

Sales Tax & Federal Excise Return “STR 7”

INSTRUCTIONS & GUIDELINES - HOW TO FILL THE RETURN

- These instructions are illustrative only and have no effect upon the provisions of the Sales Tax Act, 1990 or The Federal Excise Act, 2005.
- This return is required to be filled by all persons registered under the Sales Tax Act, 1990 and the Federal Excise Act, 2005.
- Instructions relating to different parts of the return are given below, namely:--
Sales Tax Rules, 2006

1. Registry

i. NTN

The registered person's NTN with check digit will be filled by the system automatically e.g. 0804407-4

ii. Name

The name of registered person will be shown in this field by the system automatically as per registry information available with the electronic filing system.

iii. Tax Period

The tax period has to be mentioned in the format "MM YY". For example, July 2011 is to be mentioned as:

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iv. Normal/Amended

Normal return means the first return filed for any specific tax period. An Amended return can be filed under sub-sections (3) and (4) of section 26 of the Sales Tax Act, 1990. While filing the amended return, the taxpayer shall check the relevant box and fill in all the relevant data for the month including the columns which were correctly filled in the normal return.

v. Submission date

The submission date of the return will be shown by the system in %D-MMM-YYYY+ format.

vi. CNIC

The CNIC will be shown by the system for the registered persons having the status of 'individual', in all other cases this field will be blank.

vii. COY/AOP/IND

Taxpayer's status will be shown in this field by the system automatically. It can be COY for Company, AOP for Association of Persons or IND for Individual as the case may be.

viii. Business Nature

Taxpayer's business nature will be shown in this field by the system automatically as per registry information available with the electronic filing system.

ix. Tax Office

Tax Office will be shown by the system automatically as per registry information available with the electronic filing system.

2. Sales Tax Credits

i. **Sr. 1: Domestic Purchases from Registered Persons (excluding fixed assets)**

These fields would be filled automatically by the system based on the entries of Annex-A of the return where supplier type is %Registered+.

- Gross Value will be sum of "Value of Purchases Excluding Sales Tax" except Purchase Type "Capital Goods/Fixed Assets".
- Taxable Value will be sum of "Value of Purchases Excluding Sales Tax" except Purchase Type equal to "Capital Goods/Fixed Assets" & "CNG", Rate equal to "Exempt" & "Rs.6/KWH" and "Input Credit not allowed" greater than zero (0).
- Sales Tax will be sum of "Sales Tax/ FED in ST Mode" except Purchase Type equal to "Capital Goods/Fixed Assets" & "CNG", Rate equal to "Rs.6/KWH" and "Input Credit not allowed" greater than zero (0).

ii. **Sr. 2: Domestic Purchases from Un-registered Persons**

This field would be filled automatically by the system based on the entries of Annex-A of the return where supplier type is %Unregistered+.

- Gross Value will be sum of "Value of Purchases Excluding Sales Tax"

iii. **Sr. 3: Imports excluding fixed assets (includes value addition tax on commercial imports)**

These fields would be filled automatically by the system based on the entries Annex-B of the return.

- Gross Value will be sum of "Sales Taxable Value of Imports" except Type equal to "Fixed Assets"
- Taxable Value will be sum of "Sales Taxable Value of Imports" except Type equal to "Fixed Assets" & "Ship for Breaking" and "Sales Tax Rate" equal to "Exempt"
- Sales Tax will have Sum of "Sales Tax Paid at Import Stage" & "Value Addition Tax on Commercial Imports" except Type equal to "Fixed Assets" & "Ship for Breaking"

iv. **Sr. 4: Capital Goods / Fixed Assets (Domestic Purchases & Imports)**

These fields would be filled automatically by the system based on the entries in Annex-A & B.

- Gross Value will be sum of "Value of Purchases Excluding Sales Tax" having Purchase Type equal to "Capital Goods/Fixed Assets" in Annex . A plus sum of "Sales Taxable Value of Imports" having Type equal to "Fixed Assets" in Annex-B.
- Taxable Value will be sum of "Value of Purchases Excluding Sales Tax" having Purchase Type equal to "Capital Goods/Fixed Assets", Rate not equal to "Exempt" and "Input Credit not allowed" equal to zero (0) in Annex - A plus sum of "Sales Taxable Value of Imports" having Type equal to "Fixed Assets" and Sales Tax Rate not equal to "Exempt" in Annex-B.
- Sales Tax will be sum of "Sales Tax/ FED in ST Mode" having Purchase Type equal to "Capital Goods/Fixed Assets" and "Input Credit not allowed" greater than zero (0) in Annex - A plus sum of "Sales Tax Paid at Import Stage" having Type equal to "Fixed Assets" in Annex-B.

v. **Sr. 5: Input for the month**

This field would be automatically computed by the system as per formula.

