

KARACHI TAX BAR ASSOCIATION

(PDP 2019 – “Registration & Deregistration; Filing of Sales tax & Service tax returns, Withholding of Sales-tax & Services-tax)

Course Facilitator:

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08 January 2020 (2:00 PM to 5:00 PM)



Course Outline

- ▶ **Fundamental/General Principles of Sales Tax;**
- ▶ **An Overview of Sales Tax in Pakistan;**
- ▶ **Sales Tax Registration / Deregistration;**
- ▶ **Filing of Sales Tax (Goods / Services) Return, and;**
- ▶ **Withholding of Sales Tax (Goods / Services) Statements**

Abbreviations

FBR	The Federal Board of Revenue
SRB	The Sindh Revenue Board
PRA	The Punjab Revenue Authority
KPRA	Khyber Pakhtunkhwa Revenue Authority
ST Act	The Sales Tax Act, 1990
ST Rules	The Sales Tax Rules, 2006
FE Act	The Federal Excise Act, 2005
FE Rules	The Federal Excise Rules 2005
PST Ordinances	The Provincial Sales Tax Ordinances, 2000
Sindh Act	The Sindh Sales Tax on Services Act, 2011
Sindh Rules	The Sindh Sales Tax on Services Rules, 2011
Punjab Act	The Punjab Sales Tax on Services Act, 2012
Punjab Rules	The Punjab Sales Tax on Services Rules, 2012
KPK Act	The Khyber Pakhtunkhwa Finance Act, 2013
BST Act	The Baluchistan Sales Tax on Services Act, 2015
FED	Federal Excise Duty
GST	Sales Tax on Goods Under ST Act
Services ST	Sales Tax on Services

Fundamental Principles

VAT is:

- ▶ An indirect tax
- ▶ A consumption tax
- ▶ General Sales tax (Extra Tax, Further Tax (SRO 648 of 2013 dated 9th July 2013)
- ▶ Tax on Value Addition

Duty is:

- ▶ Customs Duty
- ▶ Regulatory Duty
- ▶ Federal Excise Duty

FURTHER TAX @3%

- ▶ Section 3(1)(A) of the STA 1990
- ▶ SRO 648(1) 2013 dated 9th July 2013
- ▶ Further tax shall not be charged, levied, paid on following
 - Electric energy supplied to domestic and agricultural consumers
 - Natural Gas supplied to domestic consumers and CNG stations
 - Motor spirit, diesel oil, jet fuel, kerosene oil & fuel oil
 - Goods sold by retailers to end consumers
 - Supply of goods directly to end consumers including food, beverages, fertilizers & vehicles
 - Items falling under third schedule to STA 1990
 - Second hand worn clothing & other worn articles falling under PCT heading 6309.0000
 - Fertilizers
 - Supplies by steel melters, re rollers & ship breaking operating under Chap XI of Sales Tax Special Procedure Rules 2007

Continuation:-Further Tax

- ▶ Supplies covered under Fifth Schedule to STA 1990
- ▶ Supplies of Foam or spring mattresses and other foam products for household use
- ▶ Supplies made to government, semi government and statutory regulatory bodies.

EXTRA TAX

- ▶ Section 3(5) of the STA 1990
 - ▶ SRO 509(1)2013 dated 12th June 2013
- (Previously under Special Procedure for Payment of Extra Tax was applicable on specified goods chapter XIII – Rule 58S (Household Electrical goods, AC, refrigerators, Deep Freezers, Lights, Bulbs, autoparts, Lubricating oil, brake fluids, Tyres/tubes, Storage Batteries, Arms & Ammunition, paints etc @ 2%
- ▶ Charged by Manufacturer and importer in addition to sales tax, which now has been abolished through Finance Act 2019 and has been transposed to Third Schedule to the Act
 - ▶ Levy of extra tax @5% of total bill amount in addition to the tax payable u/s 3(1) of the STA 1990
 - ▶ Electric power and nature gas to persons having industrial and commercial connections
 - ▶ Who have not obtained Sales tax registration or are not on the ATL
 - ▶ Not applicable in case of supply of natural gas or CNG stations and supply to government and semi government and regulatory bodies

SALES TAX ON THIRD SCHEDULE GOODS

▶ Manufacturer to Dealer

$100 \text{ (value)} + 17\% \text{ (sales tax)} = 90 \text{ (discounted value)} + 17$

Dealer to Wholesaler

$$95 + 17 = 112$$

Wholesaler to Retailer

$$98 + 17 = 115$$

Retailer to end consumer

$$100 + 17 = 117$$

Sales Tax On Retailer (Excluding Tier-1 (43A))

- ▶ Section 3(9) of the STA 1990
- ▶ 5% where monthly electricity bill does not exceed Rs.25,000/-
- ▶ 7.5% where monthly electricity bill exceeds the above amount

Sales tax charged on K Electric Bill

Your electricity charges for the period				No. of Month(s): 1	Carry
	Units	Rate/Unit	Amount		Paym
Variable Charges			18,630.00		Your
Above 100	1035.00	18.00	18630.00		Outs
KE Charges			18,630.00		Am
Electricity Duty			372.60		Lat
Income Tax U/S 235			3,021.41		Ar
General Sales Tax			3,230.44		
GST on Retailer			1,425.20		
5% Extra GST			950.13		
3% Further GST			570.08		
TVL Fee			60.00		
Government Charges			9,629.86		
Your Electricity Charges for the Period			28,259.86		

General principles – VAT system

Company A Ltd

Sales	100,00
VAT 19%	19,00
	<hr/>
	119,00

Output VAT
\$19,00

- Indirect tax

Company B Ltd

Sales	120,00
VAT 19%	22,80
	<hr/>
	142,80
Output VAT	22,80
Input VAT	(19,00)
	<hr/>
	3,80
	<hr/>

Output VAT
\$3,80

- Consumption tax
- Credited at each stage

Consumer

Purchase from B Ltd	120,00
VAT 19%	22,80
Total	<hr/>
	142,80

- Non-adjustable tax

An Overview of Sales Tax in Pakistan

- Under the Constitution of Pakistan **sales tax on goods is a Federal** subject and **sales tax on services is a Provincial** subject.
- Sales tax on **goods is governed by the Sales Tax Act 1990 (ST Act)** which is applicable for the whole of Pakistan.
- **Certain services are taxable under the Federal Excise Act, 2005 (FE Act).**
- **Sales tax on services** was previously applicable under the **Provincial Sales Tax Ordinances 2000 (PST Ordinances)** of each Province i.e.-
 1. **Sindh** 2. **Punjab** 3. **Khyber Pakhtunkhwa (KPK)**
 4. **Baluchistan** 5. **Islamabad Capital Territory (ICT).**
- The **Federal Board of Revenue (FBR)** is authorized for administration and collection of Federal taxes and duties including sales tax under ST Act and FE under the FE Act.
- Provinces had also authorized FBR for sales tax on services under the PST Ordinances.

