

### REGISTRATION FOR INCOME TAX

#### BY SHIRAZ KHAN

#### TAX AND MANAGEMENT AND CONSULTANTS

**B.A HONS (ACCOUNTING & FINANCE) UK** 

B.A (L.L.B) UK

#### OFFICE BEARERS OF KARACHI TAX BAR ASSOCIATION

- A-3, 1ST FLOOR, PLOT NO.125-U, DATA CENTER, KHALID BIN WALEED ROAD, BLOCK-2, PECHS, KARACHI.
- +922134384625 +922134529022
- INFO@TAXMANCO.COM
- TAXMANCO.COM

#### WHO SHOULD FILE INCOME TAX RETURN



- NON-RESIDENT HAVING ASSETS AND /OR TAXABLE INCOME IN PAKISTAN, E.G. INCOME FROM PROPERTY
- RESIDENT HAVING FOREIGN INCOME EXCEEDING USD 10,000/- OR HOLDER FOREIGN ASSETS OF USD 100,000/-.
- PROFESSIONAL PAKISTAN ENGINEERING COUNCIL, PAKISTAN MEDICAL AND DENTAL COUNCIL, PAKISTAN BAR COUNCIL, PROVISIONAL BAR COUNCIL.
- BUSINESSMAN MEMBER OF ANY CHAMBER OF COMMERCE TRADE OR BUSINESS ASSOCIATION MARKET COMMITTEE
- EVERY PERSON HAVING COMMERCIAL OR INDUSTRIAL CONNECTION WITH ELECTRICITY BILL OF RS. 500,000/- PER YEAR
- EVERY COMPANY, EVERY NPO, EVERY WELFARE INSTITUTION.
- EVERY OTHER PERSON HAVING TAXABLE INCOME.
- EVERY PERSON HOLDING A PROPERTY IN ANY MUNICIPAL OR CANTONMENT AREA 250 SQY OR ABOVE FLAT WITH AREA 2,000 SQF OR ABOVE.
- EVERY PERSON HOLDING A PROPERTY IN RATING AREAS 500 SQY OR ABOVE.
- EVERY PERSON HAVING A MOTOR VEHICLE OF ENGINE CAPACITY ABOVE 1,000 CC

#### SOME IMPORTANT FACTS ABOUT REGISTRATION



- THE FIRST STEP OF FILING YOUR INCOME TAX RETURN IS TO REGISTER YOURSELF WITH FEDERAL BOARD OF REVENUE (FBR).
- FOR INCOME TAX REGISTRATION INDIVIDUAL CAN REGISTER ONLINE THROUGH IRIS PORTAL
  WHEREAS, THE PRINCIPAL OFFICER OF AOP AND COMPANY NEEDS TO VISIT REGIONAL TAX OFFICE (RTO).
- AN INDIVIDUAL, A COMPANY AND AN ASSOCIATION OF PERSONS (AOP) OR FOREIGN NATIONAL SHALL BE TREATED AS
  REGISTERED, WHEN THEY ARE E-ENROLLED ON THE IRIS PORTAL.
- E-ENROLLMENT WITH FBR PROVIDES YOU WITH A NATIONAL TAX NUMBER (NTN) OR REGISTRATION NUMBER AND PASSWORD.
- IN CASE OF INDIVIDUALS, 13 DIGITS COMPUTERIZED NATIONAL IDENTITY CARD (CNIC) WILL BE USED AS NTN OR REGISTRATION NUMBER.
- NTN OR REGISTRATION NUMBER FOR AOP AND COMPANY IS THE 7 DIGITS NTN RECEIVED AFTER E-ENROLLMENT.

## TAXPAYER REGISTRATION U/S 181



- 181. TAXPAYER'S REGISTRATION.— (1) EVERY TAXPAYER SHALL APPLY IN THE PRESCRIBED FORM AND IN THE PRESCRIBED MANNER FOR REGISTRATION.
- (2) THE COMMISSIONER HAVING JURISDICTION OVER A CASE, WHERE NECESSITATED BY THE FACTS OF THE CASE, MAY ALSO REGISTER A TAXPAYER IN THE PRESCRIBED MANNER.
- (3) TAXPAYERS' REGISTRATION SCHEME SHALL BE REGULATED THROUGH THE RULES TO BE NOTIFIED BY THE BOARD.
- (4) FROM TAX YEAR 2015 AND ONWARDS, IN CASE OF INDIVIDUALS HAVING COMPUTERIZED NATIONAL IDENTITY CARD (CNIC) ISSUED BY THE NATIONAL DATABASE AND REGISTRATION AUTHORITY, CNIC SHALL BE USED AS NATIONAL TAX NUMBER.]

# DOCUMENTS REQUIRED FOR INCOME TAX REGISTRATION



#### REQUIREMENTS OF REGISTRATION IN I.T FOR AN INDIVIDUAL ARE AS FOLLOWS:

- CNIC/NICOP/PASSPORT NUMBER
- CELL PHONE NUMBER IN USE
- ACTIVE E-MAIL ADDRESS
- RESIDENTIAL ADDRESS
- IN CASE OF BUSINESS INCOME
  - BUSINESS NAME
  - BUSINESS ADDRESS
- PRINCIPAL BUSINESS ACTIVITY
- ADDRESS OF PROPERTY IN CASE OF PROPERTY INCOME

# DOCUMENTS REQUIRED FOR I.T REGISTRATION IN CASE OF ASSOCIATION OF PERSONS



#### REQUIREMENTS REGISTRATION IN I.T FOR AOP ARE AS FOLLOWS:

- NAME OF COMPANY OR AOP
- BUSINESS NAME
- BUSINESS ADDRESS
- BUSINESS PHONE NUMBER
- E-MAIL ADDRESS
- CELL PHONE NUMBER OF PRINCIPAL OFFICER OF THE COMPANY OR AOP
- PRINCIPAL BUSINESS ACTIVITY
- ADDRESS OF INDUSTRIAL ESTABLISHMENT OR PRINCIPAL PLACE OF BUSINESS
- COMPANY TYPE, LIKE PUBLIC LIMITED, PRIVATE LIMITED, UNIT TRUST, TRUST, NGO, SOCIETY, SMALL COMPANY, MODARABA OR ANY OTHER
- INCORPORATION CERTIFICATE BY SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN (SECP) IN CASE OF COMPANY
- REGISTRATION CERTIFICATE AND PARTNERSHIP DEED IN CASE OF REGISTERED FIRM
- PARTNERSHIP DEED IN CASE FIRM IS NOT REGISTERED
- TRUST DEED IN CASE OF TRUST
- REGISTRATION CERTIFICATE IN CASE OF SOCIETY
- NAME OF REPRESENTATIVE WITH HIS CNIC OR NTN
- FOLLOWING PARTICULARS OF EVERY DIRECTOR AND MAJOR SHAREHOLDER HAVING 10% OR MORE SHARES IN CASE OF COMPANY OR PARTNERS IN CASE OF AN AOP, NAMELY:-
  - NAME
  - CNIC/NTN/PASSPORT AND
  - SHARE %

## DOCUMENTS REQUIRED FOR I.T REGISTRATION IN CASE COMPANY



- REQUIREMENTS OF REGISTRATION IN I.T FOR A COMPANY ARE AS FOLLOWS:
- NAME OF COMPANY
- BUSINESS ADDRESS
- PHONE NUMBER OF BUSINESS
- PRINCIPAL BUSINESS ACTIVITY
- ADDRESS OF PRINCIPAL PLACE OF BUSINESS
- REGISTRATION NUMBER AND DATE OF THE BRANCH WITH THE SECURITIES AND EXCHANGE COMMISSION OF PAKISTAN (SECP)
- NAME AND ADDRESS OF PRINCIPAL OFFICER OR AUTHORIZED REPRESENTATIVE OF THE COMPANY
- AUTHORITY LETTER FOR APPOINTMENT OF PRINCIPAL OFFICER OR AUTHORIZED REPRESENTATIVE OF THE COMPANY
- EMAIL ADDRESS OF BUSINESS



