

KARACHI TAX BAR ASSOCIATION

(PDP 2022 – “Registration & Deregistration; Filing of Sales tax & Service tax returns, Withholding of Sales-tax& Services-tax)

Course Facilitator:

Hamza Ahmed Hashmi

(Advocate High Court, Partner – Hashmi Associates)

04 February 2022 (3:00 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**

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.

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

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

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

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

SALES TAX ON THIRD SCHEDULE GOODS

▶ Manufacturer and Importer 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

$$100 + 17 = 117$$

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.
- ▶ Supply of white crystalline sugar (PCT heading 1701.9910 and 1701.990)

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 natural 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 to CNG stations and supply to government and semi government and regulatory bodies

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

- ▶ Section 3(9) of the STA 1990
- ▶ 5% where monthly electricity bill does not exceed Rs.20,000/-
- ▶ 7.5% where monthly electricity bill exceeds the above amount

Definition of Tier -1 Retailer Section 2(43A)

- a) retailer operating as a unit of a national or international chain of stores;
- (b). a retailer operating in an air-conditioned shopping mall, plaza or centre, excluding kiosks;
- (c). a retailer whose cumulative electricity bill during the immediately preceding twelve consecutive months exceeds Rupees [twelve] hundred thousand;
- (d). a wholesaler-cum-retailer, engaged in bulk import and supply of consumer goods on wholesale basis to the retailers as well as on retail basis to the general body of the consumers;
- [(e). a retailer, whose shop measures one thousand square feet in area or more [or two thousand square feet in area or more in the case of retailer of furniture];
- f). a retailer who has acquired point of sale for accepting payment through debit or credit cards from banking companies or any other digital payment service provider authorized by State Bank of Pakistan; and]. any other person or class of persons as prescribed by the Board.]

Sales tax charged on K Electric Bill

Your electricity charges for the period				No. of Month(s): 1
	Units	Rate/Unit	Amount	
Variable Charges			18,630.00	Carry
Above 100	1035.00	18.00	18630.00	Paym
KE Charges			18,630.00	Your
Electricity Duty			372.60	Outs
Income Tax U/S 235			3,021.41	Am
General Sales Tax			3,230.44	Lat
GST on Retailer			1,425.20	An
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	

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%	Zero rate 0%

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 – Ch-I 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 SRB - 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 SRB- 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
Persons making zero-rated supplies, including exports, provided that value of such supplies exceeds 50% of value of all taxable supplies in a tax period
Distributors
Gas Distribution companies
Telecommunication Services
Commercial Importers, import exceeds 50% of value of all taxable purchases in a tax period.
Solvent extracting units of edible oils

SECTION 8B / SRO 1190 – EXCLUSION FROM RESTRICTION OF INPUT TAX

Registered persons, other than manufacturers, supplying Third Schedule goods, provided value of such supplies exceeds 80% of value of all taxable supplies

Petroleum dealers of licensed oil marketing companies

Table-2

All Tier-I retailers who have integrated all their POSs with the Board in terms of Chapter XIV-AA of the Sales Tax Rules, 2006

Wholesalers of yarn.]

Automobile manufacturing companies which are listed on Pakistan Stock Exchange till June 2021

SECTION 8B – RESTRICTION ON INPUT TAX ADJUSTMENT

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

SITUATION



FILING OF SALES TAX RETURNS

**RECENTLY FBR AND PROVINCIAL TAX AUTHORITIES
HAVE SIGNED MOU FOR SINGLE SALE TAX RETURN
FOR ALL BOARDS**

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
Purchases Register / Ledger of Input Tax
Sales Register / Invoices
Debit Notes / Credit Notes
Quantitative Data for specified supplies i.e., Bricks and Steel etc.
Computation of Sales Tax Liability
Cheques Details for preparation

IMPORTANT DATES

Submission of Annexure-C

10th day of the month following the period in which the supplies were made

Payment of Sales Tax and FED

15th day of the month following the period in which the supplies were made

Submission of Return

18th day of the month following the period in which the supplies were made

STEPS OF FILING ST RETURN – USER ID & PASSWORD



Federal Board of Revenue
Revenue Division - Government of Pakistan


Please login to file:

- › Declarations (Income Tax and Sales Tax)
- › Refund Application
- › Withholding Statement (Income Tax and Sales Tax)
- › CPR Correction (Income Tax and Sales Tax)
- › Reply to Notices (Income Tax and Sales Tax)
- › Maloomat and Others

☎ 051 111 772 772
✉ helpline@fbr.gov.pk
© Copyright 2014 All rights reserved Federal Board of Revenue





LOGIN

 1620252720797



Login

 [Forgot Password](#)

 [National Sales Tax Return Help](#)

 [Registration for Unregistered Person](#)

Step 2: Click on Invoice Management – Sales Ledger

The screenshot displays the Iris system's main menu and the Invoice Management section. The top navigation bar includes links for Registration, Declaration, Assets Declaration, Rectification, Appeals, Refund, DNFBP, Withholding / Advance Tax, CPR Correction, and Invoice Management (selected). The left sidebar shows a list of tasks: Draft, Inbox, Outbox, and Completed Tasks. The main content area displays a table with columns: Task, Registration No., Name, Tax Year, Submission Date, Due Date, Period Start Date, Period End Date, and Assignment. The table is currently empty, showing "No records found." The bottom of the page indicates "Pages (1 of 1)" and "record(s) found".

Registration - Declaration - Assets Declaration - Rectification - Appeals - Refund - DNFBP - Withholding / Advance Tax - CPR Correction - **Invoice Management** - MIS -

iris My Profile Recent Task Registration Certificate Change Pin Change Password Logout

Mon Jan 10 15:09:47 PKT 2022

Filter

Task	Registration No.	Name	Tax Year	Submission Date	Due Date	Period Start Date	Period End Date	Assignment
No records found.								

