda | M. Tons | <input type="checkbox"/> |
| 9 | Toilet soap | M. Tons | <input type="checkbox"/> |
| 10 | Flakes & Detergent | M. Tons | <input type="checkbox"/> |
| 11 | Industrial Gases (Chlorine, Hydrogen, Oxygen etc.) | M. Tons | <input type="checkbox"/> |
| 12 | Paints & Varnishes | M. Tons | <input type="checkbox"/> |
| 13 | LPG | M. Tons | <input type="checkbox"/> |
| 14 | Natural Gas | Million Cu. Meters | <input type="checkbox"/> |
| 15 | Cement | "000" M. Tons | <input type="checkbox"/> |
| 16 | Ceramic Tiles | "000" Sq. Meters | <input type="checkbox"/> |
| 17 | Refrigerators | Nos. | <input type="checkbox"/> |
| 18 | Air conditioners (Split Window) | Nos. | <input type="checkbox"/> |
| 19 | Deep freezers | Nos. | <input type="checkbox"/> |
| 20 | T.V. Sets | Nos. | <input type="checkbox"/> |
| 21 | Washing machines | Nos. | <input type="checkbox"/> |
| 22 | Cables & wire (insulated) | "000" Meters | <input type="checkbox"/> |
| 23 | Trucks | Nos. | <input type="checkbox"/> |
| 24 | Buses | Nos. | <input type="checkbox"/> |
| 25 | Jeeps | Nos. | <input type="checkbox"/> |
| 26 | Motor Vehicles of all kind | Nos. | <input type="checkbox"/> |
| 27 | LCVs/ LTVs | Nos. | <input type="checkbox"/> |
| 28 | Motors cycles | Nos. | <input type="checkbox"/> |
| 29 | Tractors | Nos. | <input type="checkbox"/> |
| 30 | Ice Cream | "000" Litres | <input type="checkbox"/> |
| 31 | Biscuits | M. Tons | <input type="checkbox"/> |
| 32 | Fruits/ Vegetable Juices | "000" Litres | <input type="checkbox"/> |
| 33 | Syrups/Quashes | "000" Litres | <input type="checkbox"/> |
| 34 | Mineral Water | "000" Litres | <input type="checkbox"/> |
| 35 | Soda ash | M. Tons | <input type="checkbox"/> |
| 36 | Tyre & Tubes (motor car, bus, van, truck etc.) | "000" Nos. | <input type="checkbox"/> |
| 37 | Motor Spirit | M. Tons | <input type="checkbox"/> |
| 38 | High speed diesel oil | M. Tons | <input type="checkbox"/> |
| 39 | Diesel oil | M. Tons | <input type="checkbox"/> |
| 40 | Furnace oil | M. Tons | <input type="checkbox"/> |
| 41 | Lubricating oil | M. Tons | <input type="checkbox"/> |
| 42 | G. I. Pipes and MS Pipes | "000" Meters | <input type="checkbox"/> |
| 43 | Yarns (all kinds) | M. Tons | <input type="checkbox"/> |
| 44 | Iron & Steel products including stainless steel products | M. Tons | <input type="checkbox"/> |
| 45 | Storage Batteries (all kinds) | Nos. | <input type="checkbox"/> |
| 46 | Processed Fabrics | "000" Meters | <input type="checkbox"/> |
| 47 | Pesticides and Insecticides | M. Tons | <input type="checkbox"/> |
| 48 | Liquid Glucose | M. Tons | <input type="checkbox"/> |
| 49 | Fertilizers | M. Tons | <input type="checkbox"/> |
| 50 | Footwear | Nos. | <input type="checkbox"/> |
| 51 | Power Transformers | Nos. | <input type="checkbox"/> |
| 52 | Filter rod | Nos. | <input type="checkbox"/> |

Manage Product List

Save

Print

BackToReturn

Total Value (Rs.)

