

		NTN Name				Tax Period (MMYY)	Normal Amen	ded	Submission Date
itry							<b>✓</b>		
Registry					•				
æ									
		CNIC in case of Individual	COY/AOP/IND Bu	ısiness I	Nature		Т	ax Office	
	Sr.	Description				Gross Value	Taxable Va	alue	Sales Tax
	1	Domestic Purchases from Registere	ed Persons (excluding	fixed a	ssets) Annex-A & I				
	2	Domestic Purchases from Un-regist	ered Persons		Annex-A & I				
dits	3	Imports excluding fixed assets (include		mmerci	al imports) Annex-B				
Tax Credits	4	Capital Goods / Fixed Assets (Dome			Annex-A, I & B				
ax_	5	Input for the month = $(1 + 3 + 4)$	cono i dionacco a imp	,0110)	,,.				_
es 1		. ,	a tour posiced(a)						_
Sales	6	Credit carried forward from previous							
	7	Non-creditable inputs (relating to ex	kempt, non-taxed supp	lies of	goods or services etc.)				
	8	Accumulated Credit = (5 + 6 - 7)							-
	9	Total Goods or Services supplied	d locally (Including Reduce	ed Rate S	ales) Annex-C & I				
	10	Goods or Services supplied loca	Illy (at Reduced Rates)		Annex-C & I				
	11	Exports			Annex-D				
	12	Extra Tax under Chapter XIII of S	ST Special Procedur	e Rule	s, 2007 Annex-C				
	13	Electricity supplied to steel secto	or		СWН	Annex-C & I			
	13a	Sales Tax portion of Sr. 13 colle		(adjus	table against input)				
	13b	Remaining Sales Tax portion of							
ts	14	Gas supplied to CNG sector (no	` .		. , ( >/	Annex-C & I			
ebit	14a	Sales Tax portion of Sr. 14 colle			table against input)				
хD					. ,				
; Ta	14b	Remaining Sales Tax portion of		ibie ag	ainst input) = (14 - 14a)				
Sales Tax Debits	15	Output Tax = (9 + 12 + 13a + 14							-
ŝ	16	Sales Tax deducted by withholdi	ng agent(s)				Annex-	-C & I	
	17	Accumulated Debit = (15 - 16)					_		-
	18	Retail Turnover - for the Quarter				Turnove	r		
	19	Re-rollable scrap sold by ship bro	eakers	М	Tons	Annex-C & I			
	20	Re-meltable scrap sold by ship b	oreakers	М	Tons				
	21	Sales Tax payable by steel sector u	ınder special procedur	re whos	e liability was not discharged	through electricity bills	or self-generation		
	22	Sales Tax withheld as withholdin	g agent				Annex-	-A & I	
	23	Sales Tax Arrears including Prince	cipal, Default Surcha	arge &	Penalty		Annex-	-G	
	24	Whether excluded from Section 8B(			Yes Select reason in ca	ase of "Yes" Oil marketin	g company & petroleur	m refinery	
	25	Admissible Credit [if 24 = Yes there			(8-4) or "90% of 15"} + {if (8-4)	4) < "90% of 15" then 4:	otherwise zero}]		
	26	Excess Unadjusted Credit [if 24							
	27	Credit Carried forward on account			5 11 j, 6 ii. 6 i ii. 6 2 6 i 6 j ii. 2		Annex-	·F	
	28	Carry Forward Available for the p			7\		711107		
ndable		, ,	•	`	,				
nda	29	,	<u> </u>		-H now, or file it later as pe	r rules)			
	30	Credit to be carried forward [if 28		) + 27	; otherwise 27]				
Payable / Refu	31	Federal Excise Duty (FED) Draw					Annex-	E	
able	32	Sales Tax Payable [if 17 > 25 the		se zer	o] + [13b + 14b + 18 + 19 +	21 + 22 + 23]			
aya	33	Federal Excise Duty (FED) Paya	able				Annex-	-E	
_	34	Petroleum Levy (PL) Payable							
	35	Total amount to be paid = (32 + 3	33 + 34)						
	36	Tax paid on normal/previous retu	urn (applicable in cas	se of a	mended return)				
	37	Balance Tax Payable/ (Refundal	ble) = (35 - 36)						
	38	Select bank account for receipt of	of refund						
_	l,					_, holder of CNIC No.			
Declaration	in m	y capacity as authorized person do so	olemnly declare that to	the be	est of mv knowledge and belie	of the information given i	n this return is / are	e correct	and complete in all
slara		ects in accordance with the provision			, ,	ŭ			•
Dec		Date:			Submitted ele	ectronically by using User	-ld, Password and P	'IN as ele	tronic signature
		Head of Account	Amount		Province Wice Pro	eakup of Sales Tax/F	FD in ST Made	n Som	ices (Anney-P)
(I)	Buss	41 - Sales Tax on Goods	Amount	တ္	Province Wise Bre		count Head	Jii Jei V	Amount
Payable		66 - Sales Tax on Goods		Services	Balochistan		BXXXXX		Amount
Рау					Khyber Pakhtunkhwa				
se		67 - FED in VAT Mode		- §	•		BXXXXX		
Head wise		85 - FED Excluding Natural Gas		Sales Tax	Punjab Sindh		B02382		
lead		01 - FED on Natural Gas		ales	Sindh	ore.	B02384		
_		101 - Petroleum Levy		Š	Capital Territory & Other	215	BXXXXX		
		Amount Payable	-	1	Total				
		mount Paid (in figures)		ın	words				
С	PR N	los.   CPR-1, CPR-2, CPR-3,							

