

Training Manual

Taxpayer Registration System

Tax Reform Component
Governance Programme

September 2012



Imprint

Published by:

Deutsche Gesellschaft für
Internationale Zusammenarbeit (GIZ) GmbH

Support to Governance in Pakistan
Tax Reform Component

House No. 4, Street No.14-A, F-7/2 Islamabad - Pakistan
T +92 (51) 260 8988 - 90
F +92 (51) 260 8987
I www.giz.de

GIZ was formed on the 1st of January 2011. It brings together the long-standing expertise of DED, GTZ and InWEnt. For further information, go to www.giz.de.

**FBR – GIZ
Training Material**

**TAXPAYER REGISTRATION SYSTEM
(REGSYS)
TRF01**

Tax Reform Component
Governance Programme

September 2012



DAY -1

- REGSYS: Introduction and salient features
- Parts of TRF01
- Instruction and steps for filling TRF01
 - a) Manually b) Online
- Steps for :
 - Change in particulars
 - Existing NTN holders(sales tax/federal excise registration)
 - Issue of duplicate certificate
 - De registration
- Roles and responsibilities of Registration officers
- Taxpayer jurisdiction
- Status management policy

FBR-GIZ Taxpayer Registration System

DAY 1

- Training Overview: Objective and rational
- REGSYS: Introduction and salient features
- Parts of TRF01
- Instruction and steps for filling TRF01
 - a) Manually b) Online
- Steps for :
 - Change in particulars
 - Existing NTN holders(sales tax/federal excise registration)
 - Issue of duplicate certificate
 - De registration
- Roles and responsibilities of Registration officers
- Taxpayer jurisdiction
- Status management policy

DAY -2

- **Hands on use of software/system**
- **Simulations/dummy assignments etc**
- **Q/A session**
 - **Issues, concerns, suggestions etc**
- **Training evaluation/feedback**
- **Concluding remarks**

FBR-GIZ Taxpayer Registration System

DAY - 2

- **Taxpayer registration system:**
 - Hands on use of software/system
 - Simulations/dummy assignments etc.
 - Q/A session
 - Issues, concerns, suggestions etc.
 - Training evaluation/feedback
 - Concluding remarks

TRAINING OVERVIEW

INTRODUCTION

In 2010 Federal Board of Revenue (FBR) had restructured the Inland Revenue Service (IRS) wing, where income tax and sales tax responsibilities have been integrated. Now all the officers who were specialized in either income tax or sales tax have to handle both types of taxes.

To improve the knowledge and awareness of all field officers, GIZ is supporting FBR to organize capacity development workshops for master trainers and subsequently to roll out the knowledge to all field offices through these master trainers. The master trainers have the task to communicate the existing/updated SOP (standard operating procedure) for registration of tax payers (income, sales tax and FED) to an audience, simulate questions and answers and at the same time collect answers and review the updated SOP by the group. For this purpose a full training session on communication skills explaining key factors for effective communication and audience/question handling by the trainer is also included in the training agenda.

TRAINING OBJECTIVES

- **Gain an insight about REGSYS, SOP**
- **Understand the various steps, rational etc in TRF01/SOP**
- **Facilitate the taxpayer in using the unified form and registration system**
- **Obtain a “hands on” expertise in use of REGSYS software**
- **Respond to tax payers queries**
- **Facilitate in effective and timely implementation**

FBR-GIZ Taxpayer Registration System

TRAINING OBJECTIVES

The major objectives for training are:

To:


- Gain an insight about REGSYS, SOP
- Understand the various steps, rational etc in TRF01/SOP
- Facilitate the taxpayer in using the unified form and registration system
- Obtain a “hands on” expertise in use of REGSYS software
- Respond to tax payers queries, as and when needed, and respond to frequently asked questions(FAQs)
- Facilitate in effective and timely implementation

**OVERVIEW
OF
REGSYS**

REGSYS

- All types of taxes
- Using single :
 - identification number(NTN)
 - unified form*(Online and self filing is possible)*

OBJECTIVE IS TO:

- Increase population of registered tax payers by shifting from tax withheld category
- Facilitating the tax payer 

FBR-GIZ Taxpayer Registration System

The new registration system is used for ALL types of taxes:

- Income Tax
- Sales Tax
- Customs
- Federal Excise
- Withholding Tax
- For ease of access a single identification NTN is formulated

Three possible types of registration modes are:

- Voluntary
- Using Internal Data
- Using External Data
- Another objective is to increase the population of registered tax payers by shifting them from tax withheld category.
- In the new system a single unified form is used which encompassing all the various categories of tax payers.
- Online and self filing of an application is made possible.
- Objective is to facilitate the taxpayer and taking a user friendly, within the statutory framework.
- The same form is used for registering both types of taxes i.e. income and sales tax.
- The number of total steps has been reduced.

- SALIENT FEATURES
(REGSYS)**
- unified process for:**
- **Registering new tax payers**
 - **Income tax and**
 - **Sales tax**

 - **Change in Particulars for all type of existing /new entities i.e.:**
 - **Company**
 - **AOP**
 - **Individual.**

FBR-GIZ Taxpayer Registration System

- Taxpayer Registration System (RegSys) provides a unified process for registering new taxpayers for both Income Tax as well as Sales Tax purposes.

- It also provides the facility of making changes in the particulars of already registered persons.

- A single form TRF-01 (Annex-A) is used for New Registration as well as change in Particulars for all type of persons, i.e., Company, AOP and Individual.

SALIENT FEATURES

TRF-01 replaces the following forms:

- **IT-A NTN
Application Form for Company & Registered Firm**
- **IT-B NTN
Application Form for Individual, AOP, HUF, URF**
- **STR-1
Sales Tax/ Federal Excise Registration Form**

FBR-GIZ Taxpayer Registration System

TRF-01 replaces the following forms currently in use for new registration and change in particulars of Income Tax and Sales Tax:

- i) IT-A NTN Application Form for Company & Registered Firm
- ii) IT-B NTN Application Form for Individual, AOP, HUF, URF
- iii) STR-1 Sales Tax/ Federal Excise Registration Form

PARTS

OF

TRF 01

PARTS OF TRF 01

- ii. Representative/ Authorized Representative**
- iii. Directors/ Shareholders/ Partners**
- iv. Other Business Activities**
- v. Business/ Branches**
- vi. Bank Accounts**
- vii. Employer**
- viii. Declaration**

FBR-GIZ Taxpayer Registration System

(Note: Trainer to ensure that hard copy of new registration form TRF01 is with the participants)

The new registration form TRF-01 is a single form for unified registration of Company, AOP and Individual, therefore it has been divided in to following eight (8) parts for the sake of convenience of the taxpayers and defining the requirements under various situations:

(CLICK the link and follow)

- i. Registry
- ii. Representative/ Authorized Representative
- iii. Directors/ Shareholders/ Partners
- iv. Other Business Activities
- v. Business/ Branches
- vi. Bank Accounts
- vii. Employer
- viii. Declaration

REQUIREMENTS				
Sr.	Part of Registration Form	Company	AOP	Individual
a.	Registry	Mandatory	Mandatory	Mandatory
b.	Representative/ Authorized Representative	Mandatory	Mandatory	Mandatory
c.	Directors/ Shareholders/ Partners	Shareholders	Partners	N/A
d.	Other Business Activities	Optional	Optional	Optional
e.	Business/ Branches	At least One	At least One	Optional , (mandatory where for Sales Tax registration)
f.	Bank Accounts	Mandatory	Mandatory	Mandatory, where Principal activity is other than Salary Income
g.	Employer	N/A	N/A	Mandatory where any of the activities is Salary Income
h.	Declaration	Mandatory	Mandatory	Mandatory
FBR-GIZ Taxpayer Registration System				

Requirements given as per table.

**FILLING
INSTRUCTIONS
FOR
TRF01**

form can be either filled:

- **manually or**
- **prepared online by visiting Taxpayer Facilitation Portal at <https://e.fbr.gov.pk>.**

Note: Manually prepared form can be submitted at any of the Taxpayer Facilitation Centre (TFC) or Regional Tax Office (RTO).

- **List of TFC and RTO can be obtained from FBR's web site or**
- **By calling at eFBR Contact Centre (051) 111-772-772 (24 Hrs Service).**

FBR-GIZ Taxpayer Registration System

- The form can be either filled manually or prepared online by visiting Taxpayer Facilitation Portal at *<https://e.fbr.gov.pk>*. *Manually prepared form can be submitted at any of the Taxpayer Facilitation Centre (TFC) or Regional Tax Office (RTO). List of TFC and RTO can be obtained from FBR's web site or can be inquired by calling at eFBR Contact Centre (051) 111-772-772 (24 Hrs Service).*
- *For online preparation of the TRF-01 form, the tutorial can be downloaded from the portal which provides step by step help/guidance.*

GENERAL INSTRUCTIONS

- b. Check boxes should be checked with a Tick (√)**
- c. Select the appropriate options for Taxpayer type and Register for types**
- d. Cross the Part of the form which is not applicable with a diagonal line**
- e. In case of Individual, name of taxpayer should be written as printed on the CNIC card issued by NADRA or the Passport number in case of foreign nationals**

FBR-GIZ Taxpayer Registration System

General instructions for filling the form manually are given below:

- a. Use Capital Letters while filling the form
- b. Check boxes should be checked with a Tick (√)
- c. Select the appropriate options for Taxpayer type & Register for types
- d. Cross the Part of the form which is not applicable with a diagonal line
- e. In case of Individual, name of taxpayer should be written as printed on the CNIC card issued by NADRA or the Passport number in case of foreign nationals.