An Overview

Sales Tax On Services In Pakistan – Cont'd

The Provinces of Sindh, Punjab, KPK and Balochistan have also established their own administration and collection authorities namely-

- Sindh Revenue Board (SRB)**
- Punjab Revenue Authority (PRA)**
- Khyber Pakhtunkhwa Revenue Authority (KPRA)**
- Balochistan Revenue Authority (BRA)**
- Federal Board Revenue (FBR)**

An Overview

Sales Tax On Services In Pakistan

The Provinces of Sindh, Punjab, KPK, Balochistan have issued their own full-fledged sales tax on services Acts by repealing respective PST Ordinances whilst services are subject to sales tax under the Islamabad Capital Territory Ordinance -

The Sindh Sales Tax on Services Act 2011(**Sindh Act**), from 01 July 2011

The Punjab Sales Tax on Services Act 2012 (**Punjab Act**) from 01 July 2012

The Khyber Pakhtunkhwa Finance Act 2013 (**KPK Act**) from 01 July 2013

The Balochistan Sales Tax on Services Act, 2015 (**BSTS Act**) from 1 July 2015

The Islamabad Capital Territory Ordinance, 2001 (**ICT Ordinance**) from 18 August 2001 (extended in 2015)

An Overview

Sales Tax on Goods and Services in Pakistan

Goods

All goods are taxable unless **specifically** mentioned as **exempt**.

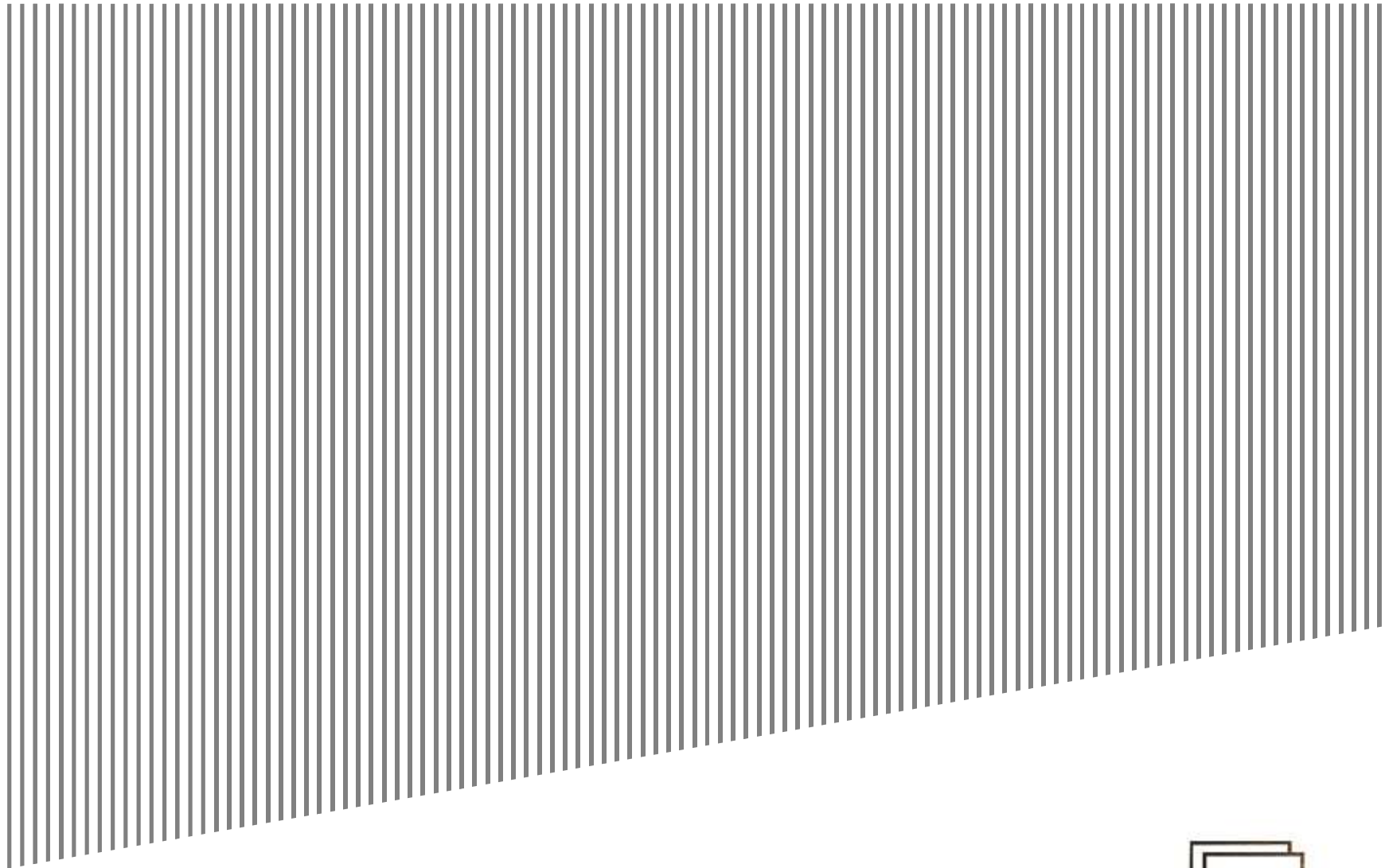
Services

On the contrary, only services **specifically** mentioned as **taxable** services are taxable.

General – Rate of Sales Tax on Services

Under Federal & Provincial Sales Tax Laws

Tax Jurisdiction	Standard Rate	Higher Rate	Lower Rate
Sindh	13%	19.5%	3%
Punjab	16%	19.5%	5%
KPK	15%	19.5%	5%
Baluchistan	15%	19.5%	Nil
ICT (STS/FED)	16%	19.5%	5%



REGISTRATION

SALES TAX

DE-REGISTRATION

REGISTRATION (FBR) – SECTION 14

Compulsory Registration

- ▶ A person liable to be registered but not obtained registration
- ▶ CIR will register the person by providing opportunity and passed Order in this regard

Voluntary Registration

- ▶ A person liable to be registered obtained registration by filing voluntary application.
- ▶ The person has fulfilled all the requirements of documentation/verification at the time of registration.

REGISTRATION (FBR) – SECTION 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 sales tax registration online on IRIS portal through owner, authorized member or partner or authorized director at relevant jurisdiction.
- ☐ Jurisdiction:

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 along with 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 / Ownership 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 Months

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

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.



Input Tax Adjustment- General Provisions

Under the Federal Law – Section 7 of the ST Act

- ▶ A registered person shall be entitled to deduct input tax paid or payable during a tax period:
 - For the purposes of taxable supplies or services made or to be made
 - Input tax shall be adjusted from the output tax due in respect of taxable goods supplied or taxable services rendered during that tax period.
 - Subject to provisions of Section 73, 8, 8B of ST Act.
 - “Input tax not claimed in the relevant tax period may be adjusted in the return for any of the six succeeding tax periods”

Determination of Tax Liability

Rules for Adjustment under the Sindh, Punjab and KPK Acts

A registered person shall be entitled to deduct/ adjust input tax paid during the relevant tax period –

- for the purchase of goods or services used or consumed in providing or rendering of taxable services
- holds a tax invoice in his name,
- bearing his sales tax registration /NTN,
- “Input tax not claimed in the relevant tax period may be adjusted in the return for any of the six succeeding tax periods”
- All input tax adjustments are subject to the restrictions/limitations provided under Section 15A of Sindh Act and 16B of Punjab Act and allied rules.

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 do not apply in case of fixed assets or capital goods or persons specified in SRO.1190 Dated:02.10.2019.
- 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 1190 – 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	?

