

**Government of Pakistan
Revenue Division
Federal Board of Revenue**

Islamabad, 7th August, 2019.

**NOTIFICATION
(Sales Tax)**

S.R.O. 918 (1)/2019.--In exercise of the powers conferred by sub-section (1) of section 4 and sections 40 and 45A of the Federal Excise Act, 2005, section 50 and sub-section (1) of section 71 of the Sales Tax Act, 1990 (VII of 1990), read with sub-section (7) of section 7, sub-section (2) of section 8, clause (ii) of sub-section (2) of section 8B, sections 9, 10, 14, 21, 21A and 28, clause (c) of sub-section (1) of section 22, first proviso to sub-section (1) of section 23, section 26, section 33, section 40C, sub-section (6) of section 47A, sections 48, 50A, 52, 52A, 66 and 67A thereof, the Federal Board of Revenue is pleased to make the following amendments in the Sales Tax Rules, 2006 namely:—

In the aforesaid Rules, —

(1) in the preamble,—

(a) the expression “section 219 of the Customs Act, 1969 (IV of 1969),” shall be omitted;

(b) the expression “clause (b) of sub-section (1)” shall be omitted;

(2) in rule 14, in sub-rule (1),—

(a) after the words “Every person”, the expression “, excluding a retailer not being a tier-1 retailer,” shall be inserted; and

(b) in the proviso, in the Table, in column (1),—

(i) for serial number 44 and entries relating thereto in columns (2) and (3), the following shall be substituted, namely:—

“

44	Steel billets	M. Tons
44A	Steel ingots / bala	M. Tons
44B	Ship plates	M. Tons

	44C	Steel bars	M. Tons
	44D	Other long re-rolled products of steel	M. Tons
	44E	Other iron and steel products (including stainless steel products)	M. Tons

”; and

- (ii) for serial number 46 and entries relating thereto in columns (2) and (3), the following shall be substituted, namely:—

“

46	Cotton yarn	M. Tons
46A	Other yarn	M. Tons
46B	Processed fabric	“000” Meters

”;

(3) rules 15 and 16 shall be omitted;

(4) in rule 18, in sub-rule (9), for the full stop at the end, a colon shall be substituted, and thereafter the following proviso shall be added, namely:—

“Provided that for the registered persons specified in column (2) of the Table below, the due dates shall be as indicated against the same in columns (3) and (4) in that Table, namely:—

TABLE

S. No.	Category of registered person	Due date	
		For payment	For filing
(1)	(2)	(3)	(4)
1	Electricity distribution companies	18 th of the month following the tax period in which the bill or invoice has been issued for the supplies made during the billing period	21 st day following the 18 th day as specified in column (3)
2	Independent Power Producers	22 nd day of the month following the tax period to which sales	25 th day following the 22 nd day as specified in column (3)

		tax invoice relates	
3	Gas transmission and distribution companies	15 th of the month following the tax period in which the bill or invoice has been issued for the supplies made during the billing period	18 th day following the 15 th day as specified in column (3)
4	Petroleum exploration and production companies	18 th of the month following the tax period in which supplies were made	21 st day following the 18 th day as specified in column (3)
5	CNG dealers (on quarterly basis)	15 th day of the month following the end of quarter of the financial year	18 th day following the 15 th day as specified in column (3)

”;

(5) in rule 22, after sub-rule (4), the following new sub-rule shall be inserted, namely:-

“(4A) In case of companies manufacturing perishable food items having an expiry date, if such items are returned on account of becoming unfit for consumption and are then destroyed in accordance with the procedure as in rule 23, the corresponding credit notes may be issued within fifteen days of the return of such goods.”;

(6) after rule 22, the following new rule shall be inserted, namely:-

“22A. Change in value of supply of electricity or natural gas.— In case of supply of electricity or natural gas by the distribution companies, if the value of supplies made in a previous tax period changes, leading to the change in amount of tax, such company, may instead of issuing separate debit or credit note, make necessary adjustment in the bill for a subsequent month, ensuring that due sales

tax is paid on actual value of supply. The registered buyer shall not claim input tax credit in excess of the sales tax amount actually paid against such bills.”;

(7) in rule 26,—

(a) the existing provision shall be re-numbered as sub-rule (1) thereof and in the sub-rule (1), re-numbered as aforesaid,—

(i) in clause (a), for the semi-colon at the end, the expression “, excluding the claims referred to in Chapter V-A;” shall be inserted; and

(ii) in clause (f), for the expression “Chapter X”, the expression “Chapter VIII” shall be substituted; and

(b) after sub-rule (1), re-numbered and amended as aforesaid, the following new sub-rule shall be added, namely:—

“(2) The provisions of this chapter shall apply, *mutatis mutandis*, to refund of federal excise duty payable in sales tax mode under the Federal Excise Act, 2005.”;

(8) for rules 26A to 31, the following shall be substituted, namely:—

“27. Establishment of CSTRO, Refund Division and posting of officers.—

(1) There shall be established a CSTRO under the Federal Board of Revenue for centralized payment of all refund amounts as due under the Act.

(2) There shall be established a Refund Division, headed by an officer, not below the rank of Assistant Commissioner, herein after referred to as officer-in-charge, duly supported by audit staff referred to as processing officers, to examine, process and settle the refund claims filed under these rules.

(3) There shall be established a Post Refund Division in each RTO or LTU headed by an officer not below the rank of an Assistant Commissioner to audit the refund claims processed and sanctioned by the Refund Division.

28. Filing and processing of refund claims.—(1) For all the refund claims under section 10 and 8B of the Act, for the tax period July, 2019 and onwards,

the data provided in the monthly return shall be treated as data in support of refund claim and no separate electronic data shall be required. The amount specified in column 29 of the return, as prescribed in the form STR-7, shall be considered as amount claimed for the purposes of claim under section 10 of the Act, once the return has been submitted along with all prescribed annexures thereof:

Provided that, in case of claims arising from zero-rated supplies including exports, the claimant shall be able to submit his return without Annex-H and the same may be filed separately at any time but not later than one hundred and twenty days of submission of the return without Annex-H. The date of submission of Annex-H shall be considered as the date of filing of refund claim. In other cases of refund, the date of submission of form STR-7A shall be considered as date of submission of refund claim and the same shall be filed within one hundred and twenty days of submission of relevant return:

Provided further that in case of a commercial exporter, the claim shall be filed in the aforesaid manner within one hundred and twenty days, either after submission of the return without Annex-H, or after the date of issuance of BCA, whichever is later:

Provided also that the period of one hundred and twenty days, as aforesaid, may be extended for a period not more than sixty days, by the Commissioner having jurisdiction, if the claimant so requests, thereby providing reasons justifying the delay in submission of claim.

(2) The registered person claiming refund in the aforesaid manner shall maintain and keep all the paper documents relating to the refund claim, such as invoices, credit notes, debit notes, goods declarations, bank credit advice, banking instruments etc. in his office and may not submit the same along with the refund to the concerned Regional Tax Office or Large Taxpayers' Unit. The same shall be presented to the said offices if so required by the officer-in-charge for processing of the refund claim or post-refund scrutiny.