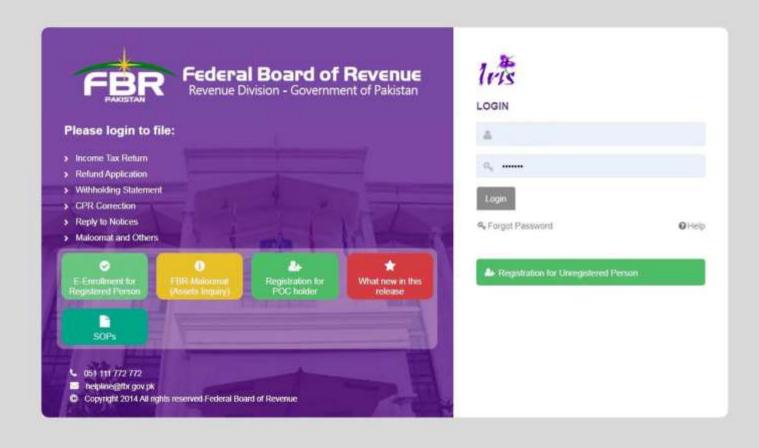






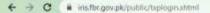


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# CLICK THE COLUMN OF REGISTRATION FOR UNREGISTERED PERSON







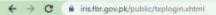
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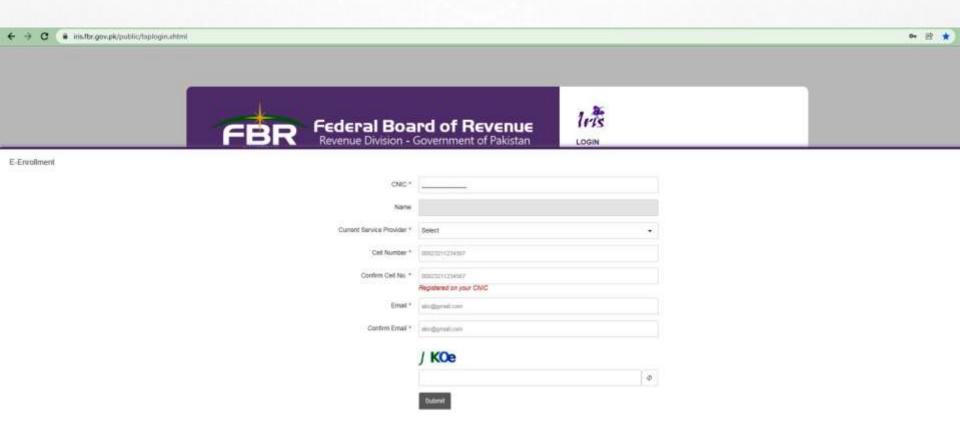






#### THIS IS WINDOW IS FOR E-ENROLLMENT





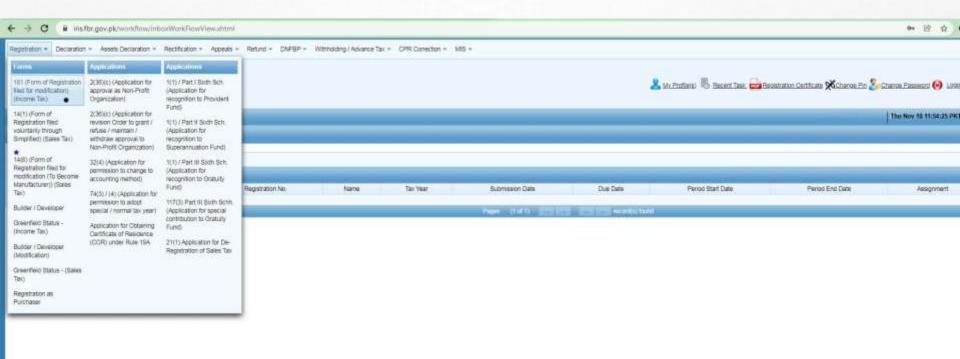
# THIS WINDOW IS FOR POC REGISTRATION HOLDER



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#### AFTER LOGIN OPEN FORM 181 FOR REGISTRATION





### THIS IS 181 FORM WINDOW

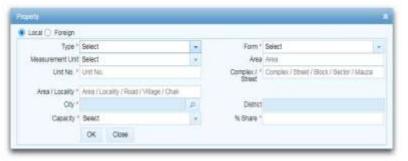


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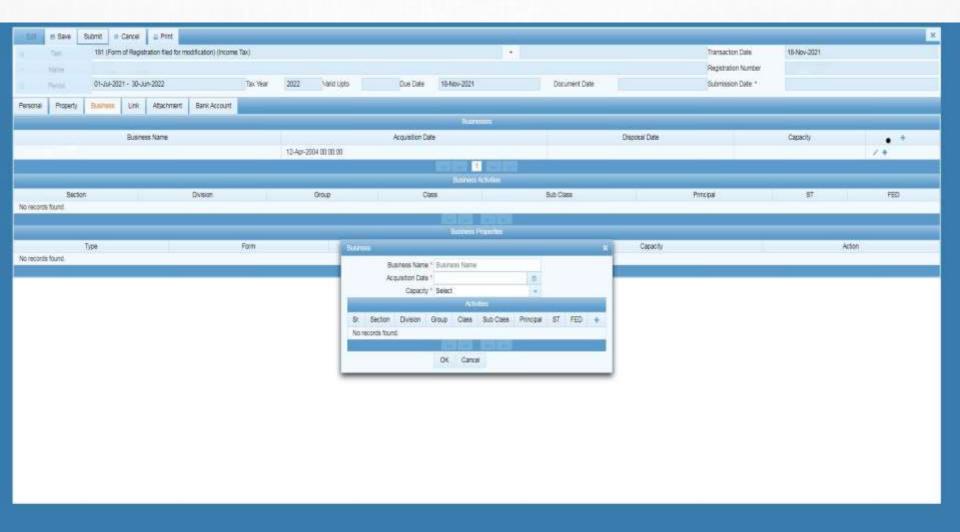