SITUATION



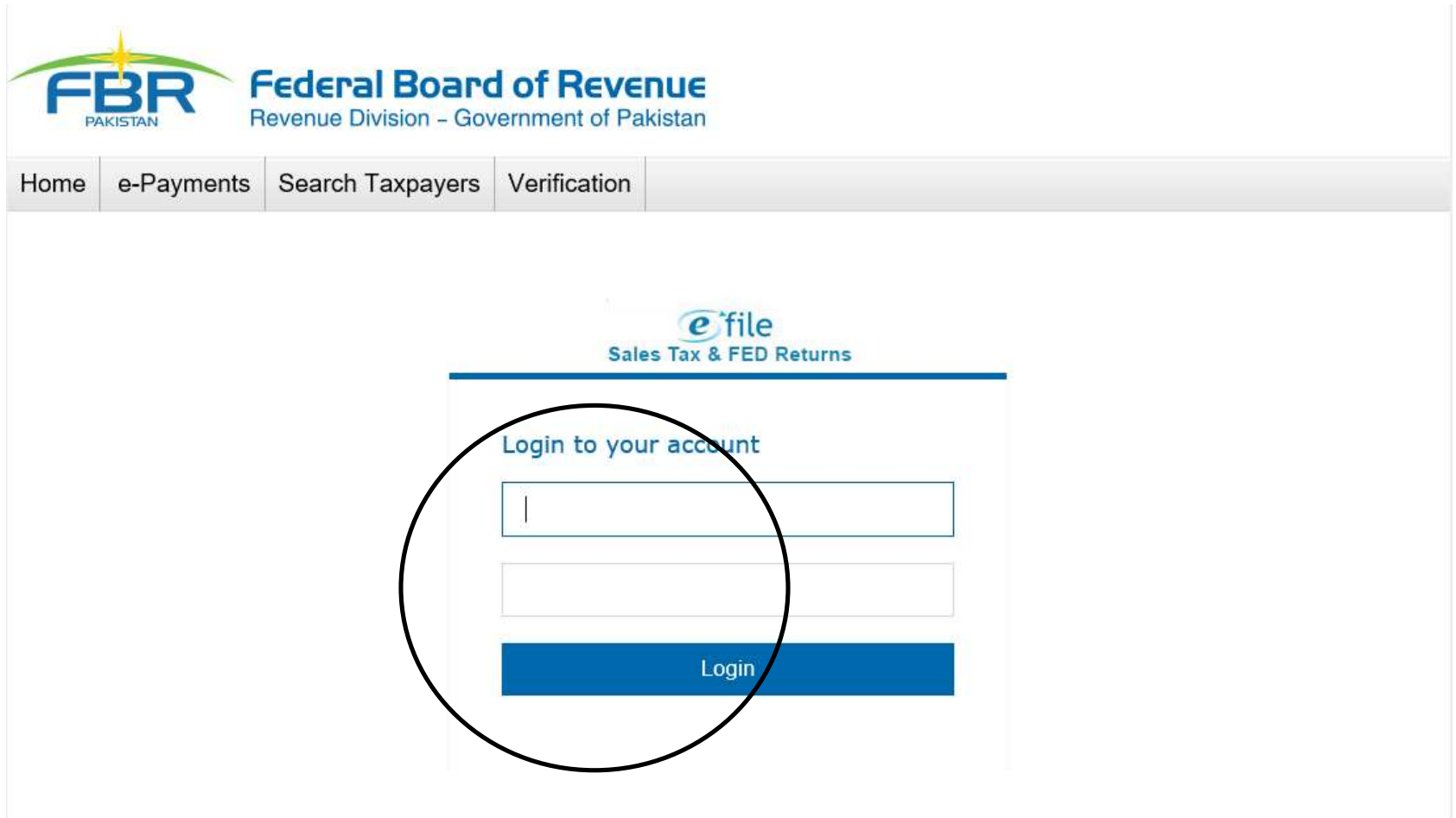
FILING OF SALES TAX RETURNS

PRE-REQUISITE FOR ST 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

STEPS OF FILING ST RETURN – USER ID & PASSWORD



The screenshot displays the FBR Pakistan website's e-file portal. At the top left is the FBR Pakistan logo. To its right, the text reads "Federal Board of Revenue" and "Revenue Division – Government of Pakistan". Below this is a navigation bar with links: "Home", "e-Payments", "Search Taxpayers", and "Verification". The main content area features the "e-file" logo and the text "Sales Tax & FED Returns". Below this, a "Login to your account" section is highlighted with a black circle. This section contains two input fields for user ID and password, and a blue "Login" button.

FBR
PAKISTAN

Federal Board of Revenue
Revenue Division – Government of Pakistan

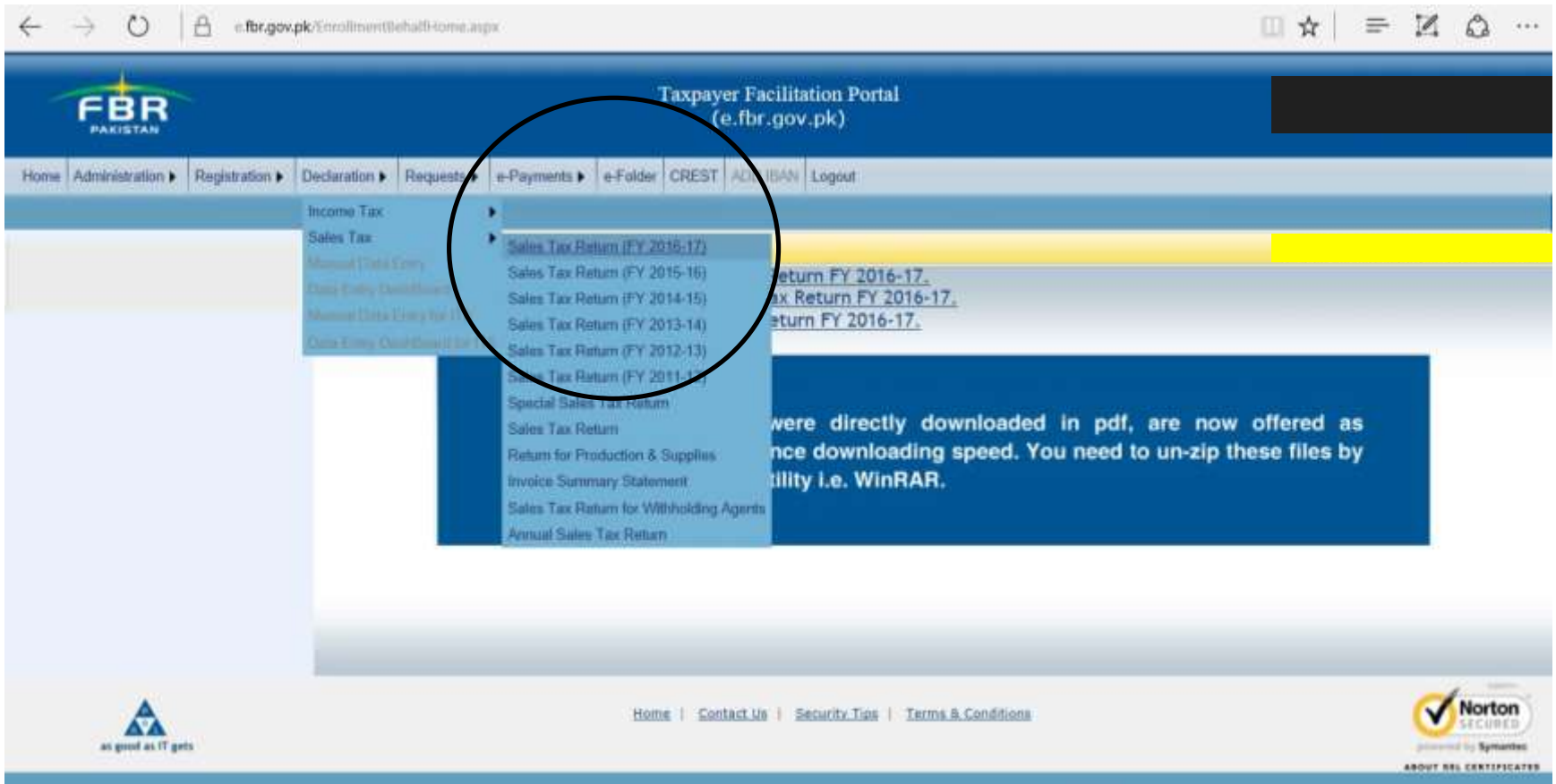
Home e-Payments Search Taxpayers Verification

