



REGISTRATION FOR INCOME TAX

BY SHIRAZ KHAN

TAX AND MANAGEMENT AND CONSULTANTS

B.A HONS (ACCOUNTING & FINANCE) UK

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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



REGISTRATION FOR INCOME TAX


← → ↻ iris.fbr.gov.pk/public/txplogin.xhtml




Federal Board of Revenue
Revenue Division - Government of Pakistan


Please login to file:

- › Income Tax Return
- › Refund Application
- › Withholding Statement
- › CPR Correction
- › Reply to Notices
- › Maloomat and Others

 E-Enrollment for Registered Person

 FBR Maloomat (Assets Inquiry)

 Registration for POC holder

 What new in this release

 SOPs

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✉ helpline@fbr.gov.pk

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Registration for Unregistered Person

THIS WINDOW IS FOR NEW REGISTRATION



← → ↻ iris.fbr.gov.pk/public/txplogin.shtml



New Registration

Basic Information

CNIC *	<input type="text"/>	Prefix *	Select
First Name *	<input type="text"/>	Middle Name	<input type="text"/>
Last Name *	<input type="text"/>	Current Service Provider *	Select
Cell Number *	<input type="text" value="99923211234567"/>	Confirm Cell No. *	<input type="text" value="99923211234567"/> <small>Registered on your CNIC</small>
Email *	<input type="text" value="abc@gmail.com"/>	Confirm Email *	<input type="text" value="abc@gmail.com"/>

Address Information

Type *	Select	Form *	Select
Measurement Unit *	Select	Area	<input type="text" value="Acre"/>
Unit No. *	<input type="text" value="Unit No."/>	Complex / Street *	<input type="text" value="Complex / Street / Block / Sector / Mains"/>
Area / Locality *	<input type="text" value="Area / Locality / Road / Village / Chok"/>	City *	<input type="text" value="City"/>
District	<input type="text" value="District"/>	Capacity *	Select
% Share *	<input type="text"/>		


VAui

Submit

CLICK THE COLUMN OF E-ENROLLMENT




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Revenue Division - Government of Pakistan


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Registration for POC holder

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THIS IS WINDOW IS FOR E-ENROLLMENT



← → ↻ ins.fbr.gov.pk/public/btlogin.shtml

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Revenue Division - Government of Pakistan


LOGIN

E-Enrollment

CNIC *

Name


Current Service Provider *

Cell Number *

Confirm Cell No. *
Registered on your CNIC

Email *

Confirm Email *



THIS WINDOW IS FOR POC REGISTRATION HOLDER



← → ↻ iris.fbr.gov.pk/public/txploginxhtml

Registration for POC holder

Basic Information Address Attachments Verification

Nationality *	Select	POC Issuance Date *	
POC *		Prefix *	Select
First Name *		Middle Name	
Last Name *		Current Service Provider *	Select
International Call Number *	Provide the international cell number	Confirm International Call No. *	Provide the international cell number
Email *	abc@gmail.com	Confirm Email *	abc@gmail.com
Gender *	Select	Birth Date *	

AFTER LOGIN OPEN FORM 181 FOR REGISTRATION



iris.fbr.gov.pk/workflow/inboxWorkFlowView.html

Registration Declaration Assets Declaration Rectification Appeals Refund CMFBP Withholding / Advance Tax CPR Correction MIS

181 (Form of Registration filed for modification) (Income Tax) 2/35(x) (Application for approval as Non-Profit Organization) 11(1) / Part I Sixth Sch. (Application for recognition to Provident Fund) 14(1) (Form of Registration filed voluntarily through Simplified) (Sales Tax) 2/35(x) (Application for revision Order to grant / refuse / maintain / withdraw approval to Non-Profit Organization) 11(1) / Part II Sixth Sch. (Application for recognition to Superannuation Fund) 14(8) (Form of Registration filed for modification (To Become Manufacturer)) (Sales Tax) 32(4) (Application for permission to change to accounting method) 11(1) / Part III Sixth Sch. (Application for recognition to Gratuity Fund) 74(3) / (4) (Application for permission to adopt special / normal tax year) 11(7)(3) Part III Sixth Sch. (Application for special contribution to Gratuity Fund) Builder / Developer Application for Obtaining Certificate of Residence (CCR) under Rule 19A 21(1) Application for De-Registration of Sales Tax Greenfield Status - (Income Tax) Builder / Developer (Modification) Greenfield Status - (Sales Tax) Registration as Purchaser