(...contd.)

GENERAL INSTRUCTIONS

For filling the form manually:

f. In case of Company, the name of taxpayer should be written as printed on the SECP incorporation certificate.

This shall not be applied to the companies not incorporated with SECP, such as Trusts, NGOs, etc.

g. Incomplete applications will not be entertained at the TFC Counter

h. Registry, Representative and Declaration Parts are mandatory for all taxpayers therefore none of the columns in these



FBR-GIZ Taxpayer Registration System

General instructions for filling the form manually are given below:

f. In case of Company, the name of taxpayer should be written as printed on the SECP incorporation certificate. This shall not be applied to the companies not incorporated with SECP, such as Trusts, NGOs, etc.

g. Incomplete applications will not be entertained at the TFC Counter




h. Registry, Representative and Declaration Parts are mandatory for all taxpayers therefore none of the columns in these parts of TRF-01 (CLICK on link and follow, should be left blank.

STEPS FOR NEW TAXPAYER REGISTRATION

FOR MANUALLY FILLED FORM

STEPS FOR NEW TAXPAYER REGISTRATION

STEPS FOR MANUALLY FILLED FORM

- a. Fill and Sign the Form TRF-01
 - b. Attach the documents listed in Annex-C 
 - c. Submit at TFC/ RTO Counter
 - d. If found complete, a computer generated Acknowledgement(Annex D)will be issued. 
- In case of discrepancy a “Discrepancy Report” 
(Annex E) will be issued and application will be returned.

(...contd

FBR-GIZ Taxpayer Registration System

STEPS FOR NEW TAXPAYER REGISTRATION

STEPS FOR MANUALLY FILLED FORM

- a. Fill and Sign the Form TRF-01
- b. Attach the documents listed in Annex-C (CLICK on link and follow)
- c. Submit at TFC/ RTO Counter
- d. TFC/RTO Receiving Officer will check the documents and if found to be complete, he will issue a computer generated Acknowledgement (Annex-D) bearing a Token Number for all future inquires and receipt of the taxpayer registration certificate. (CLICK on link and follow)

In case of any discrepancy found in the application form, the Receiving Officer will issue a “Discrepancy Report” (Annex-E) and will return the application. (CLICK on link and follow)

STEPS FOR NEW TAXPAYER REGISTRATION**STEPS FOR MANUALLY FILLED FORM**

- e. C/RTO staff will enter the data to computer system and transmit to Central Registration Office (CRO).

Note: If an “Individual” only applying for Income Tax Registration has not provided his e-Mail, the TFC/RTO staff will create an e-Mail and write in the representative part of the application.

- f. CRO performs e-Verification, by cross matching the particulars with NADRA’s online data and SECP data as needed.

Note: CRO performs telephonic verification for confirming the credentials of taxpayers.

FBR-GIZ Taxpayer Registration System

(...contd.)

STEPS FOR NEW TAXPAYER REGISTRATION**STEPS FOR MANUALLY FILLED FORM**

e. TFC/RTO staff will enter the data to computer system and transmit to Central Registration Office (CRO). If an “Individual” only applying for Income Tax Registration has not provided his e-Mail, the TFC/RTO staff will create an e-Mail and write in the representative part of the application.

f. CRO performs e-Verification, by cross matching the particulars with NADRA’s online data and SECP data as needed. Moreover, CRO performs telephonic verification for confirming the credentials of taxpayers.

(...contd.)

STEPS FOR NEW TAXPAYER REGISTRATION

STEPS FOR MANUALLY FILLED FORM

- g. If physical verification of the business premises is required, then the case will be referred to the RTO concerned for conducting the physical verification.**
- h. If the application is approved, the taxpayer is intimated via e-Mail regarding the approval of his applications with the request to collect the Taxpayer Registration Certificate (TRC) from the nearest TFC/RTO.**



(...contd.)

FBR-GIZ Taxpayer Registration System

STEPS FOR NEW TAXPAYER REGISTRATION

STEPS FOR MANUALLY FILLED FORM

g. If physical verification of the business premises is required, then the case is referred to the RTO concerned for conducting the physical verification.

h. If the application is approved, the taxpayer is intimated via e-Mail regarding the approval of his applications with the request to collect the Taxpayer Registration Certificate (TRC) (CLICK on the link and follow) from the nearest TFC/RTO.

i. The taxpayer or his authorized representative visits the TFC/RTO and submits the Acknowledgement Slip and Original CNIC to the Delivery Officer who prints the Taxpayer Registration Certificate and delivers him.

(Note: Taxpayer Registration Certificate can be obtained from any of the TFC/RTO Delivery Counter throughout the country upon production of Acknowledgement Slip and Original CNIC of the taxpayer/authorized representative)

j. All Company, AOP and those taxpayers who are also registered for Sales Tax are automatically issued User-Id for e-Filing at the eFBR Portal <https://e.fbr.gov.pk> at the time of allotment of NTN. The User-Id, Password and Pin are sent to the taxpayer in his e-Mail account after he receives the Taxpayer Registration Certificate referred in (i) above.

STEPS FOR NEW TAXPAYER REGISTRATION

- i. **The taxpayer or his authorized representative visits the TFC/RTO and submits:**
 - a. **Acknowledgement Slip**
 - b. **Original CNIC to the Delivery Officer who prints the Taxpayer Registration Certificate and delivers him.**

(Note: Taxpayer Registration Certificate can be obtained from any of the TFC/RTO Delivery Counter throughout the country upon production of Acknowledgement Slip and Original CNIC of the taxpayer/authorized representative)

FBR-GIZ Taxpayer Registration System

STEPS FOR NEW TAXPAYER REGISTRATION**STEPS FOR MANUALLY FILLED FORM**

- i. The taxpayer or his authorized representative visits the TFC/RTO and submits the Acknowledgement Slip and Original CNIC to the Delivery Officer who prints the Taxpayer Registration Certificate and delivers him.

(Note: Taxpayer Registration Certificate can be obtained from any of the TFC/RTO Delivery Counter throughout the country upon production of Acknowledgement Slip and Original CNIC of the taxpayer/authorized representative)

(...contd.)

STEPS FOR NEW TAXPAYER REGISTRATION**STEPS FOR MANUALLY FILLED FORM**

j. All Company, AOP and those taxpayers who are also registered for Sales Tax are automatically issued:

- **User-Id for e-Filing at the eFBR Portal
<https://e.fbr.gov.pk>
at the time of allotment of NTN.**
- **The User-Id, Password and Pin are sent to the taxpayer in his e-Mail account after he receives the Taxpayer Registration Certificate referred in para. (i).**

FBR-GIZ Taxpayer Registration System

STEPS FOR NEW TAXPAYER REGISTRATION**STEPS FOR MANUALLY FILLED FORM**

j. All Company, AOP and those taxpayers who are also registered for Sales Tax are automatically issued User-Id for e-Filing at the eFBR Portal <https://e.fbr.gov.pk> at the time of allotment of NTN. The User-Id, Password and Pin are sent to the taxpayer in his e-Mail account after he receives the Taxpayer Registration Certificate referred in para.(i).

STEPS FOR NEW TAXPAYER REGISTRATION

FOR ONLINE APPLICATION

STEPS FOR NEW TAXPAYER REGISTRATION

- a. Fill, Verify and Submit TRF-01 by using Registration>> New Registration>> [Type: Company, AOP, and Individual].**
- b. The taxpayer will receive a Computerized Acknowledgement in his e-Mail account**
- c. Steps (f) to (h) will be performed internally by FB**

FBR-GIZ Taxpayer Registration System

STEPS FOR NEW TAXPAYER REGISTRATION**FOR ONLINE APPLICATION**

- a. Fill, Verify and Submit TRF-01 by using Registration>> New Registration>> [Type: Company, AOP, and Individual]. Upon successful submission, the application is automatically transmitted to the Registration Officer (RO).
- b. The taxpayer will receive a Computerized Acknowledgement in his e-Mail account
- c. Steps (f) to (h) will be performed internally by FBR

(....contd.)

STEPS FOR NEW TAXPAYER REGISTRATION
STEPS FOR ONLINE APPLICATION

d. In order to receive the Taxpayer Registration Certificate, the taxpayer will show:

- 1. Original CNIC and**
- 2. Acknowledgement Slip at the Delivery Counter of TFC/RTO.**

The Delivery Officer will print a copy of the TRF-01 form duly filled online by the taxpayer and get it signed by the taxpayer for onward scanning to the system as a permanent record of the applicant.

e. TFC/RTO Delivery Officer will print the Taxpayer Registration Certificate and deliver to the taxpayer.