e-file
Sales Tax & FED Returns

Login to your account

Login

SELECTION OF FINANCIAL YEAR



SELECTION OF TAX PERIOD

eFBR

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^o

Sales Tax (Control Center)

Tax Period

☒ Monthly ☐ Quarterly

Select

Oct.16
Sep.16
Aug.16
Jul.16

MIS Report
Annex - C
Sales Tax Return
Federal 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

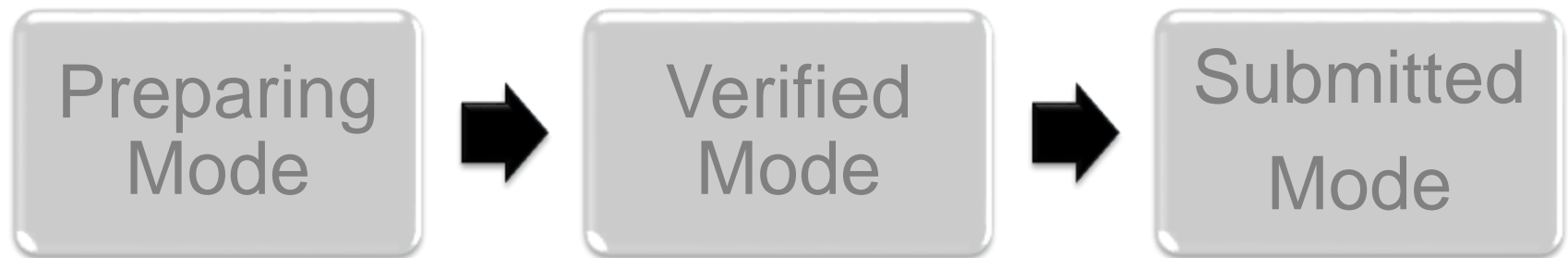
REGISTRATION

NTR	Name	Tax Period	Normal	Revised	Submission Date
			<input type="checkbox"/>	<input type="checkbox"/>	

CNSC in case of Individual COY/AOP/IND Business Nature Tax Office Revised N^o Assessed N^o

COMPANY IMPORTERS/EXPORTERS/SERVICE PROVIDER Corporate RTO Karachi

MODES OF ST RETURN



ST RETURN

Print MIS Page

Sales Tax & Federal Excise Return (2016-2017)

Current N° M-61755327

☒ Preparing

Tax Period: ☐ Monthly ☐ Quarterly

Monthly: Oct, 16

Quarterly: Select

MIS Report

Annex - C

Sales Tax Return

Annex - H

Annex - P

Annex - I

Annex - J

[Print Sales Tax Return](#)

[Print Sales Tax Return with Annexes](#)

SALES TAX 2016-17

[GUIDELINES](#)

[General Instructions for ST & FE](#)

REGISTRY

NTN: 4

Name: [REDACTED]

Tax Period: Oct, 2016

Normal: N

Revised: [REDACTED]

Submission Date: [REDACTED]

Revised N°: [REDACTED]

Assessed N°: [REDACTED]

CNIC in case of Individual: [REDACTED]

COY/AOP/IND: COMPANY

Business Nature: IMPORTERS/EXPORTER/SERVICE PROVIDER

Tax Office: Corporate RTO Karachi

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 CREDITS

ST 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
	18a.	Turnover Tax payable by retailers @2%				Turnover	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	

ST 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	

ST 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 Chalan Null Return Delete Save Verify Process and Submit Forward to Officer for Approval </div> <div> Print Request for Revision Print with Annexes </div>			

Annex- A, DOMESTIC PURCHASE INVOICES (DPI)

Description

- (i) Please select PCT chapter number and appropriate description where more than one descriptions are given against a chapter number
- (ii) 'neosi' means "not elsewhere specified or included"
- (iii) Please include spare parts against appropriate related machinery / if not separately provided
- (iv) Press purchase data for selection of invoices submitted by suppliers
- (v) For permissible categories of registered persons or directly enter invoice data of unregistered persons or prescribe categories of registered persons search as DISCOs, AJK Suppliers etc.

Particulars of Supplier

NTN	<input type="text"/>	CNIC	<input type="text"/>	Name	<input type="text"/>
Province	<select type="text"></select>	Type	<select type="text" value="UnRegistered"></select>		

Particulars of Document

Type	<select type="text" value="Purchase Invoice"></select>	Number	<input type="text"/>	Date	<input type="text"/>
HS Code	<input type="text"/>				

Invoice Details

Purchase Type	<select type="text" value="Services"></select>	Rate	<select type="text"></select>	Description	<select type="text"></select>
Quantity / Electricity Units	<input type="text"/>	UoM	<select type="text"></select>	Value of Purchases	<input type="text"/>
Sales Tax/ FED in ST Mode	<input type="text" value="0"/>	Input Credit not allowed	<input type="text" value="0"/>	Extra Tax	<input type="text"/>
ST Withheld as WH Agent	<input type="text"/>	FED Charged	<input type="text"/>		

Show

SUP STS Sr.	Particulars of Supplier		Document		HS Purchase Code Type	Rate	Description	Quantity / Electricity Units	UoM	Sales Purchases Excluding in ST	Tax/ FED Mode	Input Credit not allowed	S Withheld as WH Agent	Record Source	FED Charged	Invoice Status
	Name	Province	Type	Number												
	Purchases made from registered persons							0		0	0	0	0		0	
	Purchases made from un-registered persons							0		0	0	0	0		0	

DECLARATION OF LOCAL PURCHASES – ANNEXURE A

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 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														
<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			

DECLARATION OF LOCAL PURCHASES – ANNEXURE A

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

To Date
[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	Withheld	SRO / Schedule No.	Item Sr. No.	Submitted	Un-Used										
<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	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										

DECLARATION OF LOCAL PURCHASES – ANNEXURE A

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

To Date
[Download Sample File](#)

[Search](#)

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																
<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	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 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									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									Submitted	Un-Used			

Load Data
Download
Reject
Un-Reject
Back

DECLARATION OF LOCAL PURCHASES – ANNEXURE A

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																		Sale Tax/	Total		ST	SRO /	Item	Saler	Invoice
	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	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.