Pages (1 of 1) record(s) found

INVOICE MANAGEMENT SYSTEM

❑ Objective & Need

- ☐ Scope includes declaration of sale invoices including service tax invoices, credit notes, debit notes and withholding on purchases

[illegible]

INVOICE MANAGEMENT SYSTEM

- ☐ No need to upload different files in different Annexure
- ☐ Effective for bulky data
- ☐ Search feature; Independency from sales tax return; Speedy
- ☐ Invoices can be entered for multiple products of single invoice
- ☐ Invoices can be uploaded any time.
- ☐ AJK and GB is added. Now sales to and from AJK & GB can be recorded easily.

INVOICE MANAGEMENT SYSTEM

Declaration of invoices

Manual Declaration of invoices (Sales Invoice including service tax invoice, Debit / credit notes)

The screenshot displays the 'Sales Tax Invoice Management' application window. The main form is titled 'Invoice Details' and contains various fields for invoice information. A dropdown menu is open for the 'Invoice Type' field, showing options: 'Sale Invoice', 'Debit Note', and 'Credit Note'. The 'Sale Invoice' option is highlighted. The form also includes fields for 'Buyer Registration No / CNIC', 'Seller Registration No / CNIC', 'Trans Type', 'SRO / Schedule No.', 'Sale Origination Province of Supplier', 'Buyer Name', 'Seller Name', 'Invoice No', 'Invoice Status', 'Sale Type', 'Destination of Supply', 'From Date', and 'To Date'. At the bottom, there is a table titled 'Item(s) List' with columns: Sr No., Action, Status, Remarks, Invoice No., Description, HSCode Description, Sale Type, Rate, Quantity, UOM, Value of Sales Excl. ST, Sales Tax/FED in ST Mode, Extra Tax, and ST withheld Source. The table currently shows 'No records found.'.

Invoice Details

Buyer Registration No / CNIC: 4250112345678
Seller Registration No / CNIC: [Select]
Trans Type: [Select]
SRO / Schedule No.: [Select]
Sale Origination Province of Supplier: [Select]
Buyer Name: ABC
Seller Name: [Select]
Invoice No.: [Select]
Invoice Status: [Select]
Sale Type: [Select]
Destination of Supply: [Select]
From Date: [Select]
To Date: [Select]

Invoice Type

- Select
- Sale Invoice
- Debit Note
- Credit Note

Item(s) List

Sr No.	Action	Status	Remarks	Invoice No.	Description	HSCode Description	Sale Type	Rate	Quantity	UOM	Value of Sales Excl. ST	Sales Tax/FED in ST Mode	Extra Tax	ST withheld Source
No records found.														

INVOICE MANAGEMENT SYSTEM

Declaration of invoices

Manual Declaration of invoices (Purchase Invoice and Withholding on purchases)

The screenshot displays the 'Sales Tax Invoice Management' application window. The 'Domestic Transactions' tab is active. The 'Search Invoices' section contains fields for Buyer Registration No / CNIC, Seller Registration No / CNIC, Trans Type, SRO / Schedule No, and Sale Origination Province of Supplier. The 'Invoice Details' form is open, showing fields for Seller Name, Invoice No, Seller Taxpayer Type, Invoice Date, Destination of Supply, and Purchase Type. A dropdown menu is open for 'Invoice Type', showing 'Purchase Invoice' and 'STWH'. The 'Item(s) List' table is empty, showing columns for Sr No, Action, Status, Remarks, Invoice No, Description, HSCode Description, Purchase Type, Rate, Quantity, UOM, Value of Purchases, Sales Tax/FED in ST Mode, Extra Tax, and ST Withheld as WH Agent. The status bar at the bottom indicates '(1 of 1) record(s) found'.

Sales Tax Invoice Management
Registration No: 2507826

Domestic Transactions

Search Invoices

Buyer Registration No / CNIC:
Seller Registration No / CNIC:
Trans Type:
SRO / Schedule No:
Sale Origination Province of Supplier:
Search: Clear:

Buyer Name:
Seller Name:
Invoice No:
Invoice Status:
Sale Type:
Destination of Supply:
From Date: To Date:

Invoice Details

Seller Registration No / CNIC: 425011234568
Invoice Type:
Sale Origination Province of Supplier:
HSCode Description:
Quantity / Electricity Units:
Fixed Retail Value:
Input Credit not Allowed:

Seller Name: ABC
Invoice No:
Destination of Supply:
Seller Taxpayer Type: Unregistered
Invoice Date:
Purchase Type:

Item Detail

Rate:
Value of Purchases:
ST Withheld as WH Agent:
FED Charged:
UOM:
Sales Tax/FED in ST Mode: 0
Extra Tax:

Save Item Clear Close

Item(s) List

Sr No.	Action	Status	Remarks	Invoice No	Description	HSCode Description	Purchase Type	Rate	Quantity	UOM	Value of Purchases	Sales Tax/FED in ST Mode	Extra Tax	ST Withheld as WH Agent
No records found.														

(1 of 1) record(s) found

INVOICE MANAGEMENT SYSTEM

Declaration of invoices

For Bulk Data of sale invoice, debit / credit note, STWH on purchases ->
Download file -> Working on offline file

G7

×

✓

fx

Sale Invoice

DOMESTIC SALES INVOICES (DSI)													
Tax Period		202109											
Total Records			1	Invalid Records		0		Validation Status		Valid			
Type	Sale Origination Province of Supplier	Destination of Supply	Document			Sale Type		Rate	Quantity	UoM	Value of Sales Excluding Sales Tax	Sales Tax/ In ST Mod	
			Type	Number	Date								HS Code Description
Registered	AZAD KASHMIR	CAPITAL TERRITORY	Sale Invoice	Inv007	1-Sep-21	0301:-Fish live		Goods at standard rate (def	17.00%	10000.00	MT	2200000	204
			<div> <div>Sale Invoice</div> <div>Credit Note</div> <div>Debit Note</div> <div>STWH</div> </div>										

SALES_INVOICES

FILING OF ANNEXURES

: Go to Declaration -> click on sales tax return -> select tax period and open form.