STOCK STATEMENT	Annex-H

										Value	of Goods					Quant	ity of Goods		
Sr.	HS Code	Product Code (*)	Item Description	Unit of Measure	Item Type	Raw Material/ Consumable Category			Purchased/ Imported during the month	Sold during	Consumed/ Sold during the month (Domestic Zero Rated/ Exempt Supplies)	Consumed/ Exported during the month (Exports)			Purchased/ Imported during the month	Consumed/ Sold during the month (Domestic Taxable Supplies)	Consumed/ Sold during the month (Domestic Zero Rated/ Exempt Supplies)	Consumed/ Exported during the month (Exports)	Closing Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	4=(9+10-11-12-13	(15)	(16)	(17)	(18)	(19)	20=(15+16-17-18-19)
1																			
2																			
3																			
4																			
5																			
6																			
7	İ																		
8	İ																		
	Total																		

#### (\*) Product Code:

- Product Code: Product code is applicable to those items which are not clearly defined by (8 Digits) HS Code
- The product codes will be defined under each HS-Code primarily by FBR in accordance with Customs Commodity Codes
- In case, a product code is not available in the master list, the taxpayer will be able to add his product in an HS-Code

#### Note:

The stock statement is mandatory for refund claimants, other registered persons are encouraged to provide these details.

The refund clamints may submit stock statement within 120 days from due date of return filing, the claim will be processed after submission of stock statement.

DEDIT	O CDEDI	TNOTES	(DCN)
DEBII	& CKEDI	T NOTES	(DCN)

Annex-I

					1																			
		Particular	s of Supplier / Buyer			Debit	/ Credit	Note				Origi	nal Invoice	1				Revise	d Invoice		Differe	ence Adjustat	le (Original -	Revised)
Sr.	NTN	CNIC	Name	Туре	Number	Date	Туре	Reason	Туре	Number	Date	Sale / Purchase Type	Quantity		Sales Tax/ FED in ST Mode	ST Withheld	Quantity	Value Excluding Sales Tax	Sales Tax/ FED in ST Mode	ST Withheld	Quantity		Sales Tax/ FED in ST Mode	ST Withheld
1																								
2																								1
3																								
4	4																1							
5																								1
6																								
7																								1
8																								
9																								
10																								
11																								
12																								
13																								
14																								
15																								
Adjustable purchases from registered persons																								
Purchases from un-registered persons																								
Adjustable sales to registered persons																								
																	Adjust	able sales to ι	ın-registered ı	persons				