DECLARATION OF LOCAL PURCHASES – ANNEXURE A

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

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																			
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	Sales Tax/ FED in ST Mode	Extra Tax	Further Tax	Total Value of Sales	ST Withheld at Source	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			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

DECLARATION OF LOCAL PURCHASES – ANNEXURE A

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

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	Withheld	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	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

DECLARATION OF LOCAL PURCHASES – ANNEXURE A

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

STWH BY BUYER – ANNEXURE A

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	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	0
	18a.	Turnover Tax payable by retailers @2%		Turnover	0	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

STWH BY BUYER – ANNEXURE A

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 (B-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			

STWH BY BUYER – ANNEXURE A

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	2,636	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	2,636		
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 Print </div>			
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
Input tax paid on unverifiable sales	Apportionment
Input tax upto 15% not allowed in case of not integrated Retailer	Apportionment

Column 6a has been added to disallow proportionate input tax of Unverifiable sales

SALES TAX CREDITS	Description		Gross Value	Taxable Value	Sales Tax
	1.	Domestic Purchases from Registered Persons (excluding fixed assets)	Annex-A & I	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
	4.	Capital Goods / Fixed Assets (Domestic Purchases & Imports)	Annex-A, I & B	0	0
	5.	Input for the month = (1 + 3 + 4)			0
	6.	Credit brought forward from previous tax period			255,001
	6a.	Inadmissible input tax in terms of section 8(1)(m) for failure to provide NIC / NTN of unregistered buyer			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 + 7b - (6a + 7 + 7a)]			255,001

DECLARATION OF INADMISSIBLE INPUT TAX

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°: _____

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
SALES TAX CREDITS			
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

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

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



SITUATION

$$\begin{array}{l} \text{Admissible input tax} \\ \text{credit on taxable} \\ \text{supplies is ?} \end{array} = \frac{1000}{(1000 + 1500) = 2500} \times 100$$

DECLARATION OF IMPORTS – ANNEXURE B

Annex-B, GOODS DECLARATION - IMPORTS (GDI)										
<input type="button" value="Delete"/> <input type="button" value="Delete All"/> <input type="button" value="Print"/> <input type="button" value="Back To Return"/> <input type="button" value="Save"/> <input type="button" value="Load Import GDs"/>										
Sr	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
No	Collectorate	GD Type	GD Number	GD Date	HS Code	Type	Quantity			
						Smart Cellular Mobile	0	0	0	0
						Medium Price Mobile	0	0	0	0
						Low Price Mobile	0	0	0	0
						Total	0	0	0	0

DECLARATION OF IMPORTS – 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)						Quantity	Sales Taxable Value of Imports	Sales Tax Paid at Import Stage	Value Addition Tax on Imports	FED Paid at Import Stage	FED Paid at R
Sr	GD No	GD Type	GD Number	GD Date	HS Code						
1	KPAF	HC	18729	25/10/2013	Others	149	243,138	41,680	0	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						

DECLARATION OF IMPORTS – ANNEXURE B

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

DECLARATION OF LOCAL SALES- 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) 'nesol' 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

Particulars of Document

Sale Origination Province of Supplier Type Number
 Date HS Code

Invoice Details

Sale Type Rate Quantity
 UOM Value of Sales Excl. ST Description
 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 Mail Annexure Print

Back To Return STWH Data

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

DECLARATION OF LOCAL SALES- 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

Particulars of Document

Sale Origination Province of Supplier Type Number
Date HS Code

Invoice Details

Sale Type Rate Quantity
UOM Value of Sales Excl. ST Description
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

	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

STEPS OF FILING ST 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

STEPS OF FILING ST 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
	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

RESTRICTION OF 90% INPUT TAX- 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 ▼	

STEPS OF FILING ST 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](#)

STEPS OF FILING ST RETURN- ANNEXURE G

Annex-G (Sales Tax Arrears)

Type Details

Tax Period Amount

The form contains a large empty blue rectangular area for data entry, 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
Integration for Tier-I Retailer	Section 33(24)

STEPS OF FILING ST 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		

STEPS OF FILING ST RETURN – ANNEXURE I

Annex- I, DEBIT & CREDIT NOTES (DCN) ☒ **Preparing**

Particulars of Supplier/Buyer

NTN CNIC Name

Type

Debit / Credit Note

Number Date Type

Reason Specify if Others

Particulars of Original Invoice

Invoice Type Number Date

Sale/Purchase Type Quantity Value Excl Sales Tax

Sales Tax/FED in ST Mode ST Withheld Extra Tax

Further Tax

Particulars of Revised Invoice

Quantity Value Excl. Sales Tax Sales Tax/FED in ST Mode

ST Withheld Extra Tax Further Tax

Difference Adjustable (Original - Revised)

Quantity Value Excl. Sales Tax Sales Tax/FED in ST Mode

ST Withheld Extra Tax Further Tax

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

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

Cancellation of Supply	Debit Note	Corresponding Credit Note
Returns of Goods	Debit Note	Corresponding Credit Note

PARTICULARS OF DEBIT / CREDIT NOTES

Cancellation of Supply & Returns of Goods

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

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

STEPS OF FILING ST 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	00
2. Tea leaves	M. Tons	00
3. Sugarfree	Molten Hops	00
4. Aerated waters	"000" Ltr/lt	00
5. Paper	M. Tons	00
6. Board	M. Tons	00
7. Chemicals	M. Tons	00
8. Candles wick	M. Tons	00
9. Toilet soap	M. Tons	00
10. Flakes & Detergent	M. Tons	00
11. Industrial Gases (Oxygen, Hydrogen, Oxygen etc.)	M. Tons	00
12. Fertilizers & Vermicom	M. Tons	00
13. LPG	M. Tons	00
14. Natural Gas	Molten Gs. Molten	00
15. Cement	"000" M. Tons	00
16. Cement Tiles	"000" Sq. Meters	00
17. Refrigerators	None	00
18. Air conditioners (split window)	None	00
19. Deep Freezers	None	00
20. T.V. Sets	None	00
21. Sewing Machines	None	00
22. Cables & wire insulated	"000" Meters	00
23. Trucks	None	00
24. Buses	None	00
25. Jeeps	None	00
26. Motor Vehicles of all kind	None	00
27. LCVs (TVS)	None	00
28. Motor cycles	None	00
29. Tractors	None	00
30. Ice Cream	"000" Ltr/lt	00
31. Biscuits	M. Tons	00
32. Fruits/Vegetable Juices	"000" Ltr/lt	00
33. Syrup/Quashes	"000" Ltr/lt	00
34. Mineral Water	"000" Ltr/lt	00
35. Soda soft	M. Tons	00
36. Tyre & Tubes (motor car, bus, van, truck etc.)	"000" None	00
37. Motor Spare	M. Tons	00
38. High speed Diesel oil	M. Tons	00
39. Diesel oil	M. Tons	00
40. Kerosene oil	M. Tons	00
41. Lubricating oil	M. Tons	00
42. G.I. Pipes and M.S. Pipes	"000" Meters	00
43. Yarns (all kinds)	M. Tons	00
44. Iron & Steel products including stainless steel products	M. Tons	00
45. Storage Batteries (all kinds)	None	00
46. Processed Fruits	"000" Meters	00
47. Medicines and chemicals	M. Tons	00
48. Lifting Goods	M. Tons	00
49. Particles	M. Tons	00
50. Petroleum	None	00
51. Power Transformers	None	00
52. Power cord	None	00

