



Registry	SNTN S	Name	Tax Period (MMM-YYYY)	Normal/Amended N A	Submission Date
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	CNIC in case of Individual	COY/AOP/IND	Service Category	Tax Office	Service Code
	_____	_____	_____	_____	_____
	Principal Service				Service Code
	_____				_____

Description		Value	Sales Tax
1	Domestic Purchases excluding fixed assets for Providing/Rendering of Service <u>Annex-A</u>		
2	Imports excluding fixed assets (includes value addition tax on commercial imports) <u>Annex-B</u>		
3	Capital / Fixed Assets (Domestic Purchases & Imports)		
4	(-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there)		
5	Input Tax for the month Formula : [(1 + 2 + 3) - 4]		
6	Credit carried forward from previous tax period(s) (determined by the Department where applicable)		
7	Sales Tax withheld by the buyer as withholding agent		
8	Accumulated Credit Formula : (5 + 6 + 7)		
9	Services provided/rendered <u>Annex-C</u>	-	
10	Services Exported <u>Annex-D</u>		
11	Output Tax for the month = (9)		
12	Input for the month (admissible under the Rules) Formula : [3+6+ [admissible inputs of 1 & 2]] (See Notes in Annex-A)		
13	Available Balance (Cr or Dr) Formula : [11 - (7 + 12)]		
14	Do you want to Carry Forward the Inputs of Capital/Fixed Assets declared at Sr-3 above	Yes/No	No
15	Sales Tax Payable Formula : [if 13 > 0 then 13 otherwise zero]		
16	Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Assets and Available Balance" otherwise zero]		
17	Credit to be carried forward Formula : [if 13 < 0 and (13 + 16) < 0 then -(13 + 16) otherwise zero]		
18	End-of-Year Refund Claim (as determined periodically) Formula : [if Tax Month = "JUN" and 17 > 0 then 17 otherwise zero]		
19	Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 17]		
20	Fine/Penalty/Additional Tax/ Default Surcharge [a + b + c]		
21	a) Additional Tax		
22	b) Default Surcharge		
23	c) Penalty/Fine		
24	Total amount to be paid Formula : (15 + 20)		
25	Tax paid on normal/previous return (applicable in case of amended return)		
26	Balance Tax Payable/ (Refundable) Formula : (24 - 25)		
27	Select bank account for receipt of refund		

Declaration	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 / are 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
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Headwise Payable	Head of Account	Amount	Paid Amounts	CPR No.	Amount
	BXXX - Sales Tax on Services	-			
BXXX - Additional Tax	-			-	
BXXX - Default Surcharge	-			-	
BXXX - Penalty/Fine	-			-	
Total Amount Payable	-			Total Amount Paid (in figures)	

Total Amount Paid (in words): _____

**DOMESTIC PURCHASE INVOICES****Annex-A**

NTN

99999999-9

xxxxxxx Name of Taxpayer xxxxxxxxxx

Tax Period

MMM-YYYY

Sr.	Particulars of Supplier			District of Supplier	Document				Purchase Type	Rate	Value of Purchases Excluding Sales Tax	Sales Tax Involved	ST Withheld as WH Agent
	NTN	CNIC	Name		Typ*	Number	Date	HS Code*					
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
Total (Net after incorporating the Credit/Debit Notes, if any)										-	-	-	

Summary

Type	Value	Sales Tax	ST Withheld
Taxable			
Exempt			
Zero Rate			
Gross Total			

Typ => Type of Document PI = Purchase Invoice, CN = Credit Note, DN= Debit Note**Note :**

