GOVERNMENT OF PAKISTAN

REVENUE DIVISION

[FEDERAL BOARD OF REVENUE]

*****

Islamabad, 10th August, 2009.

NOTIFICATION

(Sales Tax)

S.R.O. 716(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, in the form STR-7, —

(a) for the main form the following shall be substituted, namely: —

Government of Pakistan

Sales Tax & Federal Excise Return-cum-Payment Challan

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

REGISTRY

NTN	Tax Office (RTO/ LTU)	CNIC (*in case of Individual*)	STRN (Sales Tax Registration No.)

Name	Normal	Revised	Monthly	Quarterly	Tax Period (MMYY)

	Description			Gross Value	Taxable Value	Sales Tax
SALES TAX CREDITS						
1	**Domestic Purchases** (excluding fixed assets)	**Annex-A**		-		
2	**Imports** excluding fixed assets) (includes 2% on commercial imports)	**Annex-B**				
3	Capital/ fixed assets to be credited at 1/12th of accumulated amount					-
4	(-) Inadmissible input tax relating to exempt supplies/ non-taxed services etc.					-
5	Input Tax for the month (1 + 2 + 3 - 4)					-
6	(+) Previous month credit brought forward					-
7	**Accumulated Credit (5 + 6)**					-
SALES TAX DEBITS						
8	**Supplies Made & Services Rendered**	**Annex-C**		-		
9	**Exports**	**Annex-D**				
10	**Extra Tax charged** under Chapter XIII of ST Sp. Procedure Rules '07	**Annex-C**				-
11	**Output Tax (8 + 10)**					-
12	Retail Turnover - for the Quarter			Turnover	-	-
13	Electricity supplied to steel sector	KWH	-	x Rs. 6.00		-
14	Re-rollable scrap sold by ship breakers	M Tons		x Rs. 4,848		-
15	Re-meltable scrap sold by ship breakers	M Tons	-			
16	Less: Sales Tax deducted by withholding agent					-
17	**Debit for the month (11 + 12 + 13 - 16)**					-
18	**Sales Tax withheld by the return filer as withholding agent (STWH)**					-
19	**Sales Tax Arrears** including Principal, Def Surch. & penalty					-
PAYABLE/ REFUND						
20	Whether excluded from Section 8B(1), under **SRO 647(I)/2007**				(Yes / No)	
21	**Admissible Credit -** if 20 = Yes then 7; if 20 = No, then least of 7 or "90% of 11" or 17					-
22	**Payable ST -** if 17 > 21 then (17 - 21 + 18 + 19); otherwise 18 + 19					-
23	**Excess Unadjusted Credit -** if 20 = Yes and if 21 > 17 then (21 - 17); otherwise zero; if 20 = No then (7 - 21)					-
24	**Refund claim** i.e. input consumed in zero-rated or excess of input tax as per rules					-
25	**Balance Credit to be carried forward -** if 24 < 23, then (23 - 24); otherwizero zero					-
PAYMENTS						
26	Federal Excise Duty (FED) Payable / (FED Drawback)	**Annex-E**				-
27	Goods chargeable to Special Excise Duty (SED)	**Annex-C**				-
28	(-) SED on inputs used in manufacturing of Goods supplied for domestic consumption					
29	(-) SED paid on goods used in manufacturing of Goods exported **(drawback)**					
30	Net SED Payable (27 - 28 - 29)					-
31	**SED Arrears**					
32	**Net FED Payable** If 26 + 30 > 0 then (26 + 30 + 31), else 31					-
33	**FED/ SED Drawback** if 26 + 30 < 0 then -(26 + 30), else zero					-
34	**PDL - Petroleum Development Levy**					-
35	**Total Taxes Payable** (22 + 32+ 34)					-
36	**Tax paid on normal/ original return** (applicable in case of revised return)					-
37	**Balance Tax Payable/ (Refundable)** (35 - 36)					-
38	**Bank Account for payment of refund**	**A/C**		**Bank**		**Branch**

DECLARATION

I,____, holder of CNIC No. __________________________________

In my capacity as self/member or partner of association of persons/principal/ officer / trustee/ representative of named above, do solemnly declare that to the best of my knowledge and belief the information given in this return is correct and complete in accordance with the provisions of the Sales Tax Act, 1990, the Federal Excise Act, 2005, and rules as well as notifications issued thereunder.

*Date*______________*Stamp*__________________________*Signature*_________________________

HEAD OF ACCOUNTS

Head of Account	Amount	For Bank Use	CPR No.	Amount
B02341 - Sales Tax	-			-
B02366 - Sales Tax on services	-			-
B02367 - FED in VAT mode	-			-
B02485 - FED Excluding Natural Gas	-			
B02501 - FED on Natural Gas	-			-
C03901 - PDL	-		Total Amount in Figures	-
TOTAL AMOUNT PAYABLE	-		Amount Received in words: __________ **Bank Officer's Signatures, Date & Stamp**	

(b) for Annexes-A,C, and E the following shall be substituted, namely:--

Annex-A

NTN		STRN		Tax Period	MM-YY
Name of Registered Person					

S. Nr.	Particulars of Suppliers				Invoice / Debit / Credit Notes Month (MMYYYY)	No. of Invoices/ Debit/ Credit Notes	Value of Purchases Excluding S/Tax	Sales Tax	1% SED	Extra tax (paid under Chapter XIII of ST Sp. Procedures Rules, 2007)	Sales Tax Withheld as Withholding Agent
	Name	NTN	STRN	CNIC							
	Total purchases made from Un-Registered persons										
Total (Net after incorporating the Debit/ Credit Notes and reducing the purchases made from un-registered person, if any)						-	-	-	-	-	-

CATEGORY WISE SUMMARY:

		Value	Sales Tax
Taxable Goods			
@ 16% (excluding fixed assets)			-
@ 18.5% (excluding fixed assets)			-
@ 21% (excluding fixed assets)			-
Fixed Assets			
Third Schedule Goods			-
Taxable Services purchased (including provincial tax and FED in Sales Tax mode)			
@ 16%			-
@ 19.5%			-
Others (Pl. specify)			
Zero-rated			
DTRE			
Other local zero-rated			
Exempt domestic purchases/services			
Steel Sector: Tax paid at Rs. 6/KWH on electricity bill	KWH		
CNG Dealers: Natural gas purchased	Tax paid at 25%		

Notes : :

1) Supplier-wise summary should be provided for all purchases including zero-rated purchases made from registered persons.