The screenshot displays the FBR Pakistan e-filing portal. The top navigation bar includes links for Registration, Declaration, Assets Declaration, Rectification, Appeals, Refund, DNFBP, Withholding / Advance Tax, CPR Correction, Invoice Management, and MIS. The Declaration menu is expanded, showing a list of returns and statements. The 'Returns & Statements (Original-Simplified)' section is highlighted, and the '20(1) (Sales Tax and Federal Excise Return filed voluntarily)' option is selected. The right side of the screen shows the user's profile, recent tasks, and a table for declarations.

Date	Due Date	Period Start Date	Period End Date	Assignment
record(s) found				

APPLICABILITY OF ANNEXURE FOR TAXPAYERS

Annexure	Applicability
A	Domestic Purchase of goods and services
B	Import of goods
C	Domestic sale of goods and services (New portal includes sales, purchase/sales return, STWH)
D	Export of Goods
E	Goods and Services subject to Federal Excise Duty
F	For carry forward “Input Tax” and “Value Addition Tax”
G	For Arrears (Principal amount, default surcharge and penalty)
H	For refund filing
J	Production Data (For goods specified under Rule 14 of the Sales Tax Rules, 2006)
K	Distribution

FILING OF ANNEXURES

Summary page – Credit Side

Period		01-Dec-2021 - 31-Dec-2021		Tax Year	2022		Valid	Due Date		20-Jan-2022		Document Date	Number		Submission Date: *		
						Upto											
Data	Annex-C (Sales)	Annex-A (Purchases)	Annex-B (Imports)	Annex-D (Exports)	Annex-H (Stock Statement)	Annex-J (Production Data)	Annex-K (Steel Production)	Annex-E (Federal Excise)									
Payment	Verification																
▼ Sale Tax		Calculate															
Sale Tax Credit																	
Sale Tax Debit																	
Payable																	
Head wise Payable																	
Annex-F (Balance Credit)																	
Annex-G (Arrears)																	
Annex-P (Distribution)																	
		Description	Code	Gross Value	Taxable Value	Sales Tax	Action										
		1 - Domestic Purchases from Registered Persons (excluding fixed assets) (Annex-A)	100101														
		2 - Domestic Purchases from Un-registered Persons (Annex-A)	100102														
		3 - Imports excluding fixed assets (includes value addition tax on commercial imports) (Annex-B)	100103														
		4 - Capital Goods / Fixed Assets (Domestic Purchases & Imports) (Annex-A & B)	100104														
		5 - Input for the month = (1 + 3 + 4)	100105														
		6 - Credit brought forward from previous tax period	100106														
		6a - Inadmissible input tax in terms of section 8(1)(m) for failure to provide NIC / NTN of unregistered buyer	100109														
		7 - Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)	100107														
		7a - 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.	100111														
		7b - Allowance of input tax credit and reduction of output tax out of previous return column 7c	100112														
		7c - Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a)	100113														
		8 - Accumulated Credit = [5 + 6 + 7b - (6a + 7 + 7a)]	100108														