0

HANDOUT

Declaration Requirements for Suppliers

Supplier is required to make following declarations:

| Annexure / Return | Explanation | Time & Manner |
|--------------------------|---|-------------------------------------|
| Annexure C | Declaration of sales tax invoices | 10th of the following tax period |
| Annexure I | Declaration of debit / credit notes issued by Suppliers | 10th of the following tax period |
| Return | Submission of complete return | By 18th of the following tax period |

Declaration by Buyers

Buyer is required to make following declarations:

| Annexure / Return | Explanation | Time & Manner |
|---|---|--|
| Annexure A [for input tax adjustment] | Immediately available to upload sales tax invoices declared by Suppliers | After submission of Annexure C by registered supplier, buyer will be able to claim input tax adjustment |
| Annexure A | Manual feeding of purchases made from un- registered person or any other purchase as allowed by Federal Board of Revenue | Not Specified |

Declaration by Buyers

| Annexure / Return | Explanation | Time & Manner |
|--|--|---|
| Annexure A [For Sales Tax Withholding] | Declaration of sales tax withholding deductible on purchases by the buyer as withholding agents. | Not Specified |
| Annexure I | Immediately available to upload debit and credit notes declared by Suppliers | After submission of Annexure I, by registered supplier, buyer will be able to make adjustment in input tax. |
| Return | Submission of complete return | By 18th of the following tax period |

Provisional adjustment of sales tax by Buyer/ Supplier

Buyer/ Supplier will be provisionally allowed adjustment in the following manner:

| Annexure Submission | Return Submission | Adjustment against Purchase Invoice / Debit & Credit Notes / Withholding |
|----------------------------|--------------------------|---|
| No | No | Not allowed / inadmissible under the law |

Provisional adjustment of sales tax by Buyer/ Supplier

| Annexure Submission | Return Submission | Adjustment against Purchase Invoice / Debit & Credit Notes / Withholding |
|----------------------------|--------------------------|--|
| Yes | No | <p>Web Portal will automatically communicate the buyer / supplier regarding non-submission of return. However, Web Portal will provisionally allow such adjustment.</p> <p>In respect of such provisional adjustment, web portal will automatically adjust / create a liability in next return, if supplier has not filed its return by 10th of following second tax period.</p> <p>Subsequent to filing of return by the supplier, Web Portal will automatically allow sales tax which was automatically recovered / adjusted earlier</p> |
| Yes | Yes | Admissible |



Disallowance of Input Tax:

- If supplier has not filed return, the buyer shall be allowed input tax adjustment till the 10th day of the next month with the message. – In case of non-filing, recovery of input tax through row 7a
- In case of filing adjustment shall be allowed through row 7b
- The balance shall appear in row 7c



Disallowance of Credit Notes Adjustments:

- If the buyer does not accept the Credit Note, the supplier shall be allowed reduction in output tax till the 10th day of the next month. – In case of non-acceptance, recovery of tax through row 7a,
- in case of acceptance, adjustment shall be allowed through row 7b,
- the balance shall appear in row 7c.



Real-Time Status of Submitted Invoices:

- Claimed by Buyers (Locked)
- Unclaimed (Editable before submission of return)
- Rejected

REVISION OF RETURN – SECTION 26(3)

- Correction of omission or wrong declaration
- Within 120 days
- Online Request
- Application to Commissioner IR for approval
- Filing of condonation after 180 days – SRO 394 of 2009:
 - To Commissioner IR – upto one year
 - To FBR – after one year



REGISTRATION / DE-REGISTRATION



SALES TAX ACT, 1990

REGISTRATION - SECTIONS 14

The following persons, engaged in making taxable supplies in Pakistan, are liable to obtain registration:

- A manufacturer who is not running a cottage industry
- A retailer who is liable to pay sales tax excluding retailer who is required to pay sales tax through electricity bill under Section 3(9)
- An importer
- An exporter
- A wholesaler, dealer, or distributor

REGISTRATION REQUIREMENTS – Rule 5

- ❑ A person is required to apply for registration on computerized system through owner, authorized member or partner or authorized director at relevant jurisdiction.
- ❑ Jurisdiction:

| Category | Jurisdiction where |
|--|-------------------------------------|
| Listed Companies | Registered Office |
| Company engaged in manufacturing | Factory |
| Company / Person (not incorporated) engaged in other business activity | Main business activities carried on |
| Person (not incorporated) engaged in manufacturing and other business activity | Factory |

REGISTRATION REQUIREMENTS – Rule 5

| | |
|--|---|
| CNIC of resident owners, partners, or directors | Distribution Certificate |
| Passport of non-resident owners, partners, or directors | Financial Statements |
| Incorporation Certificate alongwith Form III for company | Particulars of all branches |
| Certificate for registered partnership | Biometric Verification |
| Partnership Deed | Physical Verification of Premises |
| Bank Account Certificate | Demarcation of manufacturing premises (shared premises) |
| Rent Agreement / Onwership Document | Installation of sub-meter (shared premises) |
| Latest Utilities Bills | List of Machineries (for Manufacturer) |