29. Risk management system (RMS).—(1) After submission of refund claim, in the aforesaid manner, the same shall be processed by Risk Management System (RMS) of FBR's Computerized System. Based on the parameters in RMS, a refund claim shall be routed to any of the following three channels as described below, namely:—

- (a) Fully Automated Sales Tax e-Refund System (FASTER), The provisions related to this channel are prescribed in Chapter V-A.
- (b) Expeditious Refund System (ERS), The claims filed by the manufacturer-*cum*-exporters under section 10 of the Act that do not fulfil parameters of FASTER channel and the same are considered as involving medium risk by RMS shall be routed to ERS. The RPO for verified amount shall be generated and forwarded to CSTRO for payment.
- (c) Sales Tax Automated Refund Repository (STARR), The claims that do not fulfil criteria for both FASTER and ERS channels shall be processed through STARR in the manner as provided in rule 29.

(2) For the refund claims processed through FASTER or ERS, the part of the refund claim that is not verified or not found admissible shall be subjected to system validation checks every week and RPO shall be generated for the amount found valid during each validation check. After every validation process, the information regarding RPO generated, if any, as well as the objections shall be communicated by the system to the refund claimant and also to the concerned RTO or LTU for information. RPO so generated shall be communicated to the State Bank of Pakistan for payment in the aforesaid manner. After eight validation checks, including the initial one, if any amount still remains un-cleared, the same shall then be processed under STARR channel.

30. Processing through STARR channel.— (1) For the claims or part of claims, as routed to STARR channel, the Computerized System shall cross match the data on soft copy with the data available in the system and process the claim by applying the risk

parameters and generate analysis report indicating the admissible amount as well as the amount not validated along-with the objections raised by the system.

(2) The processing officer shall forward the claim file along-with the analysis report referred to in sub-rule (2) to the officer-in-charge for further necessary action along with his recommendations.

(3) Where the Processing Officer or the officer-in-charge is of the opinion that any further inquiry or audit is required in respect of amount not cleared by the STARR channel or for any other reason to establish genuineness and admissibility of the claim, he may make or cause to be made such inquiry or audit as deemed appropriate, after seeking approval from the concerned Additional Commissioner and inform the refund claimant accordingly.

(4) On receipt of analysis Report and refund payment order for the amount verified by the system and found admissible by the processing officer, the officer in-charge shall sanction the amount so determined and issue the Refund Payment Order (RPO) electronically as well as a paper copy thereof to be signed and kept on record.

(5) The RPO shall be electronically forwarded to CSTRO for payment.

31. Payment by CSTRO.— (1) For RPOs, received electronically, through ERS or STARR channels, the officer in-charge of CSTRO and the treasury officer in CSTRO, as designated by the Board, shall sign the crossed cheque in favour of the claimant as signatory and co-signatory. CSTRO shall issue the cheque for the sanctioned amount as mentioned in the RPO and shall mail the same through courier to the registered address of the claimant.

(2) The CSTRO shall also prepare a statement of payment advice of all cheques, for each day on which a cheque or cheques are issued, indicating the declared bank account of the claimant and the same shall be sent to the State Bank of Pakistan duly signed by the signatory and co-signatory.

(3) Where any cheque is returned back by the State Bank of Pakistan or the claimant due to any reason, the treasury officer shall cancel such cheque, if required, and attach such cancelled cheque with the respective counter-foil of the cheque-book.

(4) In lieu of procedure stated in sub-rules (1) to (3) above, the CSTRO may electronically transfer the details of approved RPO or RPOs to State Bank of Pakistan for direct credit to the declared bank account of the claimant and intimation of such advice shall be given to the claimant.”;

(9) rule 32 shall be omitted;

(10) for rule 33, the following shall be substituted, namely:—

“33. Extent of payment of refund claim.— Refund in respect of goods exported or supplied at zero-rate shall be paid to the extent of the input tax paid on purchases or imports that are actually consumed in such goods as exported or supplied, both in respect of claim by a manufacturer-cum-exporter or a commercial exporter.”;

(11) in rule 34,—

(a) in sub-rule (1),—

- (i) in clause (a), the expression “persons making supplies under Notification No. S.R.O. 1125(I)/2011, dated the 31st December, 2011,” shall be omitted; and
- (ii) clause (b) shall be omitted;

(b) for sub-rule (2), the following shall be substituted, namely:—

“(2) The registered person, after submission of return in which refund is claimed, shall file refund claim electronically in the form STR-7A, within the period as specified in rule 28:

Provided that, if applicable, a statement along with annual audited accounts as envisaged in clause (i) of sub-section of (2) of section 8B of the Act shall also be uploaded.”;

(c) in sub-rule (3),—

- (i) for the word “chapter”, the word “rule” shall be substituted; and
- (ii) for the expression “filed, processed and sanctioned”, the expression “processed, sanctioned and paid” shall be substituted;

(d) in sub-rule (4),—

- (i) for the expression “Companies Ordinance, 1984 (XLVII of 1984)”, the expression “Companies Act, 2017 (XIX of 2017)” shall be substituted; and
- (ii) for the word “sales tax officers”, the words “Inland Revenue officers” shall be substituted;

(12) after rule 34, amended as aforesaid, the following new rule shall be inserted, namely:—

“34A. Sanction of refund claims of import-related sales tax by the collectorates of customs.—(1) Sales Tax refund filed by an importer for import-related sales tax paid in excess due to inadvertence, error or misconception, or as result of a competent adjudication or appellate authority, claimed within the period as prescribed under section 66 of the Act, may be decided and allowed by the concerned officer of Customs, not below the rank of an Assistant Collector subject to sub-rules (2) and (3) below.

(2) In the case of registered person while applying for refund to the concerned Customs Collectorate, the applicant must endorse a copy of the refund application to the Refund Division of the concerned RTO or LTU. The concerned Collectorate of Customs shall not process the claim unless a confirmation from such Inland Revenue office, that no adjustment or payment of the amount claimed in refund has been made, has been received. The concerned RTO or LTU on receipt of a reference from Collectorate of

Customs shall communicate such confirmation, or otherwise, within thirty days of receipt of the reference.

(3) In case of an unregistered importer, the refund shall be processed by the concerned Customs Collectorate without prior reference to RTO or LTU.

(4) The sales tax refund files after issuance of refund payment order by the relevant Customs officer shall be sent through proper channel, in the case of registered person to the RTO or LTU concerned, and in the case of unregistered person to the nearest RTO where the customs station is located. The refund sanctioning authority of the Customs Collectorate shall mention the number and date, etc. of RTO's or LTU's confirmation of regarding non-adjustment of tax involved or non-payment of refund, if applicable, in his sanction order.

