GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
***

Islamabad, the 24th August, 2011

NOTIFICATION
(SALES TAX & FEDERAL EXCISE)

S.R.O. 793(I)/2011.– In exercise of the powers conferred by sub-section (1) of section 4 and section 40 of the Federal Excise Act, 2005, section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, read with sub-section (2) of section 8, clause (ii) of sub-section (2) of section 8B, sections 9, 10, 14, 21 and 28, clause (c) of sub-section (1) of section 22, section 26, sub-section (6) of section 47A, sections 48, 50A, 52, 52A and 66 thereof, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Sales Tax Rules, 2006, namely :-

In the aforesaid Rules, –

(a) in the preamble, after the words and figure " section 22 ", the comma, words, brackets and figures ", first proviso to sub-section (1) of section 23" shall be inserted; and

(b) for the Form STR-7 and the Annexures relating thereto, the following shall be substituted, namely:-

Government of Pakistan

Sales Tax & Federal Excise Return

FBR PAKISTAN

"STR-7
[See rule 14(1)]

Registry

NTN	Name	Tax Period (MMYY)	Normal / Amended	Submission Date

CNIC in case of Individual	COY/AOP/IND	Business Nature	Tax Office

Section	#	Description	Annex	Gross Value	Taxable Value	Sales Tax
Sales Tax Credits	1	Domestic Purchases from Registered Persons (excluding fixed assets)	Annex-A			
	2	Domestic Purchases from Un-registered Persons	Annex-A			
	3	Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B			
	4	Capital Goods / Fixed Assets (Domestic Purchases & Imports)	Annex-A & B			
	5	Input for the month = (1 + 3 + 4)				
	6	Credit carried forward from previous tax period(s)				
	7	Non-creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)				
	8	Accumulated Credit = [(5 + 6) - 7]				
Sales Tax Debits	9	Total Goods or Services supplied locally	Annex-C			
	10	Goods or Services supplied locally (at Reduced Rates)	Annex-C			
	11	Goods or Services Exported	Annex-D			
	12	Extra Tax under Chapter XIII of ST Special Procedure Rules, 2007	Annex-C			
	13	Output Tax = [(9 - 10) + 12]				
	14	Retail Turnover - for the Quarter		Turnover		
	15	Electricity supplied to steel sector	KWH	x Rs. 6		
	16	Re-rollable scrap sold by ship breakers	M Tons	x Rs. 4,848		
	17	Re-meltable scrap sold by ship breakers	M Tons			
	18	Sales Tax deducted by withholding agent(s)	Annex-C			
	19	Accumulated Debit = [(13 + 14 + 15 + 16) - 18]				
	20	Sales Tax payable by steel sector under special procedure whose liability was not discharged through electricity bills or self-generation				
	21	Sales Tax withheld as withholding agent	Annex-A			
	22	Sales Tax Arrears including Principal, Default Surcharge & Penalty	Annex-G			
Payable / Refundable	23	Whether excluded from Section 8B(1), under SRO 647(I)/2007	Yes	Select reason in case of "Yes"		
	24	Admissible Credit [if 23 = Yes then (8 - 10); if 23 = No, then least of (8 - 10) or "90% of 13" or 19]				
	25	Excess Unadjusted Credit [if 23 = Yes and 24 > 19 then (24 - 19); otherwise zero; if 23 = No then (8 - 24)]				
	26	Credit Carried forward on account of Value Addition Tax	Annex-F			
	27	Carry Forward Available for the purpose of refund = (25 - 26)				
	28	Refund Claimed (Provide Stock Statement as Annex-H now, or file it later as per rules)				
	29	Sales Tax Payable on account of reduced rates supplies = (10)				
	30	Amount of Refund Claim after adjustment of ST payable on account of reduced rate supplies [if 28 > 29, then (28 - 29); otherwise zero]				
	31	Credit to be carried forward [if 27 > 28, then [(27 - 28) + 26]; otherwise 26]				
	32	Sales Tax Payable [if 19 > 24 then (19 - 24); otherwise zero] + [(20 + 21 + 22) + {if 10 > 28 then (10 - 28); otherwise zero}]				
	33	Federal Excise Duty (FED) Payable / (FED Drawback)	Annex-E			
	34	Petroleum Levy (PL) Payable				
	35	Total amount to be paid = [(32 + 34) + (if 33 > 0 then 33 otherwise zero)]				
	36	Tax paid on normal/previous return (applicable in case of amended return)				
	37	Balance Tax Payable/ (Refundable) (35 - 36)				
	38	Select bank account for receipt of refund				

Declaration

I,____, holder of CNIC No. ______________________________

in my capacity as authorized person do solemnly declare that to the best of my knowledge and belief the information given in this return is / are correct and complete in all respects in accordance with the provisions of applicable law.