Mr. Profiekh Recent Task Registration Certificate X Chancel Fin Chancel Passwor L000

Thu Nov 18 11:54:25 PM

Registration No.	Name	Tax Year	Submission Date	Due Date	Period Start Date	Period End Date	Assignment
Pages 1 of 1							

THIS IS 181 FORM WINDOW



ins.fbr.gov.pk/itf/security/correspondence.html?editModelId=EB422DFB4A5750CB2568785BC89EA601&mode=65C38580688E418DC68CE684188D996A

Save Save Submit Cancel Print

Task: 181 (Form of Registration filed for modification) (Income Tax) Transaction Date: 18-Nov-2021

Name: Registration Number:

Period: 01-Jul-2021 - 30-Jun-2022 Tax Year: 2022 Valid Up To: Due Date: 18-Nov-2021 Document Date: Submission Date: *

Personal Property Business Link Attachment Bank Account

Person: Individual Nationality: Pakistan

Type: Pakistani Male CNIC / NICOP / POC:

Name:

Registered Address:

Formation/Birth Date: Liquidation/Death Date: 18

Accounting Period From: 01-Jul Accounting Period To: 30-Jun

Current Service Provider: * Zong

Cell Number: * 0093291234567 Email: * abc@gmail.com

Confirm Cell No: * 0093291234567 Confirm Email: * abc@gmail.com

Submit

ADDRESS



Exit	Save	Submit	Cancel	Print				
Tax: 181 (Form of Registration filed for modification) (Income Tax)					Transaction Date: 18-Nov-2021			
Name: [Redacted]					Registration Number: [Redacted]			
Period: 01-Jul-2021 - 30-Jun-2022		Tax Year: 2022	Valid Up to: [Redacted]	Due Date: 18-Nov-2021	Document Date: [Redacted]	Submission Date: *		

Personal	Property	Business	Unit	Attachment	Bank Account
----------	----------	----------	------	------------	--------------

Type	Form	Address	Capacity	% Share	Residence / Head Office
Commercial Property	House	[Redacted]	Owner	100.0	<input type="checkbox"/>
Personal Utility	House	[Redacted]			<input checked="" type="checkbox"/>

Local

Foreign

Type *

Measurement Unit *

Unit No. *

Area / Locality *

City *

Capacity *

Form *

Area *

Complex / Street *

District *

% Share *

OK

Close

THIS WINDOW IS FOR BUSINESS NAME



181 (Form of Registration filed for modification) (Income Tax)

Transaction Date: 18-Nov-2021

Registration Number:

Period: 01-Jul-2021 - 30-Jun-2022 Tax Year: 2022 Valid Upto: Due Date: 18-Nov-2021 Document Date: Submission Date: *

Personal Property **Business** Link Attachment Bank Account

Business

Business Name	Acquisition Date	Disposal Date	Capacity
	12-Apr-2004 00:00:00		

Business Activities

Section	Division	Group	Class	Sub Class	Principal	ST	FED
No records found.							

Business Properties

Type	Form	Capacity	Action
No records found.			

Business

Business Name * Business Name

Acquisition Date *

Capacity * Select

Activities

St.	Section	Division	Group	Class	Sub Class	Principal	ST	FED
No records found.								

OK Cancel

SELECT BUSINESS ACTIVITY



1/23 | Save | Submit | Cancel | Print

Task: 181 (Form of Registration fee) for modification (Income Tax) | Transaction Date: 19-Nov-2021

Name: | Registration Number: |

Period: 01-Jul-2021 - 30-Jun-2022 | Tax Year: 2022 | Valid Until: | Due Date: 19-Nov-2021 | Document Date: | Submission Date: *

Personal | Property | **Business** | Link | Attachment | Bank Account

Business

Business Name: | Acquisition Date: | Disposal Date: | Capacity: |

Business Activity

Section	Division	Group	Class	Sub Class	Principal	ST	FED
No records found							

Business Activity

Type	Form	Business	Capacity	Action
No records found				

Business Activity

Principal Activity:

ST ☐

FED ☐

Section *

Division *

Group *

Class *

Sub Class

Product

Start Date *

OK Cancel

BUSINESS ADDRESS



Back Save Submit Cancel Print

Task: 151 (Form of Registration filed for modification) (Income Tax) Transaction Date: 19-Nov-2021

Name: Registration Number:

Period: 01-Jul-2021 - 30-Jun-2022 Tax Year: 2022 Valid Up to: Due Date: 19-Nov-2021 Document Date: Submission Date: *

Personal Property **Business** Link Attachment Bank Account

Businesses

Business Name	Acquisition Date	Disposal Date	Capacity	
+ / + •				

Business Activities

Section	Division	Group	Class	Sub Class	Principal	ST	FED
No records found							

Business Properties

Type	Form	Address	Capacity	Action
No records found				

Link Property

Add Other Property

Property:

Select ☐

OK Cancel

ATTACHMENT OF DOCUMENTS



Save | In Save | Submit | Cancel | Print

Task: 181 (Form of Registration filed for modification) (Income Tax) Transaction Date: 15-Nov-2021

Period: 01-Jul-2021 - 30-Jun-2022 Tax Year: 2022 Valid Until: Due Date: 15-Nov-2021 Document Date: Registration Number: Submission Date: *

Personal | Property | Business | Link | Attachment | Bank Account

Code	Description	Action
1123	Evidence with 181 (Form of Registration filed for modification) (Income Tax)	• +
111925	Evidence of tenancy / ownership of business premises	+
111956	Paid utility bill of business premises not older than 3 months	+

0 documents found

Attach Document

Status: Attached

Document: Evidence with 181 (Form of Registration filed for modification)

File: +

OK Close

INSERT THE DETAIL OF BANK ACCOUNT



Back Save Submit Cancel Print

Task: 181 (Form of Registration filed for modification) (Income Tax) Transaction Date: 18-Nov-2021

Name: Registration Number:

Period: 01-Jul-2021 - 30-Jun-2022 Tax Year: 2022 Valid Up to: Due Date: 18-Nov-2021 Document Date: Submission Date: *

Personal Property Business Link Attachment **Bank Account**

Bank Accounts

Type	Form	IBFT	IBAN	Bank	Currency	Opening / Acquisition Date	Closing Date / Disposal Date	Capacity	% Share	Primary Account
No records found										

New Record

Type * Select

Form * Select

Institution * [Search]

Currency * Select

Opening Date [Calendar]

Capacity * Select

% Share *

OK Close

THEN CLICK THE SUBMIT ICON



Save Submit Cancel Print

Type: 181 (Form of Registration tied for modification) (Income Tax) Transaction Date: 18-Nov-2021

Name: Period: 01-Jul-2021 - 30-Jun-2022 Tax Year: 2022 Valid Up to: Due Date: 18-Nov-2021 Document Date: Registration Number: Submission Date: "

Personal Property Business LHM Attachment Bank Account

Open Accounts

Type	Form	IBFT	ISAN	Bank	Currency	Opening / Acquisition Date	Closing Date / Disposal Date	Capacity	% Share	Primary Account
No records found.										

Are you sure you want to Submit?

☐ Transaction will not be editable after submission. Do you want to submit?

Yes No

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 / Biometric 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



PROCESS OF 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:



PROCESS OF REGISTRATION:

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;
- b. 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



PROCESS OF REGISTRATION:

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
- l. particulars of all franchise holders** in case of national or international franchise.



PROCESS OF REGISTRATION:

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, subject to submission to the customs authorities of a post-dated cheque equal to the difference in duties and taxes to be availed as a manufacturer.