Manage Product List Save Print BackToReturn

Total Value (Rs.) 0

HANDOUT

TIMELINES FOR DECLARATION/SUBMISSION

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
ST Payment	Create payment challan through e-payments	By 15th of the following tax period
Return	Submission of complete return	By 18th of the following tax period

TIMELINES FOR DECLARATION/SUBMISSION

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

TIMELINES FOR DECLARATION/SUBMISSION

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

Provisional adjustment of sales tax by Buyer/Supplier

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

Provisional adjustment of sales tax by Buyer/Supplier

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

COMPARISON OF ST RETURNS – FBR/PRA VS SRB/KPRA/BRA

- In FBR/PRA & SRB sales tax returns filed through STRIVE as discussed above
- In KPRA/BRA, the old method of uploading files in respective Annexures still followed
- In SRB, a pro-ration required for declaration of imported capital goods in Annexure B.
- In SRB, revision of return is allowed upon payment of excess sales tax in the revised return.



WITHHOLDING OF SALES TAX

An Overview Sales Tax Withholding In Pakistan

Sales Tax Withholding in Pakistan

**Eleventh
Schedule
Sales Tax Act.
1990
Rules
Chapter XIV-D
[Federal WHT]**

FBR

**Sindh Sales
Tax Special
Procedure
(Withholding)
Rules, 2014
[Sindh WHT]**

Issued by SRB

**Punjab Sales
Tax on
Services
(Withholding)
Rules, 2012
[Punjab WHT]**

Issued by PRA

**Khyber
Pakhtunkhwa
Sales Tax on
Services Special
Procedure
(Withholding)
Regulation, 2015
[KPK WHT]**

Issued by
KPRA

Withhold Rules are yet to be defined by BRA,
however, guidelines are issued

Withholding Agents (FBR)

Persons specified as withholding agents

- Federal and Provincial **Government departments**;
- **Autonomous bodies**;
- **Public sector organizations**,
- **Companies** as defined under the **IT Ordinance 2001**, registered for ST, FED or income tax purposes.
- **Recipient of advertisement services**, who are registered for sales tax
- Registered persons purchasing cane molasses

Responsibility of Withholding Agents (FBR)

Sales Tax Withholding under STWH Rules		
Business Activity of Supplier	Registered	Un-registered
Manufacturers and others (Excluding Wholesaler / Distributor / Dealer)	1/5 th or 20% of the value of sales tax shown in the sales tax invoice	5% of the gross taxable amount (including sales tax)
Wholesaler / Distributor / Dealer	1/10 th or 10% of the value of Sales Tax shown in the sales tax invoice	

For withholding of sales tax on goods, sales tax withholding is due on “purchase of taxable goods” instead of “at the time of making payment to the supplier”.

Example

Value of taxable supplies
excluding sales tax = Rs. 1,000

Sales tax @17% = Rs. 170

Sales tax to be deducted
by withholding agent at $1/5^{\text{th}}$ or 20%

(i.e. Rs. 170/5) = Rs. 34

Balance Amount to be paid = Rs. 1,136

Exclusions from Sales Tax Withholding (FBR)

Following taxable goods are excluded from sales tax withholding:

1. **Electrical** energy and **Natural gas**
2. **Petroleum products** as supplied by petroleum production and exploration companies, oil refineries, oil marketing companies and dealers of motor spirit and high speed diesel;
3. Registered persons **paying sales tax under Chapter XI of the Sales Tax Special Procedure Rules, 2007**, except those paying sales tax on ad valorem basis at standard rate;
4. **Vegetable ghee and cooking oil**
5. **Goods specified in the Third Schedule**
6. **Supplies made by commercial importers** who paid value addition tax on such goods at the time of import.
7. **Supplies** made by **registered person** to **another registered person** except advertisement services

Withholding Agents

Under the Sindh, Punjab and KPK Rules

Sindh WHT Agents	Punjab WHT Agents	KPK WHT Agents
Federal and Provincial, local Govt. departments	Federal and Provincial, local Govt. departments	Federal and Provincial, local Govt. departments
Autonomous bodies Public sector org	Autonomous bodies Public sector org	Autonomous bodies Public sector org
Organizations funded by Federal, Provincial Govt	Organizations funded by Federal, Provincial Govt	Organizations funded by Federal, Provincial Govt
All companies resident of Sindh (as per section 2(28) of the Sindh Act)	All companies (resident of Punjab or have place of business there)	All companies (resident of KPK or have place of business there)
Recipient of advertisement services, registered for Federal or Sindh sales tax	Recipient of advertisement services, registered for Federal or Punjab sales tax	Recipient of advertisement services, registered for Federal or KPK sales tax
SRB registered persons receiving taxable services from unregistered persons SRB registered persons or insurers (as specified in the rules) Persons or passengers using the services of cab aggregator (as specified in the rules) Persons receiving or procuring such of the services of contractors (as specified in the rules)	PRA registered persons receiving taxable services from unregistered persons	KPRA registered persons receiving taxable services from unregistered persons

Responsibility of Withholding Agents

A **withholding agent** is required to withhold **Sales tax** from the **payments being made on -**

- receipts of **taxable advertisement services**; and
- invoices of **other taxable services**.

On receipts of **taxable goods or services** from a **registered person**, a **withholding agent** is required

- to withhold sales tax at the **applicable rates**
- of the total amount of **sales tax shown in the tax invoice**
- make payment of the balance amount
- Issuing a **sales tax withholding certificate**.

Responsibility of Withholding Agents

Under the Sindh, Punjab and KPK Rules

Jurisdiction	Registered	Unregistered
Sindh	1/5 th or 20% of the sales tax shown in the sales tax invoice (subject to exclusions mentioned in Eleventh Schedule STA 1990)	Amount of sales tax at the applicable rate, 5%
	-20% on sales tax shown on services - Whole Amount of Sales Tax is to be withheld on following services: <ul style="list-style-type: none"> - Advertisement @13% - Auctioneers @10% - Renting of Immovable Property @3% - Intercity Transportation or carriage of goods by Road @8% 	Applicable rate of Sales Tax is to be withheld on all taxable services
Punjab	Whole Amount of Sales Tax (excluding service received from registered Corporate entities, being Active Taxpayer on PRA)	Amount of sales tax at the applicable rate
KPK	1/5 th or 20% of the sales tax shown in the sales tax invoice	Amount of sales tax at the applicable rate
ICT	1/5 th or 20% of the sales tax shown in the sales tax invoice	
Baluchistan	Withholding Rule are yet to be defined however, interim guidelines are issued.	

An Overview

Concept of Registered / Unregistered Persons

- ▶ Currently, the rates of withholding tax, for sales tax purposes, have been separately identified for “Registered” and “Un-registered” persons.
- ▶ A Registered person is a person who is registered for sales tax purposes with the respective tax authorities and charges sales tax at the applicable rate on its invoices.
- ▶ An Un-registered person is a person who is liable to be registered for sales tax with respective authority.

