

# Regulatory Procedure

## PROCEDURE FOR REGISTRATION AND DE-REGISTRATION OF SALES TAX



### Small and Medium Enterprises Development Authority

### Ministry of Industries & Production

### Government of Pakistan

[www.smeda.org.pk](http://www.smeda.org.pk)

#### HEAD OFFICE

4th Floor, Building No. 3, Aiwan-e-Iqbal Complex, Egerton Road,  
Lahore

Tel: (92 42) 111 111 456, Fax: (92 42) 36304926-7  
[helpdesk@smeda.org.pk](mailto:helpdesk@smeda.org.pk)

REGIONAL OFFICE PUNJAB	REGIONAL OFFICE SINDH	REGIONAL OFFICE KPK	REGIONAL OFFICE BALOCHISTAN
3 <sup>rd</sup> Floor, Building No. 3, Aiwan-e-Iqbal Complex, Egerton Road Lahore, Tel: (042) 111-111-456 Fax: (042) 36304926-7 <a href="mailto:helpdesk.punjab@smeda.org.pk">helpdesk.punjab@smeda.org.pk</a>	5 <sup>TH</sup> Floor, Bahria Complex II, M.T. Khan Road, Karachi. Tel: (021) 111-111-456 Fax: (021) 5610572 <a href="mailto:helpdesk-khi@smeda.org.pk">helpdesk-khi@smeda.org.pk</a>	Ground Floor State Life Building The Mall, Peshawar. Tel: (091) 9213046-47 Fax: (091) 286908 <a href="mailto:helpdesk-pew@smeda.org.pk">helpdesk-pew@smeda.org.pk</a>	Bungalow No. 15-A Chaman Housing Scheme Airport Road, Quetta. Tel: (081) 831623, 831702 Fax: (081) 831922 <a href="mailto:helpdesk-qta@smeda.org.pk">helpdesk-qta@smeda.org.pk</a>

March 2010

## Table of Contents

<b>1. Introduction to Smeda.</b>	<b>02</b>
<b>2. Role of Legal Services Cell</b>	<b>02</b>
<b>3. Flow Chart-I (Registration)</b>	<b>04</b>
<b>4. Procedure for Simple Registration</b>	<b>05</b>
<b>a) Who should register</b>	<b>05</b>
<b>b) Requirements for registration</b>	<b>05</b>
<b>c) Procedure To Obtain Sales Tax Registration Certificate</b>	<b>05</b>
<b>d) Documents Required</b>	<b>06</b>
<b>5. Flow Chart-II (Compulsory Registration)</b>	<b>07</b>
<b>6. Procedure for Compulsory Registration</b>	<b>08</b>
<b>a) Written Report and issuance of Notice</b>	<b>08</b>
<b>b) In case of compliance</b>	<b>08</b>
<b>c) In case of non-compliance</b>	<b>08</b>
<b>d) Effect of Compulsory Registration</b>	<b>08</b>
<b>e) Cancellation of Compulsory Registration</b>	<b>08</b>
<b>7. Change in Particular of Registration</b>	<b>08</b>
<b>8. Transfer of Registration</b>	<b>09</b>
<b>9. Revised Registration Certificate</b>	<b>09</b>
<b>10. Flow Chart-III (De-Registration)</b>	<b>10</b>
<b>11. Procedure for De-registration</b>	<b>11</b>
<b>a) De-registration on taxpayer's application</b>	<b>11</b>
<b>12. Blacklisting and suspension of Registration</b>	<b>11</b>
<b>13. Addresses</b>	<b>12</b>

## 1-INTRODUCTION OF SMEDA

The Small and Medium Enterprise Development Authority (SMEDA) was established with the objective to provide fresh impetus to the economy through the launch of an aggressive SME development strategy.

Since its inception in October 1998, SMEDA had adopted a sectoral SME development approach. A few priority sectors were selected on the criterion of SME presence. In depth research was conducted and comprehensive development plans were formulated after identification of impediments and retardants. The all-encompassing sectoral development strategy involved overhauling of the regulatory environment by taking into consideration other important aspects including finance, marketing, technology and human resource development.

SMEDA has so far successfully formulated strategies for sectors, including fruits and vegetables, marble and granite, gems and jewellery, marine fisheries, leather and footwear, textiles, surgical instruments, transport and dairy. Whereas the task of SME development at a broader scale still requires more coverage and enhanced reach in terms of SMEDA's areas of operation.

Along with the sectoral focus a broad spectrum of services are now being offered to the SMEs by SMEDA, which are driven by factors like enhanced interaction amongst the stakeholders, need based sectoral research, over the counter support systems, exclusive business development facilities, training and development for SMEs and information dissemination through wide range of publications.