(Note : Taxpayer Registration Certificate can be obtained from any of the TFC/RTO Delivery Counter throughout the country upon production of Acknowledgement Slip and Original CNIC of the taxpayer. If applied Online, then the Taxpayer Registration Certificate must be received by the taxpayer himself in person)

FBR-GIZ Taxpayer Registration System

(....contd)

STEPS FOR NEW TAXPAYER REGISTRATION

(...contd.)

FOR ONLINE APPLICATION

d. In order to receive the Taxpayer Registration Certificate, the taxpayer will show his original CNIC and the Acknowledgement Slip at the Delivery Counter of TFC/RTO. The Delivery Officer will print a copy of the TRF-01 form duly filled online by the taxpayer and get it signed by the taxpayer for onward scanning to the system as a permanent record of the applicant.

e. TFC/RTO Delivery Officer will print the Taxpayer Registration Certificate and deliver to the taxpayer.

(Note : Taxpayer Registration Certificate can be obtained from any of the TFC/RTO Delivery Counter throughout the country upon production of Acknowledgement Slip and Original CNIC of the taxpayer. If applied Online, then the Taxpayer Registration Certificate must be received by the taxpayer himself in person)

(....contd.)

STEPS FOR NEW TAXPAYER REGISTRATION**STEPS FOR ONLINE APPLICATION**

f. All taxpayers applying online are automatically issued User-Id for e-Filing at the eFBR Portal <https://e.fbr.gov.pk> at the time of allotment of NTN.

Note; The User-Id, Password and Pin are sent to the taxpayer in his e-Mail account after he receives the Taxpayer Registration Certificate referred in para. (e) .

FBR-GIZ Taxpayer Registration System

STEPS FOR NEW TAXPAYER REGISTRATION**FOR ONLINE APPLICATION**

f. All taxpayers applying online are automatically issued User-Id for e-Filing at the eFBR Portal <https://e.fbr.gov.pk> at the time of allotment of NTN. The User-Id, Password and Pin are sent to the taxpayer in his e-Mail account after he receives the Taxpayer Registration Certificate referred in Para (e).

**STEPS FOR CHANGE
IN
PARTICULARS**

STEPS FOR CHANGE IN PARTICULARS

- 1. Tick the application type as “Change in particulars”**
- 2. Write the Current NTN and Fill the TRF-01.**

Note: - All NTN holders who have obtained NTN Certificate using the old NTN forms should fill in the complete form (TRF-01) in case of any change in particulars.

(...contd.)

FBR-GIZ Taxpayer Registration System

STEPS FOR CHANGE IN PARTICULARS

- Tick the application type as “Change in particulars”, write the Current NTN and Fill the TRF-01. All NTN holders who have obtained NTN Certificate using the old NTN forms should fill in the complete form (TRF-01) in case of any change in particulars.

STEPS FOR CHANGE IN PARTICULARS

If a taxpayer has:

- Obtained NTN using TFR-01 or
- Filled TRF-01 for “Change in Particulars” or “Duplicate Certificate”,

Then he will request the change in particulars as follows:

a. Registry and Representative Parts

Note: All parts must be completely filled.

b. Addition /Change of Director/partner/shareholder

For both addition & Change write:

- The Type
- NTN
- Name
- Share Capital amount of Director/partner/shareholder.

-

FBR-GIZ Taxpayer Registration System

(...contd,)

STEPS FOR CHANGE IN PARTICULARS

If a taxpayer has obtained NTN using TFR-01 or has filled TRF-01 for “Change in Particulars” or “Duplicate Certificate”, the he will request the change in particulars as follows:

a. Registry and Representative Parts

These Parts must be completely filled.

b. Addition /Change of Director/partner/shareholder

For both addition & Change write the Type, NTN, Name and Share Capital amount of Director/partner/shareholder.

STEPS FOR CHANGE IN PARTICULARS**c. Addition/Close of Other Activity**

- 1. Write the name of activity (as per ISIC-Activity Codes)**
- 2. Write the required action in Action column such as Add, Change, and Delete.**

Note: a. Business Nature will be converted from ISIC Reference Table.

b. Salary Activity will not have any Business nature.

c. Import & Export Business Nature are added in ISIC Part D, Chapter 4-2.

d. Other Distributer is newly added Business Nature in his respective ISIC Part.

FBR-GIZ Taxpayer Registration System

STEPS FOR CHANGE IN PARTICULARS**Addition/Close of Other Activity**

1. Write the name of activity (as per ISIC-Activity Codes, list if ISIC codes are available at <http://www.fbr.gov.pk>) and
2. Write the required action in Action column such as Add, Change, and Delete.

Note:

a) Business Nature will be converted from ISIC Reference Table.

b) Salary Activity will not have any Business nature.

c) Import & Export Business Nature are added in ISIC Part D, Chapter 4-2.

d) Other Distributer is newly added Business Nature in his respective ISIC Part.

(..contd.)

STEPS FOR CHANGE IN PARTICULARS

d. Addition/Change/Close of Business/Branches

- 1. Mark the required action for add/change/close.**
- 2. Fill in the complete Business/Branch particulars as per TRF-01.**

Note: For close of business the close date must be provided.

FBR-GIZ Taxpayer Registration System

STEPS FOR CHANGE IN PARTICULARS

d. Addition/Change/Close of Business/Branches

1. Mark the required action for add/change/close.
2. Fill in the complete Business/Branch particulars as per TRF-01.

Note: For close of business the close date must be provided.

STEPS FOR CHANGE IN PARTICULARS

- d. Addition/Change/Close of Business/Branches**
 - a). Change of business Name and close of business Sales Taxable will not be allowed at online/e-portal/EI client profile update environment.**
 - b). Change of business Name and close of business will be allowed only at TFC.**
 - c). Edit of other particulars of any already added business will be allowed on all environment**
 - d). Addition of new Business will be allowed on all environments.**
 - e). For close of business or change in business application will be endorsed by Taxation Officer of the RTO concerned.**

FBR-GIZ Taxpayer Registration System

STEPS FOR CHANGE IN PARTICULARS**d. Addition/Change/Close of Business/Branches**

Mark the required action for add/change/close, Fill in the complete Business/Branch particulars as per TRF-01. For close of business the close date must be provided.

- a) Change of business Name and close of business Sales Taxable will not be allowed at online/e-portal/EI client profile update environment.
- b) Change of business Name and close of business will be allowed only at TFC.
- c) Edit of other particulars of any already added business will be allowed on all environment
- d) Addition of new Business will be allowed on all environments.
- e) For close of business or change in business application will be endorsed by Taxation Officer of the RTO concerned.

STEPS FOR CHANGE IN PARTICULARS**e. Addition/Change/Close of Banks Accounts**

1. Mark the required action for add/change/close
2. Fill in the complete bank account particulars.

Note: For close of bank account Close date must be provided.

f. Change of Employer

1. Write the NTN/FTN
2. Name
3. Address
4. City
of the employer

FBR-GIZ Taxpayer Registration System

STEPS FOR CHANGE IN PARTICULARS**e. Addition/Change/Close of Banks Accounts**

Mark the required action for add/change/close, Fill in the complete bank account particulars.

Note: For close of bank account Close date must be provided.

f. Change of Employer

Write the NTN/FTN, Name, Address and City of the employer

**SALES TAX/FEDERAL EXCISE
REGISTRATION FOR EXISTING
NTN HOLDERS**

**SALES TAX /FEDERAL EXCISE REGISRTION
FOR EXISTING NTN HOLDERS**

1. Steps for Manually Filled Form

- Tick the application type as “Apply for ST or FED Registration, who already have NTN”, write the Current NTN and Fill the TRF-01 as described earlier.

2. Steps for Online Request

Fill in the form TRF-01 by visiting Taxpayer Facilitation Portal at <https://e.fbr.gov.pk>

FBR-GIZ Taxpayer Registration System

SALES TAX /FEDERAL EXCISE REGISRTION FOR EXISTING NTN HOLDERS

(The general operational steps are described here under. For detail understanding of LRO verification process see Sr. 12 of this SOP.)

1. Steps for Manually Filled Form

Tick the application type as “Apply for ST or FED Registration, who already have NTN”, write the Current NTN and Fill the TRF-01 as described earlier.

2 Steps for Online Request

Fill in the form TRF-01 by visiting Taxpayer Facilitation Portal at <https://e.fbr.gov.pk>

**ISSUANCE OF
DUPLICATE CERTIFICATE**

ISSUANCE OF DUPLICATE CERTIFICATE

- 1. Select the application type as “DUPLICATE”.**
- 2. Write the Current NTN, Fill and Sign the Form TRF-01.**
- 3. Attach:**
 - Previous NTN/Taxpayer Registration Certificate or**
 - Affidavit in case the Certificate is lost, and**
 - All the documents required for New Taxpayer Registration(as defined in Annex-C)**

Note: a. If Taxpayer particulars are updated in system on TRF-01 form then Registration Certificate can be printed at any TFC/RTO for delivery to Taxpayer, attach the previous NTN/Taxpayer Registration Certificate or Affidavit in case the Certificate is lost.