Date: ______________

Submitted electronically by using User-Id, Password and PIN as electronic signature

Head wise Payable

Head of Account	Amount
B02341 - Sales Tax on Goods	
B02366 - Sales Tax on Services	
B02367 - FED in VAT Mode	
B02485 - FED Excluding Natural Gas	
B02501 - FED on Natural Gas	
C03901 - Petroleum Levy	
Total Amount Payable	

Sales Tax on Services

Province Wise Breakup of Sales Tax on Services (Annex-P)

Province/Area	Account Head	Amount
Balochistan	BXXXXX	
Khyber Pakhtunkhwa	BXXXXX	
Punjab	BXXXXX	
Sindh	B02382	
Capital Territory & Others	BXXXXX	
Total		

Total Amount Paid (in figures) ______ **in words** ________________________

CPR Nos. CPR-1, CPR-2, CPR-3, …

DOMESTIC PURCHASE INVOICES (DPI)	Annex-A

NTN 99999999-9 ********************* Name of the Registered Person ************************* Tax Period MMM-YYYY

Sr.	Particulars of Supplier			Supplier Type (*)	Document				Purchase Type (***)	Rate	Quantity / Electricity Units	UoM	Value of Purchases Excluding Sales Tax	Sales Tax/ FED in ST Mode	Input Credit not allowed	Extra Tax (under Chapter XIII of Sales Tax Special Procedures Rules, 2007)	ST Withheld as WH Agent
	NTN	CNIC	Name		Typ (**)	Number	Date	HS Code (optional)									
Purchases made from registered persons																	
Purchases made from un-registered persons																	

Note:

(*) Supplier Type can be Registered, Unregistered or Bulk Unregistered

(**) Document Type can be PI = Purchase Invoice, CN = Credit Note or DN= Debit Note

(***) Purchase Type can be any one of the following:

- Goods
- Services
- Electricity at Normal Rate
- Electricity at Rs.6/KWH
- Gas other than CNG
- CNG
- Telephone
- Goods at @50% Exemption
- Goods (FED in ST Mode)
- Services (FED in ST Mode)
- Capital Goods/Fixed Assets
- Special Procedure Goods
- 3rd Schedule Goods

GOODS DECLARATION - IMPORTS (GDI)

Annex-B

NTN 99999999-9 xxxxxxxxx Name of Taxpayer xxxxxxxxxxx Tax Period MMM-YYYY

Sr.	Particulars of GD Imports (Found in Customs Data)				Type (*)	Sales Tax Rate	Quantity, in case of Edible Oil (MT) and Ship for Breaking (LDT)	Sales Taxable Value of Imports	Sales Tax Paid at Import Stage	Value Addition Tax on Commercial Imports	FED Paid at Import Stage	FED @ Rs. 1/Kg on Edible Oil
	Collectorate	GD Type	GD Number	GD Date								
						Total						

(*) Type : **Type may have any one of following possible values:**

- Fixed Assets
- Ship for Breaking
- Edible Oil
- Others

DOMESTIC SALES INVOICES (DSI)

Annex-C

NTN 99999999-9 ********************* Name of the Registered Person ************************* Tax Period MMM-YYYY

Sr.	Particulars of Buyer			Buyer Type (*)	Document				Sale Type (***)	Rate	Quantity	UoM	Value of Sales Excluding Sales Tax	Sales Tax/ FED in ST Mode	Extra Tax (under Chapter XIII of Sales Tax Special Procedures Rules, 2007)	ST Withheld at Source
	NTN	CNIC	Name		Typ (**)	Number	Date	HS Code (optional)								
Total (Net after incorporating the Credit/Debit Notes, if any)																

Note :

(*) Buyer Type can be Registered, Unregistered or Bulk Unregistered

(**) Document Type can be SI = Sale Invoice, CN = Credit Note or DN= Debit Note

(***) Sale Type can be any one of the following:

- Goods
- Services
- Special Procedure Goods
- Goods at 50% Exemption (KPK)
- Goods (FED in ST Mode)
- Services (FED in ST Mode)
- 3rd Schedule Goods
- Goods at Reduced Rates (4%, 6%)
- Services at Reduced Rate (4%)

GOODS DECLARATION - EXPORTS (GDE)

Annex-D

NTN 99999999-9 XXXXXXXX - Name of Taxpayer XXXXXXXXXXXX Tax Period : MMM-YYYY

Sr.	Particulars of GD EXPORT (Machine Number)				Value of Exports in Pak Rupees	Value of Goods Actually Shipped	Value of Short Shipment	Value of Goods Admissible for Refund	MATE Receipt No., where applicable	MATE Receipt Date
	Collectorate	GD Type	GD Number	GD Date						
Total										

Annex-E

FEDERAL EXCISES

NTN 99999999-9 | xxxxxxxxx Name of Taxpayer xxxxxxxxxxx | Tax Period MMM-YYYY

Sr.	Type (*)	Description of Goods/ Services	UoM	Price/Unit	Quantity	Value	Duty Rate	FED
1								
2								
3								
4								
5								
6								
7	Federal Excise Duty on Natural Gas supplied		**Annex - E1**					
8	Excisable goods exported							
9	Zero-rated supplies							
10	Exempt supplies							
11	(-) FED paid on goods used in manufacturing of Goods supplied for domestic consumption							
12	**Payable FED -** Add 1 to 10 minus 11 (ignore negative value)							
13	(-) FED paid on goods used in manufacturing of Goods exported **(drawback)**							
14	**Arrears (a + b + c + d)**							
	a. Principal Amount							
	b. Default Surcharge							
	c. Penalty							
	d. Others (Specify) ________________							
15	**Total FED Payable/Drawback** [(12 + 14) - 13]							