## 2-ROLE OF LEGAL SERVICES CELL

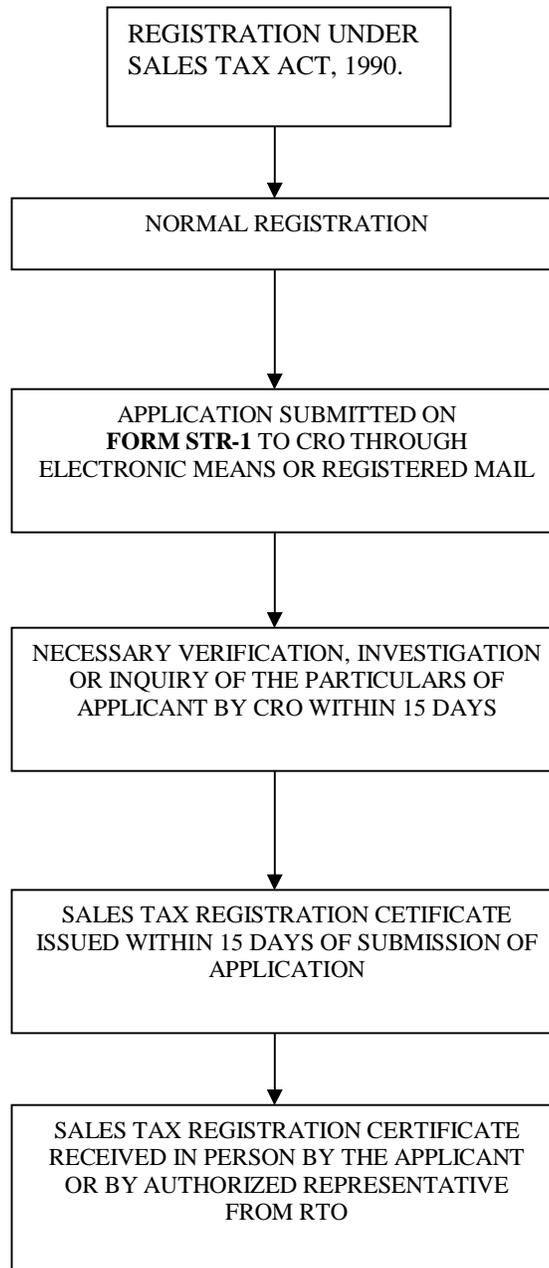
The Legal Services Cell [LSC] is a part of Business Sector Development Services (B&SDS) Division of SMEDA and plays a key role in providing an overall facilitation and support to SMEs. The LSC provides guidance based on field realities pertaining to SMEs in Pakistan and other parts of the world.

LSC believes that information dissemination among the SMEs on the existing regulatory environment is of paramount importance and it can play a pivotal role in their sustainable development.

In order to facilitate SMEs at the Micro Level LSC has developed user-friendly systems, which provide them detail description of the Laws, and Regulations including the process and steps required for compliance.

The purpose of this document is to provide SMEs with information pertaining to a Registration and de-Registration procedure under the Sales Tax Act, 1990. Individuals / Companies interested in enhancing their understanding about the procedures can also use the document and documentation required to comply with registration procedure. For convenience of the readers a process flow chart and sample of various forms are also included in this document.

### 3-FLOW CHART-I



**1) WHO SHOULD REGISTER?**

Following are the persons who are required to be registered under the Sales Tax Act, 1990;

- All importers
- All wholesalers (including dealers) and distributors
- Manufacturers not falling in cottage industry. {Cottage industry is defined as having annual turnover below Rs.5 million and whose annual utility bill (including electricity , gas and telephone) does not exceed rupees six hundred thousand}.
- Retailers (having value of supplies of over 5 million rupees, in any tax period during the last 12 months.
- 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.
- Persons making zero-rated supplies, including commercial exporters who intend to obtain sales tax refund against their zero rated supplies.

**2) PROCEDURE TO OBTAIN SALES TAX REGISTRATION CERTIFICATE**

Following is the procedure to apply and obtain Sales Tax Registration Number:

**a) APPLICATION FORM**

A single Form “STR-1” has been developed by the Tax Department for Companies/AoPs/Individuals to apply for Sales Tax Registration. This Form can be downloaded from <http://www.cbr.gov.pk/newst/RegRule/Default.asp> (a sample form is attached)

**b) SUBMISSION OF APPLICATION**

The applicant can send the filled Form “STR-1” through registered mail or courier service to Central Registration Office (CRO) or it may be filled and submitted online. For step by step online submission of application for Sales Tax Registration please visit <https://e.fbr.gov.pk>.

**c) VERIFICATION OF PARTICULARS**

Within fifteen days of the receipt of duly completed STR-1 Form, applied whether manually or online, the CRO shall through telephonic or physical inquiry, as the case maybe, verify the particulars given in the application by the applicant. The CRO may also verify the particulars by accessing databases of NTN as well as of NADRA. If the applicant is a manufacturer the CRO through Local Registration Officer (LRO) shall physically verify the place of manufacturing.

**d) ISSUANCE / REJECTION OF CERTIFICATE**

On completion of verification or inquiry the CRO shall either issue the sales tax registration certificate or the application may be rejected if it is not satisfied with the particulars provided in the application.

**e) RECEIVING OF SALES TAX REGISTRATION CERTIFICATE**

Sales Tax Registration Certificate, whether it is applied electronically or manually, should be received in person at the Regional Tax Office (RTO) (addresses hereinafter mentioned) by the applicant or his/her authorized representative. At the time of receiving the Sales Tax Registration Certificate, the applicant or his/her authorized representative shall show his / her Original CNIC and original documents required for sales tax registration.