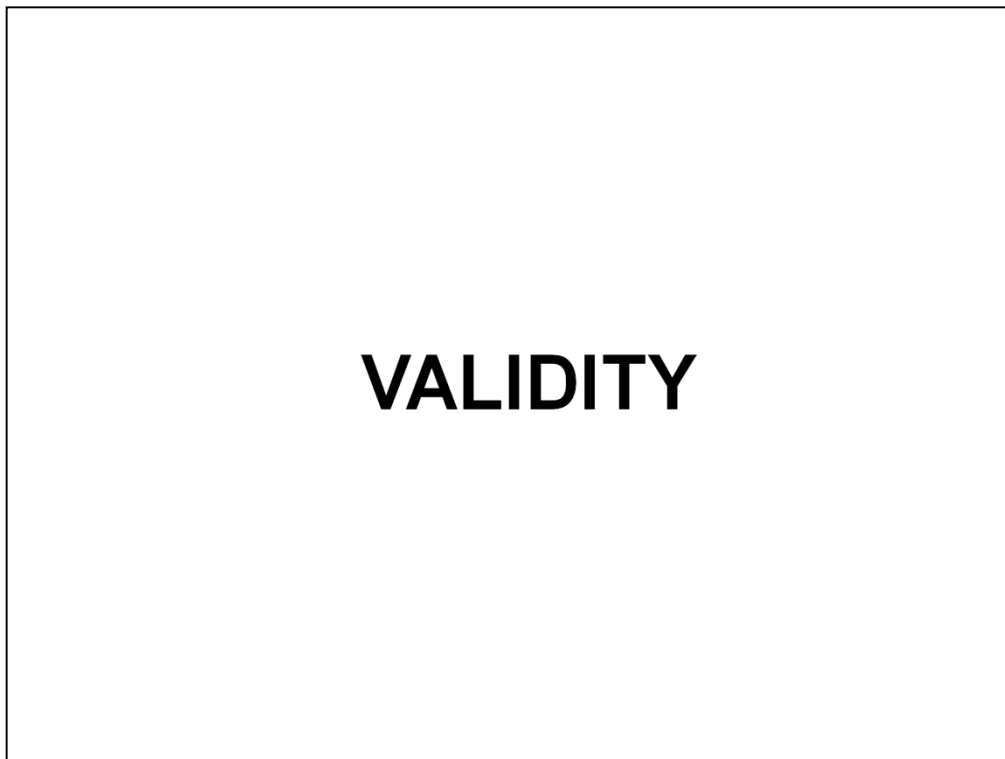
b. If Taxpayer particulars are not updated in system on notified TRF-01form then process the application as Change In particulars. FBR-GIZ Taxpayer Registration System

ISSUANCE OF DUPLICATE CERTIFICATE

Select the application type as “DUPLICATE”, write the Current NTN, Fill and Sign the Form TRF-01. See (3.1), attach the previous NTN/Taxpayer Registration Certificate or Affidavit in case the Certificate is lost, and all the documents required for New Taxpayer Registration as defined in Annex-C

a. If Taxpayer particulars are updated in system on TRF-01form notified on dated 22-06-2009 then Registration Certificate can be printed at any TFC/RTO for delivery to Taxpayer, attach the previous NTN/Taxpayer Registration Certificate or Affidavit in case the Certificate is lost.

b. If Taxpayer particulars are not updated in system on notified TRF-01form then process the application as Change In particulars



TAXPAYER REGISTRATION

CERTIFICATE & CURRENT NTN CERTIFICATES

Certificate will remain valid unless:

- **Cancelled**
- **De-registered by Federal Board of Revenue or**
- **Upon request of taxpayer.**


**TAXPAYER REGISTRATION CERTIFICATE & CURRENT NTN
CERTIFICATES**

Certificate will remain valid unless:

- Cancelled
- De-registered by Federal Board of Revenue or
- Upon request of taxpayer.

**STEPS FOR
DE REGISTRATION**

DE-REGISTRATION

- 1. Fill and Sign the Form TRF-02
(Taxpayer De-Registration Form)** 
- 2. Submit the Form to the RTO/LTU concerned.**
- 3. The Taxation Officer, processes the application.**

Note:

- a. In case the De-Registration is approved, this form will be sent the Registration Officer for De-Registering the taxpayer from the System**
- b. In case the request is rejected, the Taxation Officer issue a regret letter to the taxpayer**

FBR-GIZ Taxpayer Registration System

DE-REGISTRATION

- a. Fill and Sign the Form TRF-02 (Taxpayer De-Registration Form) (CLICK on link)
- b. Submit the Form to the RTO/LTU concerned
- c. The Taxation Officer, processes the application

Note:

- a. In case the De-Registration is approved, this form will be sent the Registration Officer for De-Registering the taxpayer from the System
- b. In case the request is rejected, the Taxation Officer issue a regret letter to the taxpayer

DE-REGISTRATION

- 1. Fill and Sign the Form TRF-02
(Taxpayer De-Registration Form)**
- 2. Submit the Form to the RTO/LTU concerned.**
- 3. The Taxation Officer, processes the application.**

Note:

- a. In case the De-Registration is approved, this form will be sent the Registration Officer for De-Registering the taxpayer from the System**
- b. In case the request is rejected, the Taxation Officer issue a regret letter to the taxpayer**

FBR-GIZ Taxpayer Registration System

DE-REGISTRATION

- a. Fill and Sign the Form TRF-02 (Taxpayer De-Registration Form)
- b. Submit the Form to the RTO/LTU concerned
- c. The Taxation Officer, processes the application

Note:

- a. In case the De-Registration is approved, this form will be sent the Registration Officer for De-Registering the taxpayer from the System
- b. In case the request is rejected, the Taxation Officer issue a regret letter to the taxpayer

**ROLES & RESPONSIBILITIES
OF
REGISTRATION OFFICERS**

ROLES & RESPONSIBILITIES OF REGISTRATION OFFICERS

Following officers take part in the registration of taxpayer:

A. Data Receiving Officer (DRO)

B. Data Entry Officer (DEO)

C. Registration Supervisor (RS)

D. Registration Officer (RO)

E. Registration Chief (RC)

F. Collector

G. Inspector

H. Delivery Officer (DO)

FBR-GIZ Taxpayer Registration System

ROLES & RESPONSIBILITIES OF REGISTRATION OFFICERS

Following officers take part in the registration of taxpayer:

A. Data Receiving Officer (DRO)

B. Data Entry Officer (DEO)

C. Registration Supervisor (RS)

D. Registration Officer (RO)

E. Registration Chief (RC)


F. Collector

G. Inspector

H. Delivery Officer (DO)

Roles and responsibilities of these officer are defined in this section.

A. DATA RECEIVING OFFICER (DRO)

- 1. TFC/RTO Receiving Officer will receive paper based application along with necessary documents for taxpayer registration**
- 2. TFC/RTO Receiving Officer will check the documents and if found to be complete, he will issue a computer generated Acknowledgement (Annex-D)  bearing a Token Number for all future inquires and receipt of the registration certificate.**

(...contd)

FBR-GIZ Taxpayer Registration System

A. DATA RECEIVING OFFICER (DRO)

1. TFC/RTO Receiving Officer will receive paper based application along with necessary documents for taxpayer registration
2. TFC/RTO Receiving Officer will check the documents and if found to be complete, he will issue a computer generated Acknowledgement (Annex-D) (CLICK on link) bearing a Token Number for all future inquires and receipt of the taxpayer registration certificate.

(...contd.)

A. DATA RECEIVING OFFICER (DRO)

3. Feed basic particular to check the validity of application.

4. TFC/RTO Receiving Officer will check the documents and if found to be incomplete, he will issue a discrepancy form having the details of discrepancies found in the form or attached documents.

Note: The applicant will be advised to remove the discrepancies and re submit the application form along with necessary documents.

FBR-GIZ Taxpayer Registration System

A. DATA RECEIVING OFFICER (DRO)

3. Feed basic particular to check the validity of application.

4. TFC/RTO Receiving Officer will check the documents and if found to be incomplete, he will issue a discrepancy form having the details of discrepancies found in the form or attached documents. The applicant will be advised to remove the discrepancies and re submit the application form along with necessary documents.

B. DATA ENTRY OFFICER (DEO)

1. TFC/RTO Data Entry staff will enter the data to computer system and transmit to Central Registration Office (CRO).

2. If an “Individual” is only applying for Income Tax Registration has not provided his e- Mail, the TFC/RTO staff will create an e-Mail and write in the representative part of the application.

FBR-GIZ Taxpayer Registration System

B. DATA ENTRY OFFICER (DEO)

1. TFC/RTO Data Entry staff will enter the data to computer system and transmit to Central Registration Office (CRO).

2. If an “Individual” is only applying for Income Tax Registration has not provided his e- Mail, the TFC/RTO staff will create an e-Mail and write in the representative part of the application.

