



Registry	SSTN S <input type="text"/>	Name <input type="text"/>	Tax Period (MMM-YYYY) <input type="text"/>	Normal/Amended N A	Submission Date <input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	CNIC in case of Individual	COY/AOP/IND	Service Category	Tax Office	<input type="text"/>
	Principal Service <input type="text"/>				Service Code <input type="text"/>

Description		Value	Sales Tax
1	Domestic Purchases excluding fixed assets for Providing/Rendering of Service Annex-A		
2	Imports excluding fixed assets (includes value addition tax on commercial imports) Annex-B		
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 Annex-C		
8	Accumulated Credit Formula : (5 + 6 + 7)		
9	Services provided/rendered Annex-C		
10	Services Exported Annex-D		
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
14a	Sales Tax withheld by the return filer as withholding agent Annex-A		
15	Sales Tax Payable Formula : [if 13 > 0 then 13 + 14a otherwise 14a]		
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 / Default Surcharge / Others (e.g Section 16, etc)		
22	b) Arrears		
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	01-157350231-01, SCBL, MAIN BRANCH, KARACHI	

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**

Head of Account	Amount	CPR No.	Amount
B02382 - Sales Tax on Services			-
B02382 - Additional Tax/Surcharge/Others			-
B02382 - Arrears			-
B02382 - Penalty/Fine			-
Total Amount Payable		Total Amount Paid (in figures)	-

Total Amount Paid (in words): _____ -

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

SNTN

99999999-9

xxxxxxx Name of Taxpayer xxxxxxxx

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								Goods	16.0%	10,000	1,600	100	
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
Total (Net after incorporating the Debit / Credit Notes and reducing the purchases made from un-registered persons, if any)										10,000	1,600	100	

Summary

Type	Value	Sales Tax	ST Withheld
Taxable	10,000	1,600	100
Exempt	-		-
Zero Rate	-		-
Fixed Assets	-	-	-
Gross Total	10,000	1,600	100

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
- 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
- Input Tax claimed on goods (including capital goods) used, consumed or utilized for providing services if exceeds 20% of output tax, the RP should attach scanned copies of evidences.**

Attach Scanned Evidences in PDF

**DETAILS OF IMPORTS****Annex-B**

SNTN 99999999-9

xxxxxxxx Name of Taxpayer xxxxxxxxxxxx

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					Fixed Assets	Exempt	10,000	1,600	300	
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
Total							10,000	1,600	300	-

Summary

Type	Sales Taxable Value	Sales Tax at Import Stage	Value Addition Tax	FED Paid at Import Stage
Taxable (Non-Commercial Excluding Fixed Assets)	-	-	-	-
Fixed Assets	-	-	-	-
Commercial	-	-	-	-
Exempt	10,000	1,600	300	-
Gross Total	10,000	1,600	300	-

Note

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

**DOMESTIC SALES INVOICES (DSI)****Annex-C**

SNTN

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			Type	Number	Date	HS-Code						
1					Intermediary					Services	0	10,000	1,600	300	10
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
Total (Net after incorporating the Credit/Debit Notes, if any)												10,000	1,600	300	10

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
Goods Sold to End Consumers	-	-	-	-
Goods Sold to Intermediary	-	-	-	-
Services Provided to End Consumer	-	-	-	-
Services Provided to Intermediary	10,000	1,600	300	10
Gross Total	10,000	1,600	300	10

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

SNTN

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/Service Actually Shipped	Value of Short Shipment	Value of Goods/Services 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					-	-	-	-		