GOVERNMENT OF PAKISTAN
REVENUE DIVISION
[FEDERAL BOARD OF REVENUE]
*****

Islamabad, 2nd June, 2009.

NOTIFICATION
(Sales Tax)

S.R.O. 429 **(I) / 2009.**— 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, clause (ii) of sub-section (2) of section 8B, 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 amendments shall be made in the Sales Tax Rules, 2006, namely:-

In the aforesaid Rules, —

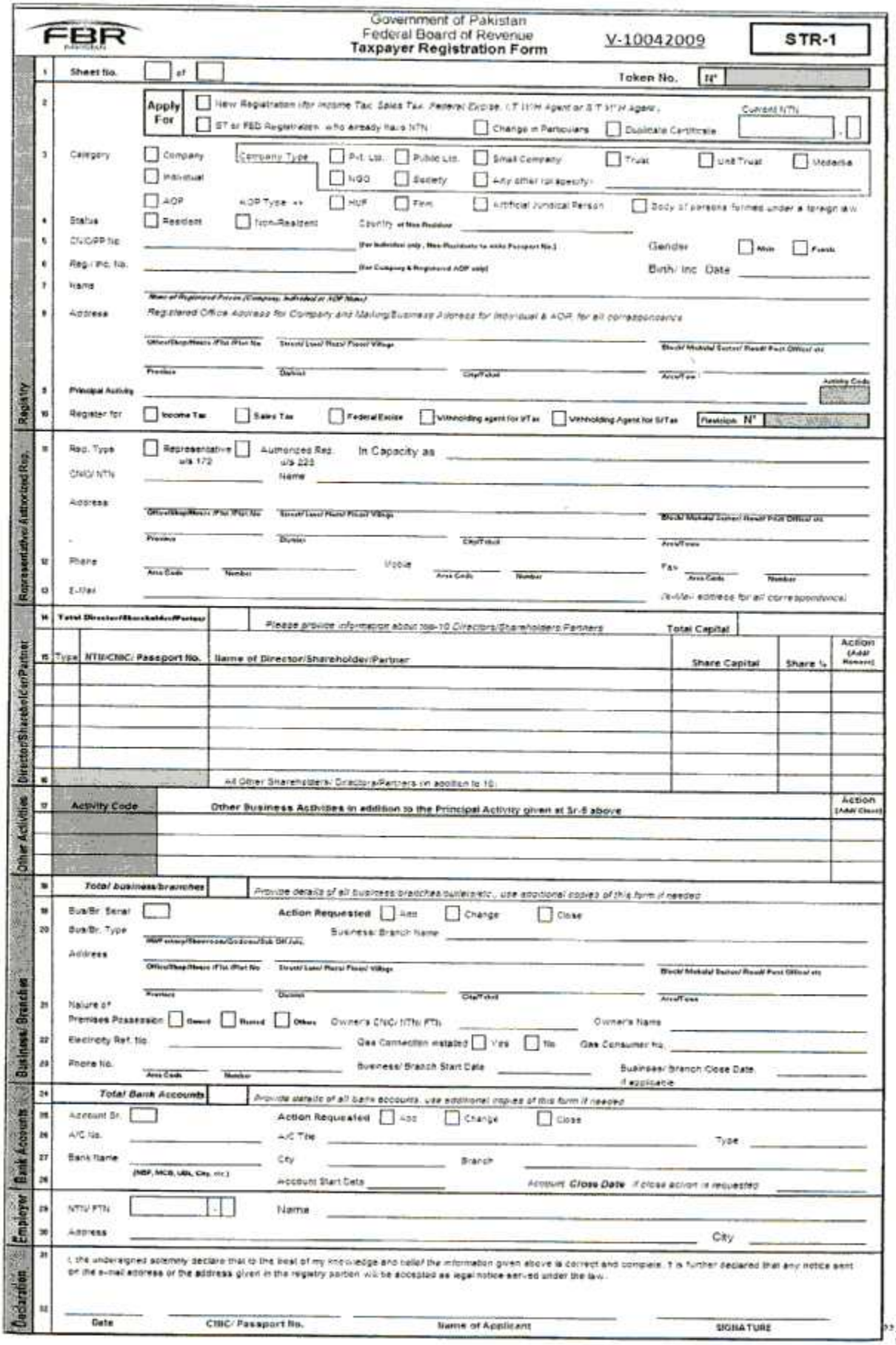
(1) in rule 5, after sub-rule (2), the following new sub-rule shall be inserted, namely:-

"(2A) CRO may cause further inquiry from the applicant through LRO or otherwise including issuance of Objection Slip". ;