C. REGISTRATION SUPERVISOR (RS)

- 1. Verification of the original paper based application with DEO entered version and identify the artifacts and modify it accordingly.**
- 2. Scan the paper based application and attach it to the system entered application**
- 3. Verify the e-Mail address by sending an email to the applicant**

FBR-GIZ Taxpayer Registration System

C. REGISTRATION SUPERVISOR (RS)

1. Verification of the original paper based application with DEO entered version and identify the artifacts and modify it accordingly.
2. Scan the paper based application and attach it to the system entered application
3. Verify the e-Mail address by sending an email to the applicant

D. REGISTRATION OFFICER (RO)

- 1. RO performs e-Verification, by cross matching the particulars with NADRA's online data and SECP data as the case may be.**

- 2. RO also performs telephonic verification for confirming the credentials of taxpayers, for Sales Tax Applications. *(Amended on 27-10-2009)* .**

- 3. Check whether physical verification Required, if yes then forward it to Collector/Commissioner of the Respective RTO/LTU for Physical Verification of the case**

(....contd.)

FBR-GIZ Taxpayer Registration System

D. REGISTRATION OFFICER (RO)

1. RO performs e-Verification, by cross matching the particulars with NADRA's online data and SECP data as the case may be.

2. RO also performs telephonic verification for confirming the credentials of taxpayers, for Sales Tax Applications. *(Amended on 27-10-2009)* .

3. Check whether physical verification Required, if yes then forward it to Collector/Commissioner of the Respective RTO/LTU for Physical Verification of the case

(...contd)

D. REGISTRATION OFFICER (RO)

- 4. Receive the Physical Verification/Inspection Report and if it is satisfactory then Taxpayer Registration Certificate (TRC) to be issued and Applicant to be intimated by e-Mail, if it is non- satisfactory then the case will be forwarded to Chief (Registration) for final decision.**
- 5. If Physical Verification not required and the application is approved, the taxpayer is intimated via e-Mail regarding the approval of his applications with the request to collect the Taxpayer Registration Certificate (TRC) from the nearest TFC/RTO.**
- 6. Advise the Applicant to re-submit the application, an Application Guideline will also be forwarded in case of Rejection**

FBR-GIZ Taxpayer Registration System

D. REGISTRATION OFFICER (RO)

4. Receive the Physical Verification/Inspection Report and if it is satisfactory then Taxpayer Registration Certificate (TRC) to be issued and Applicant to be intimated by e-Mail, if it is non- satisfactory then the case will be forwarded to Chief (Registration) for final decision.

5. If Physical Verification not required and the application is approved, the taxpayer is intimated via e-Mail regarding the approval of his applications with the request to collect the Taxpayer Registration Certificate (TRC) from the nearest TFC/RTO.

6. Advise the Applicant to re-submit the application, an Application Guideline will also be forwarded in case of Rejection.

E. COLLECTOR/COMMISSIONER

- 1. Assign the Physical Verification case to an Inspector**
- 2. Sends the report received by inspector to the RO**

FBR-GIZ Taxpayer Registration System

E. COLLECTOR/COMMISSIONER

1. Assign the Physical Verification case to an Inspector and
2. Sends the report received by inspector to the RO

F. INSPECTOR

- 1. Prepare the Report after the physical Inspection and**
- 2. Submits it to Collector/Commissioner of the respective RTO/LTU**

FBR-GIZ Taxpayer Registration System

F. INSPECTOR

1. Prepare the Report after the physical Inspection and
2. Submits it to Collector/Commissioner of the respective RTO/LTU

G. REGISTRATION CHIEF (RC)

1. If a major discrepancy is noticed in the application, the Registration Chief finally reviews the case and take a decision as follows:

- a. Approve and Send to Registration Officer (CRO-ST) for further processing**
- b. Approve or Send case for physical verification.**
- c. Reject the case and send e-Mail intimation to the applicant**

FBR-GIZ Taxpayer Registration System **(...contd.)**

G. REGISTRATION CHIEF (RC)

1. If a major discrepancy is noticed in the application, the Registration Chief finally reviews the case and take a decision as follows:

- a. Approve and Send to Registration Officer (CRO-ST) for further processing
- b. Approve or Send case for physical verification.
- c. Reject the case and send e-Mail intimation to the applicant

G. REGISTRATION CHIEF (RC)

(...contd.)

If a major discrepancy is noticed in the application, the Registration Chief finally reviews the case and take a decision as follows:

- d. Advise the applicant to re-submit the application after resolving the problems found in the application**
- i. Mark the Sales Taxpayers in negative list/remove from negative list i.e. (black list/blocked/suspend).**
- ii. Associate/de-associate the STRN as per policy.**

FBR-GIZ Taxpayer Registration System

G. REGISTRATION CHIEF (RC)

1. If a major discrepancy is noticed in the application, the Registration Chief finally reviews the case and take a decision as follows:

d. Advise the applicant to re-submit the application after resolving the problems found in the application

i. Mark the Sales Taxpayers in negative list/remove from negative list e.i (black list/blocked/suspend).

ii. Associate/de-associate the STRN as per policy.

H. DELIEVERY OFFICER (DO)

1. The taxpayer or his authorized representative visits the TFC/RTO and submits:
 - Acknowledgement Slip and
 - Original CNICto the Delivery Officer who prints the Taxpayer Registration Certificate (Annex-J) and delivers it to him.

(Note : Taxpayer Registration Certificate can be obtained from any of the TFC/RTO Delivery Counter throughout the country upon production of Acknowledgement Slip and Original CNIC of the taxpayer/authorized representative)

FBR-GIZ Taxpayer Registration System

H. DELIEVERY OFFICER (DO)

1. The taxpayer or his authorized representative visits the TFC/RTO and submits the Acknowledgement Slip and Original CNIC to the Delivery Officer who prints the Taxpayer Registration Certificate (**Annex-J**) and delivers it to him.

(Note : Taxpayer Registration Certificate can be obtained from any of the TFC/RTO Delivery Counter throughout the country upon production of Acknowledgement Slip and Original CNIC of the taxpayer/authorized representative)

TAXPAYER REGISTRATION SYSTEM FOR SALES TAX & FEDERAL EXCISE

a. Taxpayer's Responsibility

FBR-GIZ Taxpayer Registration System

TAXPAYER REGISTRATION SYSTEM FOR SALES TAX & FEDERAL EXCISE

a. Taxpayer's Responsibility

A. Taxpayer's Responsibility

1. The taxpayers can submit the application for Sales Tax Registration in any of the following modes:
 - a. Submitting electronically via web at e.fbr portal by visiting <https://e.fbr.gov.pk> and submitting printed copy of the application along with all the required documents at the TFC counter
 - b. Paper application using STR-1 form along required documents at TFC counter
2. Upon generation of the Taxpayer Registration Certificate (intimated to him at his e-Mail account and via a phone call by the contact centre), he or his authorized representative will visit the TFC and receive the Certificate.

Note : *The authorized representative can only receive the certificate in case of Company and AOP, Individual must receive personally.*

FBR-GIZ Taxpayer Registration System

A. Taxpayer's Responsibility

A-1 The taxpayers can submit the application for Sales Tax Registration in any of the following modes:

a. Submitting electronically via web at e.fbr portal by visiting <https://e.fbr.gov.pk>

and submitting printed copy of the application along with all the required documents at the TFC counter

b. Paper application using STR-1 form along required documents at TFC counter

Note : List of required documents is enclosed at Annex-A.

2. Upon generation of the Taxpayer Registration Certificate (intimated to him at his e-Mail account and via a phone call by the contact centre), he or his authorized representative will visit the TFC and received the Certificate.

Note : The authorized representative can only receive the certificate in case

of Company and AOP, Individual must receive personally.

B. TFC Counter

- 1. The TFC Receiving Officer will receive the application and issue a Token duly printed by the system.**
- 2. Complete data entry of the application will be made in the computer system**
- 3. TFC staff will check the documents and make verification from the live systems available over the web and print the verification sheets.**
- 4. TFC staff will print “RTO Processing Sheet” and present to the Local Registration Officer (LRO)**

(...contd.)

FBR-GIZ Taxpayer Registration System

B. TFC Counter

1. The TFC Receiving Officer will receive the application and issue a Token duly printed by the system.
2. Complete data entry of the application will be made in the computer system
3. TFC staff will check the documents and make verification from the live systems available over the web and print the verification sheets.
4. TFC staff will print “RTO Processing Sheet” and present to the Local Registration Officer (LRO)

(..contd.)

B. TFC Counter

5. a) The LRO will examine the case and decide as to whether any physical verification is required; if so then he will mark the case to the Inspector for verification on RTO Processing Sheet.

(The inspector, after conducting the verification will submit the case to LRO)

b) In case no further verification is required and the LRO is satisfied for granting registration of Sales Tax, the LRO will mark the relevant boxes and sign and stamp the RTO Processing Sheet and send to the TFC.

6. TFC will scan-in all the attachments including the Physical Verification report, if any, and the LRO Processing Sheet. He will also complete the ST-Check List and submit the case to CRO. (..contd.)

B. TFC Counter

5 a) The LRO will examine the case and decide as to whether any physical verification is required; if so then he will mark the case to the Inspector for verification on RTO Processing Sheet.

The inspector, after conducting the verification will submit the case to LRO

b) In case no further verification is required and the LRO is satisfied for granting registration of Sales Tax, the LRO will mark the relevant boxes and sign and stamp the RTO Processing Sheet and send to the TFC.

