TURNOVER TAX RULES, 1996

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TURNOVER TAX RULES, 1996

[1]**Notification No. S.R.O. 552(I)/96, dated 1st July, 1996.** --- In exercise of the powers conferred by the section 50 of the Sales Tax Act, 1990, read with sections 3A and 26A thereof, the Central Board of Revenue is pleased to make the following rules, namely:--

1. **Short title, application and commencement.** --(1) These rules may be called Turnover Tax Rules, 1996.

(2) They shall come into force on and from the first day of July, 1996.

2. Definitions. -- (1) For the purpose of these Rules;

"Act" means the Sales Tax Act, 1990;

"Annex" means an annex appended to these Rules;

"enrollment application" means application for enrollment of turnover taxpayers in the form at Annex-A;

"enrollment certificate" means a certificate of enrollment as at Annex-B; and

"return" means turnover tax return-*cum*-payment challan as in form at Annex-C.

(2) All other terms and expressions used but not defined in these Rules shall have the same meaning as are assigned to them under the Act.

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[1] Reported as PTCL 1996 St. 1087.

3. Enrollment of turnover taxpayer. -- (1) A person whose taxable turnover does not exceed one million rupees shall make an enrollment application to the Collector having jurisdiction in the area where his business premises are located.

(2) The Collector shall having satisfied himself with the requisite information provided in the enrollment application cause the applicant to be enrolled and issue the enrollment certificate accordingly.

[2]**[4. Furnishing of return and payment of turnover Tax.** -- (1) A person required to pay turnover tax shall furnish the return to the office of Collector of Sales Tax having jurisdiction alongwith the original treasury challan as a proof of payment of the amount of turnover tax due as indicated in column 04 of the return.]

5. Records to be kept. -- A person required to pay turnover tax under section 3A shall keep the following records, namely,--

(i) Record of purchases indicating description, quantity and value of goods purchased and the name and address of the seller.

(ii) Record of sales indicating description, quantity and value of goods sold, name and address of the buyer.

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[2] Rule 4 submitted by Notification No. S.R.O. 100(I)/97, reported as PTCL 1997 St. 917.

Annex-A
T-1/V.1

GOVERNMENT OF PAKISTAN
APPLICATION FOR ENROLMENT OF TURNOVER TAXPAYER
(Under Sales Tax Act, 1990)

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1. Name ____

2. Business Address ____

3. Phone ______________ Fax _________________ Telex ________________

4. Date of Commencement of Business _______________ N.T.N ____________

5. SALES TAX REGISTRATION NO. ☐☐☐☐☐☐☐☐☐☐☐☐☐
(*if any held presently / previously*)

STATUS OF BUSINESS (*Please tick appropriate box below*)

☐ Sole Proprietor ☐ Partnership

☐ Other (Please specify)

<u>BUSINESS TYPE</u>

Please Tick : [1] Manufacturer [2] Wholesaler [3] Retailer

[4] Importer [5] Exporter

SALE OF TAXABLE GOODS.

Last year __________________________ Rs. ______________

<u>DECLARATION</u>

I declare that the above particulars are true and correct.

Sig. Of Authorised person with Office stamp *Date*
(Name & Designation)

FOR OFFICIAL USE

(Bank official)

Retail Tax enrolment No. | | | | | | | | | |

Checked by _________________ Date of Enrollment ________________

GOVERNMENT OF PAKISTAN [3][Annex-B

TURNOVER TAX RETURN

PART-I

(01) TURNOVER TAX NUMBER

(02) TAX PERIOD

MONTH		YEAR
FROM	TO	

(03) NAME AND ADDRESS

(04) SALES

	VALUE (Excld. Tax)	RATE	TURNOVER TAX DUE
TAXABLE GOODS			

(05) DECLARATION

I declare that the above particulars are true and correct.

____

Signature of authorised person with office stamp
(Name and Designation) Date ________________

PART-II RECEIPT (Taxpayer's Copy)

(06) Received on ________________
(07) Payment Challan (Enclosed/Not enclosed)

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(Assessment and Processing Division)
Official Seal

[3] Annexures "B" and "C" substituted by Notification No. S.R.O. 100(I)/97, reported as PTCL 1997 St. 917.

ANNEX-C
T-2/V.1

GOVERNMENT OF PAKISTAN
COLLECTORATE OF SALES TAX________________

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CERTIFICATE OF ENROLMENT
(Under Sales Tax Act, 1990)

(01) NAME

(02) ADDRESS

(03) You have been enrolled as a turnover taxpayer under Sales Tax Act, 1990.

This means that you must:

(i) Deposit Turnover Tax in the Treasury / Authorised bank and furnish the same alongwith tax return on six monthly basis i.e. Return for July to Dec., (or any part there of) by 20th January and January to June, (or any part there of) by 20th July.

(ii) Abide by the provisions of the Sales Tax act, 1990.

(04) Your Sales tax Registration Number is:

(05) This number must be shown in the tax return and quoted in all your correspondence with the Sales Tax Department.

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ASSISTANT COLLECTOR (SALES TAX)
(Registration & Information Division)

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