

CHAPTER 17

SALES TAX - AN EASY TO UNDERSTAND REFERENCE GUIDE

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|--|---|
| 1 DISCLAIMER | 7 WHAT IS A SALES TAX INVOICE? |
| 2 WHAT IS SALES TAX? | 8 INPUT TAX NOT CLAIMABLE |
| 3 HOW TO REGISTER FOR SALES TAX? | 9 FILING OF SALES TAX RETURN |
| 4 UNDERSTANDING THE TERMINOLOGY | 10 REFUND OR CARRY FORWARD |
| 5 WHAT IS THE BENEFIT OF SALES TAX REGISTRATION | 11 PENALTIES |
| 6 MINIMUM VALUE ADDITION | 12 E-FILLING OF SALES TAX RETURN |

130 DISCLAIMER

The contents of this Chapter are not intended to be a complete summary of the Sales Tax law, nor is it intended to give an advice in any particular matter. This Chapter only intends to provide an overview of the prevailing Sales Tax law. Readers are advised not to take decisions based on the contents of this Chapter alone – it is recommended that expert professional advice be sought on any Sales Tax matter before any decisions are entered into.

131 WHAT IS SALES TAX?

Sales Tax, or General Sales Tax as it is also known, is an indirect tax imposed on sale and purchase of a wide range of specified goods and services. Sales Tax is a recoverable and a payable tax on Businesses with this tax being ultimately borne by individual consumers who purchase the specified goods and services. Sales Tax is also known as Value Added Tax in the European Union countries where it gets charged by following similar principles.

As we consider the life cycle of a product, we can agree that some or all of the following stages exist:

- Purchase of raw materials.
- Sale to a wholesaler.
- Sale to a distributor.
- Sale to individual consumers.

During these stages, Sales Tax is collected by Sellers of products and is paid by the Buyers – however, the role of Buyers and Sellers is only that of collecting agents. It is usually when the product comes to (v) i.e. gets sold to end consumers that it becomes a permanent tax.

Sales Tax was introduced in Pakistan through Sales Tax Act 1990 which has laid down requirements on different types of Businesses to charge and collect Sales Tax. The following types of Businesses normally fall under the purview of Sales Tax regulations:

- Manufacturers
- Importers
- Exporters
- Wholesalers (including dealer)
- Distributors
- Service providers

While above mentioned categories cover a broad range of Businesses, only the specific service-providers, on next page fall, within the purview of Sales Tax.

- Hotels, Clubs and Caterers.
- Advertisements on TV and Radio.
- Customs Agents.
- Ship Chandlers.
- Stevedore.
- Courier Services.

Sales Tax law also makes a further distinction which is in respect of the nature of activities that a Business undertakes. Depending on what a Business's activity is, Sales Tax regulations may differ – the following types of Businesses have been separately mentioned in the Sales Tax law, which means that specific (and different) procedures are applicable for these Businesses:

- Jewellers.
- Business supplying sugar to trading corporation of Pakistan.
- Business supplying food.
- Steel melters and re-rollers.
- Ship-breaking industry.
- Advertising agencies.
- Oil marketing companies (sharing of product).
- Minimum value addition for Commercial Importers and Retailers.

In this Chapter we shall not discuss the specific procedures for these types of Businesses; readers are advised to seek Professional help in this regard. However, we have discussed the concept of Minimum Value Addition as it applies to Commercial Importers and Retailers in more detail in section 6.

132 HOW TO REGISTER FOR SALES TAX?

Almost all types of Businesses are required to have Sales Tax registration. Following are the broad outlines highlighting this requirement:

Wholesaler / Distributor / Importer	All
Manufacturer	If taxable (see section 4) turnover > Rs. 5 million
Service Provider	All (subject to the nature of Business)

The registration requirement is irrespective of the legal status of the Business i.e. whether it is a Sole Proprietorship, a Partnership or a Limited Company. Having said this, some requirements may be different depending on the legal status.

132.1 REGISTRATION PROCEDURE

Every Business shall apply for registration in the prescribed form ST-1 (Format is

attached as Appendix 17-01). The form shall be submitted through registered mail or courier service to the local registration office.

132.2 CHANGE IN REGISTRATION

A change in name, address or other particulars as stated in the registration application or certificate is notified to the local registration office within 14 days of the change in the prescribed form ST-2 (Format is attached as Appendix 17-02).

132.3 DE-REGISTRATION

Every Business which ceases to carry on its activities or where its activities are no longer in accordance with Sales Tax law, can apply for de-registration" in form ST-3 (Format is attached as Appendix 17-03).

133 UNDERSTANDING THE TERMINOLOGY

Before we discuss Sales Tax regulations in more detail, an understanding of key terms used in the context of Sales Tax is very important. These are briefly explained on next page.

Input Tax	Input tax is the amount of Sales Tax paid on purchases.
Output Tax	Output tax is the amount of Sales Tax charged by a Seller from its Customers.
Taxable Supply	Taxable supply refers to the sale of those goods and services that are chargeable to Sales Tax under the law.
Exempt Supply	An exempted supply refers to that supply which is exempt from Sales Tax. Such supplies are specifically mentioned in 6th Schedule of Sales Tax Act 1990.
Zero-rated Supply	Those supplies on which Sales Tax is chargeable but at "zero" percent. Such supplies are specifically mentioned in 5th Schedule of Sales Tax Act 1990.
Registered Person	An individual or a Business which is or should be registered under Sales Tax Act 1990.
Unregistered Person	An individual or a Business which is not registered under Sales Tax Act 1990.
Sales Tax Return	A sales tax payment voucher that is deposited monthly in designated branches of NBP. It also includes "Nil Return".

134 WHAT IS THE BENEFIT OF SALES TAX REGISTRATION?

You will have read in section 2 that Sales Tax is a tax on end consumers, and until the time that a product or a service is purchased by end consumers, it will be bought and sold by different Businesses. Each time that a product is bought or sold, Sales Tax gets paid.

If such transactions take place between two registered Businesses, the excess or short paid sales tax is refunded by or paid to the Government. What this means is that it is not a tax on Businesses – they only act as collecting agents on behalf of the Government.

The brief example on next page will further illustrate this view point.

EXAMPLE # 17.1**Sales Tax**

During Oct '05, Hussain Khaddar & Looms (Pvt) Limited made various purchases which cost a total of Rs. 575,000 inclusive of Rs. 75,000 as Input Sales Tax. During the same month, sales worth Rs. 805,000 inclusive of Rs. 105,000 as Output Sales Tax were also made. We have assumed that all documentation has been properly carried out and that transactions were made of taxable supplies between registered Businesses.

This example will be explained in two stages as follows:

Input sales tax

Since a total of Rs. 575,000 was spent in making purchases inclusive of Rs. 75,000 as Input Sales Tax, the amount of Sales Tax paid will be shown as being recoverable, i.e., it will appear as a "Debit" entry and the account (called, "Sales Tax Account") will be shown within Assets under "Current Assets" in the Balance Sheet.

Output sales tax

On the other hand, since Output Sales Tax represents money received by a Business to be paid over to the Government, it represents a "liability" for Businesses. Accordingly, it will be shown as a "Credit" entry in the Sales Tax Account.

In this Example, since Rs. 75,000 has been paid as Sales Tax to suppliers and Rs. 105,000 has been received from customers, when Hussain Khaddar & Looms (Pvt) Limited files the Sales Tax return for October 2007 (on or before November 15, 2007), Rs. 30,000 (Rs. 105,000 minus Rs. 75,000) will be paid to Government.

If we show these transactions in the General Ledger (Sales Tax Account), the transactions will appear as follows:

GENERAL LEDGER							
SALES TAX ACCOUNT				GL-70			
Debit				Credit			
Date	Folio	Description	Amount (Rs.)	Date	Folio	Description	Amount (Rs.)
31/10/05	GL-3	Suppliers Control Account	75,000	31/10/05	GL-16	Customers Control Account	105,000
31/10/05		Bank Account	30,000				
			105,000				105,000

After making the payment of Rs. 30,000 you will see that "debit" and "credit" sides of Sales Tax Account become equal.

Please note that, in this example, Hussain Khaddar only acted as a collecting agent and, therefore, Sales Tax was not a tax on the Business. There may, however, be multiple situations in which Sales Tax also becomes a tax on Businesses depending on whether the supply is taxable, exempt or zero-rated - the following chart will give the general rule of thumb in this regard:

Type of Supply	Output Tax	Claim of input tax against output tax
If Taxable supplies are made	16%	16%
If Exempt supplies are made	Nil	Nil
If Zero-rated supplies are made	0%	All Input Tax paid while purchasing these goods, if any, will be refunded

135 MINIMUM VALUE ADDITION

Under the Sales Tax law, the concept of Minimum Value Addition for Businesses which are Commercial Importers has been newly introduced. We shall explain this concept of "Minimum Value Addition" for Commercial Importers in following paragraph.

Apart from collecting Sales Tax at the time of import, the custom authorities will additionally recover Sales Tax (at 16%) on such imported goods on the basis of "value addition" of at least 10%.