- vi. **Sr. 6: Credit carried forward from previous tax period(s)**
This is the amount of tax which could not be adjusted in previous month and should be transferred from the return for the preceding tax period.
- vii. **Sr. 7: Non-creditable inputs (relating to exempt, non-taxed supplies of goods or services etc)**
This is an input field for the taxpayer to enter non-creditable inputs relating to exempt, non-taxed supplies of goods or services etc.
- viii. **Sr. 8: Accumulated Credit**
This field would be automatically computed by the system as per formula.

3. Sales Tax Debits

- i. **Sr. 9: Total Goods or Services supplied locally**
These fields would be filled automatically by the system based on the entries in Annex-C of the return.
 - Gross Value will be sum of "Value of Sales Excluding Sales Tax"
 - Taxable Value will be sum of "Value of Sales Excluding Sales Tax" except Sale Type equal to "Special Procedure" and Rate equal to "Exempt"
 - Sales Tax will be sum of "Sales Tax/ FED in ST Mode" except Sale Type equal to "Special Procedure"
- ii. **Sr. 10: Goods or Services supplied locally (at Reduced Rates)**
These fields would be filled automatically by the system based on the entries in Annex-C of the return.
 - Gross Value will be sum of "Value of Sales Excluding Sales Tax" having Rate equal to 6% & 4%
 - Taxable Value will be sum of "Value of Sales Excluding Sales Tax" having Rate equal to 6% & 4%
 - Sales Tax will be sum of "Sales Tax/ FED in ST Mode" having Rate equal to 6% & 4%
- iii. **Sr. 11: Output Goods or Services Exported**
This field would be filled automatically by the system based on the entries in Annex-D of the return.
 - Gross Value will be sum of "Value of Exports in Pak Rupees"
- iv. **Sr. 12: Extra Tax under Chapter XIII of ST Special Procedure Rules, 2007**
This field would be filled automatically based on the sum of column "Extra Tax" in Annex-C of the return.
- v. **Sr. 13: Output Tax**
This field would be automatically computed by the system as per formula.
- vi. **Sr. 14: Retail Turnover - for the Quarter**
The retailer will enter the value of %Turnover+ as input and %Sales Tax+ will be computed by the system as per applicable rate.

- vii. **Sr. 15: Electricity supplied to steel sector**
This line item is applicable for %Electricity Distribution Companies+, the registered persons will enter KWH as an input and the %Sales Tax+will be computed by the system as per rate.
- viii. **Sr. 16: Re-rollable scrap sold by ship breakers**
This line item is applicable for %Ship Breakers+, the registered persons will enter quantity of Re-rollable scrap in Metric Tons as an input and the %Sales Tax+will be computed by the system as per rate.
- ix. **Sr. 17: Re-meltable scrap sold by ship breakers**
This line item is applicable for %Ship Breakers+, the registered persons will enter quantity of Re-meltable scrap in Metric Tons as an.
- x. **Sr. 18: Sales Tax deducted by withholding agent(s)**
This field would be filled automatically by the system based on the sum of column "ST Withheld at Source" of Annex-C.
- xi. **Sr. 19: Accumulated Debit**
This field would be automatically computed by the system as per formula.
- xii. **Sr. 20: Sales Tax payable by steel sector under special procedure whose liability did not discharge through electricity bills**
This field would be filled by registered persons of steel sector manually, who are allowed to discharge their liability under special procedure but whose sales tax is not deducted by the electricity company at the rate Rs.6/KWH or generating the electricity on self-production basis.
- xiii. **Sr. 21: Sales Tax withheld as withholding agent**
This field would be filled automatically by the system based on the sum of column %ST Withheld as WH Agent+of Annex-A.
- xiv. **Sr. 22: Sales Tax Arrears including Principal, Default Surcharge & Penalty**
This field would be filled automatically by the system based on the sum of column Amount" of Annex-G.