FILING OF ANNEXURES

Summary page – Debit Side

Period		01-Dec-2021 - 31-Dec-2021		Tax Year	2022	Valid	Due Date	20-Jan-2022	Document Date	Number	Submission Date: *																																																																																																																		
Upto																																																																																																																													
Data	Annex-C (Sales)	Annex-A (Purchases)	Annex-B (Imports)	Annex-D (Exports)	Annex-H (Stock Statement)	Annex-J (Production Data)	Annex-K (Steel Production)	Annex-E (Federal Excise)																																																																																																																					
Payment	Verification																																																																																																																												
<div> <div>▼ Sale Tax</div> <div> <div>Sale Tax Credit</div> <div>Sale Tax Debit</div> <div>Payable</div> <div>Head wise Payable</div> <div>Annex-F (Balance Credit)</div> <div>Annex-G (Arrears)</div> <div>Annex-P (Distribution)</div> </div> </div>		<table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Gross Value</th> <th>Taxable Value</th> <th>Sales Tax</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>9 - Total Goods or Services supplied locally (Including Reduced Rate Sales) (Annex-C)</td> <td>100201</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>10 - Goods or services supplied locally (at Reduced Rates) (Annex-C)</td> <td>100202</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>11 - Exports (Annex-D)</td> <td>100203</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>12 - Supply of Bricks (Fixed)</td> <td>100227</td> <td></td> <td></td> <td></td> <td>+</td> </tr> <tr> <td>14 - Gas supplied to CNG sector on fixed/notified Value (Annex-C)</td> <td>100217</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>14a - Sales Tax portion of Sr.14 collected at 17% of value as in section 2(46)(a) [adjustable against input tax]</td> <td>100218</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>14b - Remaining Sales Tax portion of Sr. 14 (non-adjustable against input) = (14 - 14a)</td> <td>100219</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>15 - Output Tax = (9 + 14a + 19 + 20)</td> <td>100205</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>16 - Sales Tax deducted by withholding agent(s) (Annex-C)</td> <td>100210</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>17 - Accumulated Debit = (15 - 16)</td> <td>100211</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>18 - Sales Tax u/s 3(9) on electricity supplied to Retailers (non-Adjustable)</td> <td>100223</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>19 - Adjustment in respect of Steel Sector (Annex-C)</td> <td>100209</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>20 - Adjustment in respect of Ship breaking units (Annex-C)</td> <td>100208</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>21 - Purchase of ginned cotton covered under SRO 1087(I)/2019</td> <td>100228</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>22 - Sales Tax withheld as withholding agent (Annex- A)</td> <td>100213</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>23 - Sales Tax Arrears including Principal, Default Surcharge & Penalty (Annex G)</td> <td>100214</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>23a - Further Tax charged on supplies made to Un-Registered Person (Annex C)</td> <td>100221</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>23b - Extra Tax collected under SRO 509(I)/2013 on sale of Electricity & Gas (Annex-C)</td> <td>100222</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										Description	Code	Gross Value	Taxable Value	Sales Tax	Action	9 - Total Goods or Services supplied locally (Including Reduced Rate Sales) (Annex-C)	100201					10 - Goods or services supplied locally (at Reduced Rates) (Annex-C)	100202					11 - Exports (Annex-D)	100203					12 - Supply of Bricks (Fixed)	100227				+	14 - Gas supplied to CNG sector on fixed/notified Value (Annex-C)	100217					14a - Sales Tax portion of Sr.14 collected at 17% of value as in section 2(46)(a) [adjustable against input tax]	100218					14b - Remaining Sales Tax portion of Sr. 14 (non-adjustable against input) = (14 - 14a)	100219					15 - Output Tax = (9 + 14a + 19 + 20)	100205					16 - Sales Tax deducted by withholding agent(s) (Annex-C)	100210					17 - Accumulated Debit = (15 - 16)	100211					18 - Sales Tax u/s 3(9) on electricity supplied to Retailers (non-Adjustable)	100223					19 - Adjustment in respect of Steel Sector (Annex-C)	100209					20 - Adjustment in respect of Ship breaking units (Annex-C)	100208					21 - Purchase of ginned cotton covered under SRO 1087(I)/2019	100228					22 - Sales Tax withheld as withholding agent (Annex- A)	100213					23 - Sales Tax Arrears including Principal, Default Surcharge & Penalty (Annex G)	100214					23a - Further Tax charged on supplies made to Un-Registered Person (Annex C)	100221					23b - Extra Tax collected under SRO 509(I)/2013 on sale of Electricity & Gas (Annex-C)	100222				
Description	Code	Gross Value	Taxable Value	Sales Tax	Action																																																																																																																								
9 - Total Goods or Services supplied locally (Including Reduced Rate Sales) (Annex-C)	100201																																																																																																																												
10 - Goods or services supplied locally (at Reduced Rates) (Annex-C)	100202																																																																																																																												
11 - Exports (Annex-D)	100203																																																																																																																												
12 - Supply of Bricks (Fixed)	100227				+																																																																																																																								
14 - Gas supplied to CNG sector on fixed/notified Value (Annex-C)	100217																																																																																																																												
14a - Sales Tax portion of Sr.14 collected at 17% of value as in section 2(46)(a) [adjustable against input tax]	100218																																																																																																																												
14b - Remaining Sales Tax portion of Sr. 14 (non-adjustable against input) = (14 - 14a)	100219																																																																																																																												
15 - Output Tax = (9 + 14a + 19 + 20)	100205																																																																																																																												
16 - Sales Tax deducted by withholding agent(s) (Annex-C)	100210																																																																																																																												
17 - Accumulated Debit = (15 - 16)	100211																																																																																																																												
18 - Sales Tax u/s 3(9) on electricity supplied to Retailers (non-Adjustable)	100223																																																																																																																												
19 - Adjustment in respect of Steel Sector (Annex-C)	100209																																																																																																																												
20 - Adjustment in respect of Ship breaking units (Annex-C)	100208																																																																																																																												
21 - Purchase of ginned cotton covered under SRO 1087(I)/2019	100228																																																																																																																												
22 - Sales Tax withheld as withholding agent (Annex- A)	100213																																																																																																																												
23 - Sales Tax Arrears including Principal, Default Surcharge & Penalty (Annex G)	100214																																																																																																																												
23a - Further Tax charged on supplies made to Un-Registered Person (Annex C)	100221																																																																																																																												
23b - Extra Tax collected under SRO 509(I)/2013 on sale of Electricity & Gas (Annex-C)	100222																																																																																																																												

FILING OF RELEVANT ANNEXURES

Annexure C - How it works

Information System

iris.fbr.gov.pk/jsf/security/correspondence.xhtml?faces-redirect=true&editModelId=CA49CD9A43EE710E8A40F91A9B80C9B8&mode=65C38580B8BE418DCB8...

Period: 01-Dec-2021 - 31-Dec-2021 Tax Year: 2022 Valid Upto: Due Date: 20-Jan-2022 Document Date: Submission Date: *

Data: **Annex-C (Sales)** Annex-A (Purchases) Annex-B (Imports) Annex-D (Exports) Annex-H (Stock Statement) Annex-J (Production Data) Annex-K (Steel Production) Annex-E (Federal Excise) Payment

Verification

Filter

Buyer Registration No / CNIC: From Date: Sale Type: Invoice Status: Search Clear

Buyer Name: To Date: Sale Origination Province of Supplier: Invoice No: Invoice Type: Destination of Supply:

Load Invoices Submit Unsubmit De-link

Domestic Sales Invoices data

25 (1 of 1) 5 record(s) found

Sr No.	Status	Buyer Registration No / CNIC	Buyer Name	Seller Registration No / CNIC	Seller Name	Sale Origination Province	Destination Province	Sale Type	Invoice Type	Invoice No.	Invoice Date	HS Code	Rate	UOM	Quantity	Value of Sales Excl. ST	Sales Tax/ FED in ST Mode
1	Valid	4230108268889	MUHAMMAD ASLAM KHAN	4240191855841	MUHAMMAD ISMAIL	CAPITAL TERRITORY	CAPITAL TERRITORY	Services	Sale Invoice	5	01-Dec-2021	9836	16%	MT	1	1,500,000	240,000
2	Valid	4230108268889	MUHAMMAD ASLAM KHAN	4240191855841	MUHAMMAD ISMAIL	KHYBER PAKHTUNKHWA	KHYBER PAKHTUNKHWA	Services	Sale Invoice	4	01-Dec-2021	9836	15%	MT	1	1,500,000	225,000
3	Valid	4230108268889	MUHAMMAD ASLAM KHAN	4240191855841	MUHAMMAD ISMAIL	PUNJAB	PUNJAB	Services	Sale Invoice	3	01-Dec-2021	9836	16%	MT	1	1,500,000	240,000
4	Valid	4230108268889	MUHAMMAD ASLAM KHAN	4240191855841	MUHAMMAD ISMAIL	SINDH	SINDH	Services	Sale Invoice	2	01-Dec-2021	9836	15%	MT	1	1,500,000	225,000
5	Valid	4230108268889	MUHAMMAD ASLAM KHAN	4240191855841	MUHAMMAD ISMAIL	BALUCHISTAN	BALUCHISTAN	Services	Sale Invoice	1	01-Dec-2021	9836	15%	MT	1	1,500,000	225,000

