



|                 |                            |                 |                  |                                       |                 |
|-----------------|----------------------------|-----------------|------------------|---------------------------------------|-----------------|
| <b>Registry</b> | PNTN<br><b>P</b>           | Name            | Tax Period       | Normal / Amended<br><b>N</b> <b>A</b> | Submission Date |
|                 | CNIC in case of Individual | COY / AOP / IND | Service Category | Tax Office                            |                 |
|                 | Principal Service          |                 |                  |                                       | Service Code    |
|                 |                            |                 |                  |                                       |                 |

|  | Description  | Value | Sales Tax |
|--|--|-------|-----------|
| <b>Sales Tax Credits</b>   | 1 Domestic Purchases excluding fixed assets for providing of service <span style="float:right"><u>Annex-A</u></span>   |       |           |
|  | 2 Imports excluding fixed assets (includes value addition tax on commercial imports) <span style="float:right"><u>Annex-B</u></span>                                     |       |           |
|  | 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 <span style="float:right">Formula : [(1 + 2 + 3) - 4]</span>   |       |           |
|  | 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 <span style="float:right"><u>Annex-C</u></span>   |       |           |
|  | 8 Accumulated Credit <span style="float:right">Formula : (5 + 6 + 7)</span>  |       |           |
| <b>Sales Tax Debit</b>   | 9 Services provided / rendered <span style="float:right"><u>Annex-C</u></span>   |       |           |
|  | 10 Services Exported <span style="float:right"><u>Annex-D</u></span>   |       |           |
|  | 11 Output Tax for the month = (9)  |       |           |
| <b>Payable / Refundable</b>  | 12 Input for the month (admissible under the Rules) <span style="float:right">Formula : [3+6+[admissible inputs of 1 &amp; 2]-4] (See Notes in Annex-A)</span>           |       |           |
|  | 13 Available Balance (Cr or Dr) <span style="float:right">Formula : [11-(7 + 12)]</span>   |       |           |
|  | 14 Do you want to Carry Forward the Inputs of Capital / Fixed Assets declared at Sr-3 above <span style="float:right">Yes No</span>                                      |       |           |
|  | 15 Sales Tax withheld by the return filer as withholding agent <span style="float:right"><u>Annex-A</u></span>   |       |           |
|  | 16 Tax Reverse Charged <span style="float:right"><u>Annex-A &amp; Annex-C</u></span>   |       |           |
|  | 17 Sales Tax Payable <span style="float:right">Formula : [if 13 &gt; 0 then (13 + 15 + 16) otherwise (15+16)]</span>   |       |           |
|  | 18 Refund Claim on Capital / Fixed Assets <span style="float:right">Formula : [if 14 = "No" then "Minimum of Fixed Assets and Available Balance" otherwise zero]</span>  |       |           |
|  | 19 Credit to be carried forward <span style="float:right">Formula : [if 13 &lt; 0 and (13 + 18) &lt; 0 then -(13 + 18) otherwise zero]</span>                            |       |           |
|  | 20 End-of-Year Refund Claim (as determined periodically) <span style="float:right">Formula : [if Tax Month = "JUN" and 19 &gt; 0 then 19 otherwise zero]</span>          |       |           |
|  | 21 Net Credit carried forward <span style="float:right">Formula : [if Tax Month = "JUN" then zero otherwise 19]</span>   |       |           |
|  | 22 Fine / Penalty / Default Surcharge [23 + 24 + 25]   |       |           |
|  | 23 a) Default Surcharge / Others   |       |           |
|  | 24 b) Arrears  |       |           |
|  | 25 c) Penalty / Fine   |       |           |
|  | 26 Total Amount to be Paid <span style="float:right">Formula : (17 + 22)</span>  |       |           |
|  | 27 Tax paid on normal / previous return (applicable in case of amended return)   |       |           |
| 28 Balance Tax Payable / (Refundable) <span style="float:right">Formula : (26 - 27)</span> |  |       |           |
| 29 Select bank account for receipt of refund   |  |       |           |

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.

Submitted electronically by using User-ID, Password and PIN as electronic signature.

Date \_\_\_\_\_

|                               | Head of Account                   | Amount |                     | CPR No. | Amount                         |
|-------------------------------|-----------------------------------|--------|---------------------|---------|--------------------------------|
| <b>Headwise Payable</b>       | B - 02385 - Sales Tax on Services |        | <b>Paid Amounts</b> |         |                                |
|                               | B - 02385 - Surcharge / Others    |        |                     |         |                                |
|                               | B - 02385 - Arrears               |        |                     |         |                                |
|                               | B - 02385 - Penalty / Fine        |        |                     |         |                                |
|                               | <b>Total Amount Payable</b>       |        |                     |         | Total Amount Paid (in figures) |
| Total Amount Paid (in words): |                                   |        |                     |         |                                |