4. Payable / Refundable

- i. **Sr. 23: Whether excluded from Section 8B (1), under SRO 647(I)/2007**
The registered person will select %Yes+or %No+from the given options, if he/she falls in any of the categories specified in above said notification. If the selection will be %Yes+ then he/she will select the reason form any one of following:
 - Electrical energy sector
 - Oil marketing company & petroleum refinery
 - Fertilizer manufacturer
 - Manuf. consuming raw material chargeable @ higher ST rate
 - Wholesaler and distributor
 - Wholesaler-cum-retailer
 - Commercial Importer
- ii. **Sr. 24: Admissible Credit**
This field would be automatically computed by the system as per formula.
- iii. **Sr. 25: Excess Unadjusted Credit**
This field would be automatically computed by the system as per formula.

- iv. **Sr. 26: Credit Carried forward on account of Value Addition Tax**
This field would be filled automatically based on the sum of column 13 %Closing Balance of Value Addition Tax+of Annex . F.
- v. **Sr. 27: Carry Forward Available for the purpose of refund**
This field would be automatically computed by the system as per formula.
- vi. **Sr. 28. Refund Claimed**
The registered person will enter the amount of refund to be claimed as an input entry.
- vii. **Sr. 29: Sales Tax Payable on account of reduced rates supplies**
This field would be automatically computed by the system as per formula.
- viii. **Sr. 30: Amount of Refund Claim** after adjustment of ST payable on account of reduced rate supplies
This field would be automatically computed by the system as per formula.
- ix. **Sr. 31: Credit to be carried forward**
This field would be automatically computed by the system as per formula.
- x. **Sr. 32: Sales Tax Payable**
This field would be automatically computed by the system as per formula.
- xi. **Sr. 33: Federal Excise Duty (FED) Payable / (FED Drawback)**
This field would be filled automatically by the system from serial 15 %Total FED Payable/ Drawback+of Annex-E.
- xii. **Sr. 34: Petroleum Levy (PL) Payable**
The registered person will enter the amount of Petroleum Levy payable as an input entry.
- xiii. **Sr. 35: Total amount to be paid**
This field would be automatically computed by the system as per formula.
- xiv. **Sr. 36: Tax paid on normal/previous return (applicable in case of amended return)**
This column is applicable only in the case of amended return. The amount of tax paid in original/previous return will be shown in this column by the system automatically.
- xv. **Sr. 37: Balance Tax Payable/ (Refundable)**
This field would be automatically computed by the system as per formula.
- xvi. **Sr. 38: Select bank account for receipt of refund**
The registered person will select a bank account from the list of bank accounts exist in the RP profile for the receipt of refund.

5. Declaration

Declaration can be filled in by any person duly authorized to file the return. CNIC mentioned here should belong to the person making the declaration.

6. Head wise Payable

The breakup of tax being payable on the return will be shown here, the system will provide/suggest the breakup of %Sales Tax+, %Sales Tax on Services+ and %FED in VAT Mode+on the basis of proportionate value of supplies/services relating to a particular head of account but registered person may overwrite the values as per his/her calculation.

7. Province Wise Breakup of Sales Tax on Services

These fields would be filled automatically by the system based on the entries in Annex-P; the payable amount will be determined by the system on the basis of proportionate value of services w.r.t sales tax payable after input adjustments against output.

8. Total Amount Paid & CPR Nos.

These fields would be filled automatically by the system based on the selection of CPRs.

Annex–A: DOMESTIC PURCHASE INVOICES (DPI)

The registered persons will provide the detail of domestic purchases in this annexure, it will contain following three types of documents to be recorded:

1. Purchases Invoices (PI)
2. Credit Note (CN)
3. Debit Note (DN)

Following are the general instructions for filling this annexure:

1. All Purchases shall be recorded based on any one of the CNIC or NTN of the supplier (remaining particulars of supplier NTN/CNIC/Name will be populated as per registration data) irrespective of whether purchased from a registered person or un-registered person, it will be mandatory for Manufacturers, Importers and Exporters from 01-Sep-2011. Other registered persons can also provide these details but they may provide the detail of bulk invoices issued from un-registered persons by selecting Supplier Type %Bulk-Unregistered+. The invoices count will be entered in column "Document Number" and "Document Date column will be blank in this case.
2. Credit of Inputs will only be allowed where purchases are made from Sales Tax Registered Person.
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 types; then multiple rows with same Invoice Type, 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.
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 HS Code is optional except for the registered persons selling or buying the items subject to FED in ST Mode.

