

## USER GUIDELINES FOR REFUND FILING IN ANNEX H

- 1- Annex-H is a stock statement of input goods / services which shows flow of inputs in terms of quantity, value and sales tax involved in opening / closing balances, purchases and consumption in exports and local sales.
- 2- Quantities / values of finished products (exports and local) and output tax on local sales should not be mentioned in Annex-H
- 3- Use Annex H to upload for the month transactions i-e purchase, import and Consumption only, Opening and Closing are derived /calculated automatically. Same is applicable for Excel file uploading otherwise objection of duplicate value will arise.
- 4- The brought forward and carry forward tax amount in the return should match with opening balance and closing balance tax amount in the Annex-H
- 5- The value of purchases and input tax paid thereon in the return should match with the corresponding figures in columns “purchased / imported during the month” in Annex-H
- 6- Generally, refund amount in column 29 of return is based on following formula:

$$\boxed{\text{Refund claim}} = \boxed{\text{Input Tax Consumed in Exports / Zero Rated (Col 22 of Annex-H)}} - \boxed{\text{Net payment against local supplies}}$$

OR

$$\boxed{\text{Refund claim}} = \boxed{\text{Input Tax Consumed in Exports / Zero Rated (Col. 22 of Annex-H)}} + \boxed{\text{Input tax consumed in local supplies (Col. 20 of Annex-H)}} - \boxed{\text{Accumulated debit from monthly return (Row 17 of return)}}$$

- 7- Mark invoice-wise inadmissible input tax for SRO 490 for accuracy in Annex-A of return
- 8- Avoid claiming input tax credit more than once on same GD / invoice (e.g. both in provinces and FBR return)
- 9- Credit brought forward from previous claim will be made available in opening balance in Annex-H.
- 10- Recovery / arrears data will be made available in Annex H Declaration
- 11- Following items relating to toll manufacturing have been added in “Item description” in Annex-H
  - a. Sizing
  - b. Yarn Dyeing
  - c. Yarn Doubling

- d. Weaving
- e. Knitting
- f. Processing (Bleaching, Dyeing and Printing)
- g. Stitching
- h. Embroidery

|   |                           |
|---|---------------------------|
| Select  |                           |
| Direct raw material                               |                           |
| Indirect raw material (accessories)               |                           |
| Dyes and chemicals                                | ported during t           |
| Packing material                                  |                           |
| Processing charges                                |                           |
| Utilities (electricity, gas)                      |                           |
| Alternate energy (furnace oil, diesel, coal etc.) | ported during             |
| Spare parts                                       |                           |
| Oil and lubricants                                | o Rated/Export            |
| Machinery   |                           |
| Other fixed assets                                | ported during             |
| Services  |                           |
| Others (please specify)                           |                           |
| Same State Goods                                  |                           |
|   | Consumed/ Exported during |

|   |   |
|---|---|
| <p><b>Status of Refund</b><br/> <b>Processing and payment</b><br/> <b>will also be available in FBR</b><br/> <b>Mobile App Tax Asaan.</b></p> |  |
|---|---|

Note: Properly filled Annex-H without objections and anomalies of data will ensure processing in 72 Hours.

For Complaints issues and comments always email at [helpline@fbr.gov.pk](mailto:helpline@fbr.gov.pk), use the ticket No for references generated in response in future communications.