



| | | | | | |
|----------|---|------------------------------|---|-------------------------------------|---|
| Registry | SNTN 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 | |
| | 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 <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: _____ | <u>Submitted electronically by using User-Id, Password and PIN as electronic signature</u> |
|-------------|--|--|

| 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 incorporaing 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 :

- 1) All Purchases shall be recorded by providing either CNIC or NTN
- 2) Credit of Inputs will only be allowed where purchases are made from Sales Tax Regsitered Person
- 3) Sales Tax Withheld is also made part of this annexure, therefore Regsitered Persons are not required to file ST Withholding Statement seperately
- 4) If an invoice contains items peratining 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 seperately
- 5) If an invoice conatins items pertaining to Goods and Services both, then two separate rows should be used giving details seperately where possible as explained in (4) above otherwise if mixture of Goods and Services can not be determined then use the Type as Mixed.
- 6) Rate wise Summary is computed automatically by the System, therefore it is not required to be entered by the taxpayer

Attach Scanned Evidences in PDF



DETAILS OF IMPORTS

Annex-B

NTN

99999999-9

xxxxxxxx Name of Taxpayer xxxxxxxxxxx

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 | | | | | | - |