The column wise filling details are as follows:

1. Particulars of Supplier

All purchases will be recorded by providing any of the NTN/CNIC, the remaining particulars NTN, CNIC or Name will be populated as per profile of supplier by the system automatically.

2. Supplier Type

The Supplier Type will be marked as "Registered" if the supplier is registered for Sales Tax otherwise it will be "Unregistered+" in case of registered persons have business nature

Manufacturer, Importer & Exporter. The registered persons other than Manufacturers, Importers & Exporters may select the Supplier Type %Unregistered+or %Bulk-Unregistered+

3. Document Type

Document Type will be list of values containing (PI, CN, and DN), the registered person will select one of them as per document nature.

4. Document Number

Document Number will be an input field, the registered person will provide the invoice number in this field, in case of debit/credit note the registered person will also provide the concerned invoice number this field.

5. Document Date

Document Date will be an input field, the registered person will provide the invoice date in this field, in case of debit/credit note the registered person will also provide the concerned invoice date this field.

6. HS Code

HS Code will be an input field and optional except for the registered persons selling or buying the items subject to FED in ST Mode.

7. Purchase Type

Purchase Type will be list of values and buyer will select the applicable as per his/her purchase nature and can be any one of the following

- Goods
- Services
- Electricity at Normal Rate
- Electricity at Rs.6/KWH
- Gas other than CNG
- CNG
- Telephone
- Goods at @50% Exemption
- Goods (FED in ST Mode)
- Services (FED in ST Mode)
- Capital Goods/Fixed Assets
- Special Procedure Goods
- 3rd Schedule Goods

8. Rate

Rate will also be a list of values containing applicable rates as per Purchase Type selected above.

9. Quantity / Electricity Units

This field will be enabled by the system automatically for input, if Purchase Type will be selected as +Electricity at Rs.6/KWH+& %Special Procedure Goods+

10. UoM

UoM will be filled by the system the possible values will be "MT" or "KWH" for Purchase Type "Special Procedure Goods" or "Electricity at Rs.6/KWH+respectively.

11. Value of Purchases Excluding Sales Tax

This field will be enabled by the system automatically for input of invoice value, if Purchase Type will be other than +Electricity at Rs.6/KWH+

12. Sales Tax/ FED in ST Mode

It will be calculated by the system on the basis of %Rate+and %Value of Purchases+

13. Input Credit not allowed

It will be determined by the system, if purchases will be made from unregistered, blacklisted or non-active (ATL) suppliers.

14. Extra Tax (under Chapter XIII of Sales Tax Special Procedures Rules, 2007)

The registered person will enter the amount of Extra Tax in this field, if applicable.

15. ST Withheld as WH Agent

The registered person will enter the amount of ST Withheld as Withholding Agent against his/her purchases in this field, if applicable.

Annex – B: GOODS DECLARATION - IMPORTS (GDI)

The registered person will select the GDs from the pool of customs data relating to return period and can change/edit any field of selected GDs but the registered person may provide the detail of import GDs which will not be exist in the list, the column wise detail is as follows:

1. Particulars of GD Imports

Particulars of GD will be filled by the system in case of GD selected from customs data otherwise registered person will select/enter particulars.

2. Import Type

The registered person will select the Import Type in any case selected from customs data or manual entry; the default type will be "Others"

3. Quantity, in case of Edible Oil (MT) and Ship for Breaking (LDT)

This field will be enabled for Import Types "Edible Oil" & "Ship for Breaking" for manual entry otherwise fill by the system. Quantity shall be recorded in MT or LDT up to 3 decimal places.

4. Sales Taxable Value of Imports

This field will be filled by the system in case of GD selected from customs data otherwise registered person will fill manually.

5. Sales Tax Paid at Import Stage

This field will be filled by the system in case of GD selected from customs data otherwise registered person will fill manually.

6. Value Addition Tax on Commercial Imports

This field will be filled by the system in case of GD selected from customs data otherwise person registered for commercial import will fill manually.

7. FED Paid at Import Stage

This field will be filled by the system in case of GD selected from customs data otherwise registered person will fill manually.

8. FED @ Rs.1/Kg on Edible Oil

This field will be enabled for Import Type "Edible Oil" only. It will be filled by the system in case of GD selected from customs data otherwise registered person will fill manually.