2) Supplier-wise summary is not required to be submitted by retailers and CNG dealers and in respect of those purchases on which registered persons operating under special procedures are not entitled to claim input tax credit.

3) 'Others' category also covers purchases made from unregistered persons and should also include purchases for which no separate column is provided.

Annex-C

SUMMARY OF DOMESTIC SALES

NTN | STRN | Tax Period MM-YY

Name of Registered Person

S. Nr.	Particulars of buyers (Registered as well as Un-Registered, excluding End-Consumers)				Invoice / Debit / Credit Notes Month (MMYYYY)	No. of Invoices/ Debit/ Credit Notes	Value of Supplies Excluding S/Tax	Sales Tax	1% SED	Extra tax (charged under Chapter XIII of ST Sp. Procedures Rules	Sales Tax deducted by Withholding Agent
	Name	NTN	STRN	CNIC							
	Sales Made to end-consumers										
Total (Net after incorporating the Debit/ Credit Notes, if any)						-	-	-	-	-	-

CATEGORY WISE SUMMARY:

	Value	Sales Tax
Taxable Goods & services		
@ 16%		-
@ 18.5%		-
@ 21%		-
@ 25% (Natural Gas supplied to CNG dealers)		-
Third Schedule Goods		-
Taxable Services rendered (including provincial tax and FED in Sales Tax mode)		
@ 16%		-
@ 19.5%		-
Others (Pl. specify)		-
Zero-rated		
DTRE		
Other local zero-rated		
Exempt supplies/services		
nvoices issued under special procedures — Tax invoiced		

Notes : Proposed to be changed as follows

1) The buyer-wise summary should be provided for all taxable sales includingzero-rated sales made to registered and un-registered persons.
2) The buyer-wise summary is not required to be submitted by retailers and CNG dealers
3) 'Others' category covers supplies for which no separate column is provided.
4) 'Invoices issued under special procedures' reflect sales tax for which sales tax liability is discharged under special procedures and tax on invoice does not form part of output tax.

Annex-E

FEDERAL EXCISES

NTN
STRN xxxxxxxxx Name of Taxpayer xxxxxxxxxxx Tax Period MM-YY

			Value/ Quantity	Rate	FED
1	Excisable goods supplied/ services provided	(a)			
2		(b)			
3		(c)			
4		(d)			
5		(e)			
6		(f)			
7	Federal Excise Duty on Natural Gas supplied	**Annex - I**			
8	Excisable goods exported				
9	Zero-rated supplies				
10	Exempt supplies				
11a	(-) FED paid on goods used in manufacturing of Goods supplied for domestic consumption				
11b	(-) FED paid on production of Natural Gas supplied for domestic consumption				
12	**Payable FED -** Add 1 to 10 minus 11(a+b) (ignore negative value)				-
13	(-) FED paid on goods used in manufacturing of Goods exported **(drawback)**				
14	**Total FED** (12 - 13)				

	FED Arrears			**FED liability due to late filing**	
15	Principal amount		19	Default surcharge	
16	Default surcharge		20	Penalty	
17	Penalty		21	Surcharges	
18	**FED (ARR)** (Add 15 to 17)	-	22	**FED (SUR + PEN)** (Add 19 to 21)	-
23	**Net FED Payable / (Net FED Drawback)** (14+ 18 + 22)				

Annex-E 1

WELL WISE SUMMARY OF NATURAL GAS SUPPLIED

NTN
STRN xxxxxxxxx Name of Taxpayer xxxxxxxxxxx Tax Period MM-YY

Sr,	Name of Well	Location / City	Province	UoM	Quantity	Rate	Amount of FED Paid (Rs.)
1							
2							
3							
4							
5							
6							
7							
	Total						

(d) in Annex-F, in the table under the heading "Col 1 to 6. Excisable goods supplied / services provided.", the serial 34 and 35, and the entries relating thereto in column (2) shall be omitted; and.

(e) For Part II of STR 11 the following shall be substituted:

Federal Board of Revenue
Government of Pakistan

FEDERAL EXCISE PAYMENT CHALLAN

INPUT FORM

Sales Tax Reg. No. ____________ NTN ____________

	Month	Year
Tax Period		

Name ______________________

Address ______________________

HEAD OF ACCOUNT		Amount in Pak Rs.
B-02485	Federal Excise Duty (excluding FED on natural gas)	
B-02501	Federal Excise Duty on Natural Gas	
C-03901	Petroleum Development Levy (PDL)	
	Total Amount	

Amount in words ______________________

DECLARATION

I hereby declare that the particulars mentioned in this challan are correct.

CNIC of Depositor ____________

Name of Depositor ______________________

Date ____________

Stamp & Signatures

Note: *This is an input form and should not be signed/stamped by the Bank. However, a CPR sholud be issued after receipt of payment by the Bank.*

"

[C.No. 3(10)ST-L&P/2007]

Secretary (ST&FE-L&P)