(2) in rule 8, in sub-rule (4), for the letters and figure "STR-2" the letters and figure "STR-1", shall be substituted;

(3) for form STR-1 the following shall be substituted, namely:-

"STR-1



Government of Pakistan
Federal Board of Revenue
Taxpayer Registration Form

V-10042009

STR-1

Registry

1 Sheet No. ____ of ____ Token No.

2 Apply For: ☐ New Registration (for Income Tax, Sales Tax, Federal Excise, I.T.W.H Agent or S.T.W.H Agent) ☐ ST or FED Registration who already have NTN ☐ Change in Particulars ☐ Duplicate Certificate — Current NTN

3 Category: ☐ Company — Company Type: ☐ Pvt. Ltd. ☐ Public Ltd. ☐ Small Company ☐ Trust ☐ Unit Trust ☐ Modaraba ☐ NGO ☐ Society ☐ Any other (pl specify) ____
☐ Individual
☐ AOP — AOP Type: ☐ HUF ☐ Firm ☐ Artificial Juridical Person ☐ Body of persons formed under a foreign law

4 Status: ☐ Resident ☐ Non-Resident — Country of Non Residence ____

5 CNIC/PP No. ____ (For Individual only, Non Residents to write Passport No.) Gender: ☐ Male ☐ Female

6 Regn./Inc. No. ____ (For Company & Registered AOP only) Birth/ Inc. Date ____

7 Name ____ (Name of Registered Person (Company, Individual or AOP Name))

8 Address — Registered Office Address for Company and Mailing/Business Address for Individual & AOP, for all correspondence
Office/Shop/House /Plot /Flat No. ____ Street/ Lane/ Mauza/ Phase/ Village ____ Block/ Mohalla/ Sector/ Postal/ Post Office/ etc ____
Province ____ District ____ City/Tehsil ____ Area/Town ____

9 Principal Activity ____ Activity Code

10 Register for: ☐ Income Tax ☐ Sales Tax ☐ Federal Excise ☐ Withholding agent for IT ☐ Withholding Agent for ST — Revision N°

Representative/ Authorized Rep.

11 Rep. Type: ☐ Representative u/s 172 ☐ Authorized Rep. u/s 223 — In Capacity as ____
CNIC/ NTN ____ Name ____

Address
Office/Shop/House /Plot /Flat No. ____ Street/ Lane/ Mauza/ Phase/ Village ____ Block/ Mohalla/ Sector/ Postal/ Post Office/ etc ____
Province ____ District ____ City/Tehsil ____ Area/Town ____

12 Phone: Area Code ____ Number ____ Mobile: Area Code ____ Number ____ Fax: Area Code ____ Number ____

13 E-Mail ____ (E-Mail address for all correspondence)

Director/Shareholder/Partner

14 Total Director/Shareholder/Partner ____ Please provide information about top-10 Directors/Shareholders/Partners — Total Capital ____

15 Type	NTN/CNIC/ Passport No.	Name of Director/Shareholder/Partner	Share Capital	Share %	Action (Addl Director)
16		All Other Shareholders/ Directors/Partners (in addition to 10)			

Other Activities

17 Activity Code	Other Business Activities in addition to the Principal Activity given at Sr.8 above	Action (Addl Activity)

Business/ Branches

18 Total business/branches ____ Provide details of all business branches/outlets/etc., use additional copies of this form if needed

19 Bus/Br. Serial ____ Action Requested: ☐ Add ☐ Change ☐ Close

20 Bus/Br. Type (HO/Factory/Warehouse/Godown/Sub Br./etc.) — Business Branch Name ____
Address
Office/Shop/House /Plot /Flat No. ____ Street/ Lane/ Mauza/ Phase/ Village ____ Block/ Mohalla/ Sector/ Postal/ Post Office/ etc ____
Province ____ District ____ City/Tehsil ____ Area/Town ____

21 Nature of Premises Possession: ☐ Owned ☐ Rented ☐ Others — Owner's CNIC/ NTN/ PTI ____ Owner's Name ____

22 Electricity Ref. No. ____ Gas Connection existed ☐ Yes ☐ No — Gas Consumer No. ____

23 Phone No. Area Code ____ Number ____ — Business/ Branch Start Date ____ — Business/ Branch Close Date if applicable ____

Bank Accounts

24 Total Bank Accounts ____ Provide details of all bank accounts, use additional copies of this form if needed

25 Account Sr. ____ Action Requested: ☐ Add ☐ Change ☐ Close

26 A/C No. ____ A/C Title ____ Type ____

27 Bank Name (NBP, MCB, UBL, City, etc.) ____ City ____ Branch ____

28 Account Start Date ____ Account Close Date if close action is requested ____

Employer

29 NTN/ PTI ____ Name ____

30 Address ____ City ____

Declaration

31 I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete. It is further declared that any notice sent on the e-mail address or the address given in the registry portion will be accepted as legal notice served under the law.