**Note:**

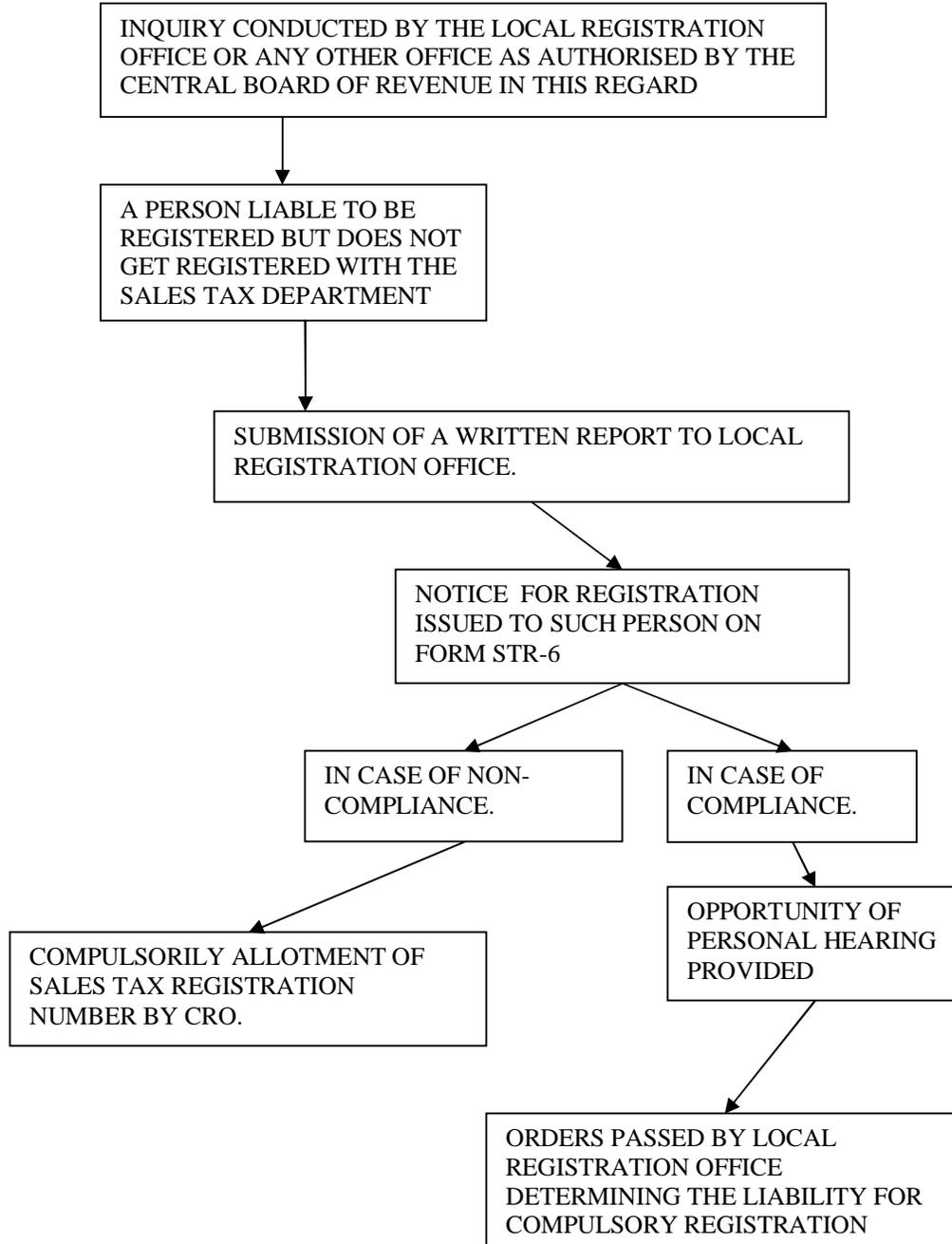
Prior to the application for sales tax registration the applicant should have the National Tax Number.

**3) DOCUMENTS REQUIRED**

Following original documents should be shown at Regional Tax Office (RTO) to receive the Sales Tax Registration Certificate:

1. CNIC of applicant or the authorized representative
2. Last paid electricity bill of the connection installed at the address given in the Form STR-1
3. Electronic Acknowledgement Receipt (printed at the time of online submission of the application Form STR-1) or the registered mail or courier service receipt in case of manual submission.
4. NTN of the applicant

**4-FLOW CHART-II  
(COMPULSORY REGISTRATION)**



**5) PROCEDURE FOR COMPULSORY REGISTRATION**

If a person, who is required to be registered under the Sales Tax Act 1990, for example a manufacturer who's turnover is more than five million rupees, does not apply for registration with the sales tax department, the department shall register that person compulsorily, under the Sales Tax Act, 1990 after following the procedural formalities.

**a) WRITTEN REPORT AND ISSUANCE OF NOTICE**

After such inquiry as deemed appropriate, if the Local Registration Office or any other office as may be authorized by the Federal Board of Revenue (FBR) or the Collector sales tax is satisfied that a person is required to be registered, it shall submit a written report to the Local Registration Office. On receipt of such report, the Local Registration Office shall issue a notice to such person on a prescribed form STR-6, which shall contain the time and manners of compliance of the notice.

**b) IN CASE OF COMPLIANCE OF NOTICE**

Where the person to whom the Notice for compulsory Registration is issued contests his liability to be registered through written reply to such notice, the LRO shall grant such person an opportunity of hearing, if so desired by such person. After such hearing the LRO shall pass an order whether or not such person is liable to compulsory registration. A copy of the said order shall be provided to the said person.

**c) IN CASE OF NON-COMPLIANCE OF NOTICE**

Where the person to whom the notice for compulsory registration is issued, does not respond within the time specified in the notice, the Local Registration Office will send the particulars of the person to the Central Registration Office, which shall compulsorily register the said person and allot him a registration number. Such registration number which shall be delivered to the said person either in person through Local Registration Office or through registered mail (acknowledgment due) or through courier service.