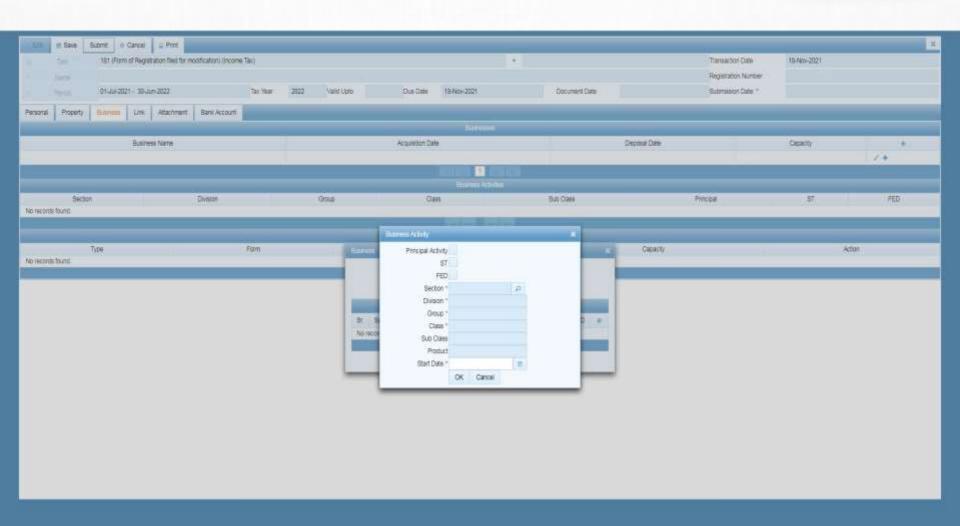
#### THIS WINDOW IS FOR BUSINESS NAME





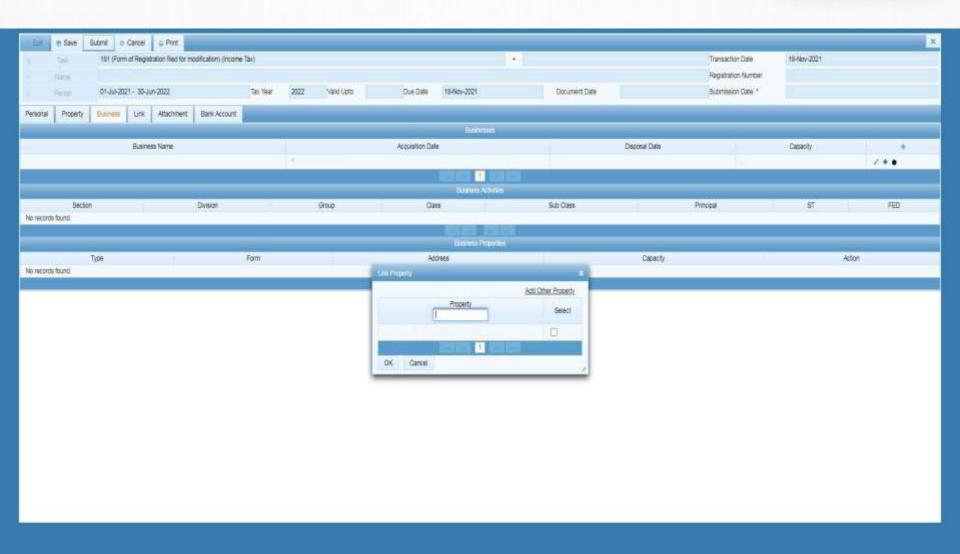
#### SELECT BUSINESS ACTIVITY





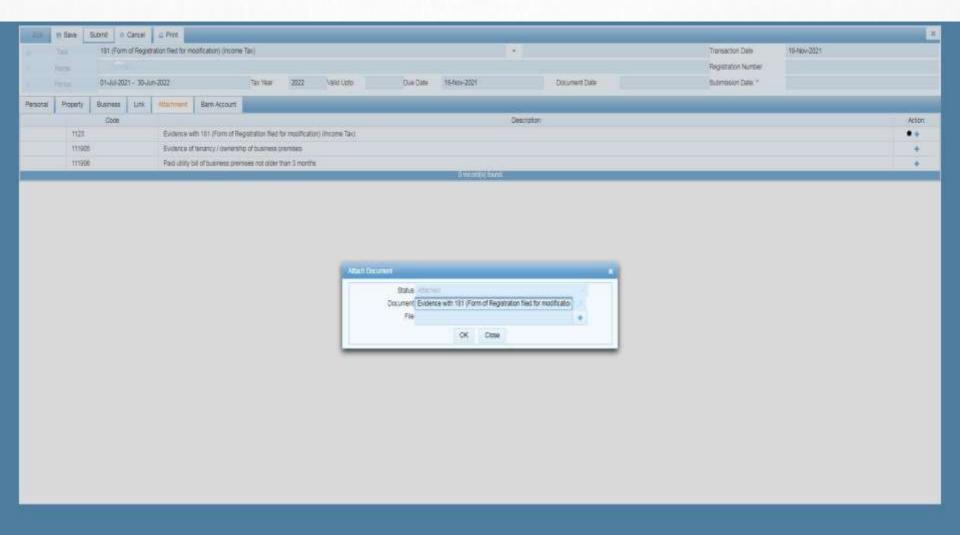
#### **BUSINESS ADDRESS**





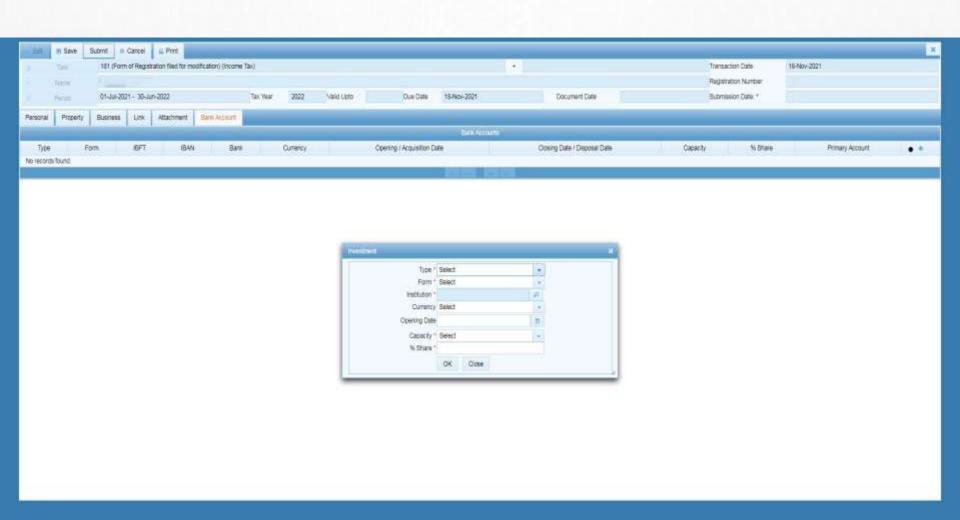
#### ATTACHMENT OF DOCUMENTS





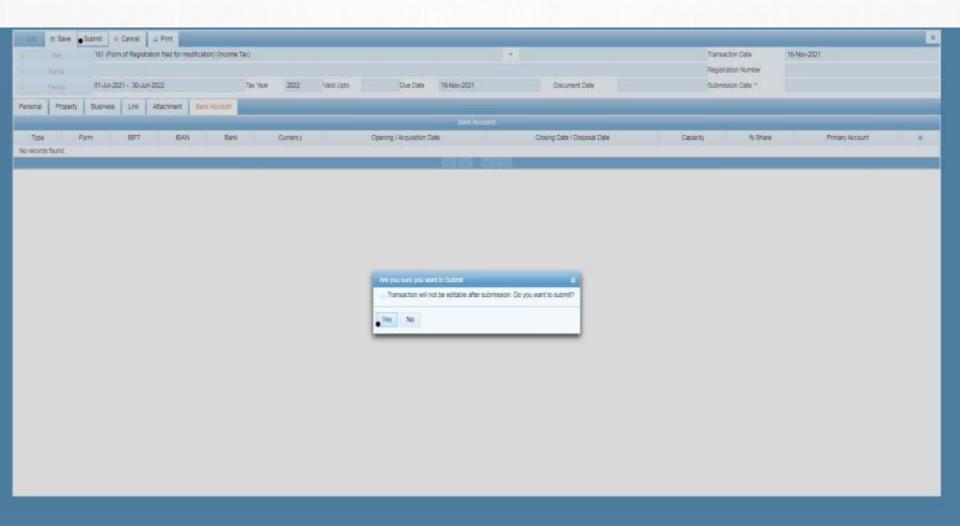
#### INSERT THE DETAIL OF BANK ACCOUNT





#### THEN CLICK THE SUBMIT ICON





#### MODIFICATION OF INCOME TAX REGISTRATION



INCOME TAX REGISTRATION OF A PERSON CAN BE MODIFIED AFTER
DISCOVERING ANY CHANGE OR OMISSION IN ANY INFORMATION, PARTICULARS,
DATA OR DOCUMENTS ASSOCIATED WITH THE REGISTRATION OF THE PERSON.

PERSON WOULD HAVE TO FILE A MODIFICATION FORM OF REGISTRATION IN IRIS TO CHANGE THE RELEVANT PARTICULARS.

THE COMMISSIONER WILL GRANT OR REFUSE THE REQUESTED MODIFICATION OF THE PERSON AFTER EXAMINING THE MODIFICATION FORM OF REGISTRATION AND MAKING ANY INQUIRY DEEMED NECESSARY.

PERSON CAN WITHIN THIRTY (30) DAYS OF THE DECISION REGARDING MODIFICATION FILE A REPRESENTATION BEFORE THE CHIEF COMMISSIONER.

CHIEF COMMISSIONER WILL DECIDE ON THE MERITS OF THE REPRESENTATION FILED.

#### CHANGE IN PARTICULARS OF REGISTRATION



• IN CASE THERE IS A CHANGE IN THE NAME ADDRESS, OR OTHER PARTICULARS AS STATED IN THE REGISTRATION CERTIFICATE, THE REGISTERED PERSON SHALL NOTIFY THE CHANGE IN THE PRESCRIBED FORM TO THE RTO WITHIN FOURTEEN DAYS OF SUCH CHANGE.

• THE CHANGE IN THE BUSINESS CATEGORY SHALL BE ALLOWED AFTER RTO HAS VERIFIED THE MANUFACTURING FACILITY AND CONFIRMED THE STATUS AS INDUSTRIAL CONSUMER OF THE ELECTRICITY AND GAS DISTRIBUTION COMPANIES.



## REGISTRATION FOR SALES TAX

#### WHO SHOULD FILE SALES TAX RETURN



- a. ALL IMPORTERS
- b. ALL WHOLESALERS (INCLUDING DEALERS) AND DISTRIBUTORS
- c. MANUFACTURERS NOT FALLING IN COTTAGE INDUSTRY. {COTTAGE INDUSTRY MEANS A MANUFACTURER WHOSE ANNUAL TURNOVER FROM TAXABLE SUPPLIES MADE IN ANY TAX PERIOD DURING THE LAST TWELVE MONTHS ENDING ANY TAX PERIOD DOES NOT EXCEED [TEN] MILLION RUPEES OR WHOSE ANNUAL UTILITY (ELECTRICITY, GAS AND TELEPHONE) BILLS DURING THE LAST TWELVE MONTHS ENDING ANY TAX PERIOD DO NOT EXCEED [EIGHT] HUNDRED THOUSAND RUPEES;}
- d. A RETAILER OPERATING AS A UNIT OF A NATIONAL OR INTERNATIONAL CHAIN OF STORES;
- e. A RETAILER OPERATING IN AN AIR-CONDITIONED SHOPPING MALL, PLAZA OR CENTER, EXCLUDING KIOSKS;
- f. A RETAILER WHOSE CUMULATIVE ELECTRICITY BILL DURING THE IMMEDIATELY PRECEDING TWELVE CONSECUTIVE MONTHS EXCEEDS RUPEES SIX HUNDRED THOUSAND; AND
- g. 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;)
- A PERSON REQUIRED UNDER ANY PROVINCIAL OR FEDERAL LAW TO BE REGISTERED FOR PURPOSE OF ANY DUTY OR TAX COLLECTED OR PAID
  AS IF IT WERE A LEVY OF SALES TAX, E.G. SERVICE PROVIDERS LIKE HOTELS, CLUBS, CATERERS, CUSTOMS AGENTS, SHIP CHANDLERS,
  STEVEDORES, COURIER SERVICES ETC.
- A PERSON WHO IS REQUIRED TO BE REGISTERED BY VIRTUE OF AFORESAID CRITERIA, BUT STILL AVOIDS REGISTRATION, CAN BE COMPULSORILY REGISTERED BY THE DEPARTMENT, AFTER PROPER ENQUIRY, UNDER SUB- RULE 1 OF RULE 6 OF SALES TAX RULES, 2006.