In case the requirements prescribed in clause (h) of sub-rule (1A) and sub-rule (1B) of rule 5 are not fulfilled within sixty days of issuance of the temporary registration, 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

Registration ▾ Declaration ▾ Assets Declaration ▾ Rectification ▾ Appeals ▾ Refund ▾ DNFBP ▾ Withholding / Advance Tax ▾ CPR/Correction ▾ MIS ▾

Forms	Applications	Applications
19(1) (Form of Registration filed for modification) (Income Tax)	2(35)(c) (Application for approval as Non-Profit Organization)	1(1) / Part I Sixth Sch. (Application for recognition to Provident Fund)
14(1) (Form of Registration filed voluntarily through Simplified) (Sales Tax)	2(36)(c) (Application for revision Order to grant / refuse / maintain / withdraw approval to Non-Profit Organization)	1(1) / Part II Sixth Sch. (Application for recognition to Superannuation Fund)
★ 14(2) (Form of Registration filed for modification (To Become Manufacturer) (Sales Tax)	32(4) (Application for permission to change to accounting method)	1(1) / Part III Sixth Sch. (Application for recognition to Gratuity Fund)
Builder / Developer	74(3) / (4) (Application for permission to adopt special / normal tax year)	117(3) Part III Sixth Sch. (Application for special contribution to Gratuity Fund)
Greenfield Status - (Income Tax)	Application for Obtaining Certificate of Residence (COR) under Rule 19A	21(1) Application for De-Registration of Sales Tax
Builder / Developer (Modification)		
Greenfield Status - (Sales Tax)		
Registration as Purchaser		

My Profile Recent Task Registration Certificate X Change Pw Change Password Logout

Thu Nov 10 12:17:43 PMT 2021

Registration No.	Name	Tax Year	Submission Date	Due Date	Period Start Date	Period End Date	Assignment
------------------	------	----------	-----------------	----------	-------------------	-----------------	------------

Pages 1 of 1

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



Registration + Declaration + Assets Declaration + Rectification + Appeals + Refund + DNFBP + Withholding / Advance Tax + CPR Correction + MIS +

Forms

181 (Form of Registration filed for modification) (Income Tax)

14(1) (Form of Registration filed voluntarily through Simplified) (Sales Tax)

★ 14(6) (Form of Registration filed for modification (To Become Manufacturer)) (Sales Tax)

Builder / Developer

Greenfield Status - (Income Tax)

Builder / Developer (Modification)

Greenfield Status - (Sales Tax)

Registration as Purchaser

Applications

2(36)(c) (Application for approval as Non-Profit Organization)

2(36)(c) (Application for revision Order to grant / refuse / maintain / withdraw approval to Non-Profit Organization)

32(4) (Application for permission to change to accounting method)

74(3) / (4) (Application for permission to adopt special / normal tax year)

Application for Obtaining Certificate of Residence (COR) under Rule 19A

Applications

1(1) / Part I Sixth Sch. (Application for recognition to Provident Fund)

1(1) / Part II Sixth Sch. (Application for recognition to Superannuation Fund)

1(1) / Part III Sixth Sch. (Application for recognition to Gratuity Fund)

117(3) Part III Sixth Sch. (Application for special contribution to Gratuity Fund)

21(1) Application for De-Registration of Sales Tax

My Profile Recent Task Registration Certificate Change Pin Change Password Logout

Thu Nov 18 14:19:45 PKT 2021

Draft Registration(1)

Registration No.	Name	Tax Year	Task Date	Due Date	Period Start Date	Period End Date	Assignment
Pages: (1 of 1) 1 records found							

THIS IS 14(6) FORM WINDOW



14(6) Form of Registration filed for modification (To Become Manufacturer) (Sales Tax)

Transaction Date: 18-Nov-2021

Registration Number:

Period: 01-Jul-2021 - 30-Jun-2022 Tax Year: 2022 Valid Up to: Due Date: 18-Nov-2021 Document Date: Submission Date: *

Information Bank Account Business Utility Attachment Property

Registration No:

Email: abc@gmail.com

Cell No:

Type: ☒ Manufacturer ☐ Non-Manufacturer

THIS IS 14(1) FORM WINDOW



14(1) (Form of Registration filed voluntarily through Simplified) (Sales Tax)

Transaction Date19-Nov-2021

Registration Number

Period01-Jul-2021 - 30-Jun-2022Tax Year2022Valid UptoDue Date19-Nov-2021Document DateSubmission Date *

Information

Bank Account

Business

Utility

Attachment

Property

Attribute

Registration No

Emailabc@gmail.com

Cell No

Type *☐ Manufacturer ☒ Non-Manufacturer

INSERT THE BANK ACCOUNT DETAILS



Back Save Submit Cancel Print

Type: 14(1) (Form of Registration filed voluntarily through Simplified) (Sales Tax) Transaction Date: 19-Nov-2021