(5) On receipt of such sanction order from Customs Collectorate by the concerned officer-in-charge in RTO or LTU, he shall make the entry of the sanction order in the Computerized System, and after obtaining permission of the Commissioner concerned, generate RPO of the sanctioned amount for electronic transmission to CSTRO. The amount of such sales tax refund shall be debited from the head of sales tax (on imports).”;

(13) in rule 35, after the word “documents”, the expression, “if required,” shall be inserted;

(14) in rule 38,—

(a) for the sub-rule (1), the following shall be substituted, namely:—

“(1) In case of refund claims processed through STARR channel, the claimant shall provide any or all of the following supportive documents, as the officer-in-charge may require, namely:--

(a) input tax invoices or as the case may be, goods declaration for import in respect of which refund is being Claimed;

(b) output tax invoices and summary of invoices for local zero-rated goods;

- (c) goods declaration for export;
 - (d) copy of House and Master bill of lading and airway bill or as the case may be, railway receipt in token of verification of the goods taken out of Pakistan; and
 - (e) any other statement as deemed necessary for processing of the refund claim.”; and
- (b) in sub-rule (4), for the expression “CREST”, the expression “STRIVE System” shall be substituted;
- (15) in rule 39, –
- (a) for sub-rule (3), the following shall be substituted, namely:–

“(3) The refund claims based on the returns for the tax period June, 2019, and earlier, shall be processed and sanctioned in accordance with the provisions of this Chapter as were in force on the 30th June, 2019.”;
 - (b) sub-rule (4) shall be omitted;
- (16) rule 39A shall be omitted;
- (17) after rule 39A, omitted as aforesaid, the following new Chapter and rules shall be inserted, namely:–

“Chapter V-A

REFUND TO FIVE EXPORT-ORIENTED SECTORS

39B. Application.—(1) This Chapter shall apply to refund claims for the tax period July, 2019, and onwards, as filed by the exporters of five export-oriented sectors namely textile, carpets, leather, sports goods and surgical instruments on account of export of goods.

(2) The refund claims of aforesaid claimants for the tax periods prior to July, 2019, shall be processed under these rules.

39C. Extent of payment of refund claim.—The total amount of refund paid against the claims filed and processed under this Chapter shall not exceed the ceiling determined by the Board, in terms of percentage of value, or amount per unit of quantity, of goods exported, as deemed appropriate.

39D. Filing and Processing of refund claims.—The data provided in the monthly return shall be treated as data in support of refund claim and no separate electronic data shall be required to be provided. The amount specified in column 29 of the return, as prescribed in the form STR-7, shall be considered as amount claimed, once the return has been submitted along with all prescribed annexes thereof:

Provided that the claimant will be able to submit his return without Annex-H and the same may be filed separately at any time but not later than one hundred and twenty days of submission of the return without Annex-H. The date of submission of Annex-H shall be considered as the date of filing of refund claim.

Provided further that the period of one hundred and twenty days, as aforesaid, may be extended for a period not exceeding sixty days, by the Commissioner having jurisdiction, for reasons to be recorded in writing on the basis of an application made by the claimant.

39E. Risk management in refund processing.—After submission of refund claim, in the aforesaid manner, the same shall be processed by Risk Management System (RMS). Based on the parameters in RMS, a refund claim shall be routed to the processing module referred to as Fully Automated Sales Tax e-Refund (FASTER). The claims that do not fulfil RMS parameters for processing through FASTER module shall be routed for processing under Chapter V.

39F. Processing in FASTER module.— The claims routed to FASTER module shall be electronically processed. The data in the refund claim shall be scrutinized and verified by the system and the payable refund amount shall be determined on the basis of input consumed in exports or supplies. The refund payment order (RPO) of the amount found admissible shall be generated and the same shall be electronically communicated direct to the State Bank of Pakistan, within seventy-two hours of submission of claim, for onward advice to the respective banks for credit into the notified account of the claimant:

Provided that in case of refund claim of a commercial exporter, the payment of such refund shall be made after the realization of export proceeds:

Provided further that the part of the refund claim that is not verified or not found admissible shall be subjected to system validation checks every week and RPO shall be generated for the amount found valid during each validation check. After every validation process, the information regarding RPO generated, if any, as well as the objections shall be communicated by the system to the refund claimant and also to the concerned RTO or LTU for information. RPO so generated shall be communicated to the State Bank of Pakistan for payment in the aforesaid manner. After eight validation checks, including the initial one, if any amount still remains un-cleared, the same shall then be processed under STARR module as referred to in Chapter V.

39G. Miscellaneous.—The provisions relating to post-refund scrutiny, supportive documents, responsibility of claimants and action in respect of inadmissible claims, as in Chapter V, shall, *mutatis mutandis*, be applicable to refund claims filed and processed under this Chapter:

Provided, however, that supportive documents shall only be presented by the claimant, if so required by the officer in-charge of post-refund scrutiny, with the approval of Commissioner concerned.”;

(18) after rule 52, following new rule shall be inserted, namely:—

“52A. Supplies to diplomats and diplomatic missions by tier-1 retailers and refund of tax.--(1) In case the supplies are made by a tier-1 retailer to diplomats and diplomatic missions, the same shall be charged to sales tax at zero rate subject to the condition that an exemption certificate issued by Ministry of Foreign Affairs is provided mentioning the description and quantity of goods to be purchased.

(2) The invoice issued against zero-rated supplies as aforesaid shall mention the reference number and date of the exemption certificate.

(3) In case the supplies to a diplomat or diplomatic mission have been charged to sales tax at a rate other than zero, the tier-1 retailer may refund the amount charged after preparation of a credit note mentioning the particulars of the invoice and the exemption certificate as aforesaid.”

(19) Inrule57B,—

(a) in sub-rule (1), for clause (c), the following shall be substituted, namely:—

“(c) the reference number and date of the consent of the Board as stipulated in the aforesaid serial number 48 under rule 57A.”

(b) in sub-rule (2), after the word “shall”, occurring for the second time, the expression “, within fifteen days of the receipt of the application referred to in sub-rule (1),” shall be inserted;

(20) in rule 150ZEA, for sub-rule (1), the following shall be substituted, namely:—

“(1) The provisions of this Chapter shall apply to supplies of finished fabric and locally manufactured finished articles of textile and textile made-ups and leather and artificial leather, as covered in entries against serial number 66 of Table-1 to the Eighth Schedule to the Act, as are made by the registered persons who are integrated with Board’s Computerized System for real-time reporting of

sales for the purpose of availing lower rate specified against the said serial number.”;

(21) in rule 150ZEB,—

(a)for the expression “said condition (xv)”, wherever occurring, the expression “said serial number 66” shall be substituted;

(b) in sub-rule (3), for the expression “the relevant rate as specified in Table II of the Notification No. S.R.O. 1125(I)/2011, dated the 31st December, 2011”, the expression “sales tax rate as otherwise applicable and not the reduced rate referred to in rule 150ZEA” shall be substituted;

(c) in sub-rule (17), for the expression “that the POS or Outlet is accredited by FBR to issue lower rate invoices”, the expression “a signboard bearing FBR’s official logo along with the text “Integrated with FBR”” shall be substituted; and

(d) in sub-rule (19), after the words “through point of sale”, the words “and transmitted through point of sale in real-time” are substituted;

(22) In the title of Chapter XIV-B, for the word “THEREFOR”, the word “THEREOF”shall be substituted;