The following example will explain the process:

Sr. #	Description	Amounts
A	Value of imported goods determined under Customs Act 1969	1,000
B	Customs Duty (say @ 20%)	200
C	Assessed Import Value	1,200
D	Sales Tax @ 16% payable on Bill of Entry	192
E	Value of supplies, with Value Addition of 10%	1,320
F	Value addition on which Sales Tax is payable	120
G	Sales Tax on Value Addition	19

What this calculation shows is that, besides the Rs. 192/- paid to Customs at the time of clearance of goods, the Business will also have to pay an additional Sales Tax of Rs. 19/- at the same time. But, please note that the extra Sales Tax of Rs. 19/- will also count as Input Tax for Commercial Importers, to be adjusted against the Output Tax in the same period, as was shown in Example # 17.1.

Under the Value Addition regime, besides filing the Sales Tax Return, Commercial Importers are also required to file two additional documents which are all shown as Appendix 17-07. These two documents are:

- The format of Challan for payment of Sales Tax on minimum value addition, to be used every time that Sales Tax under minimum value addition is paid.
- A statement of minimum value addition for the complete financial year to be filed within 15 days of the close of the financial year.

Sr. #	Description	Amounts
A	Value of purchases in a period	1,000
B	Value Addition rate	10%
C	Value Addition	100
D	Sales Tax on Value Addition @ 15%	15

Provided, however, that the rate of value addition shall be charged at the specified rates for the following types of goods:

Retail Sector	Rate for Value Addition
Motorcycle	4%
Rubber Tires	3%
Mild Steel Products	Rs. 600/- per MT
Electronic Goods for Domestic Use (Pakistan Origin)	3%
Flat Rolled Products including Tin Plate & Tin Free Steel	3%
Sanitary Wares & Tiles	4%

Therefore, irrespective of the value of sales, such Retailers shall show Output Sales tax in the manner shown above.

While the law provides for once a year audit of such Retailers, where a Retailer shows an increase of 6% in purchases from previous year, the said Retailer shall not be subjected to annual audits.

The Sales Tax Return and the format of the Sales Invoice (also known as Cash Memo) that a Retailer is required to maintain for each Sale are shown as Appendix 17-06. Such Retailers should also maintain a detailed record of each Purchase indicating:

- Description.
- Quantity.
- Value of goods purchased without Sales Tax.
- Value of goods purchased with Sales Tax.
- Name of Seller.
- Address of Seller.

136 WHAT IS A SALES TAX INVOICE?

Every Business, which has been registered for Sales Tax, must issue Sales Tax Invoices whenever sale or purchase of taxable goods and services is undertaken. The Sales Tax law requires such Sales Tax Invoices to have the following features:

- It should be serially numbered.
- It should contain the following particulars.
- Name, address and registration no of supplier.
- Name, address and registration no of the recipient.
- Date of issue of invoice.
- Description and quantity of goods.

- Value exclusive of tax.
- Amount of sales tax.
- Value inclusive of tax.
- Not more than one tax invoice shall be issued.

Sales Tax invoice is a very important document – every registered Business must ensure that all invoices issued and received by it from suppliers are compliant with the details given above – the implications are that even if a Business has paid or received Sales Tax, if the documentation is not in accordance with the details given above, Sales Tax department can cause problems for Businesses.

In the case of Retailers, the specimen of a Sales Invoice (or a Cash Memo) has already been shown in section 6, Appendix 17-06.

137 INPUT TAX NOT CLAIMABLE

Input Sales Tax shall not be claimed on the purchase of following goods by a Business unless if these goods were purchased as stock in trade for that Business:

- Motor vehicles.
- Food, beverages, garments, fabrics & consumption on entertainment.
- Gifts & give-away items.

As mentioned above, the important thing to remember is that such goods should not be procured as stock in trade – where that is the case, Input Tax will become claimable.

138 FILING OF SALES TAX RETURN

Every Business which has been registered for Sales Tax is required to submit a monthly account of its Sales Tax activities to the Sales Tax department. The following are some of the more important procedures which must be borne in mind.

138.1 ACCOUNTING SYSTEM

A Business's own Accounting system may be on accruals basis or on cash basis – however, when sales tax returns are prepared, Businesses are required to report Input and Output Sales Tax on Accruals basis, i.e. on the basis of receiving and dispatching invoices. The only exception to this rule will be in the case of advance payments - rules in this context are explained as follows.

Advance payments received or paid should be accounted for in the month in which these payments are made or funds are received, notwithstanding the actual date of receipt or dispatch of goods. Whenever an Advance payment is received by a Business, the receiving Business shall issue an Advance Payment Receipt (format of such a Receipt is shown at Appendix 17-09), which effectively will enable the giving or receiving Business to account for Sales Tax in the month in which the Advance was paid or

received. The standard Sales Tax invoice will be generated or received with the shipment of goods and shall not be reported in the Sales Tax return for that month.

In fact, the law has also prescribed certain conditions in respect of invoices relating to Input Tax: while sales tax is claimed in the month in which the invoice is received, payment against the invoices must also be made within 180 days thereof.

138.2 SALES TAX RECORDS

Besides the Books of Accounts which a Business will maintain, a Business is also required to maintain Sales Tax related information in a certain prescribed manner which is specified below:

138.2.1 RECORDS TO BE KEPT

Records of goods sold shall indicate:

- Description.
- Quantity.
- Value of goods.
- Name and address of the buyer.
- Amount of tax charged.

Records of goods purchased shall indicate:

- Description.
- Quantity.
- Value of goods.
- Name, address and registration no. of supplier.
- Amount of tax on purchases.
- Record of electricity bills, gas bills, telephone bills, rent payments receipts and wage payment receipts, credit notes debit notes, bank statements etc. shall also be retained.

138.2.2 SALES TAX INVOICE

We have already discussed Sales Tax Invoice under section 6 of this Chapter.

138.2.3 DEBIT AND CREDIT NOTE

A Business may also issue Debit or Credit Notes and make corresponding adjustment against to Input or Output Tax in the Sales Tax return in the following circumstances:

- Cancellation of supply.
- Return of goods.
- Change in the nature of supply.
- Change in the value of supply.
- Occurrence of such an event due to which amount shown in the tax invoice or the return needs to be modified.

138.3 MODE OF PAYMENTS

Like Income Tax regulations, Sales Tax law also imposes certain requirements on the mode of payments in order to be compliant with Sales Tax regulations. The obvious intention of these various regulations being that Government wants to regulate the manner in which Businesses conduct their affairs to encourage them to move towards overall documentation of the economy. Sales Tax law has laid down the following regulations in this regard.

Every payment exceeding Rs. 50,000/- should be by way of a cross cheque, pay order or a demand draft. If such payments are not made in this manner, the Business making payments will not be entitled to claim Input Sales Tax.

138.4 DUE DATE AND SPECIMEN OF SALES TAX RETURN

All monthly Sales Tax returns are required to be filed on or before the 15th of the next month, e.g., sales tax return for April will be filed on 15th May.

The format of the prescribed Sales Tax return depends on the type of Business activity being undertaken as was explained in above section.

The specimens are attached as follows:

Type of Business	Appendix Number
Distributors and Wholesalers	17-05
Retailers	17-06
Commercial Importers	17-07
Jewelers	17-08
Nil Return in any case	17-10
All Others	17-04

138.5 PROCEDURE FOR FILING OF SALES TAX RETURN

The procedure for filing of a Sales Tax Return can be summarized as follows:

- Every registered person shall file the return in triplicate.
- The amount of Sales Tax due shall be deposited in National Bank of Pakistan or State Bank of Pakistan at the time of filing the return.
- The Bank will verify the return, affix an acknowledgment stamp and give one copy back to the Business.

Of the other two copies, Bank will send one copy to Sales Tax department and the second copy is retained for Bank's own records.

138.6 TIME PERIOD TO CLAIM INPUT TAX

Where a Business omitted to claim Input Tax, the Business may still claim that Input Tax any time in the next twelve months, subject to the condition that the Business should also specify the reason for the delay in claiming the Input Tax.

Please do bear in mind that the period of twelve months will start from the month in which Output Tax was paid by the Business on goods against which Input Tax was not claimed.

138.7 SALES TAX IS PAYABLE OR REFUNDABLE?

By now, we are familiar with what Input and Output Tax are. We will now take examples to show how Sales Tax is recorded in the Books of Accounts leading to the preparation of monthly Sales Tax return.

EXAMPLE # 17.2

Output Sales Tax

Hussain Khaddar & Looms (Pvt) Limited had the following sale transactions:

1. On 2/9/05, sold 50 meters of Dyed Khaddar @ Rs. 210 per meter to M/s ABC & Co.
2. On 9/9/05, sold 75 meters of Greige Khaddar @ Rs. 100 per meter to Jhangeer Khan
3. On 13/9/05, sold 45 meters of White Khaddar @ Rs. 1,500 per meter to Jhangeer Khan

Sales Tax has to be added on the invoice value @ 16%.

