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

Islamabad, the 17th August, 2012.

NOTIFICATION
(SALES TAX)

S.R.O.1004(I)/2012.– 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, 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 amendment shall be made in the Sales Tax Rules, 2006, namely:–

In the aforesaid Rules, for the form STR-7 and all its Annexures relating thereto, the following shall be substituted, namely:-

Government of Pakistan
Sales Tax & Federal Excise Return

FBR

"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

	Sr.	Description	Gross Value	Taxable Value	Sales Tax
Sales Tax Credits	1	Domestic Purchases from Registered Persons (excluding fixed assets) Annex-A & I			
	2	Domestic Purchases from Un-registered Persons Annex-A & I			
	3	Imports excluding fixed assets (includes value addition tax on commercial imports) Annex-B			
	4	Capital Goods / Fixed Assets (Domestic Purchases & Imports) Annex-A, I & 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 (Including Reduced Rate Sales) Annex-C & I			
	10	Goods or Services supplied locally (at Reduced Rates) Annex-C & I			
	11	Exports Annex-D			
	12	Extra Tax under Chapter XIII of ST Special Procedure Rules, 2007 Annex-C			
	13	Electricity supplied to steel sector KWH	Annex-C & I		
	13a	Sales Tax portion of Sr. 13 collected at normal rate (adjustable against input)			
	13b	Remaining Sales Tax portion of Sr. 13 (non-adjustable against input) = (13 - 13a)			
	14	Gas supplied to CNG sector (normal rate + 9% of value)	Annex-C & I		
	14a	Sales Tax portion of Sr. 14 collected at normal rate (adjustable against input)			
	14b	Remaining Sales Tax portion of Sr. 14 (non-adjustable against input) = (14 - 14a)			
	15	Output Tax = (9 + 12 + 13a + 14a)			-
	16	Sales Tax deducted by withholding agent(s)		Annex-C & I	
	17	Accumulated Debit = (15 - 16)			-
	18	Retail Turnover - for the Quarter	Turnover		
	19	Re-rollable scrap sold by ship breakers M Tons	Annex-C & I		
	20	Re-meltable scrap sold by ship breakers M Tons			
	21	Sales Tax payable by steel sector under special procedure whose liability was not discharged through electricity bills or self-generation			
	22	Sales Tax withheld as withholding agent		Annex-A & I	
	23	Sales Tax Arrears including Principal, Default Surcharge & Penalty		Annex-G	
Payable / Refundable	24	Whether excluded from Section 8B(1) under SRO 647(I)/2007 Yes Select reason in case of "Yes"	Oil marketing company & petroleum refinery		
	25	Admissible Credit [if 24 = Yes then 8; if 24 = No, then (least of (8-4) or "90% of 15") + (if (8-4) < "90% of 15" then 4; otherwise zero)]			
	26	Excess Unadjusted Credit [if 24 = Yes and 25 > 17 then (25 - 17); otherwise zero; if 24 = No then (8 - 25)]			
	27	Credit Carried forward on account of Value Addition Tax		Annex-F	
	28	Carry Forward Available for the purpose of refund = (26 - 27)			
	29	Refund Claimed (Provide Stock Statement as Annex-H now, or file it later as per rules)			
	30	Credit to be carried forward [if 28 > 29, then [(28 - 29) + 27], otherwise 27]			
	31	Federal Excise Duty (FED) Drawback		Annex-E	
	32	Sales Tax Payable [if 17 > 25 then (17 - 25); otherwise zero] + [13b + 14b + 18 + 19 + 21 + 22 + 23]			
	33	Federal Excise Duty (FED) Payable		Annex-E	
	34	Petroleum Levy (PL) Payable			
	35	Total amount to be paid = (32 + 33 + 34)			
	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	
B02387 - FED in VAT Mode	
B02485 - FED Excluding Natural Gas	
B02501 - FED on Natural Gas	
C03901 - Petroleum Levy	
Total Amount Payable	-
Total Amount Paid (in figures)	

Sales Tax on Services — Province Wise Breakup of Sales Tax/FED in ST Mode on Services (Annex-P)

Province/Area	Account Head	Amount
Balochistan	BXXXXX	
Khyber Pakhtunkhwa	BXXXXX	
Punjab	B02382	
Sindh	B02384	
Capital Territory & Others	BXXXXX	
Total		

in words ______________________________

CPR Nos.	CPR-1, CPR-2, CPR-3, ...

