GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE
(SALES TAX WING)
****

No. 3(2)STP/99 Islamabad, the 27th March 1999

SALES TAX GENERAL ORDER NO. 03/99

SUBJECT : SALES TAX REGISTRATION WITH THE HELP AND ASSISTANCE OF F.P.C.C.&I, CHAMBERS OF COMMERCE & INDUSTRY, EXPORT PROMOTION BUREAU AND VARIOUS TRADE & INDUSTRY ASSOCIATIONS

With a view to facilitating the trade and industry, the CBR has decided to request the FPCC&I, all Chambers of Commerce & Industry, Export Promotion Bureau and various Recognized Trade & Industry Associations to assist the Sales Tax Collectorates in the work relating to the Sales Tax Registration in terms of Chapter III of the Sales Tax Act, 1990, read with the Registration, Voluntary Registration and De-registration Rules, 1996 (copy enclosed and hereinafter called "the enclosed Rules").

2. Where the applicant desires to get himself registered through a person/organization other than the Collectorate of Sales Tax, he may fill-in the application form (Annex-A) of the enclosed Rules, complete in all respects. The duly filled-in and signed application may be submitted by him in the office of (any office-bearer, so authorized by the FPCC.&I, Chamber, EPB or Association) who shall check and verify that the entries (specially that name, addresses, Phone No., Fax No., NTN, Imp. Regn. No., NIC No., etc., are correct) and then shall forward the application to the respective Collector of Sales Tax by appending his forwarding note and signature and official stamp (with phone and fax numbers) below the column of "Declaration" in that form. The accompanying documents, attached to the application, shall be attested by the so-authorized officer / office-bearer of the FPCC.&I/Chamber/EPB/Association in the token of having compared with the original.

3. Where applications (so received through the FPCC.&I/Chamber/EPB/Association) are complete in all respect, the Collector of Sales Tax shall, within 72 hours of the receipt of the application from FPCC.&I or Chamber or EPB or Association, issue the Registration Certificate to the applicant through air courier service and shall also send an intimation (stating sales tax registration No. & date to) the respective FPCC.&I, Chamber, EPB or Association (forwarding the application) immediately.

4. All concerned are requested to cooperate to make this programme a success.

(MUHAMMAD TAHIR)
SECRETARY (STP)

**REGISTRATION, VOLUNTARY REGISTRATION
AND DE-REGISTRATION
RULES, 1996**

**REGISTRATION, VOLUNTARY REGISTRATION
AND DE-REGISTRATION
RULES, 1996**

[1]Notification No. S.R.O. 550(I)/96, dated 1st July, 1996.- In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, read with sections 15 to 18, 21 and 28 thereof, the Central Board of Revenue is pleased to make the following rules, namely:-

1. Short tile, application and commencement.- These rules may be called Registration, Voluntary Registration and De-registration Rules, 1996.

(2) These shall apply to all persons who:-

(a) are required to be registered under section 14 of the Act;
(b) opt for voluntary registration;
(c) opt for separate registration of branches, divisions manufacturing units; or
(d) are liable to be de-registered under section 21 of the Act.

(3) These shall come into force on the first day of July, 1996.

2. Definitions.- for the purposes of these Rules,-

(a) "Act" means the Sales Tax Act, 1990;

(b) "Annex" means the annex appended to these Rules;

(c) "Application for registration" means application for registration of taxpayers in the form at Annex 'A'; and

(d) "Registration Certificate" means a certificate of registration as at Annex 'B'.

3. Application for registration.- (1) A person liable to be registered under section 14 of the Act or who opts for voluntary registration shall apply for registration in form at Annex 'A' which shall be submitted to the Collector.-

(a) having jurisdiction in the area where his registered office is located, in case he keeps his business records at the registered office; and

(b) having jurisdiction in the area where the business premises are located, if the records are kept at the business premises.

[1] Reported as PTCL 1996 St. 1073

(2) Where the application for registration is complete in all respects, the applicant shall be registered and a certificate of registration containing his registration number will be issued to him as in Annex 'B'.

4. Application for separate registration of branches, divisions or manufacturing units.- (1) In case a registered person who conducts his taxable activity through different branches, divisions or manufacturing units is desirous of getting them registered separately, he shall file separate applications for their registration to the Collector of Sales Tax having jurisdiction in the area where that branch, division or manufacturing unit is located.