These transactions will be recorded in the Sales Day Book as follows:

SALES DAY BOOK				Page No 50			
Date	Customer Name	Description	Invoice No	Folio	Net Amount (Rs.)	Sales Tax @ 16%	Gross Amount (Rs.)
2/9/05	M/s ABC & Co	50 meters of Dyed Khaddar @ Rs. 210 per meter	50214	SL-1	10,500	1,680	12,180
9/9/05	Jhangeer Khan	75 meters of Greige Khaddar @ Rs. 100 per meter	50215	SL-2	7,500	1,200	8,700
13/9/05	Jhangeer Khan	45 meters of White Khaddar @ Rs. 1,500 per meter	50216	SL-2	67,500	10,800	78,300
					85,500	13,680	99,180

Based on these transactions, the Accounting entries will be as follows:

GENERAL LEDGER							
CUSTOMERS CONTROL ACCOUNT							GL-15
Debit				Credit			
Date	Folio	Description	Amount (Rs.)	Date	Folio	Description	Amount (Rs.)
2/9/05	GL-16	Sales Account	12,180				
9/9/05	GL-16	Sales Account	8,700				
13/9/05	GL-16	Sales Account	78,300				

GENERAL LEDGER							
SALES ACCOUNT							GL-16
Debit				Credit			
Date	Folio	Description	Amount (Rs.)	Date	Folio	Description	Amount (Rs.)
				2/9/05	GL-15	Customers Control Account	10,500
				9/9/05	GL-15	Customers Control Account	7,500
				13/9/05	GL-15	Customers Control Account	67,500

SALES LEDGER					
M/s ABC & CO				SL-1	
Date	Ref No.	Description	Amount (Rs.) Debit	Credit	Balance (Rs.)
2/9/05	50	50 meters of Dyed Khaddar	12,180		12,180

SALES LEDGER					
JHANGEER KHAN ACCOUNT				SL-2	
Date	Ref No.	Description	Amount (Rs.) Debit	Credit	Balance (Rs.)
9/9/05	50	75 meters of Greige Khaddar	8,700		8,700
13/9/05	50	45 meters of White Khaddar	78,300		78,300

GENERAL LEDGER							
SALES TAX ACCOUNT				GL-70			
Debit				Credit			
Date	Folio	Description	Amount (Rs.)	Date	Folio	Description	Amount (Rs.)
				2/9/05	GL-16	Customers Control Account	1,680
				9/9/05	GL-16	Customers Control Account	1,200
				13/9/05	GL-16	Customers Control Account	10,800

Similarly, we have also given some examples of purchase transactions.

EXAMPLE # 17.3

Input Sales Tax

Hussain Khaddar & Looms (Pvt) Limited entered into the following purchase transactions:

1. On 2/9/06, 5 bales of Cotton @ Rs. 5,000 per bale are purchased from M/s GNJ & Co.
2. On 9/9/06, 250 Meter Cloth @ Rs. 50 per meter is purchased from M/s Shaheen Fabrics.
3. On 23/9/06, 15 bales of Cotton @ Rs. 4,500 per bale are purchased from M/s GNJ & Co.

Sales Tax has to be added on the invoice value @ 16%.

These purchase related transactions will be recorded in the Purchase Day Book as follows:

PURCHASE DAY BOOK				Page No 90			
Date	Customer Name	Description	Invoice No	Folio	Net Amount (Rs.)	Sales Tax @ 16%	Gross Amount (Rs.)
2/9/06	M/s GNJ & Co	5 bales of Cotton @ Rs. 5,000 per bale	A-1028	PL-4	25,000	4,000	29,000
9/9/06	M/s Shaheen Fabrics	250 Meters of Cloth @ Rs. 50 per meter	SH-669	PL-5	12,500	2,000	14,500
23/9/06	M/s GNJ & Co	15 bales of Cotton @ Rs. 4,500 per bale	9935	PL-4	67,500	10,800	78,300
					105,000	16,800	121,800

Based on these transactions, the Accounting entries will be as follows:

GENERAL LEDGER							
SUPPLIERS CONTROL ACCOUNT							GL-3
Debit				Credit			
Date	Folio	Description	Amount (Rs.)	Date	Folio	Description	Amount (Rs.)
				2/9/06	GL-10	Inventory Control Account	29,000
				9/9/06	GL-10	Inventory Control Account	14,500
				23/9/06	GL-10	Inventory Control Account	78,300

GENERAL LEDGER							
INVENTORY CONTROL ACCOUNT							GL-10
Debit				Credit			
Date	Folio	Description	Amount (Rs.)	Date	Folio	Description	Amount (Rs.)
2/9/06	GL-3	Suppliers Control Account	25,000				
9/9/06	GL-3	Suppliers Control Account	12,500				
23/9/06	GL-3	Suppliers Control Account	67,500				

PURCHASE LEDGER					
GNJ & Co			PL-4		
Date	Ref No.	Description	Amount (Rs.) Debit	Credit	Balance (Rs.)
2/9/06	90	5 Bales of Cotton		28,750	29,000
23/9/06	90	15 Bales of Cotton		77,625	78,300

PURCHASE LEDGER					
SHAHEEN FABRICS			PL-5		
Date	Ref No.	Description	Amount (Rs.) Debit	Credit	Balance (Rs.)
9/9/06	90	250 meters of Cloth		14,500	14,500

GENERAL LEDGER							
SALES TAX ACCOUNT				GL-70			
Debit				Credit			
Date	Folio	Description	Amount (Rs.)	Date	Folio	Description	Amount (Rs.)
2/9/06	GL-3	Suppliers Control Account	4,000				
9/9/06	GL-3	Suppliers Control Account	2,000				
23/9/06	GL-3	Suppliers Control Account	10,800				

After these Accounting entries have been made, the Sales Tax Account will show as follows:


GENERAL LEDGER							
SALES TAX ACCOUNT				GL-70			
Debit				Credit			
Date	Folio	Description	Amount (Rs.)	Date	Folio	Description	Amount (Rs.)
2/9/06	GL-3	Suppliers Control Account	4,000	2/9/05	GL-16	Customers Control Account	1,680
9/9/06	GL-3	Suppliers Control Account	2,000	9/9/05	GL-16	Customers Control Account	1,200
23/9/06	GL-3	Suppliers Control Account	10,800	13/9/05	GL-16	Customers Control Account	10,800
				30/9/06		Balance c/d	3,120
			16,800				16,800

You will see that the balance on this Account shows that Hussain Khaddar has incurred Rs. 16,800/- as Input Sales Tax on its purchases while only Rs. 13,680/- was invoiced to customers as Output Sales Tax i.e. Rs. 3,120/- of Sales Tax was paid in excess by Hussain Khaddar in September '05.

Therefore, when Sales Tax return is prepared for September '05, no amount of Sales Tax is payable – in fact, the Sales Tax return will show that Rs. 3,120/- is paid in excess – since Hussain Khaddar is a manufacturer, the amount of excess Input Sales Tax will be carried forward to the next month (please refer to section 9.10) to be adjusted against the Output Sales Tax for October 2007.

The Sales Tax return for September '07 will appear as follows.

Government of Pakistan
Sales Tax & Federal Excise Return-cum-Payment Challan



"STR-7
[See rule 14(1)]

REGISTRY	NTN	CNIC (in case of Individual)	STRN (Sales Tax Registration No.)	
	Name		Normal	Revised
SALES TAX CREDITS	Description	Gross Value	Taxable Value	Sales Tax
	1 Domestic Purchases (excluding fixed assets) Annex-A	105,000	105,000	16,800
	2 Imports excluding fixed assets (includes 2% on commercial imports) Annex-B	-	-	-
	3 Capital/ fixed assets to be credited at 1/12 th of accumulated amount			-
	4 (-) Inadmissible input tax relating to exempt supplies/ non-taxed services etc.			-
	5 Input Tax for the month (1 + 2 + 3 - 4)			16,800
	6 (+) Previous month credit brought forward			-
	7 Accumulated Credit (5 + 6)			16,800
	8 Supplies Made & Services Rendered Annex-C	85,500	85,500	13,680
	9 Exports Annex-D	-	-	-
SALES TAX DEBITS	10 Extra Tax charged under Chapter XIII of ST Sp. Procedure Rules '07 Annex-C			-
	11 Output Tax (8 + 10)			13,680
	12 Retail Turnover - for the Quarter		Turnover	-
	13 Electricity supplied to steel sector KWH	-	x Rs. 6.00	-
	14 Re-rollable scrap sold by ship breakers M Tons	-	x Rs. 4,848	-
	15 Re-meltable scrap sold by ship breakers M Tons	-		-
	16 Less: Sales Tax deducted by withholding agent @ 1/5th of tax invoiced			-
	17 Debit for the month (11 + 12 + 13 + 14 - 16)			13,680
	18 Sales Tax withheld by the return filer as withholding agent (STWH)			-
	19 Sales Tax Arrears including Principal, Def Surch. & penalty			-
PAYABLE/ REFUND	20 Whether excluded from Section 8B(1), under SRO 647(I)/2007 (Yes / No) Yes			-
	21 Admissible Credit - if 20 = Yes then 7; if 20 = No, then least of 7 or "90% of 11" or 17			16,800
	22 Payable ST - if 17 > 21 then (17 - 21 + 18 + 19); otherwise 18 + 19			-
	23 Excess Unadjusted Credit - if 20 = Yes and if 21 > 17 then (21 - 17); otherwise zero; if 20 = No then (7 - 21)			3,120
	24 Refund claim i.e. input consumed in zero-rated or excess of input tax as per rules			-
PAYMENTS	25 Balance Credit to be carried forward - if 24 < 23, then (23 - 24); otherwise zero			3,120
	26 Federal Excise Duty (FED) Payable / (FED Drawback) Annex-E			-
	27 Goods chargeable to Special Excise Duty (SED) Annex-C			-
	28 (-) SED on inputs used in manufacturing of Goods supplied for domestic consumption			-
	29 (-) SED paid on goods used in manufacturing of Goods exported (drawback)			-
	30 Net SED Payable (27 - 28 - 29)			-
	31 SED Arrears			-
	32 Net FED Payable If 26 + 30 > 0 then (26 + 30 + 31), else 31			-
	33 FED/ SED Drawback if 26 + 30 < 0 then -(26 + 30), else zero			-
	34 PDL - Petroleum Development Levy			-
DECLARATION	35 Total Taxes Payable (22 + 32 + 34)			-
	36 Tax paid on normal/ original return (applicable in case of revised return)			-
	37 Balance Tax Payable/ (Refundable) (35 - 36)			-
	38 Bank Account for payment of refund A/C	Bank	Branch	
HEAD OF ACCOUNTS	I, _____, holder of CNIC No. _____			
	In my capacity as self/member or partner of association of persons/principal/ officer / trustee/ representative of named above, do solemnly declare that to the best of my knowledge and belief the information given in this return is correct and complete in accordance with the provisions of the Sales Tax Act, 1990, the Federal Excise Act, 2005, and rules as well as notifications issued thereunder.			
	Date _____ Stamp _____ Signature _____			
	Head of Account	Amount	CPR No.	Amount
	B02341 - Sales Tax	(3,120)		-
	B02366 - Sales Tax on services	-		-
	B02367 - FED in VAT mode	-		-
	B02485 - Federal Excise Duty	-		-
	B03041 - PDL	-		-
	TOTAL AMOUNT PAYABLE	(3,120)	Total Amount in Figures	
Amount Received in words: _____				
Bank Officer's Signatures, Date & Stamp				