6. TFC will scan-in all the attachments including the Physical Verification report, if any, and the LRO Processing Sheet. He will also complete the ST-Check List and submit the case to CRO.

(...contd.)

The application marked to CRO by the TFC Supervisor will appear to the CRO-IT who will thoroughly check all the relevant details and required documents in the application and forward formally to CRO-ST. He will also perform all the verification sheets such as NADRA, SECP as per prevailing practice.

7. a) The CRO-ST will check the case electronically on his screen and approve the Application, if satisfied in all respect.

b) In case the CRO-ST is not satisfied, he can refer to case to Chief-ST electronically on the system along with his remarks, and Chief ST will either reject the application or over rule the observations for issuance of STRN.

FBR-GIZ Taxpayer Registration System(**contd.**)

The application marked to CRO by the TFC Supervisor will appear to the CRO-IT who will thoroughly check all the relevant details and required documents in the application and forward formally to CRO-ST. He will also perform all the verification sheets such as NADRA, SECP as per prevailing practice.

7. a) The CRO-ST will check the case electronically on his screen and approve the Application, if satisfied in all respect.

b) In case the CRO-ST is not satisfied, he can refer to case to Chief-ST electronically on the system along with his remarks, and Chief ST will either reject the application or over rule the observations for issuance of STRN.

(...contd.)

8. Immediately upon approval of the application, intimation in this regard will be communicated as follows:

- a) E-Mail Message to the Taxpayer**
- b) Application will be placed in the In-Box of the TFC concerned for printing**
- c) An SMS alter is sent by the system at the mobile number of the applicant**

(...contd.)

FBR-GIZ Taxpayer Registration System

The application marked to CRO by the TFC Supervisor will appear to the CRO-IT who will thoroughly check all the relevant details and required documents in the application and forward formally to CRO-ST. He will also perform all the verification sheets such as NADRA, SECP as per prevailing practice.

8. Immediately upon approval of the application, intimation in this regard will be communicated as follows:

- a) E-Mail Message to the Taxpayer
- b) Application will be placed in the In-Box of the TFC concerned for printing
- c) An SMS alter is sent by the system at the mobile number of the applicant

(...contd.)

9. The taxpayer will visit the TFC along with his the Token issued to him at the time of application submission and present the token along with his CNIC.

10. The TFC staff will print the Certificate and present to the LRO for actual delivery to the taxpayer. The LRO will make an entry regarding the delivery of the certificate in the computer system.

Note : Only upon successful entry of the Delivery of Certificate by the LRO, the Sales Tax Registration will appear on the official website of the FBR and usable by the taxpayer.

FBR-GIZ Taxpayer Registration System

9. The taxpayer will visit the TFC along with his the Token issued to him at the time of application submission and present the token along with his CNIC.

10. The TFC staff will print the Certificate and present to the LRO for actual delivery to the taxpayer. The LRO will make an entry regarding the delivery of the certificate in the computer system.

Note : Only upon successful entry of the Delivery of Certificate by the LRO, the Sales Tax Registration will appear on the official website of the FBR and usable by the taxpayer.

TAXPAYER JURISDICTION

FBR-GIZ Taxpayer Registration System

TAXPAYER JURISDICTION

TAXPAYER JURISDICTION

1. REGSYS will purposed/allotted the Tax office code to Newly Registered Taxpayer for Income & Sales Tax separately on the basis of cities mapping chart as notified by FBR. Already allotted Tax office to any type of taxpayer will not be change through;
 - a) Change in Particular application
 - b) De-Registration application
 - c) Duplicate application

Note: CRO have facility to change the system purposed Tax office at the time of application approval for Newly Registered Taxpayers only.
2. Resident Taxpayer Jurisdiction will be purposed/allot on basis of Registry portion address city with respect to City mapping chart for AOP/IND/COY Taxpayers.

FBR-GIZ Taxpayer Registration System (...contd.)

TAXPAYER JURISDICTION

1. REGSYS will purposed/allotted the Tax office code to Newly Registered Taxpayer for Income & Sales Tax separately on the basis of cities mapping chart as notified by FBR. Already allotted Tax office to any type of taxpayer will not be change through;

- a) Change in Particular application
- b) De-Registration application
- c) Duplicate application

However, CRO have facility to change the system purposed Tax office at the time of application approval for Newly Registered Taxpayers only.

2. Resident Taxpayer Jurisdiction will be purposed/allot on basis of Registry portion address city with respect to City mapping chart for AOP/IND/COY Taxpayers.

3. Non-Resident Taxpayer Jurisdiction will be purposed/allot on basis of Representative portion address city w.r.t Income Tax Jurisdiction City mapping chart for AOP/IND/COY Taxpayers.

Note: Registry portion address is notified in TRF-01 as (Registered Office Address for Company and Mailing/Business Address for Individual & AOP, for all correspondence)

4. Sales Tax Taxpayer Jurisdiction will be allotted on the basis of Business Portion

address city with respect to Sales Tax office code City mapping chart for AOP/IND/COY Taxpayers.

5. Tax office code will be allotted to Compulsory Registration cases on the basis of Data Receiving Tax office.

(...contd.)

TAXPAYER JURISDICTION

1. **REGSYS will purposed/allotted the Tax office code to Newly Registered Taxpayer for Income & Sales Tax separately on the basis of cities mapping chart as notified by FBR. Already allotted Tax office to any type of taxpayer will not be change through;**
 - a) **Change in Particular application**
 - b) **De-Registration application**
 - c) **Duplicate application**

Note: CRO have facility to change the system purposed Tax office at the time of application approval for Newly Registered Taxpayers only.
 2. **Resident Taxpayer Jurisdiction will be purposed/allot on basis of Registry portion address city with respect to City mapping chart for AOP/IND/COY Taxpayers.**
- (....contd.)**

TAXPAYER JURISDICTION

1. REGSYS will purposed/allotted the Tax office code to Newly Registered Taxpayer for Income & Sales Tax separately on the basis of cities mapping chart as notified by FBR. Already allotted Tax office to any type of taxpayer will not be change through;
 - a) Change in Particular application
 - b) De-Registration application
 - c) Duplicate application

However, CRO have facility to change the system purposed Tax office at the time of application approval for Newly Registered Taxpayers only.

2. Resident Taxpayer Jurisdiction will be purposed/allot on basis of Registry portion address city with respect to City mapping chart for AOP/IND/COY Taxpayers.
- (...contd.)

TAXPAYER JURISDICTION

- 3. Non-Resident Taxpayer Jurisdiction will be purposed/allot on basis of Representative portion address city with respect to Income Tax Jurisdiction City mapping chart for AOP/IND/COY Taxpayers.**

Note: Registry portion address is notified in TRF-01 as (Registered Office Address for Company and Mailing/Business Address for Individual & AOP, for all correspondence)

- 4. Sales Tax Taxpayer Jurisdiction will be allotted on the basis of Business Portion address city with respect to Sales Tax office code City mapping chart for AOP/IND/COY Taxpayers.**

- 5. Tax office code will be allotted to Compulsory Registration cases on the basis of Data Receiving Tax office.**

FBR-GIZ Taxpayer Registration System

TAXAPAYER JURISDICTION

3. Non-Resident Taxpayer Jurisdiction will be purposed/allot on basis of Representative portion address city with respect to Income Tax Jurisdiction City mapping chart for AOP/IND/COY Taxpayers.

Note: Registry portion address is notified in TRF-01 as (Registered Office Address for Company and Mailing/Business Address for Individual & AOP, for all correspondence)

4. Sales Tax Taxpayer Jurisdiction will be allotted on the basis of Business Portion address city with respect to Sales Tax office code City mapping chart for AOP/IND/COY Taxpayers.

5. Tax office code will be allotted to Compulsory Registration cases on the basis of Data Receiving Tax office.

**STATUS
MANAGEMENT
POLICY**

FBR-GIZ Taxpayer Registration System

STATUS MANAGEMENT POLICY

- 1. All RTO will send written paper request for addition/removing of negative list to Director Operation Registration.**
- 2. User will scan and attach the RTO written request and mark the status.**
- 3. User can Active/Inactive any Income Taxpayer.**

FBR-GIZ Taxpayer Registration System

STATUS MANAGEMENT POLICY

1. All RTO will send written paper request for addition/removing of negative list to Director Operation Registration.
2. User will scan and attach the RTO written request and mark the status.
3. User can Active/Inactive any Income Taxpayer.

FTN ISSUANCE

**All FTN issuance request will be approved from
Chief Direct Taxes Operation before issuance.**

FBR-GIZ Taxpayer Registration System

FTN ISSUANCE

All FTN issuance request will be approved from Chief Direct Taxes Operation before issuance.