Annex – C: DOMESTIC SALES INVOICES (DSI)

The registered persons will provide the detail of domestic sales in this annexure, it will contain following three types of documents to be recorded:

1. Sale Invoices (PI)
2. Credit Note (CN)
3. Debit Note (DN)

Following are the general instructions for filling this annexure:

1. All sales shall be recorded based on any one of the CNIC or NTN of the buyer (remaining particulars of buyer NTN/CNIC/Name will be populated as per registration data) irrespective of whether sold to a registered person or un-registered person, it will be mandatory for Manufacturers, Importers and Exporters from 01-Sep-2011. Other registered persons can also provide these details but they may provide the detail of bulk invoices issued to un-registered persons by selecting Buyer Type %Bulk-Unregistered+. The invoices count will be entered in column "Document Number" and "Document Date column will be blank in this case.
2. If an invoice contains items pertaining to multiple rates or multiple types; then multiple rows with same Invoice Type, 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.
3. If an invoice contains items pertaining to Goods and Services both, then write two separate rows giving details separately where possible as explained above.

The column wise filling details are as follows:

1. Particulars of Buyer

All purchases will be recorded by providing any of the NTN/CNIC, the remaining particulars NTN, CNIC or Name will be populated as per profile of buyer by the system automatically.

2. Buyer Type

The Buyer Type will be marked as "Registered" if the buyer is registered for Sales Tax otherwise it will be "Unregistered+ in case of registered persons have business nature Manufacturer, Importer & Exporter. The registered persons other than Manufacturers, Importers & Exporters may select the Buyer Type %Unregistered+or %Bulk-Unregistered+

3. Document Type

Document Type will be list of values containing (SI, CN, and DN), the registered person will select one of them as per document nature.

4. Document Number

Document Number will be an input field, the registered person will provide the invoice number in this field, in case of debit/credit note the registered person will also provide the concerned invoice number this field.

5. Document Date

Document Date will be an input field, the registered person will provide the invoice date in this field, in case of debit/credit note the registered person will also provide the concerned invoice date this field.

6. HS Code

HS Code will be an input field and optional except for the registered persons selling or buying the items subject to FED in ST Mode.

7. Sale Type

Sale Type will be a list of values and supplier will select the applicable as per his/her sale nature and can be any one of the following:

- Goods
- Services
- Special Procedure Goods
- Goods at 50% Exemption (KPK)
- Goods (FED in ST Mode)
- Services (FED in ST Mode)
- 3rd Schedule Goods
- Goods at Reduced Rates (4%, 6%)
- Services at Reduced Rate (4%)

8. Rate

Rate will also be a list of values containing applicable rates as per Sale Type selected above.

9. Quantity

This field will be enabled by the system automatically for input of invoice quantity, when Sale Type will be %Services (FED in ST Mode)+& %Special Procedure Goods+

10. UoM

UoM will be filled by the system the possible values will be "MT" or "bill of lading" for Purchase Type "Special Procedure Goods" or "Services (FED in ST Mode)+respectively.

11. Value of Sales Excluding Sales Tax

This field will be enabled by the system automatically for input of invoice value.

12. Sales Tax/ FED in ST Mode

It will be calculated by the system on the basis of %Rate+and %Value of Sales+

13. Extra Tax (under Chapter XIII of Sales Tax Special Procedures Rules, 2007)

The registered person will enter the amount of Extra Tax in this field, if applicable.

14. ST Withheld at Source

The registered person will enter the amount of ST Withheld at Source against his/her Sales in this field, if applicable.

Annex – D: GOODS DECLARATION - EXPORTS (GDE)

The registered person will select the Shipping Bills from the pool of customs data relating to return period and can change/edit any field of selected shipping bills but the registered person may provide the detail of export GDs which will not exist in the list, the column wise detail is as follows:

1. Particulars of GD Export

Particulars of GD will be filled by the system in case of GD selected from customs data otherwise registered person will select/enter particulars.

2. Value of Exports in Pak Rupees

This field will be filled by the system in case of GD selected from customs data otherwise registered person will fill manually.

3. Value of Goods Actually Shipped

This field will be filled by the system in case of GD selected from customs data otherwise registered person will fill manually.

4. Value of Short Shipment

This field will be filled by the system in case of GD selected from customs data otherwise computed by the system for manual entry.