138.8 WHAT HAPPENED IN OCTOBER '05?

To show Accounting for Sales Tax in October '05, we will assume the following Sale and

Purchase transactions in October 2005.

	Net Amount (Rs.)	Sales Tax (Rs.)	Gross Amount (Rs.)
Sales	100,000	15,000	115,000
Purchases	80,000	12,000	92,000

Before Accounting entries are made for October '05, the Sales Tax Account will appear as follows after balances are carried forward from September 2005:

GENERAL LEDGER							
SALES TAX ACCOUNT				GL-70			
Debit				Credit			
Date	Folio	Description	Amount (Rs.)	Date	Folio	Description	Amount (Rs.)
1/10/06		Balance b/d	2,925				

When entries are recorded for October '05, the Sales Tax Account will show the following entries:

GENERAL LEDGER							
SALES TAX ACCOUNT				GL-70			
Debit				Credit			
Date	Folio	Description	Amount (Rs.)	Date	Folio	Description	Amount (Rs.)
1/10/06		Balance b/d	2,925	31/10/06	GL-16	Customers Control Account	16,800
31/10/06	GL-3	Suppliers Control Account	13,680				
31/10/06		Balance c/d	195				
			16,800				16,800

You will see that the balance on Sales Tax Account is only Rs. 195/- which is payable to Government even though, based on transactions in October '05, the amount payable should have been Rs. 3,120/-. You will appreciate that this is only because of the "refund" of Rs. 2,925/- which had arisen on transactions in September '05 and was brought forward to October 2005. When the Sales Tax return for October '05 is filed, Hussain Khaddar will attach a payment of Rs. 195/- along with the return.

Important: Again, referring to section 9.10, you will note that the facility to carry

forward excess Input Sales Tax to the next month is only available to manufacturers and that too for three subsequent months only. In case of any other Business, the excess Input Sales Tax (of Rs. 2,925/- in this example) will not be carried forward - in such a case, that Business will make a payment of Rs. 3,120/- with the Sales Tax return for October 2005 and Rs. 2,925/- will be claimed as a cash refund from the Sales Tax department.

The payment of Rs. 195/- will be recorded as follows:

GENERAL LEDGER							
SALES TAX ACCOUNT				GL-70			
Debit				Credit			
Date	Folio	Description	Amount (Rs.)	Date	Folio	Description	Amount (Rs.)
1/10/06		Balance b/d	2,925	31/10/06	GL-16	Customers Control Account	15,000
31/10/06	GL-3	Suppliers Control Account	12,000				
31/10/06	GL-20	Bank Account	195				
			15,000				15,000

After the payment has been recorded in the Sales Tax Account, you will note that the balance on this account stands at "nil". Consequently, when transactions are recorded for November '05, the opening balance will be "nil" and Sales Tax will get recorded as per normal procedures.

138.9 EXPENSES ON SALE

A Business will incur certain expenses at the time of making a sale, e.g., commission paid or discount given to a customer. Since the sales invoice already includes the amount of Sales Tax, a question arises: How are these expenses treated when Sales Tax is calculated? Sales Tax law requires that such expenses be deducted from the invoice value after which Sales Tax is added to arrive at the total invoice amount. The following example will further illustrate this:

EXAMPLE # 17.4

Discount given

Suppose a Business sells a product for Rs. 10,000 and gives a discount of 2.5% to the Customer. Sales Tax is chargeable at 16%.

Sales(Rs.)	10,000
Less: Discount	2,500
	7,500
Sales tax @ 16%	1,200
Gross Amount	8,700

138.10 CARRY FORWARD – ONLY FOR MANUFACTURERS

In the foregoing sections, we have described situations under which excess Input Sales Tax is carried forward to next month(s).

Through an amendment in the Federal Budget 2005, the facility of carrying forward excess Input Sales Tax is now only available to manufacturers and that too for the next six months. In case of all other Businesses, the excess Input Sales Tax will not be carried forward – in such cases, the Businesses will have to apply for a cash refund to the Sales Tax department.

139 REFUND OR CARRY FORWARD

In cases where input tax is greater than output tax, the excess amount of input tax is treated as “refundable” and gets “carried forward” to the next month subject to the restrictions referred to in section 9.10 above.

Here, a distinction needs to be made between the terms “refund” and “carried forward”. The term “carried forward” refers to the amount of Input Sales Tax paid in excess of Output Sales Tax which then gets carried forward to the next month(s). It is pertinent to mention here that only manufacturers are entitled to the “carry forward facility” and that too for a maximum period of six months. For manufacturers, this excess Input Sales Tax gets treated as “input tax” in that period with the result that Sales Tax payable gets reduced. By the term “refund”, we mean “Cash Refunds” which are determined by the Sales Tax department and physical funds are transferred to the Business’s account by the Sales Tax department – the procedures for obtaining these cash refunds are more extensive and are described below.

139.1 HOW TO FILE A REFUND CLAIM?

The procedures for applying for cash refund claims are different depending on the nature of the Business which is claiming the refund. These procedures are described on next page.

139.1.1 FOR EXPORTERS (MANUFACTURER OR COMMERCIAL)

In case of manufacturer-cum-exporters or commercial exporters, the monthly Sales Tax return filed shall be treated as the refund claim, provided that the following supporting documents are also filed:

- Input invoices, output invoices and zero rated invoices.
- Three copies of Bill of Entry or Pakistan Goods Declaration duly cleared by Customs.
- Proof of transportation of goods out of Pakistan.
- Four copies of bill of export or Pakistan Goods Declaration.

If export of similar goods has increased by 25%, the following additional documents are also required to be submitted:

- Bank credit advice or payment realization certificates.
- Copies of banking instruments through which payments are made.
- Statement showing quantity, value and input tax on stocks.

139.1.2 FOR OTHER REGISTERED BUSINESSES

Every such Business shall file an application with the Sales Tax department when seeking a cash refund which will specifically mention the following:

- Name.
- Address and registration number.
- Date of application.
- Amount of refund claimed.
- Reason for claiming refund.

Along with the Application, the following supporting documents will also be attached:

- Input invoices, output invoices, zero rated invoices or invoices of intermediary processes.
- Import and export documents, e.g. Bill of Entry, Shipping Bill, Airway Bill etc.
- Original return-cum-payment challans or treasury challans.

What we have described above so far are the procedural requirements for claiming a refund. In the following sections, we will describe some other regulations which may also affect a Business's ability to claim a refund.

139.2 TIME PERIOD

If a refund is due to a Business because of inadvertent errors or omissions, the Business has 12 months from the date of payment of tax to claim refund.

139.3 DELAYS IN CASH REFUND

In cases where cash refunds are delayed by the Sales Tax department, the Business will be entitled to receive interest @ 6% per annum of the amount of refund due in addition to the amount of refund itself.

The amount of interest will be calculated from the date of the order of Collector for issuance of refund to the date of issuance of refund voucher.

140 PENALTIES

Sales Tax is revenue accruing to the Government of Pakistan. Therefore, any non-payment of Sales Tax is a direct loss to the Government. Various penalties have been put in place to ensure that Sales Tax is correctly collected and paid by Businesses.