SPECIMENS

**PARTS OF
TAX PAYER**

REGISTRATION

FORM

(TRF 01)

Annex-A TAXPAYER REGISTRATION FORM (TRF-01)

Government of Pakistan
Federal Board of Revenue
Taxpayer Registration Form

TRF-01

1 Sheet No. of

Token No. N°

2 **Apply For**

New Registration (for Income Tax, Sales Tax, Federal Excise, I.T WITH Agent or S.T WITH Agent) Current NTN -

ST or FED Registration, who already have NTN Change in Particulars Duplicate Certificate

3 **Category**

Company Company Type Pvt. Ltd. Public Ltd. Small Company Trust Unit Trust Modarba

Individual NGO Society Any other (pl specify) _____

AOP AOP Type -> HUF Firm Artificial Juridical Person Body of persons formed under a foreign law

4 **Status**

Resident Non-Resident Country of Non-Resident _____

5 CNIC/PP No. _____ (for Individual only, Non-Residents to write Passport No.) Gender Male Female

6 Reg./ Inc. No. _____ (for Company & Registered AOP only) Birth/ Inc. Date _____

7 **Name**

Name of Registered Person (Company, Individual or AOP Name)

8 **Address**

Registered Office Address for Company and Mailing/Business Address for Individual & AOP, for all correspondence

Office/Shop/House/Flat/Plot No _____ Street/Lane/Phase/Floor/Village _____ Block/Mohalla/Section/Road/Post Office/ etc _____

Province _____ District _____ City/Town _____ Area/Town _____ Activity Code

9 **Principal Activity**

10 **Register for** Income Tax Sales Tax Federal Excise Withholding Agent for I.T. Withholding Agent for S.T. Revision N°

Registry

FBR-GIZ Taxpayer Registration System

Annex-A TAXPAYER REGISTRATION FORM (TRF-01)

Annex-A
TAXPAYER REGISTRATION FORM (TRF-01)

Representative / Authorized Rep.	11	Rep. Type	<input type="checkbox"/> Representative u/s 172	<input type="checkbox"/> Authorized Rep. u/s 223	In Capacity as _____
		CNIC/ NTN	_____	Name	_____
		Address	Office/Shop/House / Flat / Plot No	Street / Land Phase / Floor / Village	Block / Mohalla / Sector / Road / Post Office / etc
			Province	District	City/Town
		12	Phone	Area Code Number	Mobile Area Code Number
	13	E-Mail	_____ (e-Mail address for all correspondence)		

FBR-GIZ Taxpayer Registration System

Annex-A
TAXPAYER REGISTRATION FORM (TRF-01)

**Annex-A
TAXPAYER REGISTRATION FORM (TRF-01)**

Director/Shareholder/Partner	14	Total Director/Shareholder/Partner	<i>Please provide information about top-10 Directors/Shareholders/Partners</i>		Total Capital		
	15	Type	NTN/CNIC/ Passport No.	Name of Director/Shareholder/Partner	Share Capital	Share %	Action (Add/ Remove)
	16	All Other Shareholders/ Directors/Partners (in addition to 10)					
FBR-GIZ Taxpayer Registration System							

**Annex-A
TAXPAYER REGISTRATION FORM (TRF-01)**

Annex-A			
TAXPAYER REGISTRATION FORM (TRF-01)			
Other Activities	17	Activity Code	Action <i>(Add/Close)</i>
		Other Business Activities in addition to the Principal Activity given at Sr-9 above	

FBR-GIZ Taxpayer Registration System

Annex-A
TAXPAYER REGISTRATION FORM (TRF-01)

Annex-A			
TAXPAYER REGISTRATION FORM (TRF-01)			
18	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; padding: 2px;">Total business/branches</td> <td style="padding: 2px;"><i>Provide details of all business/branches/outlets/etc., use additional copies of this form if needed</i></td> </tr> </table>	Total business/branches	<i>Provide details of all business/branches/outlets/etc., use additional copies of this form if needed</i>
Total business/branches	<i>Provide details of all business/branches/outlets/etc., use additional copies of this form if needed</i>		
19	Bus/Br. Serial <input type="text"/> Action Requested <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close		
20	Bus/Br. Type <input type="text"/> Business/ Branch Name <input type="text"/> <small>HD/Factory/Showroom/Godown/Sub Off./etc.</small>		
Business/ Branches	Address <input type="text"/> <small>Office/Shop/House/Flat/Plot No Street/Lane/Phase/Floor/Village Block/Mohala/ Sector/ Road/ Post Office/ etc</small>		
	<small>Province District City/Taluk Area/Town</small>		
	Nature of Premises Possession <input type="checkbox"/> Owned <input type="checkbox"/> Rented <input type="checkbox"/> Others Owner's CNIC/ NTN/ FTN <input type="text"/> Owner's Name <input type="text"/>		
	Electricity Ref. No. <input type="text"/> Gas Connection installed <input type="checkbox"/> Yes <input type="checkbox"/> No Gas Consumer No. <input type="text"/>		
23	Phone No. <input type="text"/> Business/ Branch Start Date <input type="text"/> Business/ Branch Close Date, <input type="text"/> <small>Area Code Number if applicable</small>		
FBR-GIZ Taxpayer Registration System			

Annex-A
TAXPAYER REGISTRATION FORM (TRF-01)

Annex-A	
TAXPAYER REGISTRATION FORM (TRF-01)	
24	Total Bank Accounts <input type="text"/> <i>Provide details of all bank accounts, use additional copies of this form if needed</i>
Bank Accounts	25 Account Sr. <input type="text"/> Action Requested <input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close
	26 A/C No. _____ A/C Title _____ Type _____
	27 Bank Name _____ City _____ Branch _____ <small>(NBP, MCB, UBL, Citl, etc.)</small>
	28 Account Start Date _____ Account Close Date, if close action is requested _____
FBR-GIZ Taxpayer Registration System	



Annex-A
TAXPAYER REGISTRATION FORM (TRF-01)

Annex-A
TAXPAYER REGISTRATION FORM (TRF-01)

Employer	29	NTN/FTN	<table border="1" style="display: inline-table;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>			Name	_____
30	Address	_____	City	_____			

FBR-GIZ Taxpayer Registration System

Annex-A
TAXPAYER REGISTRATION FORM (TRF-01)

Annex-A									
TAXPAYER REGISTRATION FORM (TRF-01)									
Declaration	31 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.								
	32								
	<table style="width: 100%; border-collapse: collapse;"><tr><td style="width: 25%; border-bottom: 1px solid black;"></td><td style="width: 25%; border-bottom: 1px solid black;"></td><td style="width: 25%; border-bottom: 1px solid black;"></td><td style="width: 25%; border-bottom: 1px solid black;"></td></tr><tr><td style="text-align: center;">Date</td><td style="text-align: center;">CNIC/ Passport No.</td><td style="text-align: center;">Name of Applicant</td><td style="text-align: center;">SIGNATURE</td></tr></table>					Date	CNIC/ Passport No.	Name of Applicant	SIGNATURE
Date	CNIC/ Passport No.	Name of Applicant	SIGNATURE						
	 								
	FBR-GIZ Taxpayer Registration System								

Annex-A
TAXPAYER REGISTRATION FORM (TRF-01)

**DOCUMENTS
REQUIRED FOR
VARIOUS TYPES OF
TAXPAYERS**

DOCUMENTS REQUIRED BY VARIOUS TYPES OF TAXPAYERS

1. COMPANY

Sr.	Type	Documents Required
1	Company	<ul style="list-style-type: none"> a) Copy of Incorporation Certificate issued by SECP b) Copy of last paid utility bill of the address given in the Registry Part. c) Copy of Company Letterhead Pad d) Taxpayer Registration Application of all those Shareholders/ Directors who have not yet obtained NTN e) Copy of the Bank Account Statement/Certificate f) Copy of CNIC of the Applicant

FBR-GIZ Taxpayer Registration System


DOCUMENTS REQUIRED BY VARIOUS TYPES OF TAXPAYERS

1. COMPANY

DOCUMENTS REQUIRED BY VARIOUS TYPES OF TAXPAYERS		
2. AOP		
2	AOP	a) Copy of CNIC of Applicant b) Copy of the last paid utility bill of the address given in the Registry Part c) Copy of Company Letterhead Pad d) Taxpayer Registration Application of all those Partners who have not yet obtained NTN e) Copy of the Bank Account Statement/Certificate
FBR-GIZ Taxpayer Registration System		

DOCUMENTS REQUIRED BY VARIOUS TYPES OF TAXPAYERS

2. AOP



DOCUMENTS REQUIRED BY VARIOUS TYPES OF TAXPAYERS		
3. INDIVIDUAL		
3	Individual	a) Copy of CNIC of Applicant b) Copy of the last paid utility bill of the address given in the Registry Part. c) Copy of the Bank Account Statement/Certificate d) - For Business Individuals, copy of the Letterhead Pad - For Salaried Individuals, copy of the last Pay Slip, issued by the employer - For Others, no further document is required
		
FBR-GIZ Taxpayer Registration System		

DOCUMENTS REQUIRED BY VARIOUS TYPES OF TAXPAYERS

3. INDIVIDUAL

ACKNOWLEDGEMENT

SLIP



ANNEX-D		◀ ◀
ACKNOWLEDGEMENT SLIP		
 Federal Board of Revenue Government of Pakistan		
TAXPAYER REGISTRATION APPLICATION		
ACKNOWLEDGEMENT SLIP		
Token No.	99999999	Date DD-MON-YYYY
Application Type	New Registration	TFC XXXXXXXXXXXXXXXXXXXX
Name	XX	
Attachments	1) XXX	Original
	2) XXX	Photocopy
	3) XXX	Attested Photocopy
 RG TOK-MMYYYY-NNNNNNNNNN		(Name of the Officer who received)
		Designation of the Officer
Guidance for the applicant:		Processing of the application may take 48-72 Hrs
1) This is a token of receipt of the application, issuance of NTN/Change is subject to verification and final approval of FBR 2) Status of application can be inquired by calling at (051) 111-772-772 or by visiting RTO/TFC, by mentioning the Token Number 3) Approval/ Rejection of the application will be communicated at the e-Mail address of the Representative/ Authorized Representative 4) Registration Certificate can be obtained from any RTO/TFC, by showing Original CNIC of the applicant or his/her authorized representative		
<small>FBR-GIZ Taxpayer Registration System</small> This is a system generated receipt and thus does not require signatures.		