(23) In rule 150ZF, in the first proviso, forthe expression “from the date to be specified by the Board, through a general order”, the expression “and any other instructions, procedures and orders issued by the Board” shall be substituted;

(24) In rule 150ZH,in sub-rule (1), after the word“barcode”, the expression “, unique identification marking, code” shall be inserted;

- (25) In rule 150ZI, in sub-rule(1), for the word “company”, the word “person” shall be substituted;
- (26) In rule 150ZJ, in sub-rule(1), for the full stop at the end, the expression “and any other instructions, procedures and orders issued by the Board.” shall be substituted;
- (27) in rule 150ZK, in sub-rule(2),—
- (a) in clause (m), the word “and” at the end shall be omitted; and
- (b)after clause (n), the following new clauses shall be added,namely:—
- “(o) list of all assets of the applicant in Pakistan; and
- (p) any other document required through instructions, procedures and orders issued by the Board with respect to specified goods.”;
- (28) In rule 150ZL,—
- (a) insub-rule(3),—
- (i) in clause (g), for the words “tobacco products”, the words “specified goods” shall be substituted; and
- (ii) in clause (k), for word “must”, the words “the system must” shall be substituted;
- (b)insub-rule(4), in clause (i),for the expression “Number (UIN)”, the expression “Marking (UIM)” shall be substituted;
- (c) aftersub-rule(6), the following new sub-rule shall be added,namely:—
- “(7) In case of unforeseeable or unavoidable eventsor circumstances, beyond the control of licensee, an application for extension in timelines may be made to the

Licensing Committee and the said committee may consider such application for extension subject to approval of the Board.” ;

- (29) in rule 150ZM, in sub-rule (8),—
- (a) after the word “deposit”, the word “unconditional” shall be inserted; and
 - (b)forthe word “fifty”, the words “one hundred” shall be substituted;
- (30) in rule 150ZN,for the word “cargo”, the words “specified goods” shall be substituted;
- (31) in rule 150ZO,—
- (a) after the word “rules”, the expression “and any other instructions, procedures and orders issued by the Board” shall be inserted; and
 - (b) after the sub-rule(3), the following new sub-rule shall be added,namely:—
 - “(4) The licensee shall seek prior written approval from the Board before entering into any agreement with the manufacturer or producer of a specified good”;
- (32) in rule 150ZP the word, in sub-rule(3), for the word “authority”, the word “committee” shall be substituted;
- (33) in rule 150ZQD, after sub-rule(4), the following new sub-rule shall be added, namely:-
- “(5) The licensee shall be responsible for safe and secure capture and real time transmission of data from manufacturing sites and import stations to FBR control rooms in a confidential and secure manner and ensure that FBR, at all times, has control of the data collected by the licensee.”;

- (34) in rule 150ZQF,—
- (a) in sub-rule(2), in the existing proviso,forthe word “Authority”, the word “Committee” shall be substituted;
 - (b) in sub-rule(3), for the full stop at the end, the expression “and encash the security deposit.” shall be substituted; and
 - (c) in sub-rule(5),for the full stop at the end, the expression “and the decision of the Board shall be final.” shall be substituted;
- (35) in rule 150ZQP, after the word “year”, the expression “or at such frequent intervals as deemed appropriate” shall be inserted;
- (36) after rule 150ZQP, the following new rule shall be inserted, namely:—
- “150ZQQ. Dispute Resolution.**—If any dispute arises during or after the process of licensing, the matter shall be referred to Dispute Resolution Committee to be notified by the Board on an application by an aggrieved party.”;
- (37) after rule 150ZZG, the following new rule shall be inserted, namely:—
- “150ZZGA. Payment of appeal fee.**—The appeal fee payable under the Act shall be deposited in the Government Treasury or in any designated branch of the National Bank of Pakistan under the head “B-02341-Sales Tax” and a copy of the computerized payment receipt (CPR) shall be attached with the appeal so filed with the relevant appellate authority.”
- (38) rule 150ZZL shall be omitted;
- (39) for CHAPTER XV, the following new chapters shall be substituted, namely:-

“CHAPTER XV
PROCEDURE FOR AVAILING ZERO-RATING UNDER S.NO.12 OF THE FIFTH
SCHEDULE TO THE ACT

151. Application.--The provisions of this Chapter shall apply to manufacturers of goods specified against S. No. 12 of the Fifth Schedule of the Act.

152. Conditions and limitations for availing zero-rating facility.– (1) Zero-rating of goods specified against S. No. 12 of the Fifth Schedule to the Act shall be subject to determination of input-output ratios of the manufacturer by the Input-Output Co-efficient Organization (hereinafter referred to as “IOCO”).

(2) For zero-rating of the import and local procurement of raw materials, packing materials, subcomponents, components, sub-assemblies and assemblies required for the manufacture of goods specified against S. No. 12 of the Fifth Schedule to the Act, the following conditions and procedures shall be observed, namely:–

- (a) a registered manufacturer of the goods specified against serial number 12 of the Fifth Schedule, having suitable in-house facilities (hereinafter referred to as “the applicant” in this chapter) shall submit an application to the Commissioner Inland Revenue having jurisdiction along with the complete list of his annual requirement of his inputs that he intends to import or purchase for the manufacture of such goods, in the format prescribed in the form STR-29;
- (b) the Commissioner may approve the declaration of input-output ratio of the applicant in the form STR-30, without physical verification in case the input-output ratio of the applicant has already been determined by the IOCO under an earlier notification issued for such goods or the declared input-output ratios and input requirements are in accordance with prevailing industry averages;

- (c) in case the Commissioner is not satisfied with the declared input-output ratios because of their being, *prima facie*, not in accordance with prevailing industry averages and input-output ratios of the applicant having not already been determined by IOCO, he may, after provisionally allowing quantity required for six months, make a reference to IOCO for final determination thereof. After receipt of report from IOCO the Commissioner shall then determine the annual quantitative entitlement of inputs and grant final approval for zero-rated purchases or imports. In case of non-receipt of report from IOCO within four months of the application being forwarded by the Commissioner, he may provisionally allow another six months quantity to the applicant, provided he is satisfied from the records that the previously imported or purchased inputs are being properly consumed in the manufacture of goods specified against S. No. 12 of the Fifth Schedule to the Act;
- (d) before allowing approval as referred to in clauses (b) or (c) above, the Commissioner shall secure the tax involved in such approval through an indemnity bond furnished by the applicant;
- (e) in case of input goods to be imported by the applicant, the authorized officer of Inland Revenue shall furnish all relevant information online to the Pakistan Customs' Computerized System in the form **STR-31** against a specific user ID and password obtained under section 155D of the Customs Act, 1969 (IV of 1969);
- (f) where a registered person supplies input goods to the applicant in terms of an approval granted under clause (b) or (c), as the case may be, he shall issue a zero-rated invoice mentioning the approval number of the buyer besides all the particulars as required under section 23 of the Act;
- (g) the applicant will be entitled to claim refund of input tax paid on utilities and other inputs which are purchased by him on payment of sales tax in terms of section 10 of the Act and other the rules and notifications issued

thereunder;

