GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

******

Islamabad, the 15th August, 2016

NOTIFICATION
(SALES TAX & FEDERAL EXCISE)

S.R.O. 757 (I)/2016.- In exercise of the powers conferred by sub-section (1) of section 4, sub-section (2A) of section 6 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 proviso to clause (i) of sub-section (2) of section 7, clause (l) of sub-section (1) of section 8, sub-section (2) of section 8, clause (ii) of sub-section (2) of section 8B, section 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, for the form "STR-7" and Annexures relating thereto, the following shall be substituted, namely:-

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

Government of Pakistan

Sales Tax & Federal Excise Return STRIVe 2016-17

FBR

Registry

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

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

Section	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 Unregistered Persons Annex-A & I	-		
	3	Imports excluding fixed assets (includes value addition tax on commercial Annex-B	-	-	
	4	Capital Goods / Fixed Assets (Domestic Purchases & Imports) Annex-A, I & B	-		
	5	Input for the month = (1 + 3 + 4)			
	6	Credit brought forward from previous tax period			
	7	Non-creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)			
	7a	Inadmissible input tax credit in terms of section 7(2)(i) read with section 8(1)(l) of the Sales Tax Act, 1990 or disallowance of reduction in output tax in respect of withholding of sales tax/Credit Notes or disallowance of increase in input tax in respect of Debit Notes			
	7b	Allowance of input tax credit and reduction of output tax out of previous return's row 7c			
	7c	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through row 7a			
	8	Accumulated Credit = [5 + 6 +7b-(7+7a)]			
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			-
	12a	Electricity supplied to marble/granite industry (non Adjustable) KWH		Annex-C & I	
	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	Adjustment given to Steel Melters under 58H(2c) of ST Special Procedure Rules.2007 Annex- I			
	13c	Remaining Sales Tax portion of Sr. 13 (non-adjustable against input) = (13 - 13a - 13b)			
	14	Gas supplied to CNG sector on notified Value Annex-C & I		-	-
	14a	Sales Tax portion of Sr.14 collected at 17% of value as in section 2(46)(a) [adjustable against input tax]			-
	14b	Remaining Sales Tax portion of Sr. 14 (non-adjustable against input) = (14 - 14a)			-
	15	Output Tax = (9 + 13a + 14a)			-
	16	Sales Tax deducted by withholding agent(s) Annex-C & I			
	17	Accumulated Debit = (15 - 16)			-
	18	Sales Tax u/s 3(9) on electricity supplied to Retailers (non Adjustable)			
	18a	Turnover Tax payable by retailers @ 2% Turnover			
	19	Re-rollable scrap sold by ship breakers @ Rs 8000/MT M Tons		Annex-C & I	
	20	Re-meltable scrap @Rs 5600/MT M Tons	-	Annex-C & I	
	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			-
	23a	Further Tax charged under section 3(1A) on supplies made to Unregistered Person (non adjustable)			
	23b	Extra Tax collected under SRO 509(I)/2013 on sale of Electricity & Gas Annex-C & I			
Payable / Refundable	24	Whether excluded from Section 8B(1) under SRO 647(I)/2007 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" or 17} + {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	Unadjusted Credit 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] + [12+12a+13c + 14b + 18+18a+ 19 +20+ 21 + 22 + 23+23a+23b]			-
	33	Federal Excise Duty (FED) Payable (Incl. FED @ Rs.1/KG on Locally Produced Oil, from Annex-A). Annex-E & A			-
	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 revised 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 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	-
B02465 - 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/FED in ST Mode on Services (Annex-P)

Province/Area	Account Head	Amount
Balochistan	BXXXXX	
Khyber Pakhtunkhwa	B02386	
Punjab	B02382	
Sindh	B02384	
Capital Territory & Others	BXXXXX	
Total		

Total Amount Paid (in figures)		in words	

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

ANNEX A (PURCHASES)

DOMESTIC PURCHASE INVOICES (DPI) — Annex-A

NTN: 0000000-0 ********************** 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	FED Payable	ST Withheld 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																			
16																			
17																			
Purchases made from registered persons												-		-	-	-	-		-
Purchases made from unregistered persons												-		-	-				-

Note : 1) Purchases will be available to the taxpayers from the PURCHASE DATA Folder to fill Annex -A

2) Taxpayers can enter previous purchases in Annex-A, in case already not claimed.

3) Debit Credit Notes will be available to the taxpayers from Debit Credit Folder as Annex I

4) Unregistered Purchases can be entered directly in the Annex -A

ANNEX B (IMPORTS)

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 (M.T) and Ship for Breaking (LDT)	Sales Taxable Value of Imports	Sales Tax Paid at Import Stage	Value Addition Tax Paid at Import Stage	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															
16															
							Total	-	-	-	-	-	-		

ANNEX C (SUPPLIES)

DOMESTIC SALES INVOICES (DSI) — Annex-C

NTN: 9999999-9 ********************** Name of the Registered Person ************************** Tax Period: MMM-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	Further Tax	Total Value of Sales (in case of PFAD only)	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	-		-	-	-			-		

Change in Annexures C

1- Annex -C is required to be submitted before Sales Tax Return by the 10th of Return filing Date

2- Supplier will feed STWH document in Annex -C separately and credit will be conditional with mandatory acceptance by the Buyers as Withholding agents in same period.

ANNEX D (EXPORTS)

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	-	-	-	-		

ANNEX E (EXCISE)

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	10 - Locally produced cigarettes if their retail price exceeds thirteen rupees and thi						
ii		3 (a) Domestic air travel within the territorial jurisdiction of Pakistan						
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							
6a								
6b								
6c								
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]							-

ANNEX E1 (NATURAL GAS)

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	-		-

ANNEX F (CARRY FORWARDS)

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		-	-

ANNEX G (ARREARS)

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)	-

ANNEX H (STOCKS)

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)	[illegible]	(15)	(16)	(17)	(18)	(19)	[illegible]
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 claimants 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)

DEBIT & CREDIT NOTES (DCN)																								Annex-I
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	Quantity	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																					0	0	0	0
2																					0	0	0	0
3																					0	0	0	0
4																					0	0	0	0
5																								
6																								
7																								
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
																				Adjustable purchases from registered persons	0	0	0	0
																				Purchases from un-registered persons	0	0		0
																				Adjustable sales to registered persons	0	0	0	0
																				Adjustable sales to un-registered persons	0	0	0	0

Note:
Corresponding Document of Debit/Credit Notes is available in Debit /Credit Data Folder

ANNEX J (PRODUCTION)

Production Data										Annex-J
		NTN:	9999999-9	Tax_Period		********************** Name of the Registered Person *********** Tax Period:				MMM-YYYY
SR	NTN	Business_Name	Item Code	Product Details	Qty_In_Opening_Balac	Qty_Produced	Qty_Supplied	Value_of_Qty_Supplied	Qty_In_Closing_Balance	Installed_Capacity
					Total					

ANNEX P (BREAKUP OF SERVICES)

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. 9(10) ST-LP&E /Misc./2016]

(Raza Ashfaq Sheikh)
Secretary IR – ST & FE
(Law, Procedure & Exemptions)