Some of the more common circumstances which attract penalties under Sales Tax law are described below:

140.1 NON-FILING OF SALES TAX RETURN

The penalty will be Rs. 100 per day for the first 15 days after which it will be a flat amount of Rs. 5,000/-.

140.2 ISSUANCE OF SALES TAX INVOICE

A penalty of Rs 5,000 or 3% of amount of tax involved (whichever is higher) will be paid if a Business fails to issue a Sales Tax invoice where required under law.

In case where a Sales Tax invoice is issued by a Business which is not authorized to do so, the penalty will be Rs. 10,000 or 5% of amount of tax involved, whichever is higher.

140.3 NON-PAYMENT OF SALES TAX

A penalty of Rs 10,000 or 5% of amount of tax involved (whichever is higher) is paid if a person fails to deposit the amount of tax.

140.4 NON-REGISTRATION

A penalty of Rs 10,000 or 5% of amount of tax involved (whichever is higher) is paid if a Business, which should have registered, was not registered with Sales Tax department.

140.5 OTHER PENALTIES

A penalty of Rs. 25,000/- or 100% of the amount of Sales Tax involved, whichever is higher, will be paid by a Business which:

- Submits a false or fake document to any officer of Sales Tax.

- Destroys, alters, mutilates or falsifies its records.
- Knowingly or fraudulently makes false statements, declarations or representations, denies or obstructs the access of a Sales Tax officer to a Business's premises, obstructs a Sales Tax officer in the performance of his official duties, commits or attempts to commit Sales Tax fraud.

140.6 FAILURE TO PROVIDE RECORDS

If a Business, which has been registered with Sales Tax department, fails to provide documents to the concerned Authority when asked to do so, shall pay a penalty of:

- Rs. 2,500/- on receipt of first notice.
- Rs. 10,000/- on receipt of second notice.
- Rs. 50,000/- on receipt of third notice.

140.7 DEFAULT SURCHARGE

Default Surcharge is a form of penal interest which is payable under Sales Tax law in the following cases:

- Non-payment of the Sales Tax due in time.
- Claim of inadmissible tax credit, inadmissible refund or an adjustment.
- Incorrect application of zero percent rate to supplies.

In such circumstances, the rate of Default Surcharge shall be:

Time Period	Default Surcharge Rate
In case of first 6 months of default	1.0% per month of the tax due
In case of seven months onwards	1.5% per month of the tax due
In case of tax fraud	2.0% per month of the tax evaded or refunded

141 E-FILING OF SALES TAX RETURN

Central Board of Revenue has made it mandatory for corporate sector to file sales tax returns electronically with effect from tax period December 2005 under SRO 1184(1)/2005 dated December 08, 2005.

These Rules shall apply to private and public limited companies registered in the Collectorate of Sales Tax.

The registered person shall obtain NIFT Class 2 Digital Certificate from NIFT (National Institutional Facilitation Technologies (Pvt.) Limited) by downloading and filing the Digital Certificate Request Form from NIFT Website i.e. <http://www.nift.pk/>. The NIFT certificate shall be installed by the registered person in his computer.

141.1 PROCEDURE FOR FILING OF E-SALES TAX RETURN

The registered person shall download MS Excel based blank Electronic Sales Tax Return Form from the Central Board of Revenue's website and fill the information about the purchases and supplies made during a tax period, the tax due and paid and other applicable information as stated in the filling instructions.

- Payment of the amount of sales tax, if any, shall be made in any of the designated online branches of the National Bank of Pakistan on the prescribed payment challan.
- Reference number of the Computerized Payment Receipt and other required information shall be duly mentioned in the relevant columns of the electronic sales tax return.
- The duly filled Electronic Sales Tax Return including a 'Nil return' shall be transmitted to the Central Board of Revenue's e-mail address i.e. (salestax.returns@fbr.gov.pk), through a digitally signed e-mail.
- The Electronic Sales Tax Return and its relevant attachments, if any, shall be kept in the electronic record of the registered person and shall be produced to the officer-in-charge on demand along with the supportive documents.

The Board shall send a digitally signed e-mail acknowledging the receipt of Electronic Sales Tax Return.

APPENDIX

APPENDIX 17-01 ST 1

NATIONAL TAX NUMBER FOR THE BUSINESS	
<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> <div style="width: 80px; height: 15px; border: 1px solid black;"></div> <div style="width: 15px; height: 15px; border: 1px solid black; display: flex; align-items: center; justify-content: center;">-</div> <div style="width: 5px; height: 15px; border: 1px solid black;"></div> </div>	
Part – 1 ABOUT THE BUSINESS	
(1) Business Name	<div style="border: 1px solid black; width: 100%; height: 20px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
(2) Address of Registered Head Office	<div style="border: 1px solid black; width: 100%; height: 20px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
(i) City	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>
(ii) Post Code	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>
(iii) Premises (Tick ✓)	<input type="checkbox"/> Self owned <input type="checkbox"/> Rented
(iv) Phone No.	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>
(v) Fax No.	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>
(vi) E-mail address	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>
(vii) Consumer number for electricity	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>
(viii) Consumer number for gas	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>
(ix) Address of all branches, manufacturing units, godowns and outlets)	<div style="border: 1px solid black; padding: 5px;">Please provide the information on additional sheet(s), and follow the format given above</div>
(3) (i) Bank Account No.	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>
(ii) Bank name & address	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>
Note:	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>
In case of additional information for columns 2(iv) to (viii) and 3(i) to (ii) above, please provide on separate sheets, and follow the format given above	
<p>(4) (a) Business Activity. (Please tick (✓) which ever is applicable).</p> <div style="display: flex; flex-wrap: wrap;"> <div style="width: 50%;"><input type="checkbox"/> Manufacturer</div> <div style="width: 50%;"><input type="checkbox"/> Importer</div> <div style="width: 50%;"><input type="checkbox"/> Exporter</div> <div style="width: 50%;"><input type="checkbox"/> Distributor</div> <div style="width: 50%;"><input type="checkbox"/> Retailer</div> <div style="width: 50%;"><input type="checkbox"/> Wholesaler</div> <div style="width: 50%;"><input type="checkbox"/> Service Provider</div> </div> <p>(b) Principal Business Activity (Please tick (✓) only one of the categories below): Manufacturer / Importer / Exporter / Distributor / Wholesaler / Retailer / Service Provider</p> <p>(c) Primary product dealt in.</p> <div style="display: flex; justify-content: space-between;"> <div>Product Name _____</div> <div> PCT Code <i>(For Official Use)</i> <div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> <div style="width: 80px; height: 15px; border: 1px solid black;"></div> <div style="width: 15px; height: 15px; border: 1px solid black; display: flex; align-items: center; justify-content: center;">-</div> <div style="width: 5px; height: 15px; border: 1px solid black;"></div> </div> </div> </div> <p>(d) Services rendered _____</p> <div style="display: flex; justify-content: space-between;"> <div></div> <div> Service Code <div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;"> <div style="width: 80px; height: 15px; border: 1px solid black;"></div> <div style="width: 15px; height: 15px; border: 1px solid black; display: flex; align-items: center; justify-content: center;">-</div> <div style="width: 5px; height: 15px; border: 1px solid black;"></div> </div> </div> </div>	

Part – 2	STATUS
<p>(Only one the column from column (1) to column (3) is required to be filled. The remaining may be left blank)</p>	
<p>(1) <input type="checkbox"/> INDIVIDUAL</p>	<p>(a) Name of owner <input style="width: 150px;" type="text"/></p> <p>(b) N.I.C. number <input style="width: 150px;" type="text"/></p> <p>(c) National Tax Number <input style="width: 100px;" type="text"/></p> <p>(d) Date of commencement of business <input style="width: 100px;" type="text"/></p> <p>(e) Initial capital employed <input style="width: 150px;" type="text" value="Rs."/></p>
<p>(2) <input type="checkbox"/> AOP</p>	<p>(a) Data of constitution <input style="width: 100px;" type="text"/></p> <p>(b) Initial capital employed <input style="width: 150px;" type="text" value="Rs."/></p> <p>(c) No. of members <input style="width: 50px;" type="text"/> <i>Please fill in attachment No. ST-1 (A) for each member</i></p> <p>(d) Date of commencement of business <input style="width: 100px;" type="text"/></p>
<p>(3) <input type="checkbox"/> COMPANY</p>	<p>(a) Company registration number <input style="width: 150px;" type="text"/></p> <p>(b) Date of incorporation <input style="width: 100px;" type="text"/></p> <p>(c) No. of directors <input style="width: 50px;" type="text"/> <i>Please fill in attachment No. ST-1 (A) for each director</i></p> <p>(d) <input type="checkbox"/> Limited by share <input type="checkbox"/> Limited by guarantee</p> <p>(e) Initial capital employed <input style="width: 150px;" type="text" value="Rs."/></p> <p>(f) Date of commencement of business <input style="width: 100px;" type="text"/></p> <p>(g) TYPE OF COMPANY (Please tick (✓) the most appropriate box applicable below)</p> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> <p><input type="checkbox"/> Private Limited Company</p> <p><input type="checkbox"/> Public Limited Company (Listed)</p> <p><input type="checkbox"/> Public Authority or Corporate Body (wholly owned by Government)</p> </div> <div style="width: 45%;"> <p><input type="checkbox"/> Public Limited Company (Not Listed)</p> <p><input type="checkbox"/> Local Authority</p> <p><input type="checkbox"/> Other (please specify)</p> </div> </div>