**d) EFFECT OF COMPULSORY REGISTRATION**

Where a person is compulsorily registered, he is bound to comply with all the provisions of the Sales Tax Act and the rules made thereunder from the date of his registration. In case of his failure to fulfill the requirement of the Act, the Local Registration Office may take any legal action against such person.

**e) CANCELLATION OF COMPULSORY REGISTRATION**

Where, subsequently it is established that the person compulsorily registered was wrongly registered due to inadvertence, error or misconstruction, the Central Registration Office on the recommendation of the Local Registration Office shall cancel the registration of such person, and such person shall not be liable to pay any tax or penalty under the Sales Tax Act.

## **6) CHANGE IN THE PARTICULARS OF REGISTRATION**

The registered person is legally bound to intimate the sales tax department in case there is a change in the name, address or other particulars as stated in the registration application or certificate. The registered person shall notify the changes in the prescribed form **STR-1**, to the Central Registration Office. The registered person shall intimate the change within fourteen days of such change to the CRO.

### **Note:**

The change of business category as 'manufacturer' shall be allowed after verification by LRO.

## **7) TRANSFER OF REGISTRATION**

The Central Registration Office has the power to transfer the registration of a registered person from the jurisdiction of one Collector to another Collector or, as the case may be, to the Director General of Large Taxpayers Unit.

- On transfer of registration all the records and responsibilities relating to such registered person are transferred to the Collector or, as the case may be, to the Director General of Large Taxpayers Unit in whose jurisdiction the registration has been so transferred; and
- notwithstanding the actions already taken, being taken or otherwise pending immediately before the transfer in respect of such registered person under any of the provisions of the Act or the rules made there under in the Collectorate from where his registration has been transferred, the Collectorate, or as the case may be, the Director General of Large Tax payer Unit, in whose jurisdiction the registration is so transferred shall exercise the jurisdiction over such person in the manner as if he always had such jurisdiction.

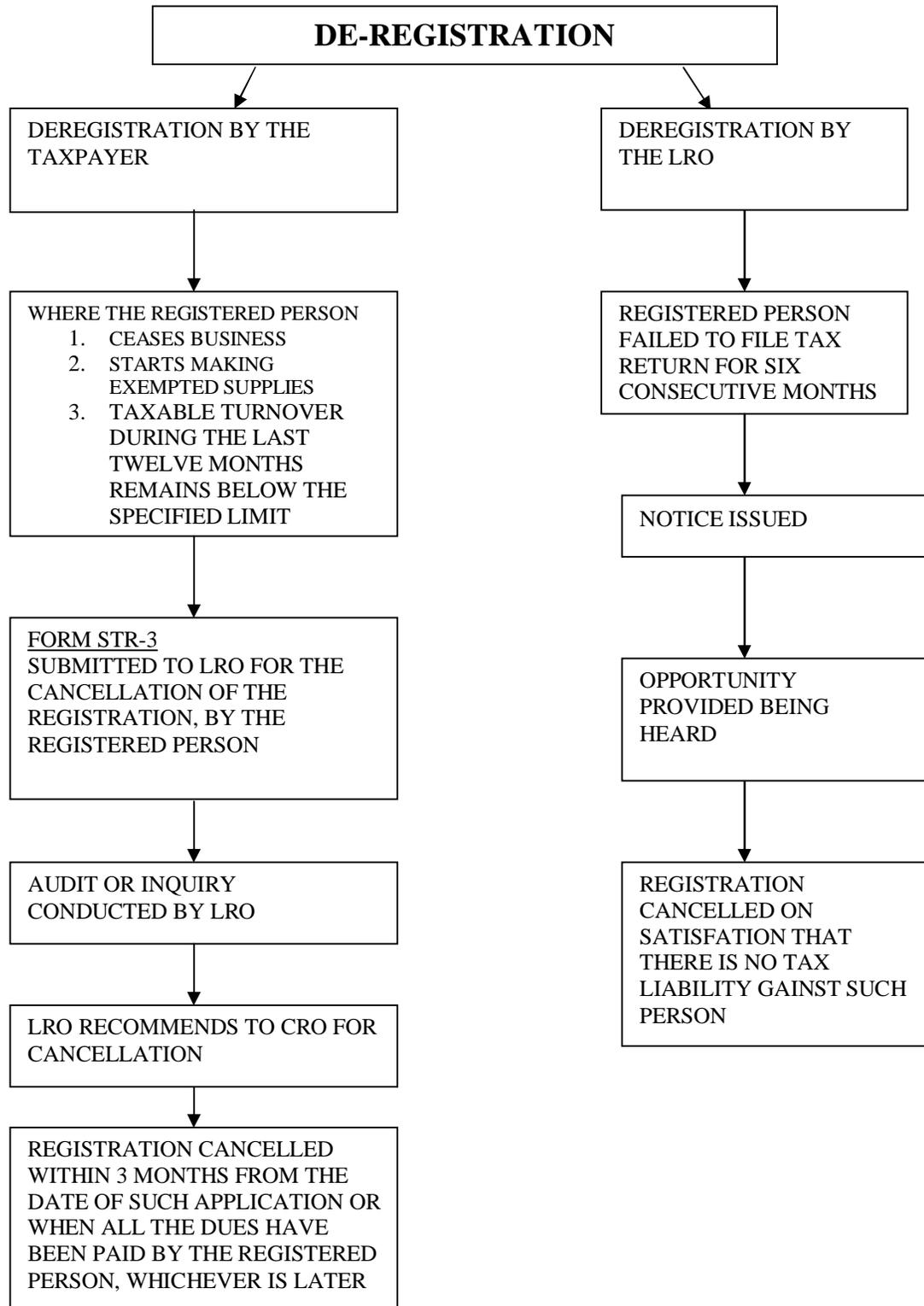
In case of transfer of registration, the Central Registration Office issues a new certificate of registration to the taxpayer in lieu of the previous certificate. The new certificate will contain a reference to the previous certificate of registration.