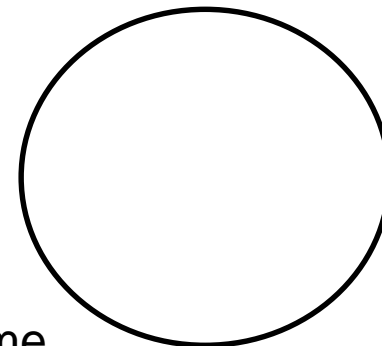
https://iris.fbr.gov.pk/jsf/security/correspondence.xhtml?faces-redirect=true&editModelId=CA49CD9A43EE710E8A40F91A9B80C9B8&mode=65C38580B8BE418DCB8CE6841B8D998A#correspondenceTabs:tab217109

17°C Haze 10:05 PM 10/01/2022

FILING ANNEXURES

Annexure C - How it works

- ☐ How to delink, delete, edit.
- ☐ NTN / CNIC should be correct and matched with the name.
- ☐ Tariff heading of product should be correct.
- ☐ Origination & Destination of supplies and services. Legal Issue !



Filing Annexures

Annexure-C – How to claim withholding of sales tax by customers

[Data](#)
[Annex-C \(Sales\)](#)
[Annex-A \(Purchases\)](#)
[Annex-B \(Imports\)](#)
[Annex-D \(Exports\)](#)
[Annex-H \(Stock Statement\)](#)
[Annex-J \(Production Data\)](#)
[Annex-K \(Steel Production\)](#)
[Annex-E \(Federal Excise\)](#)
[Payment](#)
[Verification](#)

Filter

Buyer Registration No / CNIC:
 From Date:
 Sale Type:
 Invoice Status:

Buyer Name:
 To Date:
 Sale Origination Province of Supplier:
 Invoice No:
 Invoice Type:
 Destination of Supply:

Domestic Sales Invoices data

25 (1 of 1) 2 record(s) found

	Sr No.	Status	Buyer Registration No / CNIC	Buyer Name	Seller Registration No / CNIC	Seller Name	Sale Origination Province	Destination Province	Sale Type	Invoice Type	Invoice No.	Invoice Date	HS Code	Rate	UOM	Quantity	Value of Sales Excl. ST	Sales Tax/ FED in ST Mode	Fixed / notified value or Retail Price	S
<input type="checkbox"/>	1	Valid					SINDH	SINDH	Goods at standard rate (default)	STWH	1	01-Dec-2021	01	17%	MT	10	10,000,000	1,700,000		1
<input type="checkbox"/>	2	Claimed					SINDH	SINDH	Goods at standard rate (default)	Sale Invoice	1	01-Dec-2021	01	17%	MT	10	10,000,000	1,700,000		

25 (1 of 1) 2 record(s) found

FILING ANNEXURES

Annexure A – For domestic purchases and Withholding

- ☐ How Annexure A works
- ☐ How to claim input tax
- ☐ How to declare inadmissible / fixed assets
- ☐ How to declare and delink withholding tax on purchases

FILING ANNEXURES

Annexure A – For domestic purchases and Withholding

The screenshot displays the 'Annex-A (Purchases)' tab in a software interface. It features a search filter section with various input fields and dropdown menus. Below the filter is a table titled 'Domestic Purchase Invoices data'. The table has 17 columns: Sr No., Fixed Assets / Capital Goods, InAdmissible, Status, Seller Registration No / CNIC, Seller Name, Buyer Registration No / CNIC, Buyer Name, Sale Origination Province, Destination of Supply, Type, Number, Date, Purchase Type, HS Code, and Rate. The first row of data shows a record with Status 'Claimed' and Date '01-Dec-2021'.

What needs to be managed ?

- *Mechanism to ensure that suppliers declare invoices on time.*
- *Time barred issue*
- *Quite often, taxpayers do not bifurcate common input tax*

Annexure A – For domestic purchases and Withholding

Information System x +

iris.fbr.gov.pk/jsf/security/correspondence.xhtml?faces-redirect=true&editModelId=CA49CD9A43EE710E8A40F91A9B80C9B8&mode=65C3858088BE418DCB8...

Period: 01-Dec-2021 - 31-Dec-2021 Tax Year: 2022 Valid Upto: Due Date: 20-Jan-2022 Document Date: Submission Date: *

Data: Annex-C (Sales) **Annex-A (Purchases)** Annex-B (Imports) Annex-D (Exports) Annex-H (Stock Statement) Annex-J (Production Data) Annex-K (Steel Production) Annex-E (Federal Excise) Payment

Verification

Filter

Seller Registration No / CNIC: From Date: Purchase Type: Sales Tax Amount: Search Clear

Seller Name: To Date: Sale Origination Province of Supplier: Invoice Status: Invoice No: Invoice Type: Destination of Supply:

Load Invoices Load STWH Invoices De-link Summary

Domestic Purchase Invoices data

25 (1 of 1) 5 record(s) found

Sr No.	Fixed Assets / Capital Goods	InAdmissible	Status	Seller Registration No / CNIC	Seller Name	Buyer Registration No / CNIC	Buyer Name	Sale Origination Province	Destination of Supply	Type	Number	Date	Purchase Type	HS Code	Rate	UOM
1			Claimed	4230108268889	MUHAMMAD ASLAM KHAN	4240191855841	MUHAMMAD ISMAIL	CAPITAL TERRITORY	CAPITAL TERRITORY	Purchase Invoice	5	01-Dec-2021	Services	9836	16%	MT
2			Claimed	4230108268889	MUHAMMAD ASLAM KHAN	4240191855841	MUHAMMAD ISMAIL	KH-YBER PAKHTUNKHWA	KH-YBER PAKHTUNKHWA	Purchase Invoice	4	01-Dec-2021	Services	9836	15%	MT
3			Claimed	4230108268889	MUHAMMAD ASLAM KHAN	4240191855841	MUHAMMAD ISMAIL	PUNJAB	PUNJAB	Purchase Invoice	3	01-Dec-2021	Services	9836	16%	MT
4			Claimed	4230108268889	MUHAMMAD ASLAM KHAN	4240191855841	MUHAMMAD ISMAIL	SINDH	SINDH	Purchase Invoice	2	01-Dec-2021	Services	9836	15%	MT
5			Claimed	4230108268889	MUHAMMAD ASLAM KHAN	4240191855841	MUHAMMAD ISMAIL	BALUCHISTAN	BALUCHISTAN	Purchase Invoice	1	01-Dec-2021	Services	9836	15%	MT

https://iris.fbr.gov.pk/jsf/security/correspondence.xhtml?faces-redirect=true&editModelId=CA49CD9A43EE710E8A40F91A9B80C9B8&mode=65C3858088BE418DCB8CE6841B8D998A#correspondenceTab:tab217104

17°C Haze 10:06 PM 10/01/2022

- *Reject invoices which do not belong to you.*
- *Select all purchase invoices made by the business. Then click “inadmissible” if not admissible.*
- *Input tax related to services from non-resident. Legal Issue !*
- *Provincial Input tax on services Legal Issue !*

FILING ANNEXURES

Annexure B: Imports - How it works

Information System x +

ins.fbr.gov.pk/jsf/security/correspondence.xhtml?editModel=637015AE56CB934D368E176B99F90D86&mode=65C38580B8BE418DCB8CE684188D998A

Task: 26(1) (Sales Tax and Federal Excise Return filed voluntarily) Transaction Date: 08-Jan-2022

Load GDs

Filter

GD Type: All GD Date: Cash No: Collectorate: Quantity: GD Number: HS Code: Type: Select

Search Clear

Claim

	Sr No.	Collectorate	GD Type	GD Number	GD Date	HS Code	Type	Quantity	Sales Taxable Value of Imports	Sales Tax Paid at Import Stage	Value Addition Tax on Commercial Imports	FED Paid at Import Stage	FED @ Rs 1/KG (Edible Oil)	Cash Date	Cash No
<input checked="" type="checkbox"/>	1	KAPE	HC	102032	03-Dec-2021			14389.03	16,735,132.00	2,844,973.00	502,054.00	0.0	0.0	03-Dec-2021	1506
<input checked="" type="checkbox"/>	2	KAPE	HC	106494	10-Dec-2021			14168.11	16,703,580.00	2,839,609.00	501,107.00	0.0	0.0	10-Dec-2021	5298
<input checked="" type="checkbox"/>	3	KAPE	HC	108059	13-Dec-2021			11186.78	26,439,178.00	4,494,660.00	793,175.00	0.0	0.0	13-Dec-2021	6587
<input checked="" type="checkbox"/>	4	KAPE	HC	108055	13-Dec-2021			14471.88	17,027,585.00	2,894,690.00	510,828.00	0.0	0.0	13-Dec-2021	6583

(1 of 2) 8 record(s) found

- Only select relevant imports
- Avoid duplication.
- Identify imports related to fixed assets.

FILING ANNEXURES

Annexure D: Exports

IRIS Status Annexure-D											
Sr.	Status	Particulars of GD Exports (Found In Customs Data)					Value Exports in Pak Rupees	Value of Goods Actually Shipped	Value of Short Shipment	MR / Consignment Shipping Number	MR / Consignment Shipping Date
		Collectorate	GD Type	GD Number	GD Date	HS Code					
FBR Status Annexure-D											
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						

FILING ANNEXURES

Annexure E: Federal Excise Duty

Period		01-Dec-2021 - 31-Dec-2021		Tax Year	2022	Valid Upto	Due Date	20-Jan-2022	Document Date	Number	Submission Date: *
Data	Annex-C (Sales)	Annex-A (Purchases)	Annex-B (Imports)	Annex-D (Exports)	Annex-H (Stock Statement)	Annex-J (Production Data)	Annex-K (Steel Production)	Annex-E (Federal Excise)			
Payment	Verification										
											Calculate
Description	Code	UoM	Price/Unit	Quantity	Value	Duty Rate	FED	Action			
1. Total FED (Goods and Services)	200401							+			
2. Federal Excise Duty on Natural Gas supplied	200402							+			
3. Excisable goods exported	200403				0		0				
4. Zero-rated supplies	200404				0		0				
5. Exempt supplies	200405				0		0				
6. (-) FED paid on goods used in manufacturing of Goods supplied for domestic consumption	200406										
7. Payable FED - Add 1 to 5 minus 6 (ignore negative value)	200407										
8. (-) FED paid on goods used in manufacturing of Goods exported (drawback)	200408				0		0				
9. FED Drawback [if (7 - 8) < 0 then (8 - 7) otherwise 0]	200409										
10. Arrears (a + b + c + d)	200410										
a. Principal Amount	200411										
b. Default Surcharge	200412										
c. Penalty	200413										
d. Others (Specify)	200414										
11. Total FED Payable [if (7 - 8) > 0 then (7 - 8 + 10) otherwise 10]	200415										