- (h) the applicant shall maintain complete records of the inputs imported or purchased and the goods manufactured there from;
- (i) the input goods allowed under clause (b) or (c), as the case may be, shall be imported or purchased before the expiry date of the approval, and shall be consumed within twelve months of the date of their import or purchase;
- (j) the applicant shall inform the concerned Commissioner Inland Revenue in writing about the consumption of the imported or purchased input goods within ninety days of their consumption. The indemnity bond shall be released on receipt of written confirmation regarding consumption of goods by the applicant;
- (k) in case the input goods are not consumed within the period allowed in the approval, the applicant shall pay the amount of sales tax involved, or may seek extension from the Commissioner Inland Revenue under intimation to the Collector of Customs;
- (l) the concerned Commissioner Inland Revenue, whenever he deems necessary but not more than once in a calendar year, may get the records of the manufacturer audited. In case it is found that the inputs have not been properly accounted for or consumed in the manufacture and supply of goods as prescribed, the Commissioner may initiate proceedings for recovery of the sales tax involved on the unaccounted inputs besides initiating proceedings for imposition of penalty under the relevant provisions of the Act; and
- (m) under circumstances of exceptional nature and for reasons to be recorded in writing, the concerned Commissioner may relax any of the conditions, if he is satisfied that such condition is detrimental to the *bona fide* purposes of the manufacturer's business, subject to such surety or guarantee he may deem appropriate to secure the sales tax and to ensure proper accounting

and utilization of the imported or locally procured goods.

CHAPTER XVI

SPECIAL PROVISIONS RELATING TO SERVICES

153. Application.—The provisions of this chapter shall apply to collection and payment of sales tax by registered persons providing or rendering services subject to sales tax under Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (ORDINANCE NO. XLII OF 2001).

154. Provisions the Act to be followed.— The provisions of the Sales Tax Act, 1990, rules made and notifications issued thereunder, relating to registration, filing of returns, time and manner of payment, valuation, records, refund, assessment, recovery, appeals and other related procedures shall apply, *mutatis mutandis*, to the tax payable under the aforesaid Ordinance.

155. Special provisions relating to advertisements on television and radio.— (1) Value of advertisement services shall be the total consideration in money received or the gross amount charged by a service provider from his clients including all Federal and Provincial levies and commission paid to the advertising agency but excluding the amount of sales tax.

(2) A registered person, being a client, whose advertisement is released on radio or television, and to whom the sales tax invoice is issued and routed through the advertising agency, can claim input tax adjustment for the amount of tax paid on account of release of advertisement on radio or television subject to the observance and fulfilment of following conditions, namely:--

(a) payments for all such advertisements are made by such registered person through banking channels as per provisions of section 73 of the Act in such manner that payment against a particular invoice is easily verified; and

(b) all invoices issued by the service provider include the name of agency and commission paid, if applicable.

156. Special provisions relating to customs agents.—In relation to Customs agents, value of taxable service for the purposes of levy of sales tax shall be the total consideration or charges received by a Customs agent for providing and rendering the service, excluding the amount of sales tax. It shall not include amounts received from the client on account of transportation charges, demurrage, wharfage, customs-duties, excise duty, sales tax, provincial duties or taxes, toll taxes, municipal charges, port charges, handling charges, packing charges, labour payment and such other reimbursable expenses which a Customs agent pays on behalf of his clients against a proper receipt or invoice or bill.

CHAPTER XVII

DETERMINATION OF MINIMUM TAX LIABILITY

157. Procedure to be followed for determining minimum liability.— (1) Where a registered person fails to file a return by the due date, an officer not below the rank of Assistant Commissioner, having jurisdiction, shall issue a notice to the registered person to file return within fifteen days failing which his minimum liability would be determined.

(2) If the registered person files the return within the time as stipulated in the notice, the notice shall abate. If otherwise, the officer shall proceed to determine the minimum liability in the manner as prescribed in the following rule.

(3) The assessment order determining the minimum liability shall be communicated to the registered person.

(4) If the registered person files the return and pays the due amount of sales tax for the tax period along with additional tax and penalty under section 33(1) of the Sales Tax Act, 1990, within one month of the determination made as above, the order of minimum tax liability will be considered to have been withdrawn. In case the registered person does not pay the amount of sales tax determined for the tax period, the tax liability determined will be recovered under section 48 of the Sales Tax Act, 1990.

(5) The determination made in the aforesaid manner shall be the minimum liability, and the payment thereof shall not absolve the registered person of further liability which may accrue or be determined at a later stage through audit or otherwise on the basis of available record under the provisions of law.

158. Criteria for determination of minimum liability.— (1) The minimum tax liability of the registered person for a tax period shall not be less than the highest amount of tax paid by the registered person in any of the tax periods during the previous twelve months.

(2) In case the tax paid in the previous twelve months is Nil, the minimum tax liability shall be calculated on the basis of monthly average of the sales declared by the registered person to the income tax department for the last assessment year.

(3) In case minimum tax liability cannot be determined in the manner given above, it shall be determined taking into account three or more of the following factors:

- (a) Location of business;
- (b) Type of business (i.e. retail etc);
- (c) Item produced / supplied or service provided;
- (d) No of persons employed;
- (e) Capital employed in the business;
- (f) Amount of utility bills i.e. phones, electricity, gas and water; and
- (g) Production capacity of machinery installed.

(4) The order communicating the minimum liability shall also communicate the criteria employed.

CHAPTER XVIII

MISCELLANEOUS PROVISIONS

159. Grant of exemption under section 65 of the Act.—In order to avail exemption under section 65 of the Act, the following procedure shall be followed, namely:-

- (a) if a registered person claims that the supplies made by him during a certain period qualify for exemption under section 65 of the Sales Tax Act, 1990, he may make an application to the Commissioner Inland Revenue having jurisdiction. The Commissioner Inland Revenue will examine the case, collect relevant information from other Commissioners Inland Revenues and, the Collectors of Customs, if so required. On receipt of such reports, if he is satisfied that the case falls within the scope of section 65, he will refer the same to the Revenue Division.
- (b) in the reference to the Revenue Division, the Commissioner shall also highlight the reasons for non-payment, and if so warranted, he will also fix responsibility on the staff who failed to detect that a taxable item is being supplied or imported without payment of tax, thus causing loss of revenue. He will also initiate disciplinary action, if required, against the officials concerned and send a report to the Revenue Division;
- (c) the case will be processed in the Revenue Division and if the conditions specified in section 65 are met the Federal Government may, by means of a notification in the official Gazette, exempt the relevant supplies, or imports, or both, as needed, from sales tax.

160. Accounting for advance payments against supplies.— In order to conform to definition of ‘time of supply’ in sub-section (44) of section 2 of the Act, the registered person receiving advance payment shall issue an advance receipt invoice at the time of receipt of advance mentioning the particulars as stipulated in section 23 to the extent as available. The output tax on such amount shall be reflected in the return for the tax period in which such advance payment is received. Such advance invoice shall be treated as tax invoice for the purposes of section 7 and 8 of the Act.