TEMPORARY REGISTRATION – RULE 5A

- ☐ Filing of application for temporary registration [TR] as manufacturer without machinery for the purpose of importing machinery
- ☐ Permission of TR for 60 days subject to submission of list of machineries alongwith BL or GD
- ☐ Completion of TR process within 72 Hours after filing of complete registration application
- ☐ After permission of TR, imports will be allowed subject to submission of post dated cheque equal to the difference in duties and taxes paid as manufacturer
- ☐ Required to file return
- ☐ Not allowed to issue sales tax invoice. If issued, then no input tax will be allowed against such invoices.
- ☐ No refund will be allowed but carry forward of input tax will be allowed.

DE-REGISTRATION – RULE 11

Filing of De-registration Application by RP

- ☐ Registered person, who ceases to carry on his business or whose supplies become exempt from tax, apply with Commissioner on application in Form STR-3 through computerized system
- ☐ Upon completion of any audit proceedings, Commissioner may direct the applicant to discharge any outstanding liability
- ☐ Commissioner is required to pass order within 90 days of such application

Non Filing of return for Six Consecutive Mouths

- ☐ Commissioner, after issuing for providing opportunity of being heard, may pass order for de-registration



SINDH SALES TAX ON SERVICES ACT, 2011

REGISTRATION - SECTIONS 24, 24A, & 24B

❑ Registration as per law

- Person is required to be registered who is:
 - Resident
 - Providing any services listed in the Second Schedule
 - Fulfilling any other criteria mentioned by SRB.

▪ Deemed Registered Person

A person who receives a service, which is a taxable service by virtue of Section 3(2) and is not registered for the tax period in which such person:

- Receive the service
 - An invoice is issued
 - Consideration is paid, whichever is earlier
- SRB will publish a list of registered person on web site

REGISTRATION - SECTIONS 24, 24A, & 24B

☐ Voluntary Registration

A person who carries on an economic activity but is not required to be registered can apply for voluntary registration at any time.

☐ Compulsory Registration

SRB officer can register the person through order in writing after providing an opportunity of being heard by issuing a notice.

DE-REGISTRATION - SECTION 25A

- ☐ Any registered person or officer of SRB may apply for deregistration by through an application for the cancellation of the registration on the prescribed Form i.e. SST-2
- ☐ After receiving application for de-registration, SRB may conduct audit and de-register the registered person within three months from the date of receipt of the application.



SALES TAX SPECIAL PROCEDURE (WITHHOLDING) RULES, 2007

| Withholding Agents | All Taxable Goods except advertisement services | | | Advertisement | |
|---|---|--|-------------------------------|--|----------------------|
| | Other Registered Person | Registered Distributors / Wholesaler / Dealers | Un-Registered Person | Registered Person | Un-Registered Person |
| Federal and Provincial Departments | 20% of amount of sales tax mentioned on the invoice | 10% of amount of sales tax mentioned on the invoice | At applicable rate | amount of sales tax mentioned on the invoice | At applicable rate |
| Autonomous Bodies | 20% of amount of sales tax mentioned on the invoice | 10% of amount of sales tax mentioned on the invoice | At applicable rate | amount of sales tax mentioned on the invoice | At applicable rate |
| Public Sector Organizations | 20% of amount of sales tax mentioned on the invoice | 10% of amount of sales tax mentioned on the invoice | At applicable rate | amount of sales tax mentioned on the invoice | At applicable rate |
| Companies which are registered for sales tax, federal excise duty or income tax | 20% of amount of sales tax mentioned on the invoice | 10% of amount of sales tax mentioned on the invoice | 1 % of the value of supplies. | amount of sales tax mentioned on the invoice | At applicable rate |
| Recipients of service of advertisement, who are registered for sales tax | Not Applicable | Not Applicable | Not Applicable | amount of sales tax mentioned on the invoice | At applicable rate |
| Persons registered as exporters | 20% of amount of sales tax mentioned on the invoice | 10% of amount of sales tax mentioned on the invoice. | 1 % of the value of supplies. | amount of sales tax mentioned on the invoice | At applicable rate |

EXCLUSIONS

- ☐ Electrical Energy
- ☐ Natural Gas
- ☐ Petroleum products as supplied by petroleum production and exploration companies, oil refineries, OMC, dealers of motor spirit and HSD
- ☐ Vegetable Ghee and Cooling oil
- ☐ Telecommunication Services
- ☐ Goods covered under 3rd Schedule
- ☐ Supplies made by Commercial Importer who aid minimum value addition tax
- ☐ Supplies made by an active taxpayer as defined in the Sales Tax Act, 1990 to another registered person with the exception of advertisement services.

