Government of Pakistan
Revenue Division
Federal Board of Revenue
*****

Islamabad, the 23rd November, 2026

NOTIFICATION
(SALES TAX)

S.R.O. 2271 (I)/2026.— 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 6, 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, the 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 amendments shall be made in the Sales Tax Rules, 2006, namely:—

In the aforesaid Rules, in rule 14, in sub-rule (1), for the form STR-7, the following shall be substituted, namely:—

"**[STR-7]**

[*See* rule 14(1)]

Government of Pakistan Sales Tax & Federal Excise Return NSTR		FBR(logo)			Status:	
Registry	NTN	Name		Tax Period	Normal/Revised	Submission Date
	of Individual	COY/AOP/IND		Business Nature		Tax Office

	Sr.	Description	Code	Gross Value	Taxable Value	Sales Tax
Sales Tax Credits	1	Domestic Purchases from Registered Persons (excluding fixed assets) (Annex - A & I)	100101			
	1a	Input from Additional Sales Tax on electricity supplied to Steel Melters and Re-Rollers	100117			
	2	Domestic Purchases from Un-registered Persons (Annex - A & I)	100102			
	3	Imports excluding fixed assets (includes value addition tax on commercial imports) (Annex-B)	100103			
	4	Capital Goods / Fixed Assets (Domestic Purchases & Imports) (Annex-A, I & B)	100104			
	5	Input for the month = (1 + 1a + 3 + 4)	100105			
	6	Credit brought forward from previous tax period	100106			
	6a	Inadmissible input tax in terms of section 8(1)(m) for failure to provide CNIC / NTN of unregistered buyer	100109			
	6b	Inadmissible Input tax in terms of section 8B(6)	100114			
	6c	Reversal of Inadmissible input tax as per row 6b	100115			
	7	Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)	100107			
	7a	Inadmissible input tax credit in terms of section 7(2)(i) read with section 8(1)(l) of the Sales Tax Act, 1990 and disallowance of reduction in output tax in respect of withholding of sales tax/Credit Notes	100111			
	7b	Allowance of input tax credit and reduction of output tax out of previous return's row 7c	100112			
	7c	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through row of 7(a)	100113			
	8	Accumulated Credit = [5 + 6 + 7b + 6c- (6a + 6b + 7 + 7a)]	100108			
Sales Tax Debits	9	Total Goods or Services supplied locally (Including Reduced Rate Sales) (Annex-C & I)	100201			
	10	Goods or services supplied locally (at Reduced Rates) (Annex-C & I)	100202			
	10a	Goods supplied locally under Eighth Schedule/Table-I on Sr. 78, 81 and 82	100206			
	11	Exports (Annex-D)	100203			
	12	Supply of Bricks (Fixed rates)	100227			
	14	Gas supplied to CNG sector on fixed/notified value (Annex-C & I)	100217			
	14a	Sales Tax portion of Sr.14 collected at 17% of value as in section 2(46)(a) [adjustable against input tax]	100218			
	14b	Remaining Sales Tax portion of Sr. 14 (non-adjustable against input) = (14 - 14a)	100219			
	15	**Output Tax = [9 + 14a + 19 + 20]**	100205			
	16	Sales Tax deducted by withholding agent(s) (Annex-C & I)	100210			
	17	Accumulated Debit = (15 - 16)	100211			
	18	Sales Tax u/s 3(9) on electricity supplied to Retailers (non-Adjustable)	100223			
	19	Adjustment in respect of Steel Sector. (Annex-C)	100209			
	20	Adjustment in respect of Ship breaking units (Annex-C)	100208			
	21	Purchase of ginned cotton covered under SRO 1087(I)/2019 (Annex-A)	100228			
	22	Sales Tax withheld as withholding agent (Annex-A & I)	100213			
	23	Sales Tax Arrears including Principal, Default Surcharge & Penalty (Annex-G)	100214			
	23a	Further Tax charged on supplies made to Un-Registered Person (Annex-C & I)	100221			
	23b	Extra Tax collected under SRO 1222(I)/2021 on sale of Electricity & Gas (Annex-C & I)	100222			
	23c	23c - Additional Sales Tax on electricity supplied to Steel Melters and Re-Rollers	100222			
Payable/Refundable	24	Whether exclude from Section 8B(1), under SRO 1190(I)/2019	100301			
	25	Admissible Credit: If 24 = Yes then 8; Else if 24 = No, then If taxpayer does not fall in Table 2 of SRO 1190(I)/2019 then {least of (8-4) or "90% of 15" or 17) + (if (8-4) < "90% of 15" then 4; otherwise, zero); Else If taxpayer falls in Table-2 of SRO 1190(I)/2019 then (least of (8-4) or "95% of 15" or 17] + (if (8-4) < "95% of 15" then 4; otherwise, zero}	100302			
	26	Excess Unadjusted Credit [if 24 = Yes and 25 > 17 then (25- 17); otherwise zero; if 24 = No then (8- 25)]	100303			
	27	Credit Carried forward on account of Value Addition Tax (Annex - F)	100304			
	28	Unadjusted Credit Available for the purpose of refund = (26 - 27)	100305			
	29	Refund Claimed (Provide Stock Statement as Annex-H now, or file it later as per rules)	100306			
	30	Credit to be carried forward [if 28 > 29, then [(28 - 29) + 27]; otherwise 27]	100309			
	31	Federal Excise Duty (FED) Drawback (Annex-E)	100310			
	32	**Sales Tax Payable [if 17 > 25 then {17 - 25]; otherwise zero] + [10a + 12 + 14b + 18 + 21 + 22 + 23 + 23a + 23b + 23c]**	100401			
	33	Federal Excise Duty (FED) Payable (Annex-E)	100408			
	34	Petroleum Levy (PL) Payable (Annex-L)	100403			
	34a	Climate Support Levy (Annex-L)	100417			
	34b	NEV Adoption Levy	100418			
	35	Total amount to be paid = (32 + 33 + 34+ 34a +34b)	100404			
	35a	PK06ABPA0010002165980109) (Annex-C)	100402			
	36	Tax paid on normal/previous return (applicable in case of revised return)	100405			
	37	Balance Tax Payable/ (Refundable) = (35 - 36)	100406			
	38	Select bank account for receipt of refund	100407			

