

Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
Inland Revenue  
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**NOTIFICATION**  
**(Sales Tax)**

Islamabad, 09<sup>th</sup> April, 2022.

**S.R.O. 500 (1)/2022.**--In exercise of the powers conferred by sub-section (1) of section 4 and sections 40 and 45A of the Federal Excise Act, 2005, section 50 and sub-section (1) of section 71 of the Sales Tax Act, 1990 (VII of 1990), read with sub-section (2) of section 8, clause (ii) of sub-section (2) of section 8B, sections 9, 10, 14, 21, 21A and 28, clause (c) of sub-section (1) of section 22, first proviso to sub-section (1) of section 23, section 26, section 33, section 40C, sub-section (6) of section 47A, sections 48, 50A, 52, 52A, 66 and 67A 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, the following shall be substituted, namely:--

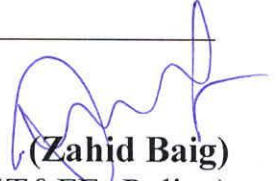
<b>Registry</b>	NTN	Name	Tax Period (MMYY)	Normal	Revised	Submission Date
	_____	_____	____/____/____	_____	_____	____/____/____
	CNIC in case of Individual	COY/AOP/IND	Business Nature			Tax Office
	_____	_____	_____			_____

Sr.	Description	Gross Value	Taxable Value	Sales Tax
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 brought forward from previous tax period			
6a	Inadmissible input tax in terms of section 8(1)(m) for failure to provide NIC / NTN of unregistered buyer			
6b	Inadmissible input tax in terms of section 8B(6)			
6c	Reversal of Inadmissible input tax as per row 6b – Subject to exclusion as provided under sub-para (II) & (III) of para 2 of STGO No. 1/2022 dated 3-8-2021			
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)(1) of the Sales Tax Act, 1990 and disallowance of reduction in output tax in respect of withholding of sales tax/Credit 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 column of 7(a)			
8	Accumulated Credit = [5 + 6 + 7b + 6c- (6a + 6b + 7 + 7a)]			
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			
12	Supply of bricks (fixed rates) No. of kilns in each Region 1. Rs. 12,500 - 2. Rs. 10,000 - 3. Rs. 7,500			
14	Gas supplied to CNG sector on fixed/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 + 14a + 19 + 20)			
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)			
19	Adjustment in respect of Steel Sector Annex-C			
20	Adjustment in respect of Ship breaking units Annex-C			
21	Purchase of ginned cotton covered under SRO 1087(I)/2019 Annex-A			
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 on supplies made to Un-Registered Person Annex-C			
23b	Extra Tax collected under SRO 1222(I)/2021 on sale of Electricity & Gas Annex-C & I			
24	Whether exclude from Section 8B (1), under SRO 1190(I)/2019 Yes/No if yes, select category Covered in Table-1 / Table-2			
25	Admissible Credit: If 24 = Table-1 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}; if 24 = Table-2, then {least of (8-4) or "95% of 15" or 17} + {if (8-4) < "95% 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 + 14b + 18 + 21 + 22 + 23 + 23a + 23b]			
33	Federal Excise Duty (FED) Payable Annex-E			
34	Petroleum Levy (PL) Payable			
35	Total amount to be paid = (32 + 33 + 34)			
35a	POS Service Fee at the rate of Re. 1 per charged vide Notification of SRO No. 1006(I)/2021 to be deposited in IRS Common Pool Fund (Account No. PK06ABPA0010002165980109) Annex-C			
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			

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 of Account	Amount	Head of Account	Amount
B02341 - Sales Tax on Goods	-	B02485 - FED Excluding Natural Gas	-
B02366 - Sales Tax on Services	-	B02501 - FED on Natural Gas	-
B02367 - FED in VAT Mode	-	B03085 - Petroleum Levy	-
<b>Total Amount Paid (in figures)</b>		<b>in words</b>	
CPR Nos.	CPR-1, CPR-2, CPR-3, ...		

No. [3(9)ST-L&P/2010]



**(Zahid Baig)**  
Second Secretary (ST&FE- Policy)