Name: Registration Number:

Period: 01-Jul-2021 - 30-Jun-2022 Tax Year: 2022 Valid Up to: Due Date: 19-Nov-2021 Document Date: Submission Date: *

Information **Bank Account** Business Utility Attachment Property Attribute

Bank Accounts

Type	Form	IBFT	IBAN	Bank	Currency	Opening / Acquisition Date	Closing Date / Disposal Date	Capacity	% Share	Primary Account
No records found										

New Record

Type * Select

Form * Select

Institution *

Currency * Select

Opening Date

Capacity * Select

% Share *

OK Close

BUSINESS NAME



Full Save Submit Cancel Print

Task: 14(1) (Form of Registration filed voluntarily through Simplified) (Sales Tax) Transaction Date: 19-Nov-2021

Name: Registration Number:

Period: 01-Jul-2021 - 30-Jun-2022 Tax Year: 2022 Valid Upto: Due Date: 19-Nov-2021 Document Date: Submission Date: *

Information Bank Account **Business** Utility Attachment Property Attribute

Businesses

Business Name	Acquisition Date	Disposal Date	Capacity
No records found.			

Business Activities

Section	Division	Group	Class	Sub Class	Principal	ST	FED
No records found.							

Business Properties

Type	Form	Address	Capacity	Action
No records found.				

Business

Business Name * Business Name

Acquisition Date *

Capacity * Select

Activities

Sr	Section	Division	Group	Class	Sub Class	Principal	ST	FED
No records found.								

OK Cancel

SELECT BUSINESS ACTIVITY



Save

Submit

Cancel

Print

Type

14(1) (Form of Registration filed voluntarily through Simplified) (Sales Tax)

Transaction Date

16-Nov-2021

Name

Registration Number

Period

01-Jul-2021 - 30-Jun-2022

Tax Year

2022

Valid Up to

Due Date

16-Nov-2021

Document Date

Submission Date *

Information

Bank Account

Business

Utility

Attachment

Property

Attribute

Businesses

Business Name

Acquisition Date

Disposal Date

Capacity

Section

Division

Group

Principal

ST

FED

No records found

Type

Form

Capacity

Action

No records found

Business

Business Name *

Business Name

Acquisition Date *

Capacity *

Select

Business Activity

Principal Activity

ST

FED

Section *

Division *

Group *

Class *

Sub Class

Product

Start Date *

OK

Cancel

SELECT BUSINESS ADDRESS



14(1) (Form of Registration filed voluntarily through Simplified) (Sales Tax)

Transaction Date: 18-Nov-2021

Registration Number: [Empty]

Period: 01-Jul-2021 - 30-Jun-2022 Tax Year: 2022 Valid Upto: [Empty] Due Date: 18-Nov-2021 Document Date: [Empty] Submission Date: * [Empty]

Information Bank Account **Business** Utility Attachment Property Attribute

Businesses

Business Name	Acquisition Date	Disposal Date	Capacity	Owner
[Empty]				

Business Activities

Section	Division	Group	Class	Sub Class	Principal	ST	FED
No records found.							

Business Properties

Type	Form	Address	Capacity	Action
No records found.				

Link Property

Add Other Property

Property: [Empty]

Select: [Empty]

OK Cancel



INSERT THE DETAIL OF UTILITY

14(1) (Form of Registration filed voluntarily through Simplified) (Sales Tax)

Transaction Date: 19-Nov-2021

Registration Number:

Period: 01-Jul-2021 - 30-Jun-2022 Tax Year: 2022 Valid Up to: Due Date: 19-Nov-2021 Document Date: Submission Date: *

Information Bank Account Business **Utility** Attachment Property Attribute

Local Business Addresses

Type	Form	Address	Action
Commercial Property	House		

1

Utility Connections

Reference / Consumer / Tel No.	Type	Tariff	Connection Date	Disconnection Date
No records found.				

Type: Select

Form: Select

Reference / Consumer No.: Reference / Consumer No.