(2) The applications for registration filed under sub-rule (1) shall be processed in the respective Collectorate and such branch, division or, as the case may be, manufacturing unit shall be registered by the Collector subject to the conditions that:-

(a) the registered person shall keep the relevant business records at the business premises of the branch, division or, as the case may be, manufacturing unit which is separately registered; and

(b) the registered person shall file tax return in respect of such branch, division or manufacturing unit in the designated branch of National Bank of Pakistan located in the jurisdiction of Collectorate where it is separately registered.

5. [2][De-registration.- (1) A registered person is liable to be de-registered if-

(a) he ceases to carry on his business;

(b) his supplies are no longer chargeable to sales tax;

(c) his turnover during the last twelve months in case of a manufacturer, is below one million rupees and in case of a retailer, is below five million rupees; or

(d) he fails to file sales tax return consecutively for six months.

(2) A person liable to be de-registered under clause (a), (b) or (c) of sub-rule (1) shall make an application to the concerned Collector of Sales Tax specifying therein the grounds for de-registration.

(3) On receipt of application under sub-rule (2), an officer not below the rank of an Auditor or a Deputy Superintendent of Sales Tax shall be assigned to visit the registered office or the business premises of the registered person, wherever the records are kept, and examine, inspect and audit the relevant records and also to verify the physical stocks of taxable inputs and taxable supplies made so as to ascertain whether the applicant qualifies for de-registration.

(4) If, on the basis of inquiry under sub-rule (3), the concerned Collector of sales Tax is satisfied that the applicant liable to be de-registered, he shall direct him to furnish a final return in respect of his taxable activity.

(5) The final return, submitted under section 28 of the Act, shall be examined and if the concerned Collector of Sales Tax is satisfied that the applicant has settled his tax liability, he shall be de-registered within the period specified under sub-section (1) of section 21 of the Act.

(6) In case the applicant is to be de-registered due to cessation of business or his supplies are no longer chargeable to tax, he shall be de-registered from such date as may be determined by the concerned Collector of Sales Tax but not later than the period specified under sub-section (1) of section 21 of the Act.

---

[2] Rule 5 substituted by Notification S.R.O. No. 786(I)/98, dated 9th July, 1998

(7) In case of manufacturer seeks de-registration on the ground that his turnover has fallen below one million rupees he shall be de-registered from the beginning of next financial year in accordance with sub-section (2) of section 21 of the Act.

(8) A person liable to be de-registered under clause 9(d) of sub-rule (1) shall be served with a show cause notice asking him to explain as to why he should not be de-registered and after giving him an opportunity of being heard, the concerned Collector of Sales Tax may be de-register him without prejudice to any other action which may be taken under any other provision of the Act.

[3] [ANNEX-A

GOVERNMENT OF PAKISTAN

APPLICATION FOR REGISTRATION UNDER THE SALES TAX ACT 1990

(FOR CORPORATION/COMPANIES/FIRMS/HUFs/AOPs/INDIVIDUALS/OTHER BUSINESSES)

The form may be filled in accordance with the appended instructions

(This form may be used both for New & Existing Taxpayers)

(Additional sheets may be attached if required)

PART - A

(**01**) NATIONAL TAX NUMBER (NTN) | | | | | | | | | | | | | |

(**02**) SALES TAX REGISTRATION No. (To be filled by Existing Taxpayers and by Re-registrants) | | | | | | | | | | | | | | | | | |

(**03**) IMPORT REGISTRATION No. | | | | | | | | | | | | | | | | | |

PART - B

(**04**) BUSINESS NAME ______________________________

(**05**) ADDRESS OF REGISTERED HEAD OFFICE ______________________________

____

(**06**) CITY ______________ POST CODE | | | | | |

(**07**) TEL No. ______________ FAX No. ______________

(**08**) ADDRESS OF THE PREMISES OF THE PRINCIPAL BUSINESS ACTIVITY ______________

____

(**09**) ADDRESS WHERE BUSINESS RECORD ARE KEPT ______________
(if different from 08 above)

____

(**10**) CITY ______________ POST CODE | | | | | |

(**11**) TEL No. ______________ FAX No. ______________

PART - C

(**12**) **BUSINESS ACTIVITY** :
(Please tick (⁄) whichever is applicable)

☐ Manufacturer ☐ Importer ☐ Exporter

☐ Distributor ☐ Wholesaler ☐ Retailer

☐ Ship Breakers

Note : In case of more than one activities, please tick(⁄) all applicable boxes.