DOMESTIC PURCHASE INVOICES (DPI)

Annex-A

NTN: 9999999-9 ******************** Name of the Registered Person ************************ Tax Period: MMM-YYYY

Sr.	Particulars of Supplier					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	ST Withhold as WH Agent
	NTN	CNIC	Name	Province	Type	Typ'	Number	Date	HS Code									
1												-		-	-	-	-	-
2																		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10																		
11																		
12																		
13																		
14																		
15																		
Purchases made from registered persons																		
Purchases made from un-registered persons																		

Typ => Type of Document PI = Purchase Invoice, STWH= Withholding Sales Tax

Note :

1) The Supplier Province and HS Code will be mandatory for purchase types "Services", "Services (FED in ST Mode)" & "Telephone" only.
2) Credit of Inputs will only be allowed where purchases are made from Sales Tax Registered Person and Supplier will be Active in ATL or will not be Suspended/Blacklisted.
3) ST Withheld is also made part of this annexure, therefore Registered Persons are not required to file ST Withholding Statement separately. The sales tax withheld as withholding agent will be deposited with the return for the respective tax period.
4) If an invoice contains items pertaining to multiple rates or multiple types, then multiple rows with same Invoice Type, Invoice No., HS Code & Date will be written by the taxpayer in this Annexure by providing Sale Type, Rate, Value, Sales Tax and Tax Withheld separately.
5) If an invoice contains items pertaining to Goods and Services both, then write two separate rows giving details separately where possible as explained in (4) above.
6) The Quantity and Uom will be required for purchase types "Special Procedure Goods", "Electricity at Specific Rate" & "CNG", the possible values for UoM will be "MT", "KWH" or "MMBTU" respectively.

GOODS DECLARATION - IMPORTS (GDI)

Annex-B

NTN: 9999999-9 ********************** Name of the Registered Person **************************

Tax Period: MMM-YYYY

Sr.	Particulars of GD Imports (Found in Customs Data)				HS Code	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	Cash Number	Cash Date
	Collectorate	GD Type	GD Number	GD Date											
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
							Total								

Note:

1) Quantity shall be recorded in Metric Tones for imports of Edible Oil and LDT for Ship Breaking
2) Value Addition Tax is applicable on Commercial Imports only
3) The Importer may also load the GDs from Customs data which will be editable by registered person and will also identify the type "Fixed Assets", "Edible Oil", "Ship for Breaking" or "Others".
4) The HS Code will be optional for manual entry and will be populated by system if data will be uploaded from Customs.
5) The Cash Number & Date will be populated by system on the basis of Customs data.

DOMESTIC SALES INVOICES (DSI)

Annex-C

NTN: 9999999-9 ********************* Name of the Registered Person *************************

Tax Period (MM-YYYY)

Sr.	Particulars of Buyer				Sale Origination Province of Supplier	Document				Sale Type	Rate	Quantity	UoM	Value of Sales Excluding Sales Tax	Sales Tax/ FED in ST Mode	Extra Tax	ST Withheld at Source	Exemption, Zero & Reduce Rated Reference	
	NTN	CNIC	Name	Type		Typ*	Number	Date	HS Code									SRO No. / Schedule No.	Item S. No.
1														-	-				
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
											Total Sales								

Typ => Type of Document SI = Sales Invoice, STWH= Withholding Sales Tax

Note :

1) The Sale Origination Province of Supplier and HS Code will be mandatory for sale types "Services", "Services (FED in ST Mode)" & "Services at Reduced Rate" only
2) If an invoice contains items pertaining to multiple rates or multiple types; then multiple rows with same Invoice Type, Invoice No./HS Code & Date will be written by the taxpayer in this Annexure by providing Sale Type, Rate, Value, Sales Tax and Tax Withheld separately
3) If an invoice contains items pertaining to Goods and Services both, then write two separate rows giving details separately where possible as explained in (2) above
4) The Quantity and Uom will be required for sale types "Special Procedure Goods", "Services (FED in ST Mode)", "Electricity at Specific Rate", "Re-rollable Scrap" & "Cell Phone Activation", the possible values for UoM will be "MT", "Bill of Lading", "KWH" & "SET"
5) If the rate of sale will be Exempt, Zero & Reduce Rated then the registered person will also provide/select the relevant SRO / Shedule Number and applicable Sr. Number

GOODS DECLARATION - EXPORTS (GDE)

Annex-D

NTN: 9999999-9 ********************** Name of the Registered Person ************************** Tax Period: MMM-YYYY

Sr.	Particulars of GD EXPORT (Machine Number)				HS Code	Value of Exports in Pak Rupees	Value of Short Shipment	Value of Goods Actually Shipped	Value of Goods Admissible for Refund	MR / Consignment Shipping No.	MR / Consignment Shipping Date
	Collectorate	GD Type	GD Number	GD Date							
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
					Total						

Note:

1) The Exporter will load the shipping bills from Customs data which will be editable by the regesterde persons.
2) The Exporter may change the value of column "Value of Goods Actually Shipped" of selected shipping bills too but it should be less the value provided by the system.
3) The HS Code will be optional for manual entry and will be populated by system if data will be uploaded from Customs.
4) The MR / Consignment Shipping Number & Date will be populated by system on the basis of Customs data.