#### SALES TAX BASICS



- BEFORE REGISTRATION AND FILING OF YOUR SALES TAX RETURN, IT IS RECOMMENDED THAT ONE SHOULD ESTABLISH BASIC UNDERSTANDING REGARDING THESE PROCESSES. KNOWLEDGE OF BASIC CONCEPTS WOULD NOT ONLY ENSURE THAT THE TASKS ARE PERFORMED EASILY BUT ALSO IN THE PRESCRIBED MANNER.
- SALES TAX IS A TAX LEVIED BY THE FEDERAL GOVERNMENT UNDER THE SALES TAX ACT, 1990, ON SALE AND SUPPLY OF GOODS AND ON THE GOODS IMPORTED INTO PAKISTAN. SALES TAX ON SERVICES IS LEVIED BY THE FEDERAL GOVERNMENT UNDER THE ISLAMABAD CAPITAL TERRITORY (TAX ON SERVICES) ORDINANCE, 2001.

#### INPUT TAX

• INPUT TAX IS THE TAX PAID BY REGISTERED PERSON ON THE TAXABLE GOODS AND SERVICES PURCHASED OR ACQUIRED BY HIM. THIS ALSO INCLUDES THE SALES TAX PAID ON IMPORTS.

#### OUTPUT TAX

• IT IS THE SALES TAX CHARGED AND LEVIED ON THE SALE OR SUPPLY OF GOODS OR SERVICES ON WHICH SALES TAX IS LEVIABLE.

#### GOODS

 ALL GOODS ARE TAXABLE EXCEPT THOSE THAT HAVE BEEN EXEMPTED UNDER SECTION 13 AS MENTIONED UNDER 6TH SCHEDULE OF THE SALES TAX ACT, 1990. FOR SALES TAX PURPOSES GOODS INCLUDE EVERY KIND OF MOVABLE PROPERTY OTHER THAN ACTIONABLE CLAIMS, MONEY, STOCKS, SHARES AND SECURITIES.

#### • IMPORTS INTO PAKISTAN

ALL GOODS IMPORTED INTO PAKISTAN ARE LIABLE TO SALES TAX AT THE TIME OF IMPORT, EXCEPT GOODS SPECIFICALLY
EXEMPTED UNDER SECTION 13 AS MENTIONED IN SIXTH SCHEDULE TO THE ACT.

#### SALES TAX REGISTRATION BASICS



- THE FIRST STEP BEFORE FILING YOUR SALES TAX RETURN IS TO GET YOURSELF REGISTERED WITH FEDERAL BOARD OF REVENUE (FBR).
- THE REGISTRATION WITH FBR PROVIDES YOU WITH A SALES TAX REGISTRATION NUMBER (STRN) OR USER ID AND PASSWORD. THESE CREDENTIALS ALLOW ACCESS TO E-FILE PORTAL, THE ONLINE PORTAL FOR FILING SALES TAX RETURN.
- ONLINE SALES TAX RETURN CAN ONLY BE FILED WHILE LOGGING INTO E-FILE PORTAL.
- ONLY THOSE PERSONS HAVING ACTIVE IRIS PORTAL CREDENTIALS CAN REGISTER FOR SALES TAX.

#### SALES TAX REGISTRATION SECTION 14(1)



- [14. REGISTRATION.— (1) EVERY PERSON ENGAGED IN MAKING TAXABLE SUPPLIES IN PAKISTAN, INCLUDING ZERO-RATED SUPPLIES, IN THE COURSE OR FURTHERANCE OF ANY TAXABLE ACTIVITY CARRIED ON BY HIM, FALLING IN ANY OF THE FOLLOWING CATEGORIES, IF NOT ALREADY REGISTERED, IS REQUIRED TO BE REGISTERED UNDER THIS ACT, NAMELY:-
- (A) A MANUFACTURER WHO IS NOT RUNNING A COTTAGE INDUSTRY;
  - (B) A RETAILER WHO IS LIABLE TO PAY SALES TAX UNDER THE ACT OR RULES MADE THERE UNDER, EXCLUDING SUCH RETAILER REQUIRED TO PAY SALES TAX THROUGH HIS ELECTRICITY BILL UNDER SUB-SECTION (9) OF SECTION 3;
  - (C) AN IMPORTER;
  - (D) AN EXPORTER WHO INTENDS TO OBTAIN SALES TAX REFUND AGAINST HIS ZERO-RATED SUPPLIES;
  - (E) A WHOLESALER, DEALER OR DISTRIBUTOR; AND
  - (F) A PERSON WHO IS REQUIRED, UNDER ANY OTHER FEDERAL LAW OR PROVINCIAL LAW, TO BE REGISTERED FOR THE PURPOSE OF ANY DUTY OR TAX COLLECTED OR PAID AS IF IT WERE A LEVY OF SALES TAX TO BE COLLECTED UNDER THE ACT.
- (2) PERSONS NOT ENGAGED IN MAKING OF TAXABLE SUPPLIES IN PAKISTAN, IF REQUIRED TO BE REGISTERED
  FOR MAKING IMPORTS OR EXPORTS, OR UNDER ANY PROVISIONS OF THE ACT, OR ANY OTHER FEDERAL LAW,
  MAY APPLY FOR REGISTRATION.
- (3) THE REGISTRATION UNDER THIS ACT SHALL BE REGULATED IN SUCH MANNER AS THE BOARD MAY, BY NOTIFICATION IN THE OFFICIAL GAZETTE, PRESCRIBE.

# REGISTRATION, VOLUNTARY & COMPULSORY REGISTRATION AND DE-REGISTRATION:



## Registration / Change in Particulars / De-registration – Sales Tax Rules, 2006 – Chapter – I

- Rule 3 Application
- Rule 5 Application for Registration Form STR 1
   Jurisdiction / Documents / Biomertic Verification / GPS tagged
   Photographs etc.
- Rule 5A Temporary Registration
- Rule 6 Compulsory Registration
- Rule 7 Change in Particulars Form STR 1
- Rule 8 Transfer of Registration
- Rule 9 Option to file Application with Commissioner Inland Revenue
- Rule 10 Cancellation of Multiple Registrations
- Rule 11 De-registration



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

A person required to be registered under the Act shall **before making taxable supplies**:

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



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

- The applicant shall submit through the computerized system the following documents, namely:-
- a. CNIC of all owners, members, partners or directors, as the case may be, and the representative, if any, and in case of non-residents, their passports;
- in case of a company or registered AOP, the Registration or Incorporation Certificate, along with Form III or Form A as prescribed in the Companies Ordinance, 1984 (XLVII of 1984);
- c. in case of a partnership, the **partnership deed**;
- d. bank account certificate issued by the bank in the name of the business;
- e. lease or rent agreement, if the premises is on rent, along with CNIC of the owner of the premises



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

- f. ownership documents of the premises, such as registered sale deed or registered transfer deed;
- g. attested utility bills (electricity, gas, land-line telephone, and post-paid mobile phones, as the case may be);
- h. list of machinery installed in case of manufacturer;
- i. distribution certificate from the principal showing distributorship or dealership, in case of distributor or dealer;
- j. balance sheet/statement of affairs/equity of the business;
- k. particulars of all branches in case of multiple branches at various locations;
   and
- I. particulars of all franchise holders in case of national or international franchise.