5. Value of Goods Admissible for Refund

This field will be filled by the system in case of GD selected from customs data otherwise determined by the system for manual entry.

6. MATE Receipt No., where applicable

This field will be filled by the system in case of GD selected from customs data otherwise registered person will fill manually, if applicable.

7. MATE Receipt Date

This field will be filled by the system in case of GD selected from customs data otherwise registered person will fill manually, if applicable.

Annex – E: FEDERAL EXCISES

The registered person will provide the detail of Federal Excise details in this annexure; the serial wise detail is as follows:

1. Sr. 1 to 6: Excisable goods supplied/services provided.

Space has been provided for six excisable goods/services to cater to situations where a registered person is supplying or providing more than one goods or services.

- **Type:** The registered person will select either Goods or Services
- **Description of Goods/ Services:** The registered person will select the relevant item on which the FED is being charged (not in ST mode) from list which will be provided by the system. Following nomenclature should be adhered to while specifying the goods/Services:
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Sr.	Title	HS Code
1	Concentrates for aerated beverages	21069010
2	Aerated waters	22011020
3	Aerated waters with sweetener etc.	22021010
4	Aerated waters manufactured from pulp/juice etc.	22011020
5	Un-manufactured tobacco	24010000
6	Cigars, cheroots, cigarillos and cigarettes of tobacco substitutes	24020000
7	Locally produced cigarettes if their retail price exceeds twenty one rupees per ten cigarettes.	24020000

8	Locally produced cigarettes if their retail price exceeds eleven rupees and fifty paise per ten cigarettes but does not exceed twenty one rupees per ten cigarettes.	24020000
9	Locally produced cigarettes if their retail price does not exceed eleven rupees and fifty paise per ten cigarettes	24020000
10	Cigarettes manufactured by a manufacturer who remains engaged on and after the 10th June, 1994, either directly or through any other arrangement, in the manufacture of any brand of cigarette in non-tariff areas.	24020000
11	Clinker	25231000
12	Lubricating oils in packs not exceeding 10 liters	27101951
13	Lubricating oils in packs exceeding 10 liters	27101952
14	Lubricating oil in bulk (vessels,bouzers,lorries etc.)	27101953
15	Lubricating oil if manufactured from reclaimed oils or sludge or sediment	38030000
16	Base lube oil	27101993
17	Liquefied natural gas	27111100
18	Liquefied propone	27111200
19	Liquefied butanes	27111300
20	Liquefied ethylene, propylene, butylene and butadiene	27111400
21	Other liquefied petroleum gases and gaseous hydrocarbons	27111900
22	Natural gas in gaseous state	27112100
23	Other petroleum gases in gaseous state	27112900
24	Flavors and concentrates for use in aerated beverages	33021010
25	Perfumes and toilet waters (packed in retail packing)	33030000
26	Perfumes and toilet waters (bulk)	33030000
27	Beauty and make-up preparations etc. (packed in retail packing)	33040000
28	Beauty and make-up preparations etc. (bulk)	33040000
29	Preparations for use on the hair (packed in retail packing)	33050000
30	Preparations for use on the hair (bulk)	33050000
31	Pre-shave, shaving or after-shave preparations, deodorants etc. (packed in retail packing)	33070000
32	Pre-shave, shaving or after-shave preparations, deodorants etc. (bulk)	33070000
33	Cement	25230000
34	Filter rods for cigarettes	90318000
35	Goods insurance services	98131100
36	Fire insurance services	98131200
37	Theft insurance services	98131300
38	Marine insurance services	98131400

39	Other insurance services	98131500
40	Banking or non-banking financial services	98130000
41	Franchise services	98230000
42	Stock brokerage services	98191000
43	Port and terminal operating services	98199090

The following goods and services whose liability (FED) is being discharged in Sales Tax mode will be declared in Annex . C.

Sr.	Title	HS Code
1	Edible oils	15000000
2	Vegetable ghee and cooking oil	15160000
3	White crystalline sugar	17019910
4	Advertisement	98020000
5	Facilities for travel	98030000
6	Carriage of goods by air	98051000
7	Shipping agents	98041000
8	Telecommunication services	98120000

- **UoM:** The system will fill this field on the basis of item selected above.
- **Price/Unit:** The registered person will enter the amount in this field, if applicable.
- **Quantity:** The registered person will enter the quantity of item in this field, if applicable.
- **Value:** The registered person will enter the value of item in this field, if applicable.
- **Duty Rate:** The system will fill this field on the basis of item selected by registered person.
- **FED:** The FED will be computed by the system on the basis of Price/Unit, Quantity, Value & Duty Rate.