ANNEX D

ACKNOWLEDGEMENT SLIP

OBJECTION

SLIP
(TRF 03)


OBJECTION SLIP		
	Federal Board of Revenue Taxpayer Registration OBJECTION SLIP	TRF-03
Name _____		Date _____
<u>A. REGISTRATION FORM</u>	<u>Discrepancies Identified</u>	
<input type="checkbox"/> Registry	_____	
<input type="checkbox"/> Representative/ Authorized Representative	_____	
<input type="checkbox"/> Directors/ Shareholders/ Partners	_____	
<input type="checkbox"/> Other Business Activities	_____	
<input type="checkbox"/> Business/ Branches	_____	
<input type="checkbox"/> Bank Accounts	_____	
<input type="checkbox"/> Employer	_____	
<input type="checkbox"/> Declaration	_____	
<u>B. DOCUMENTS ATTACHED</u>		
<input type="checkbox"/> Copy of CNIC of the Applicant	<input type="checkbox"/> Copy of Incorporation Certificate issued by SECP	
<input type="checkbox"/> Copy of last paid electricity bill	<input type="checkbox"/> Business Letterhead Pad	
<input type="checkbox"/> Copy of the Bank Account Statement	<input type="checkbox"/> Taxpayer Registration Application of all those Partners/ Directors who have not yet obtained NTN	
REMARKS: _____ _____		
FBR-GIZ Taxpayer Registration System		Signature & Stamp
Note: After removing the discrepancies you can re-submit the Application Form		

OBJECTION SLIP

TAX PAYER

DE REGISTRATION

FORM
(TRF 02)


 Government of Pakistan Federal Board of Revenue Taxpayer De-Registration Form		TRF-02						
1	Sheet No. <input type="text"/> of <input type="text"/>	Token No. N° <input style="background-color: #ADD8E6;" type="text"/>						
2	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">De-Register From</td> <td> <input type="checkbox"/> Income Tax <input type="checkbox"/> Sales Tax <input type="checkbox"/> Federal Excise </td> <td> NTN <input style="width: 50px;" type="text"/> - <input style="width: 10px;" type="text"/> </td> <td> STRN <input style="width: 100px;" type="text"/> </td> </tr> </table>	De-Register From	<input type="checkbox"/> Income Tax <input type="checkbox"/> Sales Tax <input type="checkbox"/> Federal Excise	NTN <input style="width: 50px;" type="text"/> - <input style="width: 10px;" type="text"/>	STRN <input style="width: 100px;" type="text"/>			
De-Register From	<input type="checkbox"/> Income Tax <input type="checkbox"/> Sales Tax <input type="checkbox"/> Federal Excise	NTN <input style="width: 50px;" type="text"/> - <input style="width: 10px;" type="text"/>	STRN <input style="width: 100px;" type="text"/>					
3	Category <input type="checkbox"/> Company <input type="checkbox"/> Individual <input type="checkbox"/> AOP	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Company Type</td> <td> <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"/> Modarba </td> </tr> <tr> <td></td> <td> <input type="checkbox"/> NGO <input type="checkbox"/> Society <input type="checkbox"/> Any other (pl specify) _____ </td> </tr> <tr> <td>AOP Type =></td> <td> <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 </td> </tr> </table>	Company Type	<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"/> Modarba		<input type="checkbox"/> NGO <input type="checkbox"/> Society <input type="checkbox"/> Any other (pl specify) _____	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
Company Type	<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"/> Modarba							
	<input type="checkbox"/> NGO <input type="checkbox"/> Society <input type="checkbox"/> Any other (pl specify) _____							
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							
4	Status <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident	Country of Non Resident _____						
5	CNIC/PP No. _____	Gender <input type="checkbox"/> Male <input type="checkbox"/> Female						
6	Reg./ Inc. No. _____	Birth/ Inc. Date _____						
7	Name _____ <small>Name of Registered Person (Company, Individual or AOP Name)</small>							
8	Address _____ <small>Registered Office Address for Company and Mailing/Business Address for Individual & AOP, for all correspondence</small>							
9	Office/Shop/House #/Plot No _____ Street/Lane/Phase/ Floor/ Village _____ Block/ Mohala/ Sector/ Road/ Post Office/ etc _____ Province _____ District _____ City/Town _____ Area/Town _____ Activity Code <input style="background-color: #ADD8E6;" type="text"/>							
FBR-GIZ Taxpayer Registration System								

Representative/ Authorized Rep.	10	Rep. Type	<input type="checkbox"/> Representative u/s 172	<input type="checkbox"/> Authorized Rep. u/s 223	In Capacity as _____	
		CNIC/ NTN	_____ Name _____			
		Address	_____			
			<small>Office/Shop/House /Flat /Plot No</small>	<small>Street/ Lane/ Phase/ Floor/ Village</small>	<small>Block/ Mahal/ Sector/ Road/ Post Office/ etc</small>	
		<small>Provincs</small>	<small>District</small>	<small>City/Taluk</small>	<small>Area/Town</small>	
	11	Phone	_____	Mobile	_____	
			<small>Area Code</small> <small>Number</small>		<small>Area Code</small> <small>Number</small>	
	12	E-Mail	_____ <small>(e-Mail address for all correspondence)</small>			

FBR-GIZ Taxpayer Registration System

Declaration	17	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.			
	18	_____	_____	_____	_____
		Date	CNIC/ Passport No.	Name of Applicant	SIGNATURES

FBR-GIZ Taxpayer Registration System

Official Area	19 <input type="checkbox"/> Above Taxpayer's Registration is allowed for De-Registration with effect from Date <input type="text" value="- -"/> with permission of this office. Request is being forwarded for necessary action at Registration Office.
	20 <input type="checkbox"/> Request regrotted. Letter issued vide no. <input type="text"/> Dated <input type="text" value="- -"/>
	21 Name of RTO/LTU _____ Signature & Seal of Taxation Officer
Reg. Office	22 <input type="checkbox"/> De-Registration is done and verified in Registration System on <input type="text" value="- -"/> Signature & Seal of Registration Officer
	
FBR-GIZ Taxpayer Registration System	

**TAX PAYER
REGISTRATION
CERTIFICATE**



Revenue Division
Federal Board of Revenue
Government of Pakistan

TAXPAYER REGISTRATION CERTIFICATE

ORIGINAL
60-00-3354-571-01

NTN	3354571-5	Sales Tax Reg. No.	60-00-3354-571-01
Category	INDIVIDUAL		
Status	RESIDENT		
CNIC / Passport No.	37405-0343155-3	Birth Date:	01-NOV-1980
Name	SHEIKH MUHAMMAD HAROON HAYAT		
Address	525-B, F-BLOCK HAROON VILLA, SATTLITE TOWN, RAWALPINDI, DISTT:RAWALPINDI, PUNJAB		
Principal Activity	SALE OF MOTOR VEHICLE PARTS AND ACCESSORIES (Wholesaler)		
Registered for	Income Tax w.e.f 02-JUL-2009 Sales Tax w.e.f 08-MAR-2010		
Representative's	CNIC/ NTN 37405-0343155-3 Name SHEIKH MUHAMMAD HAROON HAYAT Email Address HAROON.HAYAT7@GMAIL.COM		
Tax Office	RTO RAWALPINDI		
Business Name	1) REGISTERED FOR SALES TAX w.e.f 08-MAR-2010 HAROON BROTHERS AUTO MART SHOP-1, PLOT-2 1-9 MARKAZ, NORAIZ PLAZA, ISLAMABAD, ISLAMABAD, CAPITAL TERRITORY		

This Certificate Shall be prominently displayed at a conspicuous place of the premises in which business or work for gain is carried on. NTN number is also required to be indicated on the signboard.
NOTE:- The NTN must be written on all returns, payment challans, invoices, letter heads, advertisements, etc. and all correspondence made with the tax departments.



Date of Printing: 08-MAR-2010

PARTNER IN PROGRESS

www.fbr.gov.pk |
 help@fbr.gov.pk |
 800 80 227, 651 111 227 227

TAXPAYER DE REGISTRATION FORM (TRF 02)

**QUESTION/ANSWER
DISCUSSIONS
SESSION**