Note :

(*) Type : Goods or Services

FEDERAL EXCISE DUTY ON NATURAL GAS

Annex-E1

NTN 99999999-9 | xxxxxxxxx Name of Taxpayer xxxxxxxxxxx | Tax Period MMM-YYYY

Sr.	Name of Well	Location/City	Province	UoM	Quantity	Rate	FED Paid
1							
2							
3							
4							
5							
6							
7							
				Total			

CARRY FORWARD SUMMARY

Annex-F

NTN 99999999-9 | xxxxxxxxx Name of Taxpayer xxxxxxxxxx | Tax Period : MMM-YYYY

Description	Value of Goods				Sales Tax (Excluding Value Addition Tax)				Value Addition Tax			
	Opening Balance	Purchased/ Imported during the month	Consumed/ Sold during the month	Closing Balance	Opening Balance	Purchased/ Imported during the month	Consumed/ Sold during the month	Closing Balance	Opening Balance	Imported during the month	Consumed/ Sold during the month	Closing Balance
1	2	3	4	5=[(2+3)-4]	6	7	8	9=[(6+7)-8]	10	11	12	13=[(10+11)-12]
Domestic Purchases												
Imports												
Total												

Sales Tax Arrears

Annex-G

NTN: 99999999-9 xxxxxxxxx Name of Taxpayer xxxxxxxxxxx Tax Period: MMM-YYYY

Sr.	Type (*)	Details	Tax Period	Amount
1				
2				
3				
4				
5				
6				
Total (Principal Amount, Default Surcharge, Penalty & Others)				

Note :

(*) Type will have following possible values:

- Default Surcharge
- Principal Amount
- Penality
- Others (Specify)

STOCK STATEMENT				**Annex-H**
NTN	99999999-9	XXXXXXXX - Name of Taxpayer XXXXXXXXXXXX		Tax Period : MMM-YYYY

						Value of Goods						Quantity of Goods						
Sr.	**HS-CODE**	**Product Code (*)**	**Item Description**	**Item Type (**)**	**Sales Tax Rate/ Exempt**	**Opening Balance**	**Purchased/ Imported during the month**	**Consumed/ Sold during the month (Domestic Taxable Supplies)**	**Consumed/ Sold during the month (Domestic Zero Rated/ Exempt Supplies)**	**Consumed/ Exported during the month (Exports)**	**Closing Balance**	**Unit of Measure**	**Opening Balance**	**Purchased/ Imported during the month**	**Consumed/ Sold during the month (Domestic Taxable Supplies)**	**Consumed/ Sold during the month (Domestic Zero Rated/ Exempt Supplies)**	**Consumed/ Exported during the month (Exports)**	**Closing Balance**
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	12=(7+8-9-10-11)	(13)	(14)	(15)	(16)	(17)	(18)	19=(14+15-16-17-18)
1																		
2																		
3																		
4																		
5																		
6																		
7																		
8																		

(*) Product Code :

- *Product Code : Product code is applicable to those items which are not clearly defined by (8 Digits) HS Code*
- The product codes will be defined under each HS-Code primarily by FBR in accordance with Customs Commodity Codes
- In case, a product code is not available in the master list, the registered person will be able to add his product under the HS-Code

(**) Type will have following possible values:

- Raw Material
- Intermediary Goods
- Finished Goods
- Others

Note:

The stock statement is mandatory for refund claimants, other registered persons are encouraged to provide these details.

The refund clamints may submit stock statement within 120 days from due date of return filing, the claim will be processed after submission of stock statement.

BREAKUP OF SERVICES PROVIDED

TO BE COMPLETED BY THE SERVICE PROVIDER AS PART OF ST&FE RETURN

Annex-P

NTN: | xxxxxxxxx Name of Taxpayer xxxxxxxxxxx | Tax Period: MMM-YYYY

Sr.	Province/ Area from which service is provided	Value of Services excluding Sales Tax	Sales Tax Charged	%age
1	Balochistan			
2	Khyber Pakhtunkhwa			
3	Punjab			
4	Sindh			
5	Capital Territory & Others			
	Total			

Note:

1) On the basis of this information, the tax paid by the Service Provider will be proportionately distributed among the provinces.

2) In case of telecom companies, the system will fill this annexure automatically according to the ratios provided by the companies to FBR, the other registered persons will enter the province/ area wise value of services provided and sales tax charged.

3) The tax share will be credited to the designated account of the Provinces which will be reflected in the Main Page of the ST&FE Return, on CPR as well as in the bank scroll.".

2. This notification shall take effect from the 1st July, 2011.

[C.No. 3(9)ST-L&P/10]

(Fahad Ali Chaudhary)
Second Secretary (ST-L&P)