In case a registered person intends to shift his business activity from the jurisdiction of one Collector to another, or has any other valid reason for such transfer, an application is made to the Central Registration Office for transfer of registration. In such case, same procedure of transfer as stated above will be applicable.

## **8) CANCELLATION OF MULTIPLE REGISTRATIONS**

In case a person holds multiple sales tax registrations, he shall retain only one registration and surrender all other registrations under intimation to CRO. Alternatively, such registered person shall file only one return for the period of July 2008, and onwards, against the registration number he wishes to retain and all other registration numbers shall be cancelled by CRO.

**9-FLOW CHART-3**



## **10) PROCEDURE FOR DEREGISTRATION**

There are following two ways to get de-registered: -

### **a) DE-REGISTRATION ON TAXPAYER'S APPLICATION**

Every registered taxpayer shall apply to the Local Registration Office for cancellation of his registration under the following circumstances:

1. End / cease of business
2. supplies become exempt
3. Total taxable turnover during the last twelve months remains below the specified limit

The application for de-registration shall be made in form **STR-3**, by the registered person to the Local Registration Office. The Local Registration Office may recommend to the Central Registration Office to cancel the registration of that person:

- from such date as may be specified but not later than **three months** from the date of such application, or
- the date of all the dues outstanding against such person are deposited by him, whichever is later.

The Local Registration Office, upon completion of any audit or inquiry which may have been initiated consequent upon the application of the registered person for de-registration shall direct the applicant to discharge any outstanding liability which may have been raised against him by filing a final return under the provisions of the Act.

### **b) DE-REGISTRATION BY LOCAL REGISTRATION OFFICE**

if a registered person fails to file tax return for six consecutive months, the LRO may, without prejudice to any action that may be taken under any other provision of the Sales Tax Act, 1990 after issuing a notice in writing and after giving an opportunity of being heard to such person, recommend to the CRO for cancellation of the registration after satisfying itself that no tax liability is outstanding against such person.

## **11) BLACKLISTING AND SUSPENSION OF REGISTRATION**

Where a Collector has reasons to believe that a registered person is found to have issued fake invoices, or evaded tax or has committed tax fraud, he may, after confirming the facts and the veracity of the information and giving opportunity to such person to clarify his position, blacklist such person or suspend his registration.

**Address Central Registration Officer ( to send the application Form STR-1 by registered mail or Courier Service)**

Revenue Division  
Federal Board of Revenue House  
Constitution Avenue, G-5  
Islamabad  
Tel No: 9207540

**Addresses Regional Tax Offices (RTOs) (to receive the Sales Tax Registration Certificate)**

<b>Islamabad</b>	<b>Lahore</b>	<b>Karachi</b>
Incharge NTN Cell, Plot# 210 Street # 07, I-9/2, Industrial Area, Islamabad. Ph # 051-9241768	Incharge NTN Cell, 1st Floor, Billaur Palace, Mcleod Road, Lahore. Ph # 042-7312732	Incharge NTN Cell, 3rd Floor, Income Tax Building, Shahrah-e-Kamal Attaturk, Karachi. Ph # 021-9211330 021-9211068 Fax # 021-9212534
<b>Sukkur</b>	<b>Multan</b>	<b>Faisalabad</b>
Incharge NTN Cell, Ground Floor, Income Tax House, Queens Road, Sukkur Ph # 071-9310149 Fax # 071-9310148	Incharge NTN Cell, 56, Tariq Road, Income Tax House, Multan. Ph # 061-9201101 Fax # 061-9201102	Incharge NTN Cell, Second Floor, Income Tax Building, Opp: Allied Hospital, Sargodha Road, Faisalabad. Ph # 041-9210310 Fax # 041-9210126
<b>Gujranwala</b>	<b>Sialkot</b>	<b>Peshawar</b>
Incharge NTN Cell, Ground Floor, Income Tax Buildig, G. T. Road, Gujranwala Ph # 055-9200796 055-9200797	Incharge NTN Cell, Ground Floor, Income Tax Building, Katchery Road, Sialkot Ph # 052-9250430 Fax # 052-9250429	Incharge NTN Cell, Ground Floor, Regional Taxpayer's Office ( RTO's), Income Tax Building, Jamroud Road, Peshawar Ph # 091-9206091 Fax # 091-9206092
<b>Quetta</b>	<b>Hyderabad</b>	<b>Bahawalpur</b>
Incharge NTN Cell, Ground Floor, Income Tax Office, Spinny Road, Quetta Ph # 081-9202185 Fax # 081-9201376	Incharge NTN Cell, Ground Floor, Income Tax Building, Civil Lines, Hyderabad. Ph # 022-2782961 022-2782962 Fax # 022-9200205	Incharge NTN Cell, Computer Center, 32-C, Near H.B.L, Model Town-A, Shabbir Shaheed Road, Bahawalpur Ph # 062-9255280 062-9255281-83
<b>Sahiwal</b>	<b>Sargodha</b>	<b>Rawalpindi</b>
Incharge NTN Cell, Income Tax Complex, Canal Colony, Sahiwal Ph # 040-9200089 Fax #040-9200180	Incharge NTN Cell, Computer Center, 10-A Club Road, Civil Lines, Sargodha. Ph # 048-9230682 048-9230683-84	Incharge NTN Cell, Ground Floor, Regional Taxpayer Office (RTO's), Income Tax Building, 12-Meyo Road, Rawalpindi Ph # 051-9270456, ( 051-9270411- Ext 242,243 )