Part – 3			TAXABLE ACTIVITY OR SERVICES RENDERED		
<i>Please give Business activity (Part-1, column-4) and commodity name in relevant column below (Attach additional sheets if required)</i>					
BUSINESS ACTIVITY <small>Reference (Part-1, Column-4)</small>	GOODS OR SERVICES SUPPLIED OR TO BE SUPPLIED	PCT Code <i>(For Official use)</i>			
		<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;">—</div>			
		<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;">—</div>			
		<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;">—</div>			
		<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;">—</div>			
		<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;">—</div>			
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		<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;">—</div>			
		<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;">—</div>			
	<div style="border: 1px solid black; width: 100px; height: 20px; display: flex; align-items: center; justify-content: center;">—</div>				

Part – 4		BUSINESS RECORDS	
(1) Business record keeping (Tick (✓) appropriate box)			
(a)	<input type="checkbox"/>	Manual	
(b)	<input type="checkbox"/>	Computerized	
(c)	<input type="checkbox"/>	Intend to computerize by _____ (date)	

Part – 5		DECLARED / EXPECTED TAXABLE SALES	
(1) Taxable sale value during last 12 months (if applicable)	Rs.		
(2) Expected taxable sale value during next 12 months	Rs.		

Part – 6		VOLUNTARY REGISTRATION	
(1) I am applying for voluntary registration (Tick (✓) appropriate box).			
(a)	<input type="checkbox"/>	My taxable turnover is below the registration threshold.	
(b)	<input type="checkbox"/>	My taxable turnover will exceed the registration threshold.	
(c)	<input type="checkbox"/>	I am making exempt / non-taxable supplies.	

Part – 7		DECLARATION																	
<p>I, _____ solemnly declare that to the best of my knowledge and belief, the information given in this application is correct and complete. Furthermore, I also declare that I have not been allotted any Sales Tax Registration Number nor have I applied for it elsewhere. I understand that incorrect information can lead to penal action.</p>																			
_____ <i>Date</i>	_____ <i>Official Stamp</i>	_____ <i>Authorized Signature</i>																	
Part – 8		FOR OFFICIAL USE																	
(1)	Sales Tax Registration Number Allotted	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td> </tr> </table>																	
(2)	Date	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%; text-align: center;">-</td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%; text-align: center;">-</td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td><td style="width: 5%;"></td> </tr> </table>				-			-										
		-			-														
(3)	Serial No. _____	_____ SIGNATURE & STAMP of issuing office																	

PARTNERSHIP DETAILS				ST - 1 (A)
Please (Tick ✓) relevant		For Official Use only (Date of Receipt _____)		
<input type="checkbox"/> Owner	<input type="checkbox"/> Member	<input type="checkbox"/> Director		
(1) Full Name	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>			
(2) Home Address	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>			
(3) Post Code	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>			
(4) Bank Account Number	<div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; height: 15px; width: 40%;"></div> <div>Phone No. <div style="border: 1px solid black; height: 15px; width: 100px;"></div></div> </div>			
(5) National Tax Number	<div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; height: 15px; width: 40%;"></div> <div>Bank Number <div style="border: 1px solid black; height: 15px; width: 100px;"></div></div> </div>			
(6) Are you running any other sales tax registered business? (If "yes" provide its sales tax registration number)	<div style="display: flex; justify-content: space-between;"> <div>Yes <input type="checkbox"/> No <input type="checkbox"/></div> <div>Registration Number <div style="border: 1px solid black; height: 15px; width: 100px;"></div></div> </div>			
Signature <div style="border: 1px solid black; height: 20px; width: 150px; display: inline-block;"></div>	Date <div style="border: 1px solid black; height: 15px; width: 100px;"></div>			
<input type="checkbox"/> Owner	<input type="checkbox"/> Member	<input type="checkbox"/> Director		
(1) Full Name	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>			
(2) Home Address	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>			
(3) Post Code	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>			
(4) Bank Account Number	<div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; height: 15px; width: 40%;"></div> <div>Phone No. <div style="border: 1px solid black; height: 15px; width: 100px;"></div></div> </div>			
(5) National Tax Number	<div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; height: 15px; width: 40%;"></div> <div>Bank Number <div style="border: 1px solid black; height: 15px; width: 100px;"></div></div> </div>			
(6) Are you running any other sales tax registered business? (If "yes" provide its sales tax registration number)	<div style="display: flex; justify-content: space-between;"> <div>Yes <input type="checkbox"/> No <input type="checkbox"/></div> <div>Registration Number <div style="border: 1px solid black; height: 15px; width: 100px;"></div></div> </div>			
Signature <div style="border: 1px solid black; height: 20px; width: 150px; display: inline-block;"></div>	Date <div style="border: 1px solid black; height: 15px; width: 100px;"></div>			
<input type="checkbox"/> Owner	<input type="checkbox"/> Member	<input type="checkbox"/> Director		
(1) Full Name	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>			
(2) Home Address	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>			
(3) Post Code	<div style="border: 1px solid black; height: 15px; width: 100%;"></div>			
(4) Bank Account Number	<div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; height: 15px; width: 40%;"></div> <div>Phone No. <div style="border: 1px solid black; height: 15px; width: 100px;"></div></div> </div>			
(5) National Tax Number	<div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; height: 15px; width: 40%;"></div> <div>Bank Number <div style="border: 1px solid black; height: 15px; width: 100px;"></div></div> </div>			
(6) Are you running any other sales tax registered business? (If "yes" provide its sales tax registration number)	<div style="display: flex; justify-content: space-between;"> <div>Yes <input type="checkbox"/> No <input type="checkbox"/></div> <div>Registration Number <div style="border: 1px solid black; height: 15px; width: 100px;"></div></div> </div>			
Signature <div style="border: 1px solid black; height: 20px; width: 150px; display: inline-block;"></div>	Date <div style="border: 1px solid black; height: 15px; width: 100px;"></div>			

INSTRUCTIONS

National Tax Number If this column is not filled in, your application will not be entertained for registration.

Part - 1

- (1) Write complete Business Name.
- (2) Write complete address of the Head office giving room/house/shop number, street name/number, city, post code, phone, fax, e-mail, electricity and gas consumer number, bank address and account number. Write complete address of all the branches, manufacturing units, godowns and outlets giving room/house/shop number, street name/number, city, post code, phone, fax, e-mail, electricity and gas consumer number.
- (3) Please give bank account number, name and address.

In case of additional information for any of the columns, please use separate sheet(s) and follow the same format.
- (4)(a) Tick the category under which the business falls. In case of more than one type of business category, all the relevant boxes may be ticked.
- (4)(b) The principal / main business activity which defines your business most closely is required to be ticked. (Tick only ONE activity)
- (4)(c) Please give the name of the primary product dealt in.
- (4)(d) Please provide name and type of service rendered.

Part - 2

- (1)(a) (b) (c) Please give complete name of owner, N.I.C and N.T.N.

Remember: In case the columns N.I.C, N.T.N are not filled the application will not be entertained for registration.

- (1)(d) (e) Please give date of commencement of business and initial capital employed.
- (2) Each member of AOP is required to fill in attachment No. **ST-1 (A)**
- (3)(a) (b) (d) Please give company's registration number, date of incorporation, limits, initial capital employed, date of commencement of business and tick the relevant **"TYPE OF COMPANY"**
(e) (f) (g)
- (3)(c) Each director of company is required to fill in attachment No. **ST-1 (A)**

Part - 3 Please mention the name of goods supplied or intended to be supplied as manufacturer.

Part - 4 Please tick the relevant mode of maintenance of business records.

Part - 5 Please give taxable value of sales during the 12 months (if applicable) and the next 12 months (estimated).

Part - 6 Tick only the appropriate box.

Part - 7 Please ensure that the declaration is signed by the authorized person.

Part - 8 **FOR OFFICIAL USE ONLY.**

APPENDIX 17-02 ST 2

Part – 1				CHANGE OF OWNERSHIP			
<u>To be completed by new owner</u>				<u>To be completed by previous owner</u>			
(1) New owner's Name 				Previous owner's Name 			
(2) Business Name 				Business Name 			
(3) Legal Status <input type="checkbox"/> Individual <input type="checkbox"/> Firm <input type="checkbox"/> AOP <input type="checkbox"/> Company				Legal Status <input type="checkbox"/> Individual <input type="checkbox"/> Firm <input type="checkbox"/> AOP <input type="checkbox"/> Company			
(4) I will continue using previous sales Tax Registration No. which is (Attach Form ST-1) <i>(Application will not be entertained without attaching ST-1 Form)</i>				I agree to cancel my registration and transfer my number to the new owner. My registration No. was I have also applied for de-registration. (attach Form-ST-3) <i>(Application will not be entertained without attaching ST-3 Form)</i> I will relinquish ownership from following date.			
(5) I will assume ownership from following date, 							
(6) Position in Business 				Position in Business 			
Signature Date 				Signature Date 			
Part – 2				Other Changes			
Ref. Col #	Name of Column	<u>Existing Particulars</u>	<u>New Particulars</u>				
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
			Signature 				

INSTRUCTIONS

Fill the particulars in Part – 1, if there is “Change in Ownership” of the business

Part - 1

The LEFT PART is to be filled in by the NEW OWNER.