Declaration

I, Name, holder of CNIC No. 00000-0000000-0

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: MM/DD/YYYY Submitted electronically by using User-Id, Password and PIN as electronic signature

Head wise Payable	Description	Code	Payable Amount	Paid Amount
	B02341 - Sales Tax on Goods	100501		
	B02366 - Sales Tax on Services	100502		
	B02367 - FED in VAT Mode	100503		
	B02485 - FED Excluding Natural Gas	100504		
	B02501 - FED on Natural Gas	100505		
	C-03901 - Petroleum Development Levy PDL	100506		
	C03924 - Climate Support Levy	100508		
	C03500 - NEV Adoption Levy	100509		
	Total Amount Paid [in figures]	100600		
	POS Fee Payable	100507		
	In Words			
	CPR No.	CPR1, CPR2, CPR3,...		

(i) for the existing Annex-A, the following shall be substituted, namely:—

DOMESTIC PURCHASE INVOICES (DPI)

ANNEX A (PURCHASES)

Government of Pakistan										
Annex - A (Purchases)										
NTN:										
Sr. No.	Fixed Assets / Capital Goods	InAdmissible Creditable inputs	Status	Supplier Return Status	Reason for Non Creditable Input	Source Authority	Claimed Authority	Supplier Registration No.	Supplier Name	Supplier Type
1	2	3	4	5	6	7	8	9	10	11

FBR (logo)												
Name:												
Buyer Registration No.	Buyer Name	Sales Origination Province	Destination of Supply Province	Document Type	Document Number	Document Date	Purchase Type	Product Description	HS Code	Rate	UoM	Quantity/Electricity Units
12	13	14	15	16	17	18	19	20	21	22	23	24

Status:													
Tax Period													
Values of Purchases Excl. Sales Tax	Sales Tax/FED in ST. Mode	Sales Tax Claimed in	Fixed Notifed Value or Retail Price/ Toll Charges	ST Withheld as WH Agent	Extra Tax	Further Tax	Input Credit not Allowed	FED Amount	SRO No. / Schedule No.	Item Sr. No.	Additional Sales Tax Rate	Additional Sales Tax Amount SRO.1245(I)/2026	APR Ref. No.
25	26	27	28	29	30	31	32	33	34	35	36	37	38

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(ii) for the existing Annex-C, the following shall be substituted, namely:—

DOMESTIC SALES INVOICES (DSI)

Annex-C (Domestic Sales)

Government of Pakistan

Annex - C (Sales)

NTN:

Fixed Assets / Capital Goods	Sr. No.	Status	Source Authority	Particulars of Buyer				Supplier Registration No.	Supplier Name	Sale Origination Province	Destination Province	Sale Type
				Buyer Registration No	Buyer Name	Buyer Type	Buyer Verification Status					
1	2	3	4	5	6	7	8	9	10	11	12	13

FBR Logo

Name

Invoice Type	Invoice No.	Invoice Date	Product Description	HS Code	Rate	Quantity	UoM	Value of Sales Excl. ST and FED	Fixed /notified value or Retail Price/Toll Charges	Value of Sales Excl. ST	Sales Tax/ FED in ST Mode	ST Withheld at Source
14	15	16	17	18	19	20	21	22	23	24	25	26

Status:

Tax Period

Extra Tax	Further Tax	Additional Sales Tax Rate	Additional sales tax Ref. SRO.1245(I)/2026	APR Ref. No.	FED Amount	Exemption, Zero & Reduce Rated Reference		Total Value of Sales (In case of PAID only) -- (mentioned in STR but not available in IRIS Annex-C)
						SRO No./Schedule No.	Item Sr. No.	
27	28	29	30	31	32	33	34	35

Barcode"

[C. No. 3(90)/ ST & FE Policy/2026]

(Izhar Zuberi)
Second Secretary (ST&FE Policy)