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

- (a) BIO-METRIC Verification
- (b) GPS-Tagged Photographs etc.
- (c) Un-sold stock U/s. 59 STR-4 to file alongwith application
- (d) Case may be sent to CIR in case of application is found to be high risk
- (e) Particulars of application can be revised
- (f) In case of application as MANUFACTURING who is sharing the premises, evidence of demarcation and installation of sub-meter shall be provided if separate meter is not available

## TEMPORARY REGISTRATION



#### **5A.** Temporary registration

Person applying as a **Manufacturer without having installed machinery**, for the purpose of import of machinery to be installed by him, temporary registration shall be allowed to him for a period of 60 days subject to furnishing of the complete list of machinery to be imported along with Bill of Lading (BL) or Goods Declaration (GDs).

- •Temporary registration shall be issued within 72 Hours of filing of the complete application.
- •After receiving temporary registration, the person shall be allowed to import plant, machinery and raw materials, etc. as a manufacturer, <u>subject to submission to the customs authorities of a post-dated cheque equal to the difference in duties and taxes</u> to be availed as a manufacturer.
- <u>In case the requirements</u> prescribed in clause (h) of sub-rule (1A) and sub-rule (1B) of rule 5 <u>are not</u> <u>fulfilled within sixty days of issuance of the temporary registration</u>, such temporary registration shall be disabled and the post-dated cheques submitted shall be encashed.
- •A person holding temporary registration shall file monthly return in the form STR-7, but shall not issue a sales tax invoice and if such invoice is issued, no input tax credit shall be admissible against such invoice.

No sales tax refund shall be paid to the person during the period of temporary registration and the amount of input tax may be carried forward to his returns for subsequent tax periods.



## **COMPULSORY REGISTRATION**

#### **RULE 6, SALES TAX RULES, 2006:**

- AN AUTHORIZED OFFICER, IF SATISFIED THAT ANY PERSON IS REQUIRED TO BE REGISTERED UNDER THE SALES TAX ACT, 1990, HE MAY COMPULSORILY REGISTER ANY PERSON.
- AN OPPORTUNITY OF BEING HEARD WOULD BE PROVIDED BEFORE COMPULSORILY REGISTRATION.
- REGISTRATION CERTIFICATE SHOULD BE DELIVERED TO THE SAID PERSON.
- A PERSON REGISTERED COMPULSORILY IS REQUIRED TO
- COMPLY WITH ALL THE PROVISIONS OF THE ACT AND RULES FROM THE DATE OF COMPULSORY REGISTRATION.
- OTHERWISE THE COMMISSIONER MAY TAKE ANY ACTION REQUIRED UNDER THE LAW AGAINST SUCH PERSON
- IF SUBSEQUENTLY ESTABLISHED THAT:
- SUCH PERSON WAS NOT LIABLE TO BE REGISTERED THE CRO, SHALL CANCEL HIS REGISTRATION.
- IN CASE OF CANCELLATION OF REGISTRATION, SUCH PERSON SHALL NOT BE LIABLE TO PAY
- ANY TAX, DEFAULT SURCHARGE OR PENALTY UNDER THE ACT OR RULES MADE THERE UNDER.
- SALES TAX COLLECTED EXCESS PAYABLE (SECTION 3B

# REQUIREMENTS OF REGISTRATION IN SALES TAX FOR A COMPANY ARE AS FOLLOWS:



- SALES TAX INFORMATION, IN CASE OF:
  - INDIVIDUAL, THE TYPE OF REGISTRATION, WHETHER IT IS A MANUFACTURER OR NON-MANUFACTURER
  - AOP OR COMPANY, CNIC OF THE MEMBER/DIRECTOR/PRINCIPAL OFFICER ALONG WITH THE TYPE OF REGISTRATION, WHETHER IT IS A MANUFACTURER OR NON-MANUFACTURER
- BANK ACCOUNT DETAILS THAT INCLUDE THE BANK ACCOUNT CERTIFICATE ISSUED BY THE BANK IN THE NAME OF THE BUSINESS
- BUSINESS DETAILS INCLUDING BUSINESS NAME, ACQUISITION DATE, CAPACITY AND BUSINESS ACTIVITY ALONG
  WITH PARTICULARS OF ALL BRANCHES IN CASE OF MULTIPLE BRANCHES AT VARIOUS LOCATIONS
- GPS-TAGGED PHOTOGRAPHS OF THE BUSINESS PREMISES
- REGISTRATION / CONSUMER NUMBER WITH THE GAS AND ELECTRICITY SUPPLIER ALONG WITH PICTURES OF UTILITIES METER
- IN CASE OF MANUFACTURER, ALSO THE GPS-TAGGED PHOTOGRAPHS OF MACHINERY AND INDUSTRIAL ELECTRICITY OR GAS METER INSTALLED

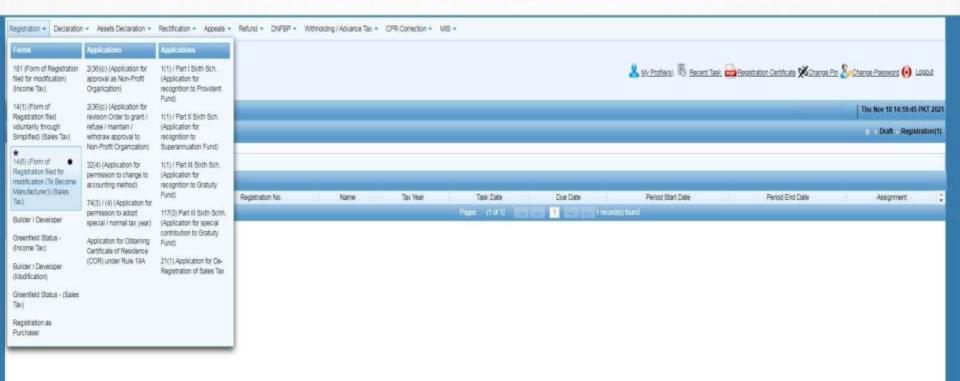
# SELECT THE FORM 14(1) FOR SALES TAX REGISTRATION





# SELECT THE FORM 14(6) IF TAXPAYER HAVING MANUFACTURER BUSINESS





# THIS IS 14(6) FORM WINDOW



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- tore			Registration Number	
1 Tax Year 01-Jul-2021 - 30-Jun-2022 Tax Year	2022 Valid Upto Due Date 18-Nov-2021	Document Date	Submission Date: *	
Information Bank-Account Business Utility Attachment Property				
	Registration No.			
	Email and Egymail cont			
	Cell No.			
	Type * Manufacturer () Non-Manufacturer			

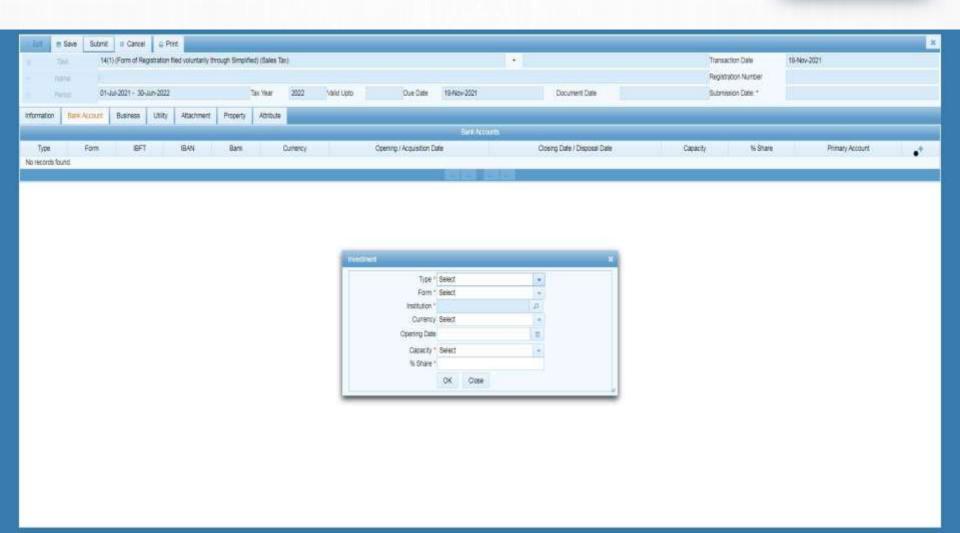
# THIS IS 14(1) FORM WINDOW



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Text 01-Jul-2021 - 30-Jun-2022 Tax Year	2022 Valid Lipto Due Dale 18-Nov-2021	Document Date	Submission Date: *	
Information Bank-Account Business Utility Attachment Property Attribute				-
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	Cell No.			
	Type * () Manufacturer • Non-Manufacturer			

