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PART II

Statutory Notifications (S.R.O.)

GOVERNMENT OF PAKISTAN

REVENUE DIVISION
(Federal Board of Revenue)
[INLAND REVENUE]

NOTIFICATION

Islamabad, the 9th April, 2022

(SALES TAX)

S. R. O. 500(I)/2022.—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 (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 direct that the following further amendment shall be made in the Sales Tax Rules, 2006 namely:—

In the aforesaid Rules, for the form STR-7, the following shall be substituted, namely:—

Price: Rs. 5.00

[7557(2022)/Ex. Gaz.]

Government of Pakistan
Sales Tax & Federal Excise Return NSTR 2022

FBR

"STR-7
[See rule 14(1)]

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 Un-registered 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				-
	6a	Inadmissible input tax in terms of section 8(1)(m) for failure to provide NIC / NTN of unregistered buyer				-
	6b	Inadmissible input tax in terms of section 8B(6)				-
	6c	Reversal of inadmissible input tax as per row 6b – Subject to exclusion as provided under sub para (ii) & (iii) of para 2 of STGO No. 1/2022 dated 3-8-2021				-
	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)(1) of the Sales Tax Act, 1990 and disallowance of reduction in output tax in respect of withholding of sales tax/Credit 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 column of 7(a)				-
	8	Accumulated Credit = [5 + 6 + 7b + 6c- (6a + 6b + 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		-		
	12	Supply of bricks (fixed rates) No. of kilns in each Region 1. Rs. 12,500 2. Rs. 10,000 - 3. Rs. 7,500			-	-
	14	Gas supplied to CNG sector on fixed/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 + 14a + 19 +20)				-
	16	Sales Tax deducted by withholding agent(s)	Annex-C & I			
	17	Accumulated Debit = (15 - 16)				-
	18	Sales Tax u/s 3(5) on electricity supplied to Retailers (non-Adjustable)				-
	19	Adjustment in respect of Steel Sector	Annex-C			-
	20	Adjustment in respect of Ship breaking units	Annex-C			-
	21	Purchase of ginned cotton covered under SRO 1087(I)/2019	Annex-A		-	-
	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 on supplies made to Un-Registered Person	Annex-C			
	23b	Extra Tax collected under SRO 1222(I)/2021 on sale of Electricity & Gas	Annex-C & I			-
Payable / Refundable	24	Whether exclude from Section 8B (1), under SRO 1190(I)/2019 Yes/No If yes, select category			Covered in	Table-1 / Table-2
	25	Admissible Credit: If 24 = Table-1 then 0; if 24 = No, then (least of (8-4) or "90% of 15" or 17) + [if (8-4) < "90% of 15" then 4; otherwise, zero]; if 24 = Table-2, then [least of (8-4) or "95% of 15" or 17] + (if (8-4) < "95% 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 + 14b + 18 + 21 + 22 + 23 + 23a + 23b]				-
	33	Federal Excise Duty (FED) Payable	Annex-E			-
	34	Petroleum Levy (PL) Payable				-
	35	Total amount to be paid = (32 + 33 + 34)				-
	35a	POS Service Fee at the rate of Re.1 per charged vide Notification of SRO No. 1006(I)/2021 to be deposited in IRS Common Pool Fund (Account No. PK06ABPA0010002165980109)	Annex-C			-
	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.

Date: __________ **Submitted electronically by using User-Id, Password and PIN as electronic signature**

Head wise Payable

Head of Account	Amount	Head of Account	Amount
B02341 - Sales Tax on Goods	-	B02465 - FED Excluding Natural Gas	-
B02366 - Sales Tax on Services	-	B02601 - FED on Natural Gas	-
B02367 - FED in VAT Mode	-	B03065 - Petroleum Levy	-
Total Amount Paid (in figures)		in words	
CPR Nos.	CPR-1, CPR-2, CPR-3, ...		

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No. [3(9)ST-L&P/2010]

ZAHID BAIG,
Second Secretary (ST&FE-Policy).

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