(2) When actual supply is made against an advance payment, the sales tax invoice shall be issued again with reference to the advance invoice and taking due credit of sales tax accounted for in advance on the goods so supplied.

(3) In case of cancellation of whole or part supply against which an advance payment was received, necessary adjustment shall be made by the supplier by issuing a credit note at the time of such cancellation and making corresponding adjustment.

161. Input tax credit against supplies made by the persons registered in AJK.— (1) The input tax credit against invoices issued by persons registered under sales tax law of Azad Jammu and Kashmir shall be available to a buyer registered under the Act in Pakistan, if such AJK registered persons are enrolled with the Board's Computerized System and are also on the active taxpayer list maintained by AJK sales tax authorities.

(2) AJK registered persons at the time of their enrolment with the Board shall furnish an undertaking that they will provide their supply record and the return filed in AJK as and when required by the respective RTO or LTU, where the respective buyers are registered to ascertain correctness of their sales to Pakistani registered persons.

(3) From such date when the AJK authorities institute e-filing for their registered persons, the adjustment as aforesaid shall only be available against electronic data of supplies as provided to the Board by AJK authorities.

162. Supply of Sugar to Trading Corporation of Pakistan by the sugar mills.— (1) In case of a contract for purchase of sugar by the Trading Corporation of Pakistan (TCP) from the sugar mills, if the TCP does not remove the quantity of sugar purchased from the mill premises and also does not make the payment of sales tax amount involved to the sugar mill, the issuance of sales tax invoice by the sugar mills may be deferred till the time of removal of the sugar by TCP. At

the time of such removal, or at the time of receipt of sales tax amount involved, whichever is earlier, the sugar mill shall issue the invoice for the amount of sales involved in stock removed or sales tax payment received, as applicable. Such invoice shall be reflected in the supplies declared in the return for the relevant tax period.

(2) In the event of removal of sugar by TCP for export purposes, the mill will issue a zero-rated tax invoice, against which no sales tax shall be payable, subject to the condition that TCP shall provide a copy of export goods declaration to the sugar mills for its record.

(3) TCP shall submit a monthly statement to the Commissioner Inland Revenue concerned, the sugar mill-wise record of purchases of sugar made and payments made and sugar removed and such Commissioner shall forward a copy thereof to the Commissioner having jurisdiction over the relevant sugar mills.

163. Sharing of petroleum products by Oil Marketing Companies.—

(1) The oil marketing companies (OMCs) shall be entitled to share their product on loan-basis without payment of sales tax as stored at joint installation of the oil marketing companies (JIMCO) at MehmoodKot, District Gujrat, Punjab. No sales tax invoice shall be issued for the product so shared between OMCs, provided that the OMCs shall not be barred from adhering to an internal invoicing system for the purpose of stock sharing.

(2) The sales tax invoice shall, however, be issued by an OMC when it makes further supply of such product obtained on loan-basis to another customer.

(3) Each OMC, benefiting from stock sharing facility under this rule, shall maintain, or cause to be maintained, a separate register for recording movements of stocks under sharing arrangements between OMCs, which shall contain such

information about credit and debit of the shared or returned stocks as is necessary to identify the movement of such stocks between the concerned OMCs.

(4) The Terminal Operator of the facility shall certify the bona fides of all the credit and debit entries made in the stock sharing register by 10th of each month following the month to which the entries relate.

(5) The stock sharing register, duly certified by the Terminal Operator as aforesaid, shall be produced to the RTO or LTU concerned as and when so required.

(6) No adjustment, refund or remission of sales tax shall be allowed under any circumstances on account of variation or difference of the sales price of the exchanged or loaned stocks.

164. Making of zero-rated supplies to a duty-free shop.—(1) A duty free shop (DFS), duly licensed by the Customs authorities, and entitled to receive zero-rated supplies under serial No. 3 of the Fifth Schedule to the Act, for the purpose of making supplies to the passengers in terms of Customs baggage rules, may observe the following procedure for making zero-rated purchases:—

- (a) The DFS shall get itself registered under the Act, furnish monthly returns and maintain records as stipulated under the Act.
- (b) The DFS will apply to the respective Commissioner Inland Revenue for grant of authorization for taking sales tax free delivery of the goods intended to be purchased from a specified registered manufacturer. In the application DFS will exactly specify the description and quantity of goods besides particulars including sales tax registration number of the manufacturer-cum-supplier. Only such goods shall be included in the application as DFS intends to sell against duty free allowances under different baggage concessions.
- (c) At the time of filling application under (a) above, DFS will furnish an indemnity bond in a proper form to the effect that in case goods

intended to be purchased free of sales tax are used for the purpose other than the purpose of supplying the same against duty free allowance under different baggage concessions, DFS shall pay the amount of sales tax invoiced in such goods besides additional tax payable under section 34 of Sales Tax Act, 1990. Original indemnity bond shall be retained under safe custody in the concerned RTO or LTU and two attested photocopies of the accepted indemnity bond shall be given to DFS and DFS shall give one copy to the concerned manufacturer.

- (d) on the basis of authorization given by the Commissioner Inland Revenue, after acceptance of the indemnity bond furnished by DFS as aforesaid, the manufacturer shall deliver the goods against a zero-rated invoice issued in the name of DFS and quote the reference number and date of authorization issued by the Commissioner Inland Revenue. The zero-rated invoice shall show the value of goods in rupees as well as in US dollar. The goods shall be delivered to DFS only after affixing irremovable sticker containing a caution to the effect that it is meant exclusively for supply to and sales by DFS under customs baggage rules.
- (e) DFS shall pay price of the goods in foreign currency (US dollars) which shall be surrendered by the manufacturer to the State Bank of Pakistan and manufacturer shall receive the payment in Pak rupees as per the prevailing State Bank of Pakistan's procedures and foreign exchange regulations.
- (f) on receipt of goods DFS shall issue a certificate of receipt indicating the reference number and date of the aforesaid authorization and serial number and date of zero-rated invoice. This certificate shall be duly attested by the customs staff posted at duty free shops. A copy of this certificate shall be sent each to the manufacturer as well as to the Commissioner Inland Revenue.

- (g) DFS shall maintain proper separate records of the zero-rated purchases and sales of goods purchased under this rule. Full particulars of the passengers buying these goods under baggage rules shall be invariably mentioned in the records. Similarly, the manufacturer shall maintain proper record relating to the supplies made to DFS without payment of sales tax. Both DFS and the manufacturer shall present these records to the sales tax staff for inspection or audit as and when required.
- (h) the said documents shall be furnished in original with a set of photocopies and returned to the manufacturer after tallying an endorsement of verification on the photocopies by the officer-in-charge of Refund Division of the Regional Tax Office (RTO). Refund shall be processed and sanctioned in accordance with chapter V of the Sales Tax Rules, 2006 treating the claimant as manufacturer-cum-exporter.
- (i) DFS shall procure goods under this order to meet its requirements for a period not exceeding three months and shall ensure that these goods do not find way in the local market. DFS shall be responsible to pay sales tax and additional tax in case any such goods are found being sold in the local market.
- (j) the indemnity bond furnished by DFS shall be released by the Commissioner Inland Revenue only after satisfying himself either through audit or otherwise that goods have been sold by DFS only against duty free allowances under the relevant baggage concessions.