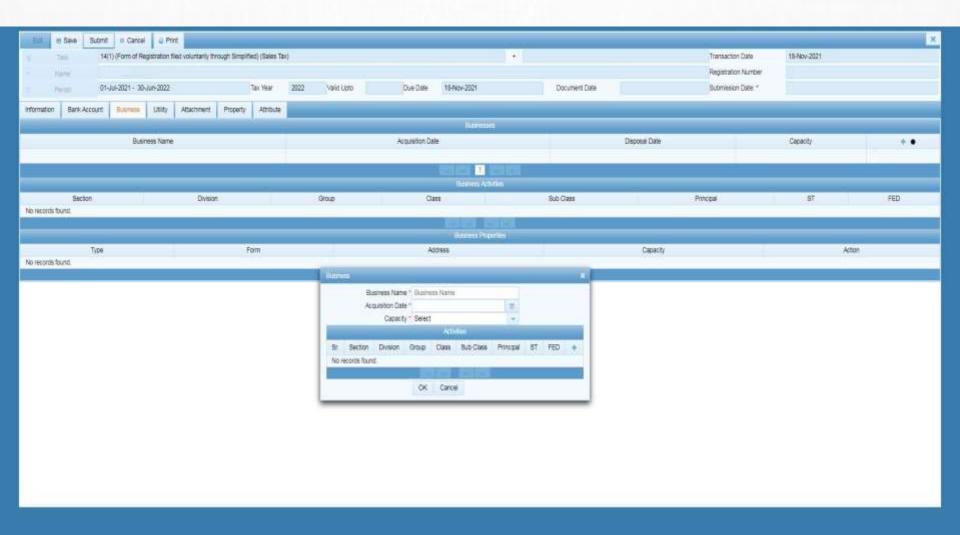
### INSERT THE BANK ACCOUNT DETAILS





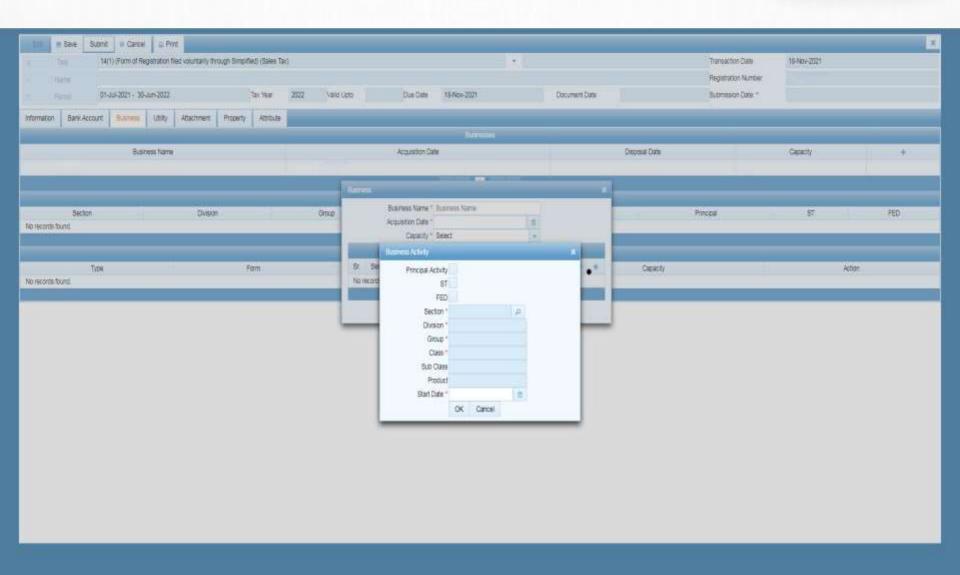
### **BUSINESS NAME**





### SELECT BUSINESS ACTIVITY





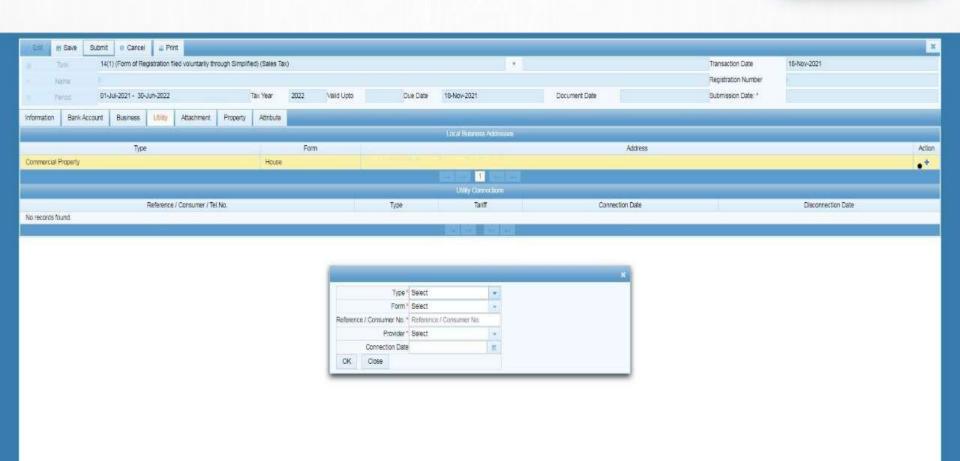
## SELECT BUSINESS ADDRESS



Edit # Save Submit @ Cancel @ Print				×
Table 14(1) (Form of Registration filed voluntarily through Simplified) (Sales Tax)		*	Transaction Date	18-Nov-2021
n Name			Registration Number	
Funor 01-Jul-2021 - 30-Jun-2022 Tax Year 2022	Valid Upto Due Date 18-Nov-2021	Document Date	Submission Date: *	
Information Bank Account Business Utility Attachment Property Attribute				
Providental Providental Comment State   Provident   Pr	- Publi	teacs:		
Business Name	Acquisition Date	Disposal D	ate	Capacity +
14(1) Form of Registration filed voluntarity through Simolfied) (Sales Tair)  14(1) Form of Registration filed voluntarity through Simolfied) (Sales Tair)  Period 01-Jul-2022 Taix Year 2022 Valid Upto Due Date 18-Nov-2021 Document Date Submission Date: *  Humenous   Humenous   Humenous   Humenous   Rusiness Name Acquisition Date Capacity +  Owner V +  Owner V +  Type Form Address Capacity Action				
	project.	1 (2010)		
CONTROL CONTRO	Group Class	Sub Class	Principal	ST FED
No records found.				
	Biores	Properties		
10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Address	Cap	acity	Action
No records found:	Link Property	×		
	_	Add Other Property		-
	Property	Select		
	-			
	100 000			
	OK Cancel			