Provider: Select

Connection Date: m/

OK Close

ATTACHMENT OF RELEVANT DOCUMENTS



Buttons: Save, Submit, Cancel, Print

Transaction: 14(1) Form of Registration filed voluntarily through Simplified (Sales Tax)

Transaction Date: 18-Nov-2021

Registration Number:

Period: 01-Jul-2021 - 30-Jun-2022 Tax Year: 2022 Valid Up to: Due Date: 18-Nov-2021 Document Date: Submission Date: *

Information Bank Account Business Liability **Attachment** Property Attribute

Code	Description	Action
11700101	Bank Certificate	• +
11700102	Pictures of utilities meter	+
11700103	Pictures of business premises	+
11700104	Pictures of machineries(Manufacturer Only)	+
11700105	Bill of Lading / List of HS Codes to be imported	+

(0 records) found

Attach Document

Status: Attached

Document: Bank Certificate

File:

OK Close

ADD PROPERTY ADDRESS



14(1) (Form of Registration filed voluntarily through Simplified) (Sales Tax)

Transaction Date: 18-Nov-2021

Registration Number:

Period: 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

Type	Form	Address	Capacity	% Share	Residence / Head	
Commercial Property	House		Owner	100.0	<input type="checkbox"/>	Add New address Details
Personal Utility	House				<input checked="" type="checkbox"/>	

Property

☒ Local ☐ Foreign

Type * Select

Measurement Unit Select

Unit No. * Unit No.

Area / Locality * Area / Locality / Road / Village / Chak

City *

Capacity * Select

Form * Select

Area Area

Complex / Street Complex / Street / Block / Sector / Mauza

District

% Share *

OK Close

SELECT ATTRIBUTE



Buttons: Save, Submit, Cancel, Print

Transaction Name: 14(1) Form of Registration filed voluntarily through Simplified (Sales Tax)

Transaction Date: 18-Nov-2021

Registration Number:

Period: 01-Jul-2021 - 30-Jun-2022

Tax Year: 2022

Valid Up to:

Due Date: 18-Nov-2021

Document Date:

Submission Date: *

Information | Bank Account | Business | Utility | Attachment | Property | **Attribute**

Attributes	Value	Action
Do You want TEMPORARY STRN?		

Search Value:

Value	Action
Yes	Select
No	Select



CLICK THE SUBMIT ICON

File Save **Submit** Cancel Print

Title: 1411-Form of Registration filed voluntarily through Simplified (Sales Tax) Transaction Date: 15-Nov-2021

Name: Registration Number:

Period: 01-Jul-2021 - 30-Jun-2022 Tax Year: 2022 Valid Up to: Due Date: 15-Nov-2021 Document Date: Submission Date: *

Information Bank Account Business Utility Attachment Property **Attributes**

Attributes	Value	Action
Do You want TEMPORARY STRD?		<input checked="" type="checkbox"/> <input type="checkbox"/>

Are you sure you want to Submit

Transaction will not be editable after submission. Do you want to submit?



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


1. NTN CERTIFICATE
2. 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
7. LETTER HEAD OF THE BUSINESS
8. SECP INCORPORATION CERTIFICATE WITH LIST OF DIRECTOR'S (WITH FORM 29 & 21) IN CASE OF LIMITED COMPANY
9. 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

← → ↻ e.srb.gov.pk



Sindh Revenue Board Taxpayer Facilitation Portal

- e-Registration
- e-Enrollment
- Search Taxpayers
- News
- FAQs
- Helpdesk & Support
- About Us
- Contact 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 Calendar [PDF](#)
- Direct Debit [PDF](#)
- Internet Base
- ADC / e-Payment
- Online ADC (1-Bill) [PDF](#) [PDF](#)
- SWWFSCPWP User Guide [PDF](#)
- How to eFile STRIVE Returns (onward August 2019) [PDF](#)
- How to Submit Form-B & Form-G [PDF](#) [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

(021) 111 - 778 - 000

e.support@srb.gov.pk

Related Links

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-Enrollment : 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-Enrollment.
6. Enter new password and PIN code.
7. For further details and guidance [click here](#).