Example Sales tax With holding on Payment of Services

► Acquisition of services from unregistered person

Value of renting services (gross amount) = Rs. 1000

Sindh sales tax withholding @3%(3/103) = (Rs. 30)

Balance Amount to be paid = Rs. 970

Exclusions From Sales Tax Withholding (Services)

Following **taxable services** are excluded from sales tax withholding

Sindh WHT

- Telecom
- Banking Company
- Financial Institution
- Insurance (except re-insurance)
- Port Operator
- Terminal Operator
- Airport Ground Service Provider

Punjab WHT

- Telecom
- Courier
- Insurance
- Banking
- **Corporate sector registered with PRA appeared Active on ePRA portal** (other than advertisement services).

KPK WHT

- The list of services excluded from sales tax withholding has not been provided as yet.

FBR (WHT): Telecommunication Services

Procedure of Payment and Declaration of Sales Tax Withholding

Tax Authority	Registered with FBR only	Registered with SRB/PRA/KPRA only	Registered with both FBR and SRB/PRA/KPRA
FBR	Sales Tax Return	Withholding Statement	Sales Tax Return
SRB/PRA/KPRA	Withholding Statement	Sales Tax Return	Sales Tax Return

Procedure of Payment and Declaration of Sales Tax Withholding


A Withholding agent **registered** for sales tax is **required** to

- **Deposit the** withheld amount through **declaring purchases in monthly sales tax return**

A withholding agent **not registered** for sales tax is **required** to

- Be **e-enrolled** on e-portal of respective authorities
- File monthly withholding e-statement
- Deposit the withheld amount of sales tax.

Procedure of Payment and Declaration of Sales Tax Withholding



Taxpayer Facilitation Portal

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[New e-Registration Having NTN](#)

[New e-Registration Having NTN](#)

[User Guide](#)

[Check status of Registration Application](#)

[Sign up for Withholding Agents & Franchisor \(Not Having NTN\)](#)

[How to e-Register PDF](#)

[How to e-Enroll PDF](#)

[How to e-File Return PDF](#)

[How to Pay Taxes PDF](#)

[Tax Calander PDF](#)

[Who should e-File PDF](#)

[Direct Debit PDF](#)

[Internet Base](#)

[ADC / e-Payment PDF](#)

[SWWFSCPWP User Guide PDF](#)

Downloads

[SRB Scheduled-II](#)

[Sindh Sales Tax on Services Act, 2011](#)

[Sindh Sales Tax on Services Rules, 2011](#)

[Sales Tax Return Forms](#)

[Tax Payment Forms](#)

[Notification for Sales Tax on Services](#)

[NBP Authorized Branches](#)

Documents Required For Registration

- NTN Certificate
- CNIC
- Electricity Bill (Not Older than 3 months)
- Gas Bill (Not Older than 3 months)
- Bank Account Certificate (Not Older than 3 months)
- Rent Agreement Ownership Registry
- Letter Head of the Business
- SECP Incorporation Certificate with List of Directors (With Forms 29 & 21) in case of Limited Companies.
- Partnership Deed (for AOP)
- Custom License (for Custom Agents, Shipping Agents, Ship Chandlers & Public Bonded Warehouses)
- Port Authority License Permit (for Stevedores)
- Home Department License Permit (for Security Agencies)

Send scanned copies of above-said documents in JPG format and E-mail at e.support@srb.gos.pk

NOTE:-Registration will not be processed if the documents are incomplete.

Sign-up as Withholding Agent, Franchisor & SWWF/SCPWP


☒ SRB Registration, who already have NTN

NTN/FTN -

Taxpayer Type ☒ INDIVIDUAL ☐ AOP ☐ COMPANY

CNIC


Name



019100

Image Character

Page 105

 **HASHMI ASSOCIATES**

Procedure of Payment and Declaration of Sales Tax Withholding

The screenshot displays the Sindh Revenue Board Taxpayer Facilitation Portal. The header includes the Sindh Revenue Board logo and the title "Sindh Revenue Board Taxpayer Facilitation Portal". Below the header is a navigation bar with links: e-Registration, e-Enrolment, Search Taxpayers, News, FAQs, Helpdesk & Support, About Us, and Contact Us.

On the left side, there are two sections: "User Guides" and "Downloads". The "User Guides" section lists links for e-Registration, e-Enroll, e-File Return, Pay Taxes, Tax Calander, Direct Debit, Internet Base, ADC / e-Payment, and SWWFSCPWP User Guide. The "Downloads" section lists links for SRB Scheduled-II, Sindh Sales Tax on Services Act, 2011, Sindh Sales Tax on Services Rules, 2011, Sales Tax Return Forms, Tax Payment Forms, Notification for Sales Tax on Services, and NBP Authorized Branches.

The main content area features a "Welcome to Sindh Revenue Board ..." message. Below this, it states: "This enrollment form is applicable only for Taxpayers who provide Taxable Services. For Withholding Agents please use [e-Signup](#) form (For a taxpayer who already has "Login ID" of eFBR Portal)".

Below the message, there is a "Steps:" section with a list of 7 steps:

1. Click on e-Enrolment : Enter NTN & Image Character (please Make sure that your email ID & Mobile phone # as registered at FBR are valid).
2. Login at eFBR (you will be automatically redirected to eFBR).
3. Confirm copying of your particulars from eFBR to eSRB.
4. Go to eSRB (pass code & activation code will be sent on email & mobile phone through SMS).
5. Activate your enrolment at eSRB by clicking "enrolment activation" option under e-Enrolment.
6. Enter new password and PIN code.
7. For further details and guidance [click here](#).

Below the steps, there is a section titled "Attention! SERVICE PROVIDERS IN SINDH PROVINCE" with the text: "Please click [e-Enrolment](#) for creating your User-ID at eSRB for e-Filing of Returns & making Tax".

On the right side, there is a "Login" section circled in red. It contains a "Login" button, a "User ID" input field, a "Password" input field, a "Login" button, and a "Forgot Password" link. Below the login section is an "Advertisements" section featuring the Sindh Revenue Board Government of Sindh logo and the text "e-filing".

Procedure of Payment and Declaration of Sales Tax Withholding

(Last Login: 7-Jan-2019, 11:33 AM)

Taxpayer Facilitation Portal

Home Administration Registration Declaration Requests e-Payments Logout

WHT Statements (Control Center)

Frequency

☒ Monthly

Year: 2018

Month: Dec

Data Type

☒ Online

☐ Attachment

Statements Type

☒ Sales Tax Return Statement

List

All, Prepared, Submitted, Revised, Summary Report

Taxpayer Guidance

Messages

View Received Messages

Send New Messages

Reply Received Messages

System Alerts (Total=0)

Non-Filing (0)

Discrepancies (0)

Notifications (0)

Sales Tax on Services Return

Sales Tax Return for Withholding Agents

Monthly Statement by Shipping Agents

Reconciliation By Banking And Non-Banking Financial Companies

SNTN/MS Statement of Services Provided or Rendered by the Clubs

Tax Period Monthly Statement For Telecom Services

Monthly Statement of services Rendered by Stevedore

Sales Tax Quarterly Statement of the Services Rendered by the Ship Management Service Provider