Government of Pakistan Federal Board of Revenue Taxpayer Registration Form		STR-1																																																																		
1	Sheet No. <input type="text"/> of <input type="text"/>	Token No. N* <input style="width: 100%;" type="text"/>																																																																		
2	<b>Apply For</b> <input type="checkbox"/> New Registration (for Income Tax, Sales Tax, Federal Excise, I.T. With Agent or S.T. With Agent) <span style="float: right;">Current NTN <input style="width: 100%;" type="text"/></span> <input type="checkbox"/> ST or FED Registration, who already have NTN <input type="checkbox"/> Change in Particulars <input type="checkbox"/> Duplicate Certificate																																																																			
3	Category: <input type="checkbox"/> Company: <input type="checkbox"/> Pvt. Ltd. <input type="checkbox"/> Public Ltd. <input type="checkbox"/> Small Company <input type="checkbox"/> Trust <input type="checkbox"/> Unit Trust <input type="checkbox"/> Madarba <input type="checkbox"/> Individual <input type="checkbox"/> NGO <input type="checkbox"/> Society <input type="checkbox"/> Any other (pl specify): _____ <input type="checkbox"/> AOP: AOP Type: <input type="checkbox"/> HUF <input type="checkbox"/> Firm <input type="checkbox"/> Artificial Juridical Person <input type="checkbox"/> Body of persons formed under a foreign law <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident																																																																			
4	Status: _____ Country of Res. Resident: _____																																																																			
5	GN/CPF No. _____ (In Individual only, Non-Residents to enter Passport No.)	Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female																																																																		
6	Reg. Inc. No. _____ (for Company & Registered AOP only)	Birth/ Inc. Date: _____																																																																		
7	Name: _____																																																																			
8	Address: _____ Registered Office Address for Company and Mailing/Business Address for Individual & AOP, for all correspondence																																																																			
9	Office/Shop/House/Plot/Flat No. _____ Street/Lane/Plot/Block/Village _____ Block/Monitor/ Sector/Road/Post Office/ etc _____ Province _____ District _____ City/Town _____ Area/Town _____ Activity Code _____																																																																			
10	Register for: <input type="checkbox"/> Income Tax <input type="checkbox"/> Sales Tax <input type="checkbox"/> Federal Excise <input type="checkbox"/> Withholding agent for I/Tax <input type="checkbox"/> Withholding Agent for ST/Tax <span style="float: right;">Revision N* <input style="width: 100%;" type="text"/></span>																																																																			
11	Rep. Type: <input type="checkbox"/> Representative <input type="checkbox"/> Authorized Rep. w/s 172 <input type="checkbox"/> In Capacity as _____ CNIC/NTN: _____ Name: _____ Address: _____ Office/Shop/House/Plot/Flat No. _____ Street/Lane/Plot/Block/Village _____ Block/Monitor/ Sector/Road/Post Office/ etc _____ Province _____ District _____ City/Town _____ Area/Town _____ Phone: Area Code _____ Number _____ Mobile _____ Area Code _____ Number _____ Fax _____ Area Code _____ Number _____ E-Mail: _____ (e-Mail address for all correspondence)																																																																			
12	Total Director/Shareholder/Partner _____ Please provide information about top-10 Director/Shareholder/Partners <span style="float: right;">Total Capital _____</span>																																																																			
13	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Type</th> <th style="width: 60%;">NTN/CNIC/ Passport No.</th> <th style="width: 25%;">Name of Director/Shareholder/Partner</th> <th style="width: 5%;">Share Capital</th> <th style="width: 5%;">Share %</th> <th style="width: 5%;">Action (Add/Remove)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>		Type	NTN/CNIC/ Passport No.	Name of Director/Shareholder/Partner	Share Capital	Share %	Action (Add/Remove)																																																												
Type	NTN/CNIC/ Passport No.	Name of Director/Shareholder/Partner	Share Capital	Share %	Action (Add/Remove)																																																															
14	All Other Shareholders/ Directors/Partners (in addition to 10)																																																																			
15	Activity Code _____ Other Business Activities in addition to the Principal Activity given at Sr-9 above _____ Action (Add/Close) _____																																																																			
16	Total business/branches _____ Provide details of all business/branches/outlets/etc., use additional copies of this form if needed																																																																			
17	Bus/Br. Serial <input type="checkbox"/> Action Requested <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close Bus/Br. Type _____ Business/ Branch Name _____ Address: _____ Office/Shop/House/Plot/Flat No. _____ Street/Lane/Plot/Block/Village _____ Block/Monitor/ Sector/Road/Post Office/ etc _____ Province _____ District _____ City/Town _____ Area/Town _____ Nature of Premises Possession: <input type="checkbox"/> Owned <input type="checkbox"/> Rented <input type="checkbox"/> Other _____ Owner's CNIC/NTN/FTN _____ Owner's Name _____ Electricity Ref. No. _____ Gas Connection installed: <input type="checkbox"/> Yes <input type="checkbox"/> No Gas Consumer No. _____ Phone No. _____ Area Code _____ Number _____ Business/ Branch Start Date _____ Business/ Branch Close Date, if applicable _____																																																																			
18	Total Bank Accounts _____ Provide details of all bank accounts, use additional copies of this form if needed																																																																			
19	Account Sr. <input type="checkbox"/> Action Requested <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close A/C No. _____ A/C Title _____ Type _____ Bank Name _____ City _____ Branch _____ (IFSC CODE, SWIFT CODE etc.) _____ Account Start Date _____ Account Close Date, if close action is requested _____																																																																			
20	NTN/FTN <input style="width: 100%;" type="text"/> Name _____ Address _____ City _____																																																																			
21	I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete. 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.																																																																			
22	Date _____	CNIC/ Passport No. _____																																																																		
23	Name of Applicant _____	SIGNATURE _____																																																																		