(**13**) **PRINCIPAL BUSINESS ACTIVITY** (Please tick ONLY ONE of the categories below) :
Manufacturer / Importer / Exporter / Distributor / Wholesaler / Retailer / Ship Breakers

(**14**) **PRIMARY PRODUCT MANUFACTURED/SOLD/IMPORTED/EXPORTED ETC**.

Product ______________ PCT Code (*For Official Use*) | | | | | | | | |

[3] Substituted for "Annex-A" by Notification No. S.R.O. 510(I)/97. Earlier "Annex-A" substituted by Notification No. S.R.O. 1162(I)/96, reported as PTCL 1997 St. 803.

PART - D

STATUS

(Only one of the Column from Column (15) to Column (21) is required to be filled, the remaining may be left blank or cut off)

(**15**) ☐ **INDIVIDUAL**

a) NIC Number

b) Date of Commencement of Business

c) Initial Capital employed. Rs.

(**16**) ☐ **AOP / HUF**

a) Date of Constitution

b) Initial Capital employed. Rs.

c) No. of Members

d) Date of Commencement of Business

(17) ☐ **REGISTERED FIRM** (**18**) ☐ **UNREGISTERED FIRM**

a) Date of Registration of Deed

b) Date from which partnership was effective

c) No. of Partners

d) Initial Capital employed Rs.

e) Date from which registration is granted by Income Tax Department (In case of Registered Firms only)

f) Date of Commencement of Business

(**19**) ☐ **COMPANY**

a) Company Registration Number

b) Date of Incorporation

c) Limited by Share ☐ or by guarantee ☐

d) Issued / Paid up Capital Rs.

e) Date of Commencement of Business

f) TYPE OF COMPANY(Please tick (✓) one of the relevant box applicable below)

☐ Domestic Public Company ☐ Corporate Body formed under any law in force in Pakistan

☐ Foreign Company ☐ Domestic Pvt. Ltd. Company

☐ Listed on Stock Exchange ☐ Domestic Unlisted Public Company

☐ Trust ☐ Other

(**20**) ☐ **LOCAL AUTHORITY** (**21**) ☐ **ARTIFICIAL JURIDICAL AUTHORITY**

PART - E (* For Official Use)

(Please fill in relevant option(s) below)

(**22**) GOODS SUPPLIED AS MANUFACTURER :

* P.C.T Code

a) ______________________________

b) ______________________________

c) ______________________________

d) ______________________________

(**23**) GOODS EXPORTED :

* P.C.T Code

a) ______________________________

b) ______________________________

c) ______________________________

d) ______________________________

(**24**) GOODS SUPPLIED AS IMPORTER, WHOLESALER, DISTRIBUTOR , RETAILER or SHIP BREAKER :

* P.C.T Code

a) ______________________________

b) ______________________________

c) ______________________________

d) ______________________________

(**25**) SALES VALUE DURING LAST 12 MONTHS (Rs.) ______________________________

DECLARATION

I, ______________________________ solemnly declare that to the best of my knowledge & belief, the information given above is correct & complete and I have not been allotted any Sales Tax Number nor I have applied for it elsewhere. I understand that incorrect information can lead to punitive action.

Date Official Stamp Authorized Signature

[4][ANNEX-B

GOVERNMENT OF PAKISTAN

COLLECTORATE OF ____

____

____

CERTIFICATE OF REGISTRATION

(Under Sales Tax Act, 1990)

(01) NAME ____

(02) ADDRESS ____

(03) You have been registered as:

☐	**Manufacturer**	☐	**Importer**	☐	**Exporter**
☐	**Distributor**	☐	**Wholesaler**	☐	**Retailer**
☐	**Ship Breakers**				

This means that you must:

(i) Charge Sales Tax on all taxable supplies made during the course of taxable activity.

(ii) File a return in the designated bank relating to a month on or before the 20^{th} of the following month.

(iii) File a Nil - Return even if no taxable activity takes place during the current tax period.

(iv) Abide by provisions of Sales Tax Act 1990, and rules made there under.

(04) Your Sales tax Registration Number is:

(05) Date of Registration:

(06) This number must be shown in the tax return and on all the invoices issued by you and quoted in all your correspondence with the Sales Tax Department.

ASSISTANT COLLECTOR (SALES TAX)
(Registration & Information Division) **]**

---

4. Substituted for "Annex-B" by Notification No. S.R.O. 510(I)/97.