Attention! SERVICE PROVIDERS IN SINDH PROVINCE

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

Login


User ID

Password

[Login](#)

[Forgot Password](#)

Advertisements





INSERT NTN NUMBER

← → e.srb.gov.pk/Registration/NewRegistration.aspx?Type=1&app=reg®type=3&ID=6784



Sindh Revenue Board

Taxpayer Facilitation Portal

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User Guides

- How to e-Register
- How to e-Enroll
- How to e-File Return
- How to Pay Taxes
- Tax Calendar
- Who should e-File
- Direct Debit
- Internet Base
- ADC / e-Payment
- SWWFSCPWP User Guide

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
- CIRC
- Electricity Bill (Not Older than 3 months)
- Gas Bill (Not Older than 3 months)
- Bank Account Certificate (Not Older than 3 months) showing date of opening of the account and also showing the phone No, fax No, & e-mail ID of the Bank branch.
- Exit Agreement/Ownership Registry
- Letter Head of the Business
- NECP 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 Charters & Public Roads/Warshouse)
- Port Authority License Permit (for Stevedores)
- Home Department License Permit (for Security Agencies)
- Other License Permit Registration (as mandatory applicable to the business.)

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

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

TAXPAYER REGISTRATION APPLICATION

SRB Registration, who already have
NTN

NTN

Taxpayer Type ☒ INDIVIDUAL ☐ AOP ☐ COMPANY

CNIC

Name

Image Character

OK CLEAR

دستور العمل رجسٹریشن ایس آر بی (SRB)

- جی ٹی سی برقیہ
- قریبی بل
- بجلی بل (نہیں پرانے سے زائد 3 ماہ)
- گیس بل (نہیں پرانے سے زائد 3 ماہ)
- بینک اکاؤنٹ سرٹیفکیٹ (نہیں پرانے سے زائد 3 ماہ) جس میں اکاؤنٹ کھولنے کی تاریخ، فون نمبر، فیکس نمبر اور ای میل ایڈریس دکھائی دے۔
- نکل جانے کی اجازت / ملکیت رجسٹر
- کاروبار کے لیے سرٹیفکیٹ
- پارٹنرشپ ڈیڈ (اے او پی کے لیے)
- کسٹمز لائسنس (کسٹمز ایجنٹس، شپنگ ایجنٹس، شپ چارٹرس اور پبلک روڈ/واڑھوس کے لیے)
- پورٹ اتھارٹی لائسنس (سٹیوڈس کے لیے)
- ہوم ڈیپارٹمنٹ لائسنس (سیکیورٹی ایجنسیوں کے لیے)
- دیگر لائسنس رجسٹریشن (جس کی ضرورت کاروبار کے لیے ہو)

اپنے اسکرین پر تمام اسکرین شاٹس کے ساتھ اسکرین شاٹس کی تصاویر اور اسکرین شاٹس کی تصاویر support@srb.gov.pk پر ای میل کے ذریعے بھیجیں۔

نوٹ: رجسٹریشن اسکرین شاٹس کی تصاویر کی صورت میں نہیں کی جائے گی۔



INSERT YOUR REGISTRATION PARTICULARS IN THIS SECTION

← → ↻ e.srb.gov.pk/Registration/RegApplication.aspx?randomcheck=1435950553

Home e-Registration e-Enrolment Search Taxpayers News FAQs Helpdesk & Support About Us Contact Us

Taxpayer Registration Form

☒ Preparing ☐ Verified ☐ Submitted

All Registry Portion fields/columns are mandatory

Apply For ☐ New Registration, who have no NTN ☐ DE-Registration ☐ Duplicate Certificate ☐ Change in Particulars ☒ SRB Registration, who already have NTN

Authorization ☐ Sindh Revenue Board is authorized to obtain my registration/enrollment particulars from FBR and other provincial boards of revenue. This option is applicable only to already registered taxpayer with FBR, and authorizing SRB Portal to transfer the registration & enrollment particulars from FBR Portal.