	NTN	l: 9999999-9	******************* Name of the Registered	d Person *****	******	*****											Tax Period:	: MMM-YYYY
Sr.			Particulars of Supplier				D	ocument		Purchase Type		Quantity / Electricity Units	UoM	Value of Purchases Excluding	Sales Tax/ FED in ST Mode	Input Credit not allowed	Extra Tax	ST Withheld as WH Agent
	NTN	CNIC	Name	Province	Type	Typ*	Number	Date	HS Code		Rate	Units		Sales Tax	Wiode	alloweu		
1												-		-	-	-	<u> </u>	-
2																	i	
3																	i	
4																	í	
5																	i	
6																	i	
7																	ı	
8																	ı	
ç																	ı	
10																	ı	
11																		1
		1				-												

**DOMESTIC PURCHASE INVOICES (DPI)** 

Annex-A

# Typ => Type of Document PI = Purchase Invoice, STWH= Withholding Sales Tax

Note: 1) The Supplier Province and HS Code will be mandatory for purchase types "Services", "Services (FED in ST Mode)" & "Telephone" only.

- 2) Credit of Inputs will only be allowed where purchases are made from Sales Tax Registered Person and Supplier will be Active in ATL or will not be Suspended/Blacklisted.
- 3) ST Withheld is also made part of this annexure, therefore Registered Persons are not required to file ST Withholding Statement separately. The sales tax withheld as withholding agent will be deposited with the return for the respective tax period.
- 4) If an invoice contains items pertaining to multiple rates or multiple rates or multiple rates or multiple rows with same Invoice No., HS Code & Date will be written by the taxpayer in this Annexure by providing Sale Type, Rate, Value, Sales Tax and Tax Withheld separately

Purchases made from un-registered persons

- 5) If an invoice contains items pertaining to Goods and Services both, then write two separate rows giving details separately where possible as explained in (4) above
- 6) The Quantity and Uom will be required for purchase types "Special Procedure Goods", "Electricity at Specific Rate" & "CNG", the possible values for UoM will be "MT", "KWH" or "MMBTU" respectively.

GOODS DECLARATION - IMPORTS (GDI)
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Annex-B

NTN: 9999999-9

Tax Period: MMM-YYYY

Sr.	Particulars	of GD Imports (	Found in Custom	s Data)	HS Code	Туре	Sales Tax	Quantity, in case of Edible Oil (MT) and	Calca Taxabic	Sales Tax Paid at Import	Value Addition Tax on	FED Paid at	FED @ Rs. 1/Kg on	Cash Number	Cash Date
	Collectorate	GD Type	GD Number	GD Date		.,,,,	Rate	Ship for Breaking (LDT)	Imports	Stage	Commercial Imports	Import Stage	Edible Oil		
1											-				
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13		_													
14			•							·	•			·	·
15			•							·	•			·	·
		•					Total								

# Note:

- Quantity shall be recorded in Metric Tones for imports of Edible Oil and LDT for Ship Breaking
  Value Addition Tax is applicable on Commercial Imports only
- 3) The Importer may also load the GDs from Customs data which will be editable by registered person and will also identify the type "Fixed Assets", "Edible Oil", "Ship for Breaking" or "Others".
- 4) The HS Code will be optional for manual entry and will be populated by system if data will be uploaded from Customs.
- 5) The Cash Number & Date will be populated by system on the basis of Customs data.

DOMESTIC CALED BUILDING	
DOMESTIC SALES INVOICES (	DSI)

Annex-C

NTN: Tax Period: IMM-YYY

Sr.			Particulars of Buyer		Sale Origination		De	ocument		Sale Type	Dete	Ougatitus	HeM	Value of Sales	Sales Tax/ FED in ST	Extra Tax	ST Withheld	Exemption, Zero & Rated Refere	
31.	NTN	CNIC	Name	Туре	Province of Supplier	Тур*	Number	Date	HS Code	заје туре	Rate	Quantity	UoM	Excluding Sales Tax	Mode	Extra rax	at Source	SRO No. / Schedule No.	Item S. No.
1														-	-				1
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
11																			
12																			
13																			
14																			
15																			
										Tota	l Sales								

#### Typ => Type of Document SI = Sales Invoice, STWH= Withholding Sales Tax

- 1) The Sale Origination Province of Supplier and HS Code will be mandatory for sale types "Services", "Services (FED in ST Mode)" & "Services at Reduced Rate" only.
- 2) If an invoice contains items pertaining to multiple rates or mu

- 5) If the rate of sale will be Exempt, Zero & Reduce Rated then the registered person will also provide/select the relevant SRO / Shedule Number and applicale Sr. Number.