 Government of Pakistan Federal Board of Revenue Taxpayer Registration Form		STR-1		
FILLING INSTRUCTIONS <span style="float: right;">☎ 051 111-772-772</span>				
Registry	1 Sheet No.	Usually only one sheet of this form is sufficient. However, more sheets will be needed in case of more than 7 Businesses/Branches, more than 5-Business Activities or more than 10 Bank Accounts. For example, if 2 more sheets are attached than the first will have Sheet 1 of 2, and so on upto Sheet 3 of 3. If no sheet is attached, then write Sheet 1 of 1.		
	2 Application Type	This field is for official use. All the grey boxes are for official use and should be left blank by the applicant. Tick (✓) the relevant box, if the box for change in particulars is selected the current NTN should also be provided. One box is for check digit. If a person has already obtained NTN and now wants to apply for Sales Tax FEO, he should tick (✓) Apply for Sales Tax / FEO Registration. If application is for issue of Duplicate Certificate, then Current NTN should also be provided. Current Certificate should be surrendered.		
	3 Category	Check (✓) the relevant box showing the Person's Category as Company, ADP or Individual. If Category is selected as Company or ADP then one of the types of Company/ADP should also be checked (✓).		
	4 Status	Check the Status as Resident or Non-Resident. In case of Non-Resident the Country of Non-Resident Person should also be written.		
	5 CNIC/PP No.	All Resident Individuals should write CNIC Number and Non-Resident Individuals should write Passport (PP) Number in the column. In case of Company and ADP the column should be left blank.		
	6 Gender	Gender is required only for Individual, for Company and ADP it should be left blank.		
	7 Reg./Inc. No. / Date	In case of Company, write SECP incorporation number. In case of ADP write the registration number of ADP if available, otherwise leave it blank. Individual should write the Birth Date and Company/ADP should write the date of incorporation/formation.		
	8 Name	Name of Registered Person. Individual should write the name as appearing in the CNIC/Passport, Company should write the name as appearing in SECP and ADP should write the name as shown in the ADP Agreement. Company should write the address of Registered Office. Individual and ADP should write Business/Mailing Address.		
	9 Address	Principal Activity of the Person being registered should be written here. In case of multiple business activities the Principal Activity at the time of registration should be determined on the basis of major revenue generating business activity. Detailed list of Business Activities can be accessed from FBR's web site <a href="http://fbr.gov.pk">http://fbr.gov.pk</a> or <a href="http://sfr.gov.pk">http://sfr.gov.pk</a> . Individuals having only salary income should write Salary Income as Principal Activity. Professionals should specify their profession as Principal Activity or Other Activity as the case may be.		
	10 Activity Code	Activity Code is for official use, applicant should leave it blank.		
	11 Register for Revision	Tick (✓) the relevant boxes. All the relevant boxes should be checked. This is for official use, and should be left blank by the applicant.		
	Representative	12 Reg. Type	Representative as defined in 177(1) or Authorized Representative in case of Company not having Permanent Establishments in Pakistan, as defined sub 223 of the Income Tax Ordinance 2001.	
		13 Capacity as	Capacity in which Representative or Authorized Representative is authorized as defined in 177(1) & 223(2) of Income Tax Ord. 2001.	
14 Phone, Mobile No. / E-Mail		Phone, Mobile and Fax number of the legal Representative or Individual (in case of Self) should also be written. Fax number is optional. E-Mail address of the legal representative should be written here, which will be used to serve legal notices and correspondence.		
Directors/Partners	15 Total No. of Directors/Partners	Total Number of directors/partners/deepartners of the business.		
	16 Total Capital	Total Capital of the business and shareholder wise share to be provided in case of Company. Particulars of all Partners should be provided for ADP.		
	17 Type of Identification	Type of Identification: Non-NTN, CNIC, CNIC, Pro- Passport Number, Non- CNIC number issued in Form-B by NADRA, in case of Non-Resident NTN, CNIC of all the shareholders/directors/partners should be provided in this portion. More shares should be added for more than 5.		
	18 Name of Director/Shareholder/Partner	Name of Director/Shareholder/Partner.		
	19 Capital Share %	Capital share of owner in terms of capital amount, for Company only. %age of share will be calculated by the system on the basis of share value provided in the capital column.		
	20 Other	Other Share of owners in terms of capital amount.		
Other Activities	21 Activity Code	Activity Code is for official use, applicant should leave it blank.		
	22 Business Activity	Detailed list of Business Activities can be accessed from FBR's web site <a href="http://fbr.gov.pk">http://fbr.gov.pk</a> or <a href="http://sfr.gov.pk">http://sfr.gov.pk</a> . Do not to write the Principal Activity given at Sr-9, unless if there is any activity other than the Principal Activity, then this portion should be left blank. More activities can be added later through the Change Request as explained at Sr-2 above.		