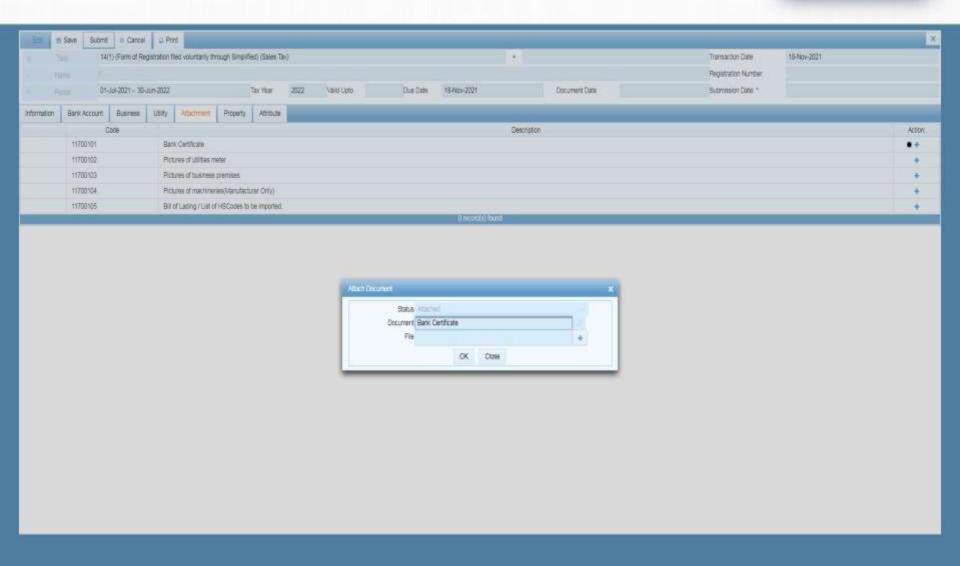






### ATTACHMENT OF RELEVANT DOCUMENTS





### ADD PROPERTY ADDRESS

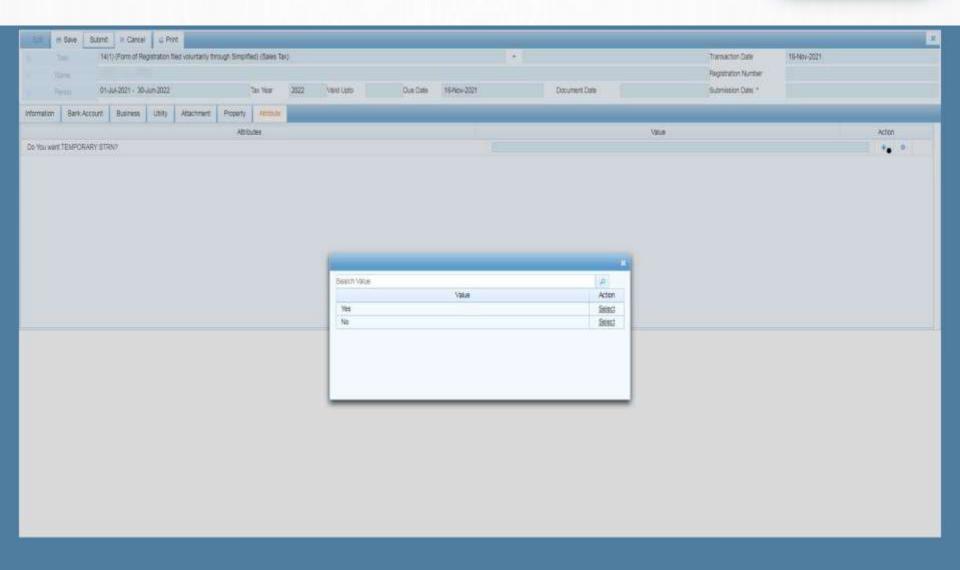






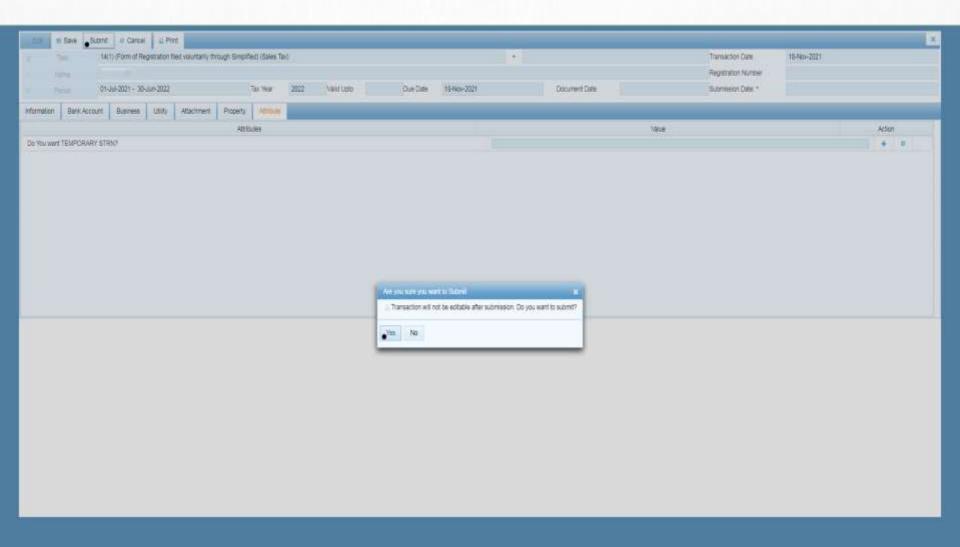
### **SELECT ATTRIBUTE**







### CLICK THE SUBMIT ICON







# REGISTRATION FOR SINDH REVENUE BOARD



#### WHO SHOULD REGISTERED IN SINDH REVENUE BOARD

24. REGISTRATION.--(1) REGISTRATION WILL BE REQUIRED FOR ALL PERSONS WHO:--

- (A) ARE RESIDENTS;
- (B) PROVIDE ANY OF THE SERVICES LISTED IN THE SECOND SCHEDULE FROM THEIR REGISTERED OFFICE OR PLACE OF BUSINESS IN SINDH; AND
- (C) FULFIL ANY OTHER CRITERIA OR REQUIREMENTS WHICH THE BOARD MAY PRESCRIBE UNDER SUB-SECTION (2).
- (2) REGISTRATION UNDER THIS SECTION WILL BE REGULATED IN SUCH MANNER AND SUBJECT TO SUCH CONDITIONS AND RESTRICTIONS AND RULES AS THE BOARD MAY, BY NOTIFICATION IN THE OFFICIAL GAZETTE, PRESCRIBE.
- (3) A PERSON WHO RECEIVES A SERVICE, WHICH IS A TAXABLE SERVICE BY VIRTUE OF SUB-SECTION (2) OF SECTION 3, AND IS NOT A REGISTERED PERSON SHALL BE DEEMED TO BE A REGISTERED PERSON FOR THE PURPOSES OF THE TAX PERIOD IN WHICH SUCH PERSON:--
  - (I) RECEIVES THE SERVICE;
  - (II) AN INVOICE FOR THE VALUE OF THE SERVICE IS SENT TO THE PERSON; OR
  - (III) CONSIDERATION FOR THE SERVICE IS PAID BY THE PERSON;
- WHICHEVER IS EARLIER AND ALL THE PROVISIONS OF THIS ACT AND RULES MADE THERE UNDER SHALL BE APPLICABLE TO SUCH PERSON FOR THAT PARTICULAR TAX PERIOD AND ANY MATTERS RELATING TO, ARISING OUT OF, OR CONCERNING THAT TAX PERIOD AS IF THAT PERSON HAD PROVIDED THE SERVICE.
- (4) THE BOARD SHALL PUBLISH ON ITS WEB SITE A LIST OF PERSONS REGISTERED UNDER THIS ACT.
- (5) IT SHALL NOT BE REASONABLE FOR A PERSON TO BELIEVE THAT ANOTHER PERSON IS REGISTERED UNDER THIS ACT IF THAT OTHER PERSON IS NOT ON THE LIST PLACED ON THE WEB SITE OF THE BOARD.
- (6) IT SHALL BE REASONABLE FOR A PERSON TO BELIEVE THAT ANOTHER PERSON IS REGISTERED UNDER THIS ACT IF THAT OTHER PERSON IS ON THE LIST PLACED ON THE WEB SITE OF THE BOARD.



#### **VOLUNTARY REGISTRATION**

**24A. VOLUNTARY REGISTRATION.--**(1) A PERSON WHO CARRIES ON AN ECONOMIC ACTIVITY BUT IS NOT REQUIRED TO BE REGISTERED MAY APPLY FOR VOLUNTARY REGISTRATION AT ANY TIME.

- (2) IF A PERSON WHO IS NOT REQUIRED TO BE REGISTERED APPLIES FOR VOLUNTARY REGISTRATION, THE BOARD MAY REGISTER THE PERSON IF THE BOARD IS SATISFIED THAT—
- (a) THE PERSON IS MAKING, OR WILL PROVIDE, SERVICES THAT ARE TAXABLE SERVICES IF THE PERSON WERE REGISTERED;
- (b) THE PERSON HAS A PLACE OF BUSINESS AT WHICH HE CARRIES ON AN ECONOMIC ACTIVITY;
- (c) THERE ARE REASONABLE GROUNDS TO BELIEVE THAT THE PERSON WILL KEEP PROPER RECORDS AND FILE REGULAR RETURNS PRESCRIBED UNDER THIS ACT;
  AND
- (d) IF THE PERSON HAS COMMENCED CARRYING ON AN ECONOMIC ACTIVITY, THE PERSON HAS
  - (I) KEPT PROPER RECORDS IN RELATION TO HIS ECONOMIC ACTIVITY; AND
  - (II) COMPLIED WITH HIS OBLIGATIONS UNDER OTHER TAXATION LAWS.



#### **COMPULSORY REGISTRATION**

**24B. COMPULSORY REGISTRATION.--** [(1) IF AN OFFICER OF THE SRB IS SATISFIED THAT A PERSON IS REQUIRED TO BE REGISTERED UNDER THIS ACT AND THAT THE PERSON HAS NOT APPLIED FOR REGISTRATION, THE OFFICER OF THE SRB SHALL, AFTER SUCH INQUIRY AS HE MAY DEEMED FIT, REGISTER THE PERSON THROUGH AN ORDER TO BE ISSUED IN WRITING AND SUCH PERSON SHALL BE DEEMED TO HAVE REGISTERED FROM THE DATE HE BECAME LIABLE TO REGISTRATION.]

(2) NO PERSON MAY BE REGISTERED COMPULSORILY WITHOUT BEING GIVEN AN ADVANCE NOTICE AND AN OPPORTUNITY OF BEING HEARD.