- (1) Write your full name.
- (2) Write complete business name.
- (3) Tick the appropriate legal status of your business.
- (4) Write the registration number of the business you have brought.
This will be an assurance of continuity of the previous registration number associated with the business.

Remember: In case ST-1 form is not attached application for change in ownership of business will not be entertained.

- (5) Write the date, you will assume ownership of the business.
- (6) Please specify your position / designation in the business.

Please sign and specify date (The application will be rejected if it is not signed)

(NOTE)

THE RIGHT PART is to be filled by the PREVIOUS OWNER.

- (1) Write your full name.
- (2) Write complete business name.
- (3) Tick the appropriate legal status of your business.
- (4) Write your business registration number for agreeing to transfer the registration number to the new owner.

Remember: In case ST-3 Form is not attached the application will not be entertained.

- (5) Please specify the date you will relinquish ownership from business / registration number.
- (6) Please write your position / designation in the business.

Please sign and specify date (The application will not be entertained, if it is not signed).

Part- 2

Please specify the Column Name of ST-1 form in which change has occurred. Mention the new particulars as required to be amended. The old particulars will be the same as specified previously.

APPENDIX 17-03 ST 3

(01)	Sales Tax Registration No.	<input type="text"/>											
(02)	National Tax Number	<input type="text"/>											
(03)	N.I.C. Number	<input type="text"/>											
(04)	Business Name	<input type="text"/>											
(05)	Business Address	<input type="text"/>											
(06)	Phone No.	<input type="text"/>											
(07)	Reason(s) for De-Registration	<div> <div>(i) <input type="checkbox"/> I have ceased to carry on my business</div> <div>(ii) <input type="checkbox"/> My supplies have become exempt.</div> <div>(iii) <input type="checkbox"/> My taxable turnover during the last 12 months has remained below the threshold</div> <div> <div>(a) <input type="checkbox"/> Please give the value of taxable supplies you made in last 12 month</div> <div>Rs. <input type="text"/></div> </div> <div>(b) <input type="checkbox"/> Please give reason(s) for reduction in your taxable turnover (attach sheet, if necessary).</div> <div>(iv) <input type="checkbox"/> I have transferred / sold my business concern (Attach form ST-2)</div> <div>(v) <input type="checkbox"/> Other (Please give detail on separate sheet)</div> </div>											

DECLARATION

I,

(Full name in capital letters)

declare that the information given in this form and in any accompanying documents is true and complete. I understand that incorrect information can lead to penal action.

Office Stamp

Signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

In case of manufacturer following documents will also be attached with the return:

GOVERNMENT OF PAKISTAN

ADJUSTMENT ADVICE
(Under SRO.666(I)/2005, dated 30th June, 2005)

Reference No. _____ Date: _____

1. Sales Tax Registration No. _____
2. National Tax No. _____
3. Name _____
4. Address _____
5. Adjustment Note No.& Date _____
6. Tax Period _____
7. Amount of Excess input tax available for
adjustment in the following tax periods Rs. _____

Name / Designation _____

Government of Pakistan

ADJUSTMENT NOTE

(Under SRO. 666(I)/2005 dated 30.06.2005)

Reference No. _____ Date: 10/5/2005

- (1) Sales Tax Registration No. _____
- (2) National Tax No. _____
- (3) Name _____
- (4) Address _____
- (5) Tax period _____
- (6) Input tax and carry forward from Rs: _____
preceding tax period as per return enclosed
- (7) Output tax as per return enclosed Rs: _____
- (8) Excess input tax available for adjustment Rs: 0.00
in the following tax period (6-7)

Name _____ Signature _____

CNIC No _____ Stamp _____

Designation _____

Sales Tax Return-cum-Payment Challan for "Distributors & Wholesellers dealing in Third Schedule items"

[See rule 15(4) of the Sales Tax Rules, 2005]

			-		-					
Regular	Revised	[Pls. type Y in the relevant return box]								

(01) Sales Tax Reg. No.		(02) N.T.N. No.									
(03) Name		(04) Tax period	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">Month</td> <td style="width: 10%;"></td> <td style="width: 10%;">Year</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>	Month		Year					
Month		Year									

(05) Opening balance/inventory	Value (excluding Sales Tax) Rs: <div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>	Sales Tax Involved Rs: <div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>	Value including Sales tax <div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>
(06) Purchases made during the tax period	Value (excluding Sales Tax) Rs: <div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>	Sales Tax Involved Rs: <div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>	Value including Sales tax <div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>
(07) Supplies made during the tax period	Value (excluding Sales Tax) Rs: <div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>	Sales Tax Involved Rs: <div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>	Value including Sales tax <div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>
(08) Closing Balance/Inventory	Value (excluding Sales Tax) Rs: <div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>	Sales Tax Involved Rs: <div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>	Value including Sales tax <div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>
(09) Sales Tax arrears	Rs: <div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>	(11) Penalty	<div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>
(10) Sales tax (if payable on account of increase in price)	Rs: <div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>	(12) Default Surcharge	<div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>
(13) TOTAL SALES TAX PAYABLE [9 + 10 + 11 + 12]			<div style="border: 1px solid black; width: 150px; height: 20px; text-align: center;">-</div>

Note: The sales tax, if payable, shall be deposited under the head of account "0220000—Sales Tax".

I declare that the entries in this return are true and correct

Name	<input type="text"/>	Signature	<input type="text"/>						
NIC#	<input type="text"/>	Stamp	<input type="text"/>						
Designation	<input type="text"/>	Date	<table border="1"> <tr> <th>Day</th> <th>Month</th> <th>Year</th> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </table>	Day	Month	Year	<input type="text"/>	<input type="text"/>	<input type="text"/>
Day	Month	Year							
<input type="text"/>	<input type="text"/>	<input type="text"/>							

APPENDIX 17-06 Sales Tax Return for Retailers

Government of Pakistan
Retail Tax Return-cum-Payment Challan
 [See rule 16(d)]

"Annex"

Note: In case of revised return, insert date of initial return

Regular	Revised	[Pls. type Y in the relevant return box]			

(01) Sales Tax Reg. No. (02) N.T.N. No.

(03) Name (04) Tax period

Month	Year

	Value (excluding Sales Tax)	Rate	Sales Tax Due (Output)
(05) SALES			
(a) Total Supplies	Rs: -		-
(06) PURCHASES			
(a) Imports	Rs: -		-
(b) Purchases (domestic)	Rs: -		-
TOTAL PURCHASES	Rs: -		-
(07) Value Addition			
(a) Value Addition (6 X 7B)	Rs: -		-
(b) Percentage of Value Addition	Rs: -		-
(08) Arrears/Default surcharge/ Recoveries point out by Audit	-	(09) Penalty for late filing	-
(10) Net amount payable (including Arrears, Default surcharge and penalties)	Total Sales Tax Payable [(7a + 8 + 9)]		0.00
	Head of Account <input type="checkbox"/> 0220000 Sales Tax		
(11) Refund Claimed			

Declaration *I declare that the entries in this return are true and correct*

Name Signature

NIC# Stamp

Designation Date

Day	Month	Year

For Bank Use

Serial No. Amount Received **0.00**

Amount in words Bank's Stamp

Bank officer's signature

CASH MEMO / INVOICE

Sales Tax Registration No. _____ Serial No. _____

M/s.(Sellers' Name).....
 (.....Seller's' Address.....)
 Tel: _____
 Fax: _____

Buyer's Name & Address : _____

S.No.	Description	Unit	Quantity / No./	Amount
		Price	Weight / Volume	
Total				

Signature of authorized person

APPENDIX 17-07 Sales Tax Return for Commercial Importers

Government of Pakistan
Sales Tax Return-cum-Payment Challan
COMMERCIAL IMPORTERS

[See rule 12]

Note: In case of revised return, insert date of initial return

Regular Revised [Pls. type Y in the relevant return box]

(01) Sales Tax Reg. No. [] (02) N.T.N. No. []

(03) Name [] (04) Tax period Month Year []

(05) SALES	Value (excluding Sales Tax)	Rate	Sales Tax Due (Output)
(a) Taxable supplies	Rs: -	15%	-
(b) Exports/Zero-rated supplies	Rs: -	0%	-
(c) Supplies to DTRE Registered Persons	Rs: -	0%	-
(d) Exempt supplies	Rs: -		-
TOTAL	Rs: -		-

(06) PURCHASES	Value (excluding Sales Tax)	Rate	Sales Tax Paid (Input)
(a) Taxable imports	Rs: -	15%	-
(b) Taxable purchases (Domestic)	Rs: -	15%	-
(c) Exempt Purchases/Imports	Rs: -		-
(d) All other Purchases	Rs: -		-
TOTAL	Rs: -		-

(6A) Sales tax on value addition already paid on Treasury Challan Rs: - 15% -

(07) Arrears/Recoveries [] (08) Penalty []