Taxpayer Type

Basis ☐ As per Law ☒ Voluntary Registration ☐ Compulsory Registration Expected Annual Turnover Rs

Reg.IncNo. [For Company & Registered AOP only]

Name

CNIC Issue Date Day Mon Year CNIC Expired Date Day Mon Year

Email Address

Reg Date Day Mon Year Status Country

Address

House/ Flat/ Plot No. Street/ Lane/ Plaza/ Floor/ Village Block/Mohala/Sector/Road/Post Office/etc

Province District City / Tehseel Dist.Code

Area/Town

Type of Service

☐ Telecom ☐ Advertisement ☐ Banking/Non-Banking ☐ Shipping/Customs/Freight agents, Stevedores/Ship Chandlers, etc. ☐ Insurance

☐ Courier ☐ Contract Execution ☐ Hotel/Restaurants ☐ Stock Brokers/Money exchangers/Constructions/etc. ☐ Others

☐ TOLL

MANUFACTURING

Principal Service Service Code



INSERT PARTICULAR OF YOUR REPRESENTATION

Agent Particulars u/s 67

Rep. Type	<input type="radio"/> Self		<input type="radio"/> Agent u/s 67 in Capacity as		In Capacity as	<div>Select</div>	
CNIC/NTN/PP	<div></div>		Name	<div></div>			
Address	House/ Flat/ Plot No.	Street/ Lane/ Plaza/ Floor/ Village		Block/Mohala/Sector/Road/Post Office/ etc			
	<div></div>	<div></div>		<div></div>			
Province	District		City / Tehseel		Dist. Code		
<div>Select</div>	<div>Select</div>		<div>Select</div>		<div></div>		
Area/Town	<div>Select</div>						
Phone	+92	<div></div>	Cell	+92	000	<div></div>	
Fax					+92	<div></div>	
Email	<div></div>						



SAVE PARTICULARS AND MOVE TO OTHER SECTIONS TO COMPLETE FORM

Save

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

Save Registry



INSERT THE DETAIL OF DIRECTORS/ SHAREHOLDERS

Please provide Information about Top 10 Directors/Shareholders/Partners. This portion is required for Company and AOP.

NTN/CNIC *

Capital *

Directors/ Shareholders



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

Other Business Activities in addition to the Principal Activity given at Sr-9 above

Other Activities

Activity

-----Select-----

▼

Add Activity



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

Please provide details of all businesses/branches/outlets etc.

Bus/Br. Type

Select ▼

Business/Branch Name

Trade Name

Address

House/Flat/Plot No.

Street/Lane/Plaza/Floor/Village

Block/Mohala/Sector/Road/Post Office/etc

Province

Select ▼

District

Select ▼

City

Select ▼

Dist. Code

Area/Town

Select ▼

Nature of Premises Possession

☒ Owned ☐ Rented ☐ Other

Owner's CNIC/NTN/FTN

Owner's Name

Electricity Ref. No.

Gas Connection installed

☒ Yes ☐ No

Gas Consumer No.

Phone

+92

Business/Branch Start Date Day ▼ Mon ▼ Year ▼

Business/Branch Close Date Day ▼ Mon ▼ Year ▼

Add Business



INSERT THE DETAIL OF BANK ACCOUNT

Bank Accounts

Please provide details of all bank accounts. All fields are mandatory.

A/C No	<input type="text"/>	A/C Title	<input type="text"/>	Type	<input type="text" value="Select"/>
Bank	<input type="text" value="Select"/>	City	<input type="text" value="Select"/>	Branch	<input type="text" value="Select"/>
Account Start Date		Day	<input type="text" value="Mon"/>	Year	<input type="text" value=""/>
Close Date		Day	<input type="text" value="Mon"/>	Year	<input type="text" value=""/>



DECLARATION

Declaration	I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete in all respects. It is further declared that any notice sent on the e-mail address or the address given in the registry portion will be accepted as legal notice served under the law. I also hereby authorize, Sindh Revenue Board to obtain my registration data from Federal Board of Revenue and other provincial tax administrations.			
	<input type="text" value="05/07/2011"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Date	CNIC/Passport No	Name of Applicant	Signature



OFFICIAL AREA

Official Area

NTN Allotted	<input type="text" value="0676199-2"/>	User Id	<input type="text"/>
Date	<input type="text"/>	Tax Office	<div>SRB-Karachi</div> <div>▼</div>
<div>Signature of Issuing Officer</div>			



CLICK ON VERIFY APPLICATION

Save

[attachment](#) [Print Application](#) [Verify Application](#) [Submit Application](#)



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

Verification [X]

Please Enter Representative CNIC/NTN/PP

Verify /Un-Verify