TIME FOR DEPOSITING WITHHOLDING TAX

- ☐ By 15th date in the month of following tax period in which purchases is made.

WITHHOLDING SALES TAX ON PURCHASE FROM UNREGISTERED PERSON

| | |
|--|-------|
| Amount Mentioned on Invoice / Gross Value of Taxable Supplies | 1,000 |
| Amount sales tax withholding on purchases from unregistered person | ? |

ILLUSTRATION



SINDH SALES TAX SPECIAL PROCEDURE (WITHHOLDING) RULES, 2014

| Withholding Agents | All Taxable Services, except rent, transport, advertisement, auctioning services received from | | Specified such as Rent, transport, auctioning services received from | | Advertisement | |
|---|--|----------------------|--|----------------------|---|--|
| | Registered Person | Un Registered Person | Registered Person | Un-Registered Person | Registered Person | Un-Registered Person |
| Companies, as defined in clause (28) of the Section 2 of the Act | 1 / 5th or 20 % of SST amount as mentioned on the invoice | At applicable rate | Whole amount of SST mentioned on the invoice | At applicable rate | Whole amount of SST mentioned on the invoice | At applicable rate |
| FBR Registered or SRB Registered persons having NTN, registration number or FTN | Not Applicable | Not Applicable | Whole amount of SST mentioned on the invoice | At applicable rate | Whole amount of SST mentioned on the invoice | At applicable rate |
| Advertising agents who issue release orders or book advertisement space | Not Applicable | Not Applicable | Not Applicable | Not Applicable | Whole amount of SST mentioned on the invoice, if SST is not withhold or deposited by advertiser | At applicable rate [Note], if SST is not withhold or deposited by advertiser |
| SRB Registered person receiving taxable services from unregistered person | Not Applicable | At applicable rate | Not Applicable | At applicable rate | Not Applicable | At applicable rate |

EXCLUSIONS

- ☐ Telecommunication
- ☐ Banking Companies
- ☐ Financial Institution
- ☐ Insurance (except Re-Insurance)
- ☐ Port operator
- ☐ Airport operator
- ☐ Terminal operator
- ☐ Airport ground services

TIME FOR DEPOSITING WITHHOLDING TAX

| Category of Withholding Agent | Manner of Depositing SST |
|---|---|
| Withholding Agent who is registered with SRB for the purposes rendering services: | By 15th date in the month of following tax period in which, latest of: (a) claims input tax with SRB (b) make payment (c) within four months of invoice date |
| For other cases: | By 15th day of the following second month in which the tax invoice was issued by service provider or the date on which payment is made, whichever is earlier. |



PUNJAB SALES TAX ON SERVICES (WITHHOLDING) RULES, 2015

| Withholding Agents | All Taxable Services, except advertisement | | | Advertisement provided by a person based in Pakistan or abroad | |
|---|--|---|----------------------|--|----------------------|
| | Corporate Registered Person active on PRA portal | Other Registered Person active on PRA portal | Un-Registered Person | Registered Person | Un-Registered Person |
| Federal Government, Provincial Governments, a Local Governments, a department or office under the Government, a public sector or programme governed thereunder | No withholding | Whole amount of PST mentioned on the invoice. | At applicable rate | Whole amount of PST mentioned on the invoice | At applicable rate |
| Autonomous Body, special institution, public sector organization including public corporation, Government-owned enterprise, regulatory or statutory body or authority | No withholding | Whole amount of PST mentioned on the invoice. | At applicable rate | Whole amount of PST mentioned on the invoice | At applicable rate |
| Organization which is funded, fully or partially, out of the budget grants of the federal or the Government | No withholding | Whole amount of PST mentioned on the invoice. | At applicable rate | Whole amount of PST mentioned on the invoice | At applicable rate |