- All Purchases shall be recorded by providing either CNIC or NTN
- Credit of Inputs will only be allowed where purchases are made from Sales Tax Registered Person
- Sales Tax Withheld is also made part of this annexure, therefore Registered Persons are not required to file ST Withholding Statement separately
- If an invoice contains items pertaining to multiple rates or multiple types/HS-Codes, then multiple rows with same Invoice Type, No. & Date should be written by the taxpayer in this Annexure by providing Sale Type, Rate, Value, Sales Tax and Tax Withheld separately
- If an invoice contains items pertaining to Goods and Services both, then two separate rows should be used giving details separately where possible as explained in (4) above otherwise if mixture of Goods and Services can not be determined then use the Type as Mixed.
- Rate wise Summary is computed automatically by the System, therefore it is not required to be entered by the taxpayer

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DETAILS OF IMPORTS

Annex-B

NTN

99999999-9

xxxxxxx Name of Taxpayer xxxxxxxxxx

Tax Period

MMM-YYYY

Sr.	Particulars of GD Imports (Found in Customs Data)				Type	Sales Tax Rate	Sales Taxable Value of Imports	Sales Tax Paid at Import Stage	Value Addition Tax on Commercial Imports	FED Paid at Import Stage
	Collectorate	GD Type	GD Number	GD Date						
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
				Total						-

Summary

Type	Sales Taxable Value	Sales Tax at Import Stage	Value Addition Tax	FED Paid at Import Stage
Taxable (Excluding Fixed Assets)				
Fixed Assets				
Commercial				
Exempt				

Note

1) Summary is automatically computed by the system, therefore the taxpayer is not required to prepare it



DOMESTIC SALES INVOICES (DSI)

Annex-C

NTN 99999999-9

xxxxxxxx Name of Taxpayer xxxxxxxxxxxx

Tax Period

MMM-YYYY

Sr.	Particulars of Buyer			District of Buyer	Buyer Type	Document/ Invoice				Sale Type	Rate	Value of Sales Excluding Sales Tax	Sales Tax Involved	Extra Tax (under Chapter XIII of Sales Tax Special Procedures Rules, 2007 of FBR)	ST Withheld at Source
	NTN	CNIC	Name			Typ	Number	Date	HS-Code						
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
Total (Net after incorporating the Credit/Debit Notes, if any)											-	-	-	-	

1. Buyer Type : End Consumer, Intermediary (intermediary is the registered buyer who may take input credit)
2. Document Type : SI=Sale Invoice, DN = Debit Note, CN = Credit Note
3. HS-Code : 8-Digits HS-Code as per Pakistan Customs' Tariff
4. Sale Type : Goods or Services

Summary

Type	Value	Sales Tax	Extra Tax	ST Withheld
Sales Made to End Consumers				
Sales Made to Intermediary				
Gross Total				

Typ => Type of Document SI = Sales Invoice, CN = Credit Note, DN= Debit Note

- Note :**
- 1) All Sales shall be recorded by providing any one of the CNIC or NTN of the buyer irrespective of whether sold to a registered person or un-registered person
However, where invoices are issued to an un-registered end-consumers, all the invoices may be grouped by Sale Type and Tax Rate and declared in one line with NTN as 9999998-1
 - 2) If an invoice contains items pertaining to multiple rates or multiple types/HS-Codes; then multiple rows with same Invoice Type, No. & Date should be written by the taxpayer in this Annexure by providing Sale Type, Rate, Value, Sales Tax and Tax Withheld separately
 - 3) If an invoice contains items pertaining to Goods and Services both, then two separate rows should be used for giving the details separately
 - 4) Rate wise Summary is computed automatically by the System, therefore it is not required to be entered by the Registered Person



EXPORTS DETAILS

Annex-D

NTN

99999999-9

XXXXXXXX - Name of Taxpayer XXXXXXXXXXXXXXX

Tax Period

MMM-YYYY

Sr.	Particulars of GD EXPORT (Machine Number)				Value of Exports in Pak Rupees	Value of Goods Actually Shipped	Value of Short Shipment	Value of Goods Admissible for Refund	MATE Receipt No., where applicable	MATE Receipt Date
	Collectorate	GD Type	GD Number	GD Date						
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
				Total						-