FILING ANNEXURES

Annexure F: Carry Forward Summary, Value Addition Tax

					Calculate
Description	Code	Domestic Purchases	Imports	Total	Action
1. Value	200100				
a. Opening Balance	200101				
b. Purchased/Imported during the Period	200102				
c. Consumed/ Sold during the Period	200103				
d. Closing Balance	200104				
2. Sales Tax Excluding VAT	200200				
a. Opening Balance	200201				
b. Purchased/Imported during the Period	200202				
c. Consumed/ Sold during the Period	200203				
d. Closing Balance	200204				
3. Value Addition Tax	200300				
a. Opening Balance	200301				
b. Purchased/Imported during the Period	200302				
c. Consumed/ Sold during the Period	200303				
d. Closing Balance	200304				

FILING ANNEXURES

Annexure G: For Arrears, Principal, Default Surcharge and Penalty

Upto

Data Annex-C (Sales) Annex-A (Purchases) Annex-B (Imports) Annex-D (Exports) Annex-H (Stock Statement) Annex-J (Production Data) Annex-K (Steel Production) Annex-E (Federal Excise)

Payment Verification

▼ Sale Tax

Sale Tax Credit

Sale Tax Debit

Payable

Head wise Payable

Annex-F (Balance Credit)

Annex-G (Arrears)

Annex-P (Distribution)

Calculate

Description	Code	Amount	Action
Sale Tax Arrears	100601		+

Sales Tax Arrear

Type * Select

Tax Period * Select

Detail *

- Principal Amount
- Default Surcharge
- Penalty
- Others (Specify)

FILING ANNEXURES

Annexure H: Refunds

Data	Annex-C (Sales)	Annex-A (Purchases)	Annex-B (Imports)	Annex-D (Exports)	Annex-H (Stock Statement)	Annex-J (Production Data)	Annex-K (Steel Production)	Annex-E (Federal Excise)	Payment							
Verification																
Filter																
<div>Hs Code <input type="text" value="Select"/> Unit of Measure <input type="text" value="Select"/> Sales Tax Rate <input type="text" value="Select"/></div> <div>Item Type <input type="text" value="Select"/></div> <div>Search Clear</div>																
+ Add Stock Submit																
Stock Statement																
Item Details						Value Of Goods				Quantity Of Goods						
Action	Hs Code	Item Description	Unit of Measure	Item Type	Sales Tax Rate	Opening Balance	Purchased/Imported during the month	Consumed/Sold during the month (Domestic Taxable Supplies)	Consumed/Sold during the month (Exempt Supplies)	Consumed/Exported during the month (Domestic Zero Rated/Exports)	Closing Balance	Opening Balance	Purchased/Imported during the month	Consumed/Sold during the month (Domestic Taxable Supplies)	Consumed/Sold during the month (Exempt Supplies)	Closed (Total)
No records found.																
<div>(1 of 1) 0 record(s) found</div>																

FILING ANNEXURES

Annexure J: Production data

Data	Annex-C (Sales)	Annex-A (Purchases)	Annex-B (Imports)	Annex-D (Exports)	Annex-H (Stock Statement)	Annex-J (Production Data)	Annex-K (Steel Production)	Annex-E (Federal Excise)	Payment		
Verification											
Manage Products List	Save										
Special Return for Production Supplies											
Sr No.	Action	Description	Monthly Installed Capacity	Quantity in Opening Balance	Unit of Measure	Quantity Produced	Quantity Supplied	Value of Quantity Supplied Excl. Sales Tax (Rs.)	Quantity in Closing Balance	Value Of Local Supplies	Value Of Total Exports
No records found.											
						◀◀	(1 of 1)	▶▶	0 record(s) found		
Total Value (Rs.)								0			

FILING ANNEXURES

Annexure K: Steel Melters and Ship Breaking Units

Period						01-Dec-2021 - 31-Dec-2021		Tax Year		2022		Valid		Due Date		20-Jan-2022		Document Date		Submission Date: *		Number			
Upto																									
Data		Annex-C (Sales)			Annex-A (Purchases)			Annex-B (Imports)			Annex-D (Exports)			Annex-H (Stock Statement)			Annex-J (Production Data)			Annex-K (Steel Production)			Annex-E (Federal Excise)		
Payment		Verification																							
<div>Calculate</div>																									
Part A - Steel melting and re-rolling																									
Part A: Consumer ID/No										<input type="text"/>															
Part B: Electricity units consumed during month (kwh)										<input type="text"/>															
Working for Minimum Production																									
Part B - Ship-breaking:																									
Ship No.		GD Detail			LDT(MT)			Collectorate			Period in months required for breaking (part of month to be treated as full month)								<div>+</div>						
Working for Minimum Production: Ship-wise details (only those under breakage)																									

FILING ANNEXURES

Annexure P: Distribution

Information System

iris.fbr.gov.pk/jsf/security/correspondence.xhtml?faces-redirect=true&editModelId=CA49CD9A43EE710E8A40F91A9B80C9B8&mode=65C38580B8BE418DCB8...

26(1) (Sales Tax and Federal Excise Return filed voluntarily) Transaction Date: 10-Jan-2022

Name: MUHAMMAD ISMAIL Registration Number: 4240191855841

Period: 01-Dec-2021 - 31-Dec-2021 Tax Year: 2022 Valid Upto: Due Date: 20-Jan-2022 Document Date: Submission Date: *

Data Annex-C (Sales) Annex-A (Purchases) Annex-B (Imports) Annex-D (Exports) Annex-H (Stock Statement) Annex-J (Production Data) Annex-K (Steel Production) Annex-E (Federal Excise) Payment

Verification

Sale Tax

Description	Code	Value of Services excluding Sales Tax	Sales Tax Charged	%age	Action
Balochistan	100409	1,500,000	225,000	19.48	
Khyber Pakhtunkhwa	100410	1,500,000	225,000	19.48	
Punjab	100411	1,500,000	240,000	20.78	
Sindh	100412	1,500,000	225,000	19.48	
Capital Territory & Others	100413	1,500,000	240,000	20.78	
Azad Jammu and Kashmir	100414	0	0	0	
Gilgit-Baltistan	100415	0	0	0	
Total	100416	7,500,000	1,155,000	100	

Calculate

https://iris.fbr.gov.pk/jsf/security/correspondence.xhtml?faces-redirect=true&editModelId=CA49CD9A43EE710E8A40F91A9B80C9B8&mode=65C38580B8BE418DCB8E684188D998A#correspondenceTabs:tab21

17°C Haze 10:07 PM 10/01/2022

PROCESS AFTER FILING OF ANNEXURES

- ❑ Review payables and head wise payable from Head wise Payable tab
- ❑ Create challan from e.fbr.gov.pk as per old process
- ❑ Select CPR in Payment Tab
- ❑ Verify from verification tab and Submit.