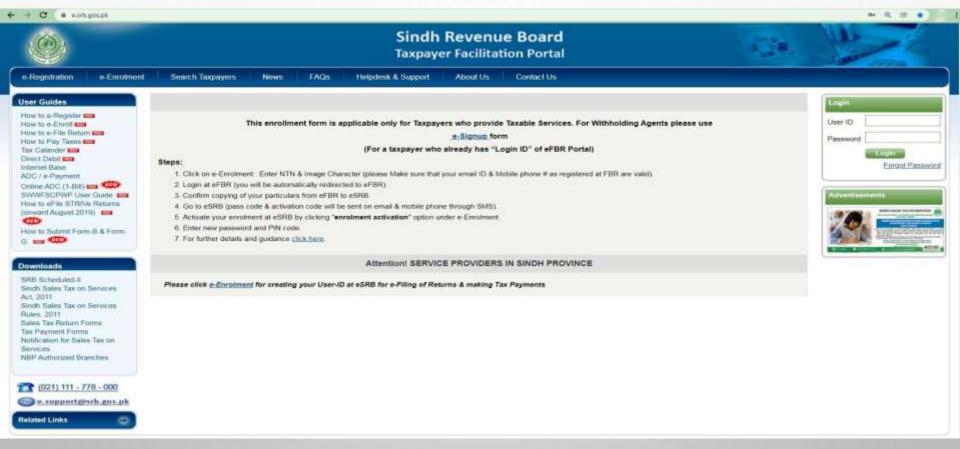
#### **DOCUMENTS REQUIRED FOR SRB REGISTRATION**

- NTN CERTIFICATE
- CNIC
- 3. ELECTRICITY BILL (NOT OLDER THAN 3 MONTHS)
- 4. GAS BILL (NOT OLDER THAN 3 MONTHS)
- 5. BANK ACCOUNT MAINTENANCE CERTIFICATE (NOT OLDER THAN 3 MONTHS) SHOWING DATE OF OPENING ACCOUNT AND ALSO SHOWING THE PHONE NUMBER, FAX NUMBER & EMAIL ID OF THE BANK BRANCH
- 6. RENT AGREEMENT/OWNERSHIP REGISTRY
- LETTER HEAD OF THE BUSINESS
- 8. SECP INCORPORATION CERTIFICATE WITH LIST OF DIRECTOR'S (WITH FORM 29 & 21) IN CASE OF LIMITED COMPANY
- PARTNERSHIP DEED (FOR AOP)
- 10. CUSTOM LICENSE (FOR CUSTOM AGENTS, SHIPPING AGENTS, SHIP CHANDLERS & PUBLIC BONDED WAREHOUSE)
- 11. PORT AUTHORITY LICENSE/PERMIT (FOR STEVEDORES)
- 12. HOME DEPARTMENT LICENSE/PERMIT (FOR SECURITY AGENCIES)
- 13. OTHER LICENSE/PERMIT/REGISTRATION (AS MANDATORY APPLICABLE TO THE BUSINESS)

SEND SCANNED COPIES OF A ABOVE-SAID DOCUMENTS IN JPG FORMAT AND E-MAIL AT E-SUPPORT@SRB.GOS.PK



# CLICK ON E-REGISTRATION AND THEN CLICK ON NEW REGISTRATION





#### **INSERT NTN NUMBER**

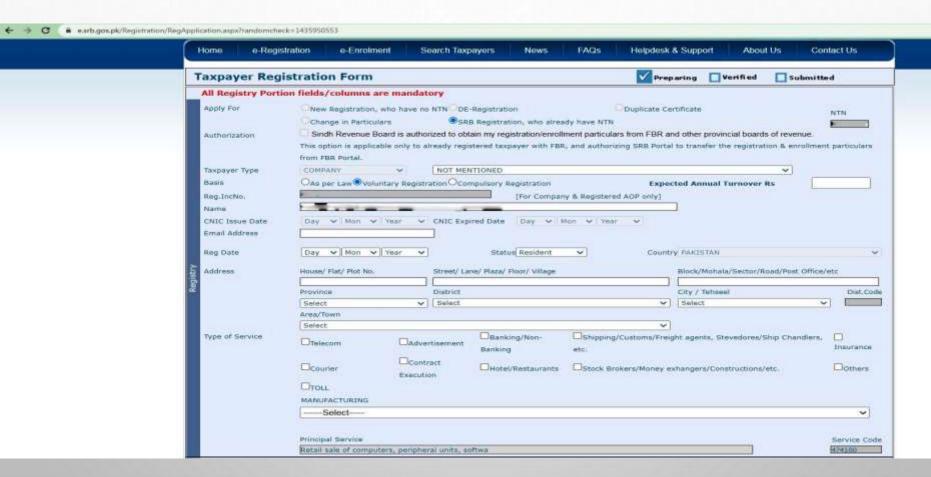
@ e.support@srb.gos.pk

Related Links





#### INSERT YOUR REGISTRATION PARTICULARS IN THIS SECTION





#### **INSERT PARTICULAR OF YOUR REPRESENTATION**

Rep. Туре	OSelf	OAgent u/s 67 in Capacity as	In Capacity as	Select	<b>v</b> ]
CNIC/NTN/PP Address	House/ Flat/ Plot No.	Name Street/ Lane/ Plaza/ Floor/ Village		Block/Mohala/Sector/Road/Po	nst Office/ etc
Audress	nouse/ riat/ Piot No.	Street, Lane, Flaza, Floor, Village	19 40 12 C	Diodry Proriding Sector / Roady Fo	at once, etc
	Province	District	City / Tehseel		Dist. Code
	Select v	Select	Select		<u> </u>
	Area/Town				
	Select		V		
Phone	+92	Cell +92 000 V		Fax	+92
Email					

# SAVE PARTICULARS AND MOVE TO OTHER SECTIONS TO COMPLETE FORM

Saw

Save Registry & Representative portion and complete remaining form ...

Save Registry



## **INSERT THE DETAIL OF DIRECTORS/ SHAREHOLDERS**

Please	provide Infor	mation about Top 10 D	irectors/Shareholders/Partners.	This portion is required for	Company and AOP.	
N/CNIC			]*	Capital	*	Add



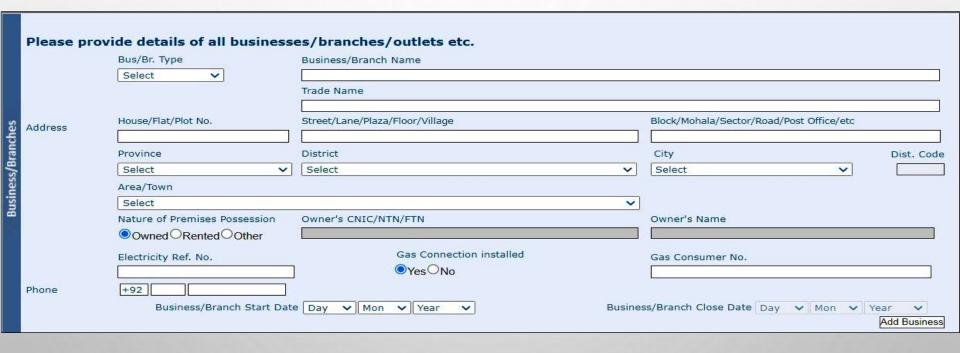
# INSERT THE DETAIL (IF YOU HAVE ANY OTHER ACTIVITY/ACTIVITIES OTHER THAN PRINCIPAL)

Other Bus	siness Activities in addition to the Principal Activity given at Sr-9	above
	Select	~
Activity		Add Activity

Other Activities



# BUSINESS BRANCHES (IF YOU OPERATE FROM MORE THAN ONE LOCATION THROUGH BUSINESSES/BRANCHES OR OUTLETS)





#### **INSERT THE DETAIL OF BANK ACCOUNT**





#### **DECLARATION**

	I, the undersigned solemnly declare the	hat to the best of my knowledge and	belief the information given above is	correct and complete in all respects. It is further	r declared
1	that any notice sent on the e-mail add	freez or the address given in the reg	istry portion will be accepted as legal	notice served under the law. I also hereby author	orian, Sindh
	Revenue Board to obtain my registrat	ion data from Federal Board of Reve	enue and other provincial tax administ	rations.	
	05/07/2011				
	Date CNIC	/Passport No	Name of Applicant	Signature	





#### **OFFICIAL AREA**

NTN Allotted	0676199-2	User Id		=======================================	
Date		Tax Office	SRB-Karachi	~	
					Signature of Issuing Officer





#### **CLICK ON VERIFY APPLICATION**

attachment Print Application Verify Application Submit Application



# THIS WINDOW WILL ASK FOR VERIFICATION THEN INSERT THE NTN/CNIC/PP

erification		[
Please	Enter Representative CNIC/NTN/PP	
	N/	
	Verify /Un-Verify	



#### THIS WINDOW IS FOR HAVING NO NTN

