

GOVERNMENT OF PAKISTAN

Central Board of Revenue
(Revenue Division)
(Sales Tax and Federal Excise Wing)

C. No. 3(5)/ST-L&P/2007

Dated

09.10.2007

1. The Collector
Sales Tax & Federal Excise
RTO Rawalpindi/ Faisalabad / Gujranwala / Lahore / Peshawar/
(Hqrs.)/ (Audit)/ (Enforcement), Sales Tax House, Karachi.
2. The Collector
Customs, Sales Tax & Federal Excise
Multan / Hyderabad / Quetta.
3. The Collector (Enforcement)/ (Audit)/ (Legal), Large Taxpayers Units,
Karachi/ (Audit) / (Enforcement), LTU, Lahore.
4. The Additional Collector, RTO, Abbotabad.

Subject: FILING OF SALES TAX RETURNS BY RETAILERS

I am directed to refer to the subject noted above and to say that the Sales Tax Special Procedures Rules, 2007, have been amended vide notification no. SRO 1006(I)/2007 dated 3rd October 2007 whereby retailers have been required to file sales tax returns on quarterly basis. The Collectors are required to publicise this amendment and to ensure that sales tax returns for 1st quarter are filed by the due date in October 2007.

2. The return shall be filed in the normal sales tax return form STR-7 and the retailers can mention quarterly turnover in the space provided for value against "Others, please specify" in the supplies portion of return. The tax due shall be entered against the space for sales tax against the same entry.

3. Further, in order to determine quarterly payment, the quarterly turnover shall be multiplied by four to arrive at provisional annual turnover; and rate of 0.5% or 0.75% shall be selected as per criteria given in the notification and applied to quarterly turnover. This procedure shall be adopted in first three quarters. In the last quarter, final liability for the year shall be determined on the basis of actual annual turnover and the amount paid in three quarters shall be deducted to arrive at the balance payable with the last quarterly return.

(Abdul Hameed Memon)
Secretary (ST&FE-L&P)

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Copy to:

1. The Federation of Pakistan Chambers of Commerce & Industry, Karachi.
2. Karachi Chamber of Commerce & Industry
3. Lahore Chamber of Commerce & Industry
4. M/s. Sefam (Pvt) Ltd, Lahore.