32 Date ____ CNIC/ Passport No. ____ Name of Applicant ____ SIGNATURE ____

(4) for form STR-3 the following shall be substituted, namely:-

"STR-3

FBR

Government of Pakistan
Federal Board of Revenue

Taxpayer De-Registration Form

STR-3

Registry

1 Sheet No. ☐ of ☐ Token No. N°

2 De-Register From ☐ Income Tax ☐ Sales Tax ☐ Federal Excise NTN ☐ STRN

3 Category ☐ Company Company Type ☐ Pvt. Ltd. ☐ Public Ltd. ☐ Small Company ☐ Trust ☐ Unit Trust ☐ Modaraba ☐ Individual ☐ NGO ☐ Society ☐ Any other (pl specify)

☐ AOP AOP Type as ☐ HUF ☐ Firm ☐ Artificial Juridical Person ☐ Body of persons formed under a foreign law

4 Status ☐ Resident ☐ Non-Resident Country of Non Resident

5 CNIC/PP No (For Individual only, Non-Residents to write Passport No.) Gender ☐ Male ☐ Female

6 Reg./Inc. No. (For Company & Registered AOP only) Birth/ Inc. Date

7 Name (Name of Registered Person (Company, Individual or AOP Name))

8 Address Registered Office Address for Company and Mailing/Business Address for Individual & AOP, for all correspondence

Office/Shop/House /Plot /Flat No. | Street/ Lane/ Plot/ Floor/ Village | Block/ Mohalla/ Sector/ Road/ Post Office etc

Province | District | City/Tehsil | Area/Town

9 Principal Activity Activity Code

Representative/ Authorized Rep.

10 Rep. Type ☐ Representative u/s 172 ☐ Authorized Rep. u/s 223 In Capacity as

CNIC/ NTN Name

Address

Office/Shop/House /Plot /Flat No. | Street/ Lane/ Road/ Floor/ Village | Block/ Mohalla/ Sector/ Road/ Post Office etc

Province | District | City/Tehsil | Area/Town

11 Phone Area Code | Number Mobile Area Code | Number Fax Area Code | Number

12 E-Mail (e-Mail address for all correspondence)

Reasons for De-Registration

13 ☐ Ceased to carry on business

14 ☐ Supplies have become exempt (Give details)

15 ☐ Taxable turnover during the last 12 months has remained below the threshold
(a) Please give the value of taxable supplies you made in last 12 month Rs
(b) Please give reason(s) for reduction in your taxable turnover (attach sheet if necessary)

16 ☐ Transfer or sale of business (Attach proof) ☐ Merger with another person (Attach proof)

☐ Other (Please Describe)

Declaration

17 I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete. It is further declared that any notice sent on the e-mail address or the address given in the registry portion will be accepted as legal notice served under the law.

18 Date | CNIC/ Passport No. | Name of Applicant | SIGNATURES

Official Area

19 ☐ Above Taxpayer's Registration is allowed for De-Registration with effect from Date - - with permission of this office
Request is being forwarded for necessary action at Registion Office

20 ☐ Request regretted. Letter issued vide no. Dated - -

21 Name of RTO/LTU

Signature & Seal of Taxation Officer

Reg. Office

22 ☐ De-Registration is done and verified in Registration System on - -

Signature & Seal of Registration Officer

"; and

(5) for form STR-5 the followings shall be substituted, namely:-

"STR-5

TAXPAYER REGISTRATION CERTIFICATE

NTN

Sales Tax Reg. No.

Category

Status

CNIC / Passport No.

Birth Date:

Reg. / Inc. No.

Reg./ Inc. Date:

Name

Address

Principal Activity

Other Activities

Registered for

Representative's CNIC

Name

E-Mail Address

Tax Office

This Certificate shall be prominently displayed at a conspicuous place of the premises in which business or work for gain is carried on. It is also required to be indicated on the signboard where it is affixed.

Note: *The NTN must be written on all returns, payment challans, invoices, letter heads, advertisements etc. and all correspondence made with the tax departments.*

[C.No. 3(19) ST-L&P/2009]

02.06.09

(Muhammad Sadiq)
Secretary (ST-Law & Procedure)