(09) Default Surcharge []

(11) Net amount payable (including Arrears, Default surcharge and penalties) **Total Sale Tax Payable [5-(6+6A)+(7+8+9)]** 0.00

Head of Account
☐ 0220000 Sales Tax

Declaration I declare that the entries in this return are true and correct

Name [] Signature []

NIC# [] Stamp []

Designation [] Date Day Month Year []

For Bank Use

Serial No. [] Amount Received 0.00

Amount in words [] Bank's Stamp []

Bank officer's signature []

CHALLAN FOR PAYMENT OF SALES TAX ON
VALUE ADDITION BY A COMMERCIAL IMPORTER

Sales Tax Registration No.: _____

Name: _____

Goods Declaration No. and date: _____

IGM No. and date: _____

Index No.: _____

Assessed import value

(value for sales tax purposes): Rs. _____

Sales tax paid on GD: Rs. _____

Value addition (minimum 10%): Rs. _____

Sales tax payable on value addition, and deposited in bank:

Rs. _____

Signature: _____

Name: _____

NTN No.: _____

Date: _____

FOR BANK USE: S. No. _____

Received an amount of Rs.: _____

In words: Rupees: _____

(Head of account: '0220000-Sales Tax')

Bank officer's signature: _____

Date: _____

Bank stamp: _____

STATEMENT OF VALUE ADDITION OF COMMERCIAL IMPORTER
To be furnished at the close of the Financial Year

Sales Tax Registration No. _____

Name: _____

Address: _____

Telephone No.: _____ Fax: _____

For the year from _____ (month year) to _____ (month year)

- | | | |
|-----|---|-----------|
| 1. | Opening Stock as on 1 st July _____ | Rs. _____ |
| 2. | Total Imports during the year | Rs. _____ |
| 3. | Closing Stock as on 30 th June _____ | Rs. _____ |
| 4. | Total Sales during the year | Rs. _____ |
| 5. | Cost of Sales (1+2-3) | Rs. _____ |
| 6. | Value Addition (4-5) | Rs. _____ |
| 6A. | Value Addition Percentage $(6/5) \times 100$ | Rs. _____ |
| 7. | Tax Payable on value addition $[5+(5 \times 6A)] \times 0.10$ | Rs. _____ |
| 8. | Sales Tax paid during the year | Rs. _____ |
| 9. | Tax payable (7-8) | Rs. _____ |
| 10. | Balance amount paid <u>vide</u> Challan No. and date | Rs. _____ |

Signature: _____

Name: _____

Designation: _____

NTN No.: _____

Date: _____

STATEMENT OF VALUE ADDITION OF COMMERCIAL IMPORTERS
FOR DOMESTIC PURCHASES ONLY

Sales Tax Registration No. _____

Name: _____

Address: _____

Telephone No.: _____ Fax: _____

For the year from _____ (month year) to _____ (month year)

- | | | |
|----|--|-----------|
| 1. | Opening Stock as on 1 st July _____ | Rs. _____ |
| 2. | Total purchases during the year | Rs. _____ |
| 3. | Closing Stock as on 30 th June _____ | Rs. _____ |
| 4. | Total Sales during the year | Rs. _____ |
| 5. | Sales Tax paid during the year on domestic goods | Rs. _____ |

Signature: _____
Name: _____
Designation: _____
NTN No.: _____
Date: _____

APPENDIX 17-08 Sales Tax Return for Jewelers

GOVERNMENT OF PAKISTAN		Annex-B [See rule 27(2)]		Note: In case of revised return, insert date of initial return.	
Sales Tax Return – cum - Payment Challan FOR JEWELLERS		Regular Revised Pl. tick the relevant box		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
<i>Please see the instructions on the reverse before you fill this return</i>					
(01) Sales Tax Registration No.		(02) N.T.N #			
(03) Name		(04) Tax Period		MONTH YEAR <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
(05) Excess amount of Input Tax carried forward from the preceding tax period, if any.					
(06) Unclaimed Input Tax from immediate three preceding tax period (excluding Column # 05)					
(07) Sales		VALUE (Excluding Sales Tax)	Rate	SALES TAX DUE (Output Tax)	
(a) Total value of Supplies		Rs.			
(b) Total value of exempt Gold / Silver		Rs.			
(c) Total taxable value (7a – 7b) and tax		Rs.	15%	Rs.	
(08) Purchases		VALUE (Excluding Sales Tax)	Rate	SALES TAX PAID (Input Tax)	
(a) Taxable Imports		Rs.	15%	Rs.	
(b) Taxable Purchases		Rs.	15%	Rs.	
(c) Exempt Purchases / Imports		Rs.			
Total		Rs.		Rs.	
(09) Arrears / Additional Tax / recoveries pointed out by audit		Rs.	(10) Penalty for late filing		Rs.
(11) Net amount payable (including Arrears, Additional Tax and Penalties)		TOTAL SALES TAX PAYABLE [7c+9+10]		Rs.	
		Head of Account <input type="checkbox"/> 0220000 Sales Tax			
(12) Refund		Rs.	(13) Carry forward		Rs.
Declaration I declare that the entries in this return are true and correct					
Name		Signature			
N.I.C #		Stamp			
Designation		Date		DAY MONTH YEAR <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
For Bank use		Serial No.....		Amount Received	
Amount in words.				Rs.	
Bank Officer's Signature		Bank's Stamp			

APPENDIX 17-09 Advance Payment Receipt

Advance Payment Receipt

Serial No. _____

Sales Tax Registration No. _____

M/s _____ (Sellers' Name) _____
(_____ Sellers' Address _____)

Tel: _____

Fax: _____

Buyer's Name & _____

Address _____

.No.	Description	Quantity/No./ Weight/Volume	Value of goods exclusive of Sales Tax	Amount of Sales Tax involved	Amount of Sales Tax received in advance	Balance amount of Sales Tax payable, if any
Total						

Signature of authorized person

APPENDIX 17-10 Nil Return

GOVERNMENT OF PAKISTAN "Nil" Sales Tax Return		Annexure [See rule 5] Regular Revised Pl. tick the relevant box		Note: In case of revised return, insert date of initial return.	
Please see the instructions on the reverse before you fill this return					
(01) Sales Tax Registration Number		(02) N.T.N #			
(03) Name		(04) Tax Period		MONTH YEAR	
(05) Excess amount of Input Tax carried forward from the preceding tax period, if any.		Rs.			
(06) Unclaimed Input Tax from immediate three preceding tax period (excluding Column # 05) Reasons for delayed claim:		Rs.			
(07) Sales		VALUE (Excluding Sales Tax)	Rate	SALES TAX DUE (Output Tax)	
(a) Taxable Supplies		Rs.	15%	Rs.	
(b) Exports/Zero-rated Supplies		Rs.	0%		
(c) Supplies to DTRE Registered Persons		Rs.	0%		
(d) Exempt Supplies		Rs.			
TOTAL		Rs.		Rs.	
(08) Purchases		VALUE (Excluding Sales Tax)	Rate	SALES TAX PAID (Input Tax)	
(a) Taxable Imports		Rs.	15%	Rs.	
(b) Taxable Purchases (Domestic)		Rs.	15%	Rs.	
(c) Tax paid on utilities (Tele + Gas + Elec)		Rs.	15%	Rs.	
(d) Zero-rated Purchases / Imports		Rs.	0%		
(e) Exempt Purchases / Imports		Rs.			
(f) All other Purchases		Rs.			
TOTAL		Rs.		Rs.	
(09) Arrears / Additional Tax / Recoveries pointed out by Audit				(10) Penalty for late filing	
(11) Net amount payable (including Arrears, Additional Tax and Penalties)		TOTAL SALES TAX PAYABLE [7-(5+6+8)+9+10]			
		(Under each head) <input type="checkbox"/> 0220000 Sales Tax			
(12) Refund [(5+6+8)-7]		Rs.		(13) Carry forward [(5+6+8)-7]	
				Rs.	
<p>Note: In case of commercial exporters and manufacturer-cum-exporters whose supplies of same-state goods exceed 20% of their total exports, only actual refund claim (to the extent of zero-rated supplies) should be mentioned in column (12), while the remaining amount should be shown in column (13)</p>					
<p>Declaration I declare that the entries in this return are true and correct</p>					
Name		Signature			
N.I.C #		Stamp			
Designation		Date		DAY MONTH YEAR	
For Official use		Signature of receiving official.		Serial No	
				Stamp.	

APPENDIX 17-11 Documents to be Attached along with Returns of Traders

Summary Statement Under Section 26(5) of the Sales Tax Act, 1990

Name _____
Sales Tax Reg. No. _____
Tax Period _____

SUMMARY OF PURCHASE INVOICES

S.No.	Sales Tax Reg. No. of Supplier	Name & Complete address of Supplier	Number of Purchases/Invoices received	Sales Tax Involved
(1)	(2)	(3)	(4)	(5)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				

SUMMARY OF SALES INVOICES

S.No.	Sales Tax Reg. No. of Buyer	Name & Complete address of Buyer	Number of Invoices Issued	Sales Tax Involved
(1)	(2)	(3)	(4)	(5)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
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