| Withholding Agents | All Taxable Services, except advertisement | | | Advertisement provided by a person based in Pakistan or abroad | |
|---|--|---|----------------------|--|---------------------------|
| | Corporate Registered Person active on PRA portal | Other Registered Person active on PRA portal | Un-Registered Person | Registered Person | Un-Registered Person |
| Recieipient of services of an advertisement who is registered: (a) for the sales tax on goods with Federal Government (b) for the sales tax on services in the Punjab | Not applicable | Not applicable | At applicable rate | Whole amount of PST mentioned on the invoice | At applicable rate [Note] |
| a Company which is resident of has a place of business in the Punjab | No withholding | Whole amount of PST mentioned on the invoice. | At applicable rate | Whole amount of PST mentioned on the invoice | At applicable rate [Note] |
| registered persons receiving taxable services from other than registered persons; and | No withholding | Whole amount of PST mentioned on the invoice. | At applicable rate | Whole amount of PST mentioned on the invoice | At applicable rate |

| Withholding Agents | All Taxable Services, except advertisement | | | Advertisement provided by a person based in Pakistan or abroad | |
|---|--|---|----------------------|--|----------------------|
| | Corporate Registered Person active on PRA portal | Other Registered Person active on PRA portal | Un-Registered Person | Registered Person | Un-Registered Person |
| accounting office responsible for making payment against invoice or bills for the taxable services received by an office or department of the Government, Federal Government, Provincial Governments or local governments | No withholding | Whole amount of PST mentioned on the invoice. | At applicable rate | Whole amount of PST mentioned on the invoice | At applicable rate |



EXCLUSIONS

- ☐ Telecommunication Services
- ☐ Banking companies
- ☐ Courier
- ☐ Insurance

TIME FOR DEPOSITING WITHHOLDING TAX

| Category of Withholding Agent | Manner of Depositing PST |
|--|---|
| 1. Withholding Agent who is registered with PRA for the purposes rendering services: | By 15th date in the month of following tax period in which (a) claims input tax with PRA (b) make payment (c) within four months of invoice date |
| 2. Withholding Agent who is not registered with PRA for the purposes rendering services: | By 15th date in the month of following tax period in which (a) claims input tax with FBR (b) make payment (c) within four months of invoice date |
| 3. For other cases: | by 15th day of the following month |



KHYBER PAKHTUNKHWA SALES TAX ON SERVICES SPECIAL PROCEDURE (WITHHOLDING) REGULATION, 2015

| Withholding Agents | All Taxable Services, except advertisement | | Advertisement provided by a person based in Pakistan or abroad | |
|---|--|----------------------|--|----------------------|
| | Registered Person | Un-Registered Person | Registered Person | Un-Registered Person |
| Federal and Provincial Government, including Local and district governments, departments or offices | 20% of amount of KPST mentioned on the invoice | At applicable rate | Whole amount of KPST mentioned on the invoice | At applicable rate |
| Automomous Body, special institution, public sector projects and programs | 20% of amount of KPST mentioned on the invoice | At applicable rate | Whole amount of KPST mentioned on the invoice | At applicable rate |
| Organizations, projects which are funded, fully or partially, out of the buget grants of the federal or the provincial Government | 20% of amount of KPST mentioned on the invoice | At applicable rate | Whole amount of KPST mentioned on the invoice | At applicable rate |
| a Company which is resident of has a place of business in the Punjba | 20% of amount of KPST mentioned on the invoice | At applicable rate | Whole amount of KPST mentioned on the invoice | At applicable rate |

| Withholding Agents | All Taxable Services, except advertisement | | Advertisement provided by a person based in Pakistan or abroad | |
|---|--|----------------------|--|----------------------|
| | Registered Person | Un-Registered Person | Registered Person | Un-Registered Person |
| Reciepiant of services of an advertisement who is registered : (a) for the sales tax on goods with Federal Government (b) for the sales tax on services in the KPRA | Not Applicable | Not Applicable | Whole amount of KPST mentioned on the invoice | At applicable rate |
| registered persons receiving taxable services from other than registered persons; | Not Applicable | At applicable rate | Not Applicable | At applicable rate |

TIME FOR DEPOSITING WITHHOLDING TAX

| Category of Withholding Agent | Manner of Depositing KPST |
|---|--|
| 1. Withholding Agent who is registered with KPRA for the purposes rendering services: | By 15th date in the month of following tax period in which (a) claims input tax with KPRA (b) make payment (c) within four months of invoice date |
| 2. Withholding Agent who is not registered with KPRA for the purposes rendering services: | By 15th date in the month of following tax period in which (a) claims input tax with FBR (b) make payment (c) within four months of invoice date |
| 3. For other cases: | By 15th date in the month of following tax period in which, latest of: (a) make payment (b) following month in which tax invoice was issued |