Business/Branches	23 Total Business/Branches	Total Number of Businesses/Branches, details of which should be provided in the following columns.		
	24 Business / Branch Sr.	Serial Number of the Business/Branch. Separate sheets are required to provide information about each additional business branch including HQ.		
	25 Action Requested	Check (✓) the relevant box as Add Business, Change Particulars or Close Business/Branch.		
	26 Business/Branch Type	Type of Business/Branch such as Head Office, Sub-Office, Factory, Show Room, Godown, Sub-Office, Outlet, etc.		
	27 Business/Branch Name	Name of the Business/Branch in accordance with the Business Branch Type selected.		
Bank Accounts	28 Name of Premises	Name of Premises/Portion or Dered, Aerial or Other, along with CNIC/NTN and Name of the Owner should be written.		
	29 Electricity Reference No.	Electricity Consumer number of the connection installed at the business/ HQ/branch premises.		
	30 Gas Connection No.	Gas Connection installed at the premises. If Gas connection is installed, then write here Gas Consumer number of the connection installed at the business/branch premises.		
	31 Phone No.	Phone number with area code should be written for the Business Branch written at Sr. 25.		
	32 Business Sr. Start Date	Start Date of the Business Branch, date should be written in the format of DD-MM-YYYY.		
Bank Accounts	33 Business Sr. Close Date	Close Date of the Business Branch. This is applicable only when Close Business/Branch is selected as Action Requested.		
	34 Total Bank Accounts	Total Number of Bank Accounts, details of which should be provided in the following columns.		
	35 Account No.	Serial Number of the Bank Account. Separate sheets are required to provide information about each additional bank account.		
	36 A/C No.	Check (✓) the relevant box as Add Account, Change Particulars or Close Account.		
	37 A/C Title	Bank Account No. as allotted by the bank. Title of Account.		
Bank Accounts	38 Type	Check (✓) the relevant box showing Account Type such as PLU or Current as the case may be.		
	39 Bank Name	Write bank name in abbreviated form, e.g. MCB for Meezan Commercial Bank, NBP for National Bank of Pakistan, City Bank for City Bank.		
	40 Branch	Name of the City in which each branch is located.		
	41 Start Date	Name of the bank branch with branch Code. Start Date of the Bank Account, date should be written in the format of DD-MM-YYYY.		
	42 Close Date	Close Date of the Bank Account, in case the account is closed. This is applicable only when Close Account is selected as Action Requested.		
Employer	43 CNIC/NTN	NTN/NTN of the Employer, in case of applicant having Salary Income as Principal Activity. (NTN = Free Tax Number allotted to Govt. Organizations).		
	44 Name	Name of Employer.		
	45 Address	Address of Employer. City of Employer's Head Office.		
Declaration	46 Declaration	Declaration to be signed by the applicant or his/her authorized representative.		
	47 Date	Date of signing the application, in the format of DD-MM-YYYY.		
	48 CNIC/Passport No.	CNIC/Passport No. of the applicant. Applicant can be the Person himself or his/her authorized representative having written Authorization. Name of Applicant as appearing in the CNIC/Passport. Signature of the applicant.		
Application Modes	Tax Registration Form can be submitted as follows: 1) Duly completed application form along with copies of required documents can be submitted at any of the (13) Regional Tax Offices or TPOs. 2) Online application can also be prepared by visiting the FBR website <a href="http://sfr.gov.pk">http://sfr.gov.pk</a> . Online tutorial for applicants can also be downloaded. 3) NTN Certificate should be received in person at RTO by the applicant or his authorized representative, after one working day of successful telephonic verification. At the time of receiving the NTN Certificate, Original CNIC should be shown. If an authorized representative is to receive the NTN Certificate then Original Authority Letter and original CNIC of the authorized person should be shown at the RTO/TPO Counter. 4) Request for Change in Particulars is also processed as described at Sr. 1-32 above. 5) For Request of Duplicate Certificate, complete parties also should be provided. Current Certificate should be surrendered, if available. If current certificate is not, then an Affidavit on sworn Paper of Rs. 10 should be attached with the application.			
	Attachments	For an individual: Copy of the last paid (rounded) Bill of the connection installed at the address given in the Register Portion of the form (STR-1) For Individual: 1) Copy of CNIC/Passport For Company: 1) Copy of CNIC of Applicant; 2) Copy of SECP Incorporation Certificate; 3) Applications of all owners, if not already NTN holder For ADP: 1) Copy of CNIC of Applicant; 2) Copy of ADP Agreement, if applicable; 3) Applications of all Partners, if not already NTN holder		
RTO/TFC	01) RTO Karachi, Opposite Sandh Secretariat	04) RTO Rawalpindi, Kachay Road	07) RTO Hyderabad, Site Area	10) RTO Islamabad, Site Area
	02) RTO Lahore, Nisbat Road	05) RTO Gujranwala, GI Road	08) RTO Sukkur, Income Tax Building	11) RTO Multan, Shamsabad Colony
	03) RTO Peshawar, Jinnah Road	06) RTO Baloch, Kachay Road	09) RTO Faisalabad, New Civil Lines	12) RTO Abbottabad, Main Manshava Road
	04) RTO Quetta, Chaman Housing Scheme	07) RTO Faisalabad, New Civil Lines	10) RTO Abbottabad, Main Manshava Road	13) RTO Islamabad, Site Area

List of TFCs available at <http://fbr.gov.pk>