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 60% not allowed in case of non integrated Retailer	Apportionment

PENALTY & DEFAULT 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)
Non-Integrated Tier-I Retailer	Section 33(25)

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

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

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.

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/KPRA & SRB sales tax returns filed through Single Sales Tax return through IRIS as discussed above
- In 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.	

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


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

[Home](#) | [e-Registration](#) | [e-Enrolment](#) | [Search Taxpayers](#) | [News](#) | [FAQs](#) | [Helpdesk & Support](#) | [About Us](#) | [Contact Us](#)

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

Image Character

Procedure of Payment and Declaration of Sales Tax Withholding



Sindh Revenue Board Taxpayer Facilitation Portal

e-Registratione-EnrolmentSearch TaxpayersNewsFAQsHelpdesk & SupportAbout UsContact Us

User Guides

- [How to e-Register PDF](#)
- [How to e-Enroll PDF](#)
- [How to e-File Return PDF](#)
- [How to Pay Taxes PDF](#)
- [Tax Calander 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

... Welcome to Sindh Revenue Board ...

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)

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](#).

Attention! SERVICE PROVIDERS IN SINDH PROVINCE

Please click [e-Enrolment](#) for creating your User-ID at eSRB for e-Filing of Returns & making Tax

Login


User ID

Password

[Login](#)

[Forgot Password](#)

Advertisements



Sindh Revenue Board
Government of Sindh
for e-filing

Procedure of Payment and Declaration of Sales Tax Withholding

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

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

Sales Tax

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/NTN 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-Jan-2019, 11:33 AM)

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

Print this Page [Office] [MTE]

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

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

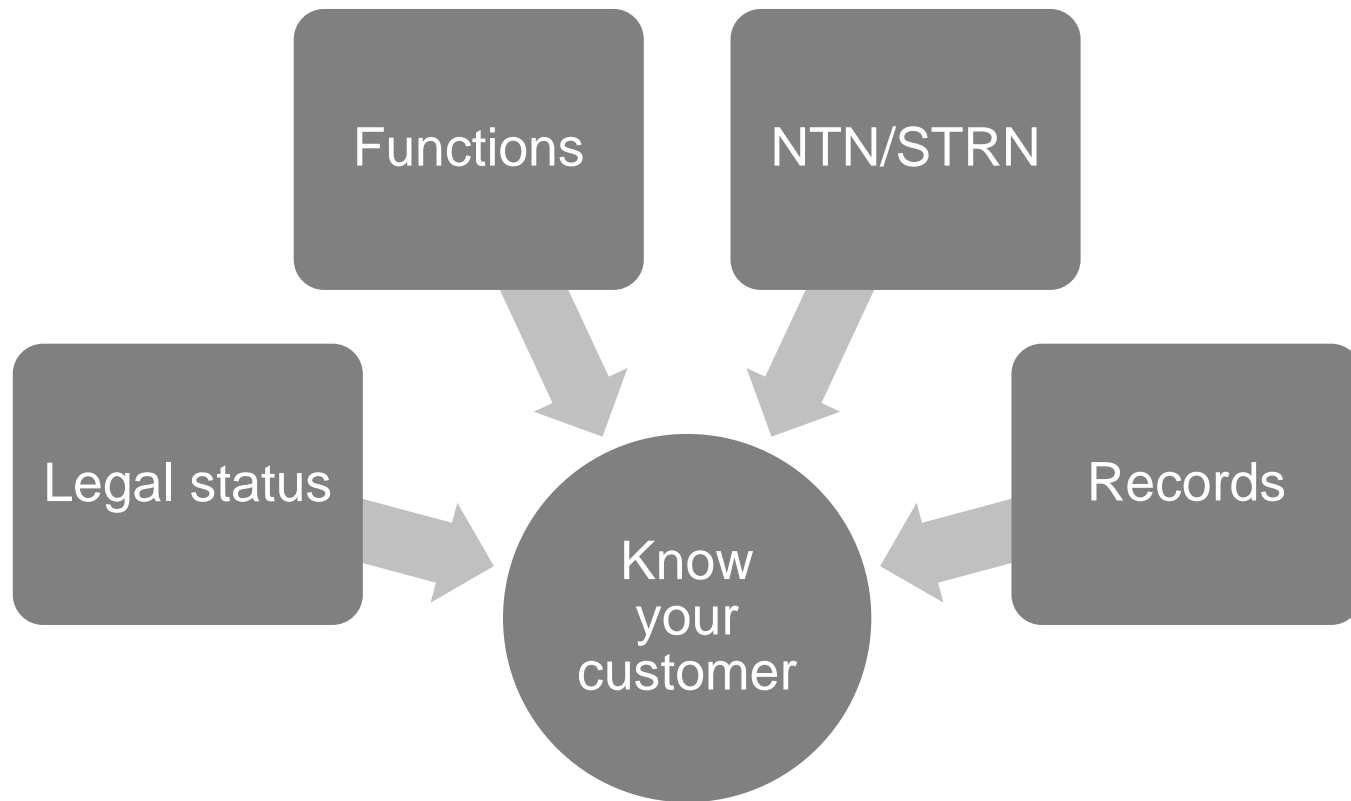
This creates
responsibility
on the service
recipient to
ascertain:

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.

Information to be maintained by withholding agents



Thank You