165.Repeal.– The Sales Tax Rules, 2005, the Electronic filing of Sales Tax Return Rules, 2005, and the Sales Tax Refund on Zero-Rated SupplyRules, 2006, are hereby repealed.”;

(40) in the form STR-7,–

(a) for the Table occurring first relating to the entries from Registry to CPR Nos, the following shall be substituted, namely:-

"Government of Pakistan
Sales Tax & Federal Excise Return



Registry		NTN	Name	Tax Period (MMYY)	Normal	Revised	Submission Date
		CNIC in case of Individual	COY/AOP/IND	Business Nature	Tax Office		
		Sr.	Description	Gross Value	Taxable Value	Sales Tax	
Sales Tax Credits	1	Domestic Purchases from Registered Persons (excluding fixed assets)	Annex-A & I				
	2	Domestic Purchases from Unregistered Persons	Annex-A & I	-			
	3	Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B	-	-		
	4	Capital Goods / Fixed Assets (Domestic Purchases & Imports)	Annex-A, I & B	-			
	5	Input for the month = (1 + 3 + 4)					
	6	Credit brought forward from previous tax period					
	7	Non-creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)					
	7a	Inadmissible input tax credit in terms of section 7(2)(i) read with section 8(1)(i) of the Sales Tax Act, 1990 or disallowance of reduction in output tax in respect of withholding of sales tax/Credit Notes or disallowance of increase in input tax in respect of Debit Notes					
7b	Allowance of input tax credit and reduction of output tax out of previous return's row 7c						
7c	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through row 7a						
8	Accumulated Credit = [5 + 6 + 7b - (7+7a)]						
Sales Tax Debits	9	Total Goods or Services supplied locally (Including Reduced Rate Sales)	Annex-C & I	-			
	10	Goods or Services supplied locally (at Reduced Rates)	Annex-C & I	-	-		
	11	Exports	Annex-D	-			
	12	Extra Tax under Chapter XIII of ST Special Procedure Rules, 2007	Annex-C				
	12a	Electricity supplied to marble/granite industry (non Adjustable)	KWH	Annex-C & I			
	13	Electricity supplied to steel sector	KWH	Annex-C & I			
	13a	Sales Tax portion of Sr. 13 collected at normal rate (adjustable against input)					
	13b	Adjustment given to Steel Melters under 58H(2c) of ST Special Procedure Rules 2007	Annex- I				
	13c	Remaining Sales Tax portion of Sr. 13 (non-adjustable against input) = (13 - 13a - 13b)					
	14	Gas supplied to CNG sector on notified Value	Annex-C & I		-		
	14a	Sales Tax portion of Sr. 14 collected at 17% of value as in section 2(46)(a) [adjustable against input tax]					
	14b	Remaining Sales Tax portion of Sr. 14 (non-adjustable against input) = (14 - 14a)					
	15	Output Tax = (9 + 13a + 14a)					
	16	Sales Tax deducted by withholding agent(s)				Annex-C & I	
	17	Accumulated Debit = (15 - 16)					
	18	Sales Tax u/s 3(9) on electricity supplied to Retailers (non Adjustable)					
	18a	Turnover Tax payable by retailers @ 2%		Turnover			
	19	Re-rollable scrap sold by ship breakers @ Rs 8000/MT	M Tons	Annex-C & I			
20	Re-meltable scrap @Rs 5600/MT	M Tons	Annex-C & I				
21	Sales Tax payable by steel sector under special procedure whose liability was not discharged through electricity bills or self-generation						
22	Sales Tax withheld as withholding agent				Annex-A & I		
23	Sales Tax Arrears including Principal, Default Surcharge & Penalty				Annex-G		
23a	Further Tax charged under section 3(1A) on supplies made to Unregistered Person (non adjustable)						
23b	Extra Tax collected under SRO 509(I)/2013 on sale of Electricity & Gas		Annex-C & I				
Payable / Refundable	24	Whether excluded from Section 8B(1) under SRO 847(I)/2007		Select reason in case of "Yes"			
	25	Admissible Credit [if 24 = Yes then 8; if 24 = No, then {least of (8-4) or "90% of 15" or 17} + {(if (8-4) < "90% of 15" then 4; otherwise zero)}]					
	26	Excess Unadjusted Credit [if 24 = Yes and 25 > 17 then (25 - 17); otherwise zero; if 24 = No then (8 - 25)]					
	27	Credit Carried forward on account of Value Addition Tax				Annex-F	
	28	Unadjusted Credit Available for the purpose of refund = (26 - 27)					
	29	Refund Claimed (Provide Stock Statement as Annex-H now, or file it later as per rules)					
	30	Credit to be carried forward [if 28 > 29, then {(28 - 29) + 27}; otherwise 27]					
	31	Federal Excise Duty (FED) Drawback				Annex-E	
	32	Sales Tax Payable [if 17 > 25 then (17 - 25); otherwise zero] + [12+12a+13c + 14b + 18+18a+ 19 +20+ 21 + 22 + 23+23a+23b]					
	33	Federal Excise Duty (FED) Payable (Incl. FED @ Rs.1/KG on Locally Produced Oil, from Annex-A).				Annex-E & A	
34	Petroleum Levy (PL) Payable						
35	Total amount to be paid = (32 + 33 + 34)						
36	Tax paid on normal/previous return (applicable in case of revised return)						
37	Balance Tax Payable/ (Refundable) = (35 - 36)						
38	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 correct and complete in all respects in accordance with the provisions of applicable law.						
Head wise Payable	Date: _____		Submitted electronically by using User-Id, Password and PIN as electronic signature				
	Head of Account	Amount	Head of Account	Amount			
	B02341 - Sales Tax on Goods	-	B02485 - FED Excluding Natural Gas	-			
	B02366 - Sales Tax on Services	-	B02501 - FED on Natural Gas	-			
	B02367 - FED in VAT Mode	-	B03085 - Petroleum Levy	-			
Total Amount Payable							
Total Amount Paid (in figures)		in words					
CPR Nos. CPR-1, CPR-2, CPR-3, ...							

