



Registry	KNTN	Name	Tax Period	Normal / Amended	Submission Date
	K			N A	
	CNIC in case of Individual	COY / AOP / IND	Service Category	Tax Office	
	Principal Service			Service Code	
Sales Tax Credits	Description	Value	Sales Tax		
	1 Domestic Purchases excluding fixed assets for providing of service	<u>Annex-A</u>			
	2 Imports excluding fixed assets (includes value addition tax on commercial imports)	<u>Annex-B</u>			
	3 Capital / Fixed Assets (Domestic Purchases & Imports)				
	4 (-) Non creditable inputs (relating to exempt, non-taxed supplies / rendering of services and relating to services provided in the other jurisdiction and taxed there)				
	5 Input Tax for the month Formula : [(1 + 2 + 3) - 4]				
	6 Credit carried forward from previous tax period(s) (determined by the Department where applicable)				
	7 Sales Tax withheld by the buyer as withholding agent	<u>Annex-C</u>			
8 Accumulated Credit Formula : (5 + 6 + 7)					
Sales Tax Debit	9 Services provided / rendered	<u>Annex-C</u>			
	10 Services Exported	<u>Annex-D</u>			
	11 Output Tax for the month = (9)				
Payable / Refundable	12 Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 & 2]-4] (See Notes in Annex-A)				
	13 Available Balance (Cr or Dr) Formula : [11-(7 + 12)]				
	14 Do you want to Carry Forward the Inputs of Capital / Fixed Assets declared at Sr-3 above	Yes	No		
	15 Sales Tax withheld by the return filer as withholding agent	<u>Annex-A</u>			
	16 Tax Reverse Charged	<u>Annex-A & Annex-C</u>			
	17 Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)]				
	18 Refund Claim on Capital / Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Assets and Available Balance" otherwise zero]				
	19 Credit to be carried forward Formula : [if 13 < 0 and (13 + 18) < 0 then -(13 + 18) otherwise zero]				
	20 End-of-Year Refund Claim (as determined periodically) Formula : [if Tax Month = "JUN" and 19 > 0 then 19 otherwise zero]				
	21 Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 19]				
	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 Formula : (17 + 22)					
27 Tax paid on normal / previous return (applicable in case of amended return)					
28 Balance Tax Payable / (Refundable) Formula : (26 - 27)					
29 Select bank account for receipt of refund					
Declaration	I, _____, holder of CNIC No. _____				
	in my capacity as authorized person do solemnly declare that to the best of my knowledge and belief the information given in this return is / are correct and complete in all respects in accordance with the provisions of applicable law.				
Date _____		<u>Submitted electronically by using User-ID, Password and PIN as electronic signature.</u>			
Headwise Payable	Head of Account	Amount	CPR No.	Amount	
	B - 02386 - Sales Tax on Services				
	B - 02386 - Surcharge / Others				
	B - 02386 - Arrears				
	B - 02386 - Penalty / Fine				
Total Amount Payable		Paid Amounts	Total Amount Paid (in figures)		
Total Amount Paid (in words):					



DOMESTIC PURCHASE INVOICES

Annex - A

KNTN

XXXXXXXX Name of Taxpayer XXXXXXXX

Tax Period

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 4
	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 seperately
- 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 seperately
- 5) If an invoice contains items pertaining to goods and services both, then two separate rows should be used giving details seperately where possible as explained in (4) above otherwise if mixture of goods and services can not be determined then use the type as mixed.
- 6) Rate wise summary is computed automatically by the system, therefore it is not required to be entered by the taxpayer



KNTN

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										
				Total						

Summary

Type	Sales Taxable Value	Sales Tax at Import Stage	Value Addition Tax	FED Paid at Import Stage
Taxable (Excluding Fixed Assets)				
Fixed Assets				
Commercial				
Exempt				

Note

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



DOMESTIC SALE INVOICES (DSI)

Annex - C

KNTN

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



EXPORTS DETAILS

Annex - D

KNTN

XXXXXXXX Name of Taxpayer XXXXXXXX

Tax Period

MMM - YYYY

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