**DOMESTIC PURCHASE INVOICES**

**Annex - A**

NTN

XXXXXXXX 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 | Tax Reverse Charged u/s |
|-----|-------------------------|------|------|----------------------|----------|--------|------|-----------|---------------|------|--|--------------------|-------------------------|-------------------------|
|     | NTN                     | CNIC | Name |                      | Typ *    | Number | Date | HS Code * |               |      |  |                    |                         |                         |
| 1   |                         |      |      |                      |          |        |      |           |               |      |  |                    |                         |                         |
| 2   |                         |      |      |                      |          |        |      |           |               |      |  |                    |                         |                         |
| 3   |                         |      |      |                      |          |        |      |           |               |      |  |                    |                         |                         |
| 4   |                         |      |      |                      |          |        |      |           |               |      |  |                    |                         |                         |
| 5   |                         |      |      |                      |          |        |      |           |               |      |  |                    |                         |                         |
| 6   |                         |      |      |                      |          |        |      |           |               |      |  |                    |                         |                         |
| 7   |                         |      |      |                      |          |        |      |           |               |      |  |                    |                         |                         |
| 8   |                         |      |      |                      |          |        |      |           |               |      |  |                    |                         |                         |
| 9   |                         |      |      |                      |          |        |      |           |               |      |  |                    |                         |                         |
| 10  |                         |      |      |                      |          |        |      |           |               |      |  |                    |                         |                         |
| 11  |                         |      |      |                      |          |        |      |           |               |      |  |                    |                         |                         |
| 12  |                         |      |      |                      |          |        |      |           |               |      |  |                    |                         |                         |
| 13  |                         |      |      |                      |          |        |      |           |               |      |  |                    |                         |                         |
| 14  |                         |      |      |                      |          |        |      |           |               |      |  |                    |                         |                         |
| 15  |                         |      |      |                      |          |        |      |           |               |      |  |                    |                         |                         |

**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 registered person
- 3) Sales Tax withheld is also made part of this annexure, therefore registered persons are not required to file ST withholding Statement separately
- 4) 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 sales type, rate, value, sales tax and tax withheld separately
- 5) 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.
- 6) Rate wise summary is computed automatically by the system, therefore it is not required to be entered by the taxpayer



NTN

99999999-9

**DETAILS OF IMPORTS**

XXXXXXXX Name of Taxpayer XXXXXXXX

Tax Period

Annex - B

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  |   |         |           |              |      |                |                                |                                |  |                          |
|     |   |         |           | <b>Total</b> |      |                |                                |                                |  |                          |

**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 SALE INVOICES (DSI)****Annex - C**

NTN

999999999-9

XXXXXXXX Name of Taxpayer XXXXXXXX

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 | Tax Reverse Charges u/s 4 |
|-----|----------------------|------|------|-------------------|------------|--------------------|--------|------|-----------|-----------|------|------------------------------------|--------------------|---|-----------------------|---------------------------|
|     | NTN                  | CNIC | Name |                   |            | Typ *              | Number | Date | HS Code * |           |      |                                    |                    |   |                       |                           |
| 1   |                      |      |      |                   |            |                    |        |      |           |           |      |                                    |                    |   |                       |                           |
| 2   |                      |      |      |                   |            |                    |        |      |           |           |      |                                    |                    |   |                       |                           |
| 3   |                      |      |      |                   |            |                    |        |      |           |           |      |                                    |                    |   |                       |                           |
| 4   |                      |      |      |                   |            |                    |        |      |           |           |      |                                    |                    |   |                       |                           |
| 5   |                      |      |      |                   |            |                    |        |      |           |           |      |                                    |                    |   |                       |                           |
| 6   |                      |      |      |                   |            |                    |        |      |           |           |      |                                    |                    |   |                       |                           |
| 7   |                      |      |      |                   |            |                    |        |      |           |           |      |                                    |                    |   |                       |                           |
| 8   |                      |      |      |                   |            |                    |        |      |           |           |      |                                    |                    |   |                       |                           |
| 9   |                      |      |      |                   |            |                    |        |      |           |           |      |                                    |                    |   |                       |                           |
| 10  |                      |      |      |                   |            |                    |        |      |           |           |      |                                    |                    |   |                       |                           |
| 11  |                      |      |      |                   |            |                    |        |      |           |           |      |                                    |                    |   |                       |                           |
| 12  |                      |      |      |                   |            |                    |        |      |           |           |      |                                    |                    |   |                       |                           |
| 13  |                      |      |      |                   |            |                    |        |      |           |           |      |                                    |                    |   |                       |                           |
| 14  |                      |      |      |                   |            |                    |        |      |           |           |      |                                    |                    |   |                       |                           |
| 15  |                      |      |      |                   |            |                    |        |      |           |           |      |                                    |                    |   |                       |                           |

- Buyer Type : End consumer, Intermediary (intermediary is the registered buyer who may take input credit)
- Document Type : SI = Sale Invoice, DN = Debit Note, CN = Credit Note
- HS-Code : 8 - Digits HS-Code as per Pakistan Customs tariff
- 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 = Sale Invoice    CN = Credit Note    DN = Debit Note

- Note :**
- All sales shall be recorded by providing either 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 sales type and tax rate and declared in one line with NTN as 9999998-1
  - 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 sales 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
  - Rate wise summary is computed automatically by the system, therefore it is not required to be entered by the registered person



NTN

99999999-9

XXXXXXXX Name of Taxpayer XXXXXXXX

Tax Period

Annex - D

MMM - YYYY

### EXPORTS DETAILS

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