FEDERAL EXCISES

Annex-E

NTN: 9999999-9 ********************** Name of the Registered Person *************************** Tax Period: MMM-YYYY

Sr.	Type	Description of Goods/ Services	UoM	Price/Unit	Quantity	Value	Duty Rate	FED
1	**Total Federal Excise Duty (Goods & Services)**							
i	Goods	3 - Concentrates for aerated beverages						
ii								
iii								
2	Federal Excise Duty on Natural Gas supplied		Annex - E1					
3	Excisable goods exported							
4	Zero-rated supplies							
5	Exempt supplies							
6	(-) FED paid on goods used in manufacturing of Goods supplied for domestic consumption							
7	Payable FED - Add 1 to 5 minus 6 (ignore negative value)							
8	(-) FED paid on goods used in manufacturing of Goods exported **(drawback)**							
9	**FED Drawback** [if (7 - 8) < 0 then (8 - 7) otherwise 0]							
10	Arrears (a + b + c + d)							
	a. Principal Amount							
	b. Default Surcharge							
	c. Penalty							
	d. Others (Specify) ____________							
11	**Total FED Payable** [if (7 - 8) > 0 then (7 - 8 + 10) otherwise 10]							

FEDERAL EXCISE DUTY ON NATURAL GAS	Annex-E1

NTN: 9999999-9 ********************** Name of the Registered Person *************************** 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: 9999999-9 ********************** Name of the Registered Person ******************** Tax Period: MMM-YYYY

	Description		Domestic Purchases	Imports	Total
1.	Value	a. Opening Balance			
		b. Purchased/Imported during the Period			
		c. Consumed/Sold during the Period			
		d. Closing Balance			
2.	Sales Tax Excluding VAT	a. Opening Balance			
		b. Purchased/Imported during the Period			
		c. Consumed/Sold during the Period			
		d. Closing Balance			
3.	Value Addition Tax	a. Opening Balance			
		b. Imported during the Period			
		c. Consumed/Sold during the Period			
		d. Closing Balance			

Sales Tax Arrears	**Annex-G**

NTN: 9999999-9 ********************** **Name of the Registered Person** ************************** Tax Period: MMM-YYYY

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

STOCK STATEMENT

Annex-H

NTN: 9999999-9 ********************** Name of the Registered Person **************************

Tax Period: MMM-YYYY

								Value of Goods						Quantity of Goods					
Sr.	HS Code	Product Code (*)	Item Description	Unit of Measure	Item Type	Raw Material/ Consumable Category	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	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)	(13)	4=(9+10-11-12-1	(15)	(16)	(17)	(18)	(19)	20=(15+16-17-18-19)
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
			Total																

(*) 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 taxpayer will be able to add his product in an HS-Code

Note:

* The stock statement is mandatory for refund claimants, other registered persons are encouraged to provide these details.
The refund claimints may submit stock statement within 120 days from due date of return filing, the claim will be processed after submission of stock statement.

																								Annex-I

DEBIT & CREDIT NOTES (DCN)

NTN: 9999999-9 ********************** Name of the Registered Person ************************** Tax Period: MMM-YYYY

Sr.	Particulars of Supplier / Buyer				Debit / Credit Note				Original Invoice								Revised Invoice				Difference Adjustable (Original - Revised)			
	NTN	CNIC	Name	Type	Number	Date	Type	Reason	Type	Number	Date	Sale / Purchase Type	Quantity	Value Excluding Sales Tax	Sales Tax/ FED in ST Mode	ST Withheld	Quanlity	Value Excluding Sales Tax	Sales Tax/ FED in ST Mode	ST Withheld	Quantity	Value Excluding Sales Tax	Sales Tax/ FED in ST Mode	ST Withheld
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
																				Adjustable purchases from registered persons				
																				Purchases from un-registered persons				
																				Adjustable sales to registered persons				
																				Adjustable sales to un-registered persons				

BREAKUP OF SERVICES PROVIDED TO BE COMPLETED BY THE SERVICE PROVIDER	Annex-P

NTN: 9999999-9 ********************** Name of the Registered Person *************************** 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) The system will fill this annexure automatically according to the province wise sales of services declared by registered person in Annex - C.

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.".

[C.No. 3(10)ST-L&P/2011]

(Muhammad Zaheer Qureshi)
Secretary (Inland Revenue)