# **GOODS DECLARATION - EXPORTS (GDE)**

Annex-D

Sr.	Particu	lars of GD EX	(PORT (Machine N	lumber)	HS Code	Value of Exports in			Value of Goods Admissible for	MR / Consignment	MR / Consignment
<b>O</b>	Collectorate	GD Type	GD Number	GD Date	110 0000	Pak Rupees	Shipment	Actually Shipped	Refund		Shipping Date
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
					Total						

# Note:

- 1) The Exporter will load the shipping bills from Customs data which will be editable by the regesterde persons.
- 2) The Exporter may change the value of column "Value of Goods Actually Shipped" of selected shipping bills too but it should be less the value provided by the system.
- 3) The HS Code will be optional for manual entry and will be populated by system if data will be uploaded from Customs.
- 4) The MR / Consignment Shipping Number & Date will be populated by system on the basis of Customs data.

FED		A I		$\sim$ 10	
	FR.	ΔI	-x		
				~	

Annex-E

Tax Period: MMM-YYYY

Sr.	Туре	Description of Goods/ Services	UoM	Price/Unit	Quantity	Value	Duty Rate	FED
1	Total Fe	deral Excise Duty (Goods & Services)						
i	Goods 3 - Concentrates for aerated beverages							
ii								
iii								
2	Federal Excise Duty on Natural Gas supplied Annex - E1							
3	Excisab	le goods exported						
4	Zero-rat	ed supplies						
5	Exempt	supplies						
6	(-) FED	paid on goods used in manufacturing of Goods supplied for domestic of	onsumpt	on				
7	Payable	FED - Add 1 to 5 minus 6 (ignore negative value)						
8	(-) FED	paid on goods used in manufacturing of Goods exported (drawback)						
9	FED Dra	<b>awback</b> [if (7 - 8) < 0 then (8 - 7) otherwise 0]						
10	Arrears	(a + b + c + d)						
	a. Principal Amount							
	b. Default Surcharge							
	c. Penalty							
	d. Others (Specify)							
11	<b>Total FED Payable</b> [if (7 - 8) > 0 then (7 - 8 + 10) otherwise 10]							

# FEDERAL EXCISE DUTY ON NATURAL GAS

Annex-E1

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

#### 

		Description	Domestic Purchases	Imports	Total
1.	Value	a. Opening Balance			
		b. Purchased/Imported during the Period			
		c. Consumed/Sold during the Period			
		d. Closing Balance			
	Sales Tax Excluding VAT	a. Opening Balance			
2.		b. Purchased/Imported during the Period			
١2.		c. Consumed/Sold during the Period			
		d. Closing Balance			
	Value Addition Tax	a. Opening Balance			
3.		b. Imported during the Period			
٥.		c. Consumed/Sold during the Period			
		d. Closing Balance			

Sales Tax Arrears		
NTN: 9999999-9 ****************************	MMM-YYYY	

Sr.	Туре	Details	Tax Period	Amount		
1	Default Surcharge					
2						
3						
4						
5						
6						
	Total (Principal Amount, Default Surcharge, Penalty & Others)					

#### 

Sr.	Province/ Area from which service is provided	Value of Services excluding Sales Tax	Sales Tax Charged	%age
1	Balochistan			
2	Khyber Pakhtunkhwa			
3	Punjab			
4	Sindh			
5	Capital Territory & Others			
	Total			

# Note:

NTN: 9999999-9

- 1) On the basis of this information, the tax paid by the Service Provider will be proportionately distributed among the provinces.
- 2) The system will fill this annexure automatically according to the province wise sales of services declared by registered person in Annex C.
- 3) The tax share will be credited to the designated account of the Provinces which will be reflected in the Main Page of the ST&FE Return, on CPR as well as in the bank scroll.".