Status: Preparing

Back Null Statement Online Entry Attach File

1. SNTN 2. Name of Service Provider 3. CNIC

4. Invoice Date 5. Description of Services 6. Invoice No 7. Value of Services

8. ST Charged 9. ST Deducted

Add Update Delete Clear

Print Verify Submit Revise

Statement Records - Attached Files

No files are attached with this statement

Statement Records - Online Entry

No record found

Head of Account B-02384 Sindh Sales Tax on Services

Sr	Description	Amount
1	Sales Tax on Services (withheld)	
2	Additional Tax/Surcharge/Others	

Procedure of Payment and Declaration of Sales Tax Withholding

Taxpayer Facilitation Portal (Last Login: 7-Jul-2019, 11:33 AM)

Home Administration Registration Declaration **Requests** e-Payments Logout

Print this Page [Office] [MITE]

Payment Year: 2019
Payment Month: Dec, 2018

Create Payment Slip

Sales Tax WithHeld

Sales Tax on Services
SWWF / SCPWP
Payment Advance Search
Sales Tax WithHeld
Sales Tax on Services
SWWF / SCPWP

Sales Tax With Held SRB

Taxpayer's particulars

Tax Month: 12/2018 NTN: [] Name: [] SNTN: []

Sales Tax WithHeld SRB Status: Preparing

Particulars of Withholding Agent

Collectorate: SRB-Karachi
NTN: []
CNIC: []
Name: []
Address: []

Attach File for Payments: [Attach File]

Details of Files Uploaded

No files are attached with this statement

Taxpayers Detail :

1. NTN	[]	2. Name of Service Provider	[]
3. No of Invoices	[]	4. Sales Tax Invoiced	[]
		5. Sales Tax WithHeld	[]

Sales Tax Withholding

General Concepts..... Cont'd

Exposure for failure to Withhold Sales Tax

- **No specific penalty** – hence general penalty for non-compliance of provisions of the law where no specific penalty has been provided which is Rs. 10,000 or 3% of the amount involved. However, SRB has introduced specific penalty of Rs.50,000 or an amount equivalent to the tax amount whichever is higher.
- **Default surcharge** unlikely if output tax has been deposited in time by the service provider
- **Recovery of the principal amount** can be challenged on the grounds of double taxation

Sales Tax Withholding

General Concepts..... Cont'd

The Provincial sales tax authorities require that sales tax be withheld from payments made to unregistered persons for taxable services.

This creates responsibility on the service recipient to ascertain:

whether the service is **taxable** or not;

whether the **service provider** is **liable to be registered** for sales tax or not;

the **jurisdiction** in which the service provider falls in.

Sales Tax Withholding

Practical Issues !

- A **withholding agent is required to advertise or give notice** that sales tax on purchases /services will be deducted from payments ?
- **Withholding** on purchases/services received from **unregistered persons means whether**
 - not registered with relevant authority
 - Or any tax authority ?

Sales Tax Withholding Practical Issues !

- **Withholding is required to be made**
 - **at the time of payment /accrual**
 - **as per amount of tax or value mentioned on tax invoice**
 - **WITHHOLDING ON ADVANCE PAYMENTS or Part Payments?**

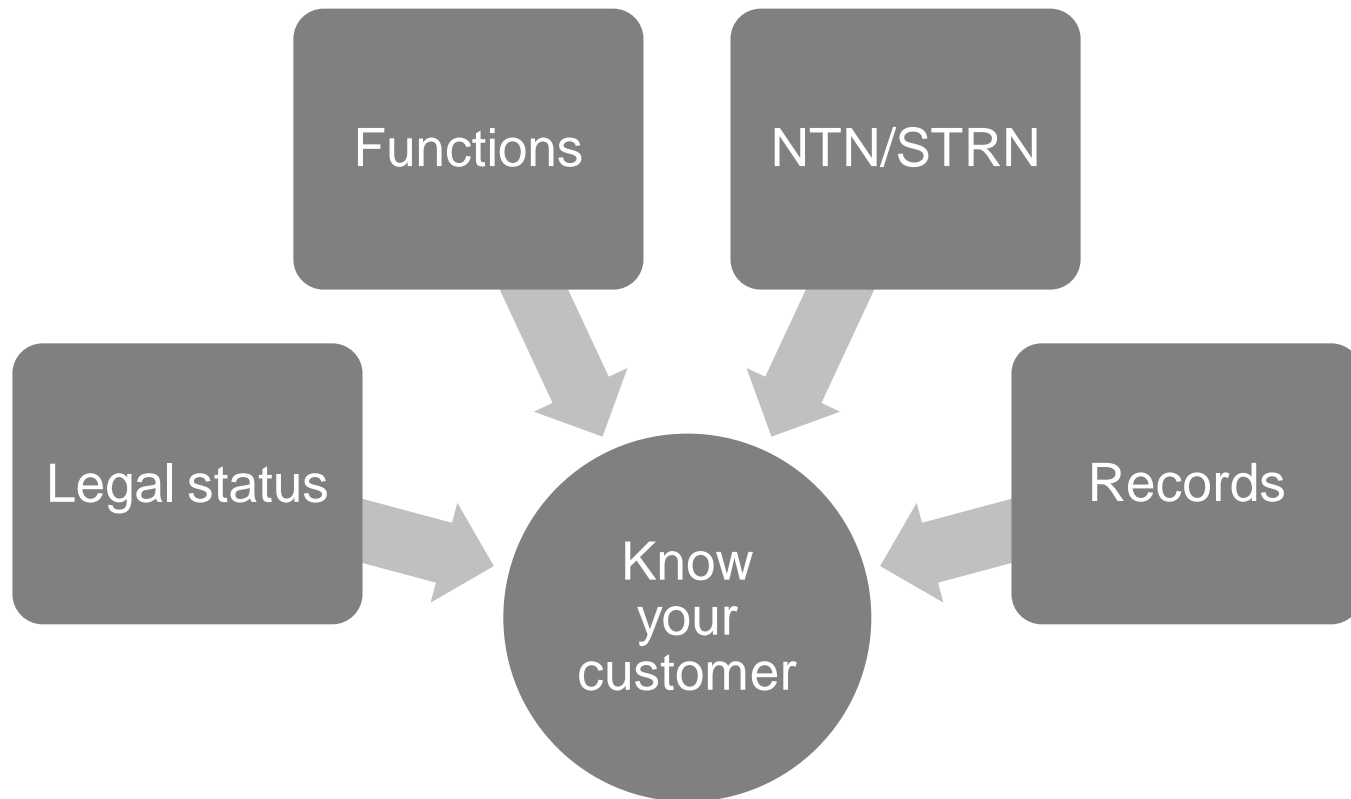
- **Time of payment of withholding and**

- **Claim of sales tax withholding made by an Unregistered WHT agent ?**

Adjustments of Sales Tax Withholding

- ▶ Taxpayers registered with SRB, can adjust sales tax withholding by selecting sales type as “STWH” and declared the complete information of the invoice in Annexure-C of the monthly Sales Tax Return.
- ▶ Taxpayer registered with FBR/PRA etc., can adjust sales tax withholding by selecting the relevant sales tax invoice in Annexure-C of the monthly Sales Tax Return.
- ▶ Taxpayers can claim the adjustment of sales tax withholding on the basis of Certificate of Sales Tax Withholding issued by the Withholding Agent.

Information to be maintained by withholding agents



Thank You