(c) for Annex-H, the following shall be substituted, namely:—

"Annex-H

CONSUMPTION OF INPUTS / STOCK STATEMENT

NTN: _____ Name of the Registered Person: _____ Tax Period: _____ MM/II-YYYY

Sr.	HS Code	Item Description	Unit of Measure	Item Type	Value of Input Goods					Quantity of Goods					Input Tax Involved					Closing Balance			
					Opening Balance	Purchased/ Imported during the month	Consumed / Sold during the month (Domestic Taxable Supplies)	Consumed / Exported (Zero Rated)	Consumed / Sold (Exempt Supplies)	Closing Balance	Opening Balance	Purchased/ Imported during the month	Consumed / Sold during the month (Domestic Taxable Supplies)	Consumed / Sold (Exempt Supplies)	Consumed / Exported (Zero Rated)	Consumed / Sold during the month (Domestic Taxable Supplies)	Consumed / Sold (Exempt Supplies)	Consumed / Exported (Zero Rated)	Closing Balance				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(26)	
1																							
2																							
3																							
4																							
5																							
6																							
7																							
8																							
					Total																		

Note: The stock statement is mandatory for refund claims filed under section 10. Other registered persons are encouraged to provide these details. The refund claimants may submit stock statement within 120 days from due date of filing of return. The date of filing of Annex-H shall be considered the date of filing refund claim. The claim will be processed after submission of stock statement. In column No.5, for example in case of yarn, count of yarn 20/s 100% Cotton, 36/s PC etc and in case of fabric construction such as 20*20/110*60 For item type, following the following types shall be shown in drop down list. The claimant shall select any one of the categories.

- a. Direct raw material
- b. Indirect raw material (accessories)
- c. Dyes and chemicals
- d. Packing material
- e. Processing charges
- f. Utilities (electricity, gas)
- g. Alternate energy (furnace oil, diesel, coal etc.)
- h. Spare parts
- i. Oil and lubricants
- j. Machinery
- k. Other fixed assets
- l. Services
- m. Others (please specify)

Declaration:
I, hereby, declare that the amount of refund claimed is in accordance with the provisions of the Sales Tax Act, 1990, and rules made there under and the data provided in relevant monthly ST&FE return(s) is correct and in order.

Name of declarant _____
Title / Designation _____

(d) after Annex-J, the following annexure shall be added, namely:–

“Annex-K

Statement of Production and Supplies for Steel Products

Part A - Steel melting and re-rolling:

A	Electricity units consumed during month (kwh)	
---	---	--

Ref.	Description	Steel billets	Steel ingots / bala	Steel bars and other long profiles (made from purchased billets/ ingots)	Steel bars and other long profiles (made from self-manufactured billets / ingots)
(1)	(2)	(3)	(4)	(5)	(6)
B	Quantity supplied (MT) (from Annex-C)				
C	Higher of actual and minimum fixed value of supplies (Rs.) (from Annex-C)				
D	Output tax payable on C (Rs.) (From Annex-C)				

Working for Minimum Production:						Total
E	Presumptive electricity consumed on supplies made (kwh)					
F	Excess of actual declared electricity consumption over presumptive (kwh)					
G	Apportionment of excess electricity at F (kwh)					
H	Quantity adjustment against electricity at G (MT)					
I	Minimum Value of quantity in H (Rs.)					
J	Output tax payable on value at I (Rs.)					

K	Accumulated adjustment brought forward (Rs.)					
L	Adjustment in Column 19 of return					
M	Accumulated adjustment carried forward (Rs.)					

Note: In-house consumption of billets / ingots by composite units may not be included in columns (2) and (3)

Part B - Ship-breaking:

Ref.	Description	Ship-plates	Other re-rollable scrap	Total
(1)	(2)	(3)	(4)	(5)
N	Quantity supplied (MT) (from Annex-C)			
O	Higher of actual and minimum fixed value of supplies (Rs.) (from Annex-C)			
P	Output tax payable on O (Rs.) (from Annex-C)			

Working for Minimum Production: Ship-wise details (only those under breakage)

Q	Ship No.	1	2	3	4	Total
R	GD Detail					
S	LDT (MT)					
T	Period in months required for breaking (part of month to be treated as full month)					
U	Minimum Production for the month					
V	Quantity adjustment for minimum production					

Ref.	Description	Ship-plates	Other re-rollable scrap	Total
W	Apportioned quantity adjustment			
X	Minimum Value of quantity in AA (Rs.)			
Y	Output tax payable on value at AB (Rs.)			
Z	Accumulated adjustment brought forward (Rs.)			
AA	Adjustment in Column 20			
AB	Accumulated adjustment carried forward (Rs.)			

“;

(41) after form STR-7, amended as aforesaid, the following new form shall be inserted, namely:—

“Form STR-7A
[See rule 34(2)]

Application for Refund

Name of Registered Person				
NTN				
Tax period of refund claim	From		To	
Amount claimed	Figures:			
	Words:			
Declaration:				
I, hereby, declare that the amount of refund claimed is in accordance with the provisions of the Sales Tax Act, 1990, and rules made there under and the data provided in relevant monthly ST&FE return(s) is correct and in order.				
Name of declarant				
Title / Designation				
Statement of audited accounts under section 8B attached?	Yes		Not applicable	

Date of Submission:	
---------------------	--

”;and

(42) after form STR-27, the following new forms shall be added, namely:–

“STR-28

[see rule 150ZZI(6)]

Government of Pakistan

Monthly Sales Tax Return for Withholding Agents

Withholding agent's name & address	Period	Month	Year			NTN / FTN			

Detail of Sales Tax Withheld During the Month (attach additional sheets if required)					
S.No.	Name of Supplier	NTN	No. of Invoices	Total Sales Tax Charged	Sales Tax Withheld
Total Sales Tax withheld during the month					

Verification	I, _____, holder of NIC number _____, in my capacity as _____, hereby, certify that the information given herein is correct and complete and in accordance with the provisions of the Sales Tax Act, 1990, and rules and notifications issued thereunder.				
	Date (dd/mm/yyyy)		Stamp		Signature

Details of ST Paid	Head of Account	Amount	For Bank Use	Amount Received:	
	B02341- Sales Tax			(in words)	
	B02366-Sales Tax on service			(in figures)	
	B02367-FED in sales tax mode			Bank Officer's Signature	
	Total Amount Deposited			Bank Stamp	
				Date (mm/dd/yyyy)	

STR-29

[see rule 152(2)(a)]

Application for Annual Requirement of Inputs

Name of the Manufacturer	
N.T.N.	
Address	
Application date	

S. No.	Description of goods to be manufactured	PCT Heading	Description of raw materials, components, sub-components, assemblies, sub-assemblies and packing materials	PCT Heading	Input-output Ratio	Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Signature _____

STR-30

[see rule 152(2)(b)]

Approval of Declaration of Input-Output Ratios

Approval Number	
Name of the Manufacturer	
N.T.N.	
Date of expiry of approval	

S. No.	Description of goods to be manufactured	PCT Heading	Description of raw materials, components, sub-components, assemblies, subassemblies and packing materials	PCT Heading	Quantity Allowed
(1)	(2)	(3)	(4)	(5)	(6)

Signature of Authorized Officer _____

STR-31
[see rule 152(2)(e)]

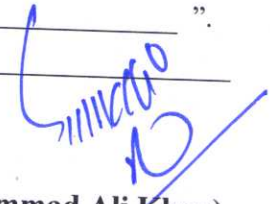
Import Authorization for Customs Computerized System

Name of the Manufacturer	
N.T.N.	
Address	

S. No.	Description of input goods to be imported	PCT Heading	Quantity	Value
(1)	(2)	(3)	(4)	(5)

Signature of Authorized Officer _____”

[No. 3(13)ST-L&P/2017]


(Muhammad Ali Khan)
Secretary (ST&FE-Policy)