2. Sr. 7: Federal Excise Duty on Natural Gas supplied

The quantity and FED columns will be filled by the system on the basis of sum of quantity and FED in Annex-E1.

3. Sr. 8: Excisable goods exported

The registered person will enter the amount of quantity or value in relevant columns related to excisable goods exported.

4. Sr. 9: Zero-rated supplies

The registered person will enter the amount of quantity or value in relevant columns related to zero rated supplies.

5. Sr. 10: Exempt supplies

The registered person will enter the amount of quantity or value in relevant columns related to exempt supplies.

6. Sr. 11: FED paid on goods used in manufacturing of Goods supplied for domestic consumption

FED on inputs used in goods supplied for domestic consumption during the tax period is to be given here.

7. Sr. 12: Payable FED

This field would be automatically computed by the system as per formula.

8. Sr. 13: FED paid on goods used in manufacturing of Goods exported (drawback)

FED on inputs used in goods exported during the tax period is to be given here.

9. Sr. 14: Arrears

This field would be automatically computed based on the sum of following amounts entered by the registered person manually.

- Principal Amount
- Default Surcharge
- Penalty
- Others

10. Sr. 15: Total FED Payable/Drawback

This field would be automatically computed by the system as per formula.

Annex – E1: FEDERAL EXCISE DUTY ON NATURAL GAS

The registered person will provide the well wise detail of FED on Natural Gas in this annexure. The column wise filling details are as follows:

1. Name of Well

The system will automatically fill this field on the basis of wells related to registered person.

2. Location/City

The system will automatically fill this field on the basis of well listed.

3. Province

The system will automatically fill this field on the basis of well listed.

4. UoM

The system will automatically fill this field on the basis of well listed.

5. Quantity

The registered person will enter the amount of quantity manually.

6. Rate

7. The registered person will enter the rate manually.

8. FED Paid

The system will compute this amount on the basis of quantity and rate.

Annex – F: CARRY FORWARD SUMMARY

In this annexure the registered person will provide the summary of credit carried forward w.r.t. value of goods, sales tax (excluding value addition tax) and value addition tax of domestic purchases and imports. The column wise filling details are as follows:

1. Opening Balance

This field will be filled by the system automatically from the closing balance of preceding return but for the period July, 2011, the registered persons will enter the amount manually.

2. Purchased/ Imported during the month

Purchased/ Imported during the month will be filled by the system automatically on the basis of domestic purchases & imports for the return period.

3. Consumed/ Sold during the month

Consumed/ Sold during the month will be an input field and registered person will provide detail manually.

4. Closing Balance

Closing balance will be computed by the system automatically as per formula.

Annex – G: SALES TAX ARREARS

The registered person will provide the detail of arrears w.r.t. Principal Amount, Default Surcharge, Penalty and Others. The column wise filling details are as follows:

1. Type

Type will be selected by the registered person according to nature of arrear.

2. Details

Details will be an input field containing details of arrears.

3. Tax Period

The Tax Period of arrear will be entered by the registered person in this field having format %YYYYMM+

4. Amount

The Amount of arrear will be entered by the registered person in this field.

5. Total Amount

This will be sum of all arrears and will be computed by the system.

Annex – H: STOCK STATEMENT

This annexure is mandatory for refund claimants and they may submit this statement within 120 days from due date of return filing of particular tax period; other registered persons are encouraged to provide these details. The system will show and fill the relevant columns of those items whose closing balance will be greater than zero in preceding return, but the registered person may add the new items and provide their data manually. The column wise filling details are as follows:

This annexure will be mandatory for refund claimants who will claim any amount of refund at serial 30 of main return and they may submit this statement within 120 days from due date of return filing of particular tax period.

1. HS Code

The registered person will select the HS Code or system will fill this field automatically from preceding return.

2. Product Code

The registered person will enter the Product Code manually or system will fill this field automatically from preceding return. Product code is applicable to those items which are not clearly defined by (8 Digits) HS Code.

3. Item Description

The system will fill this field automatically on the basis of HS Code or Product Code but registered person may enter manually where HS Code and Product Code will not be defined.

4. Type

Type will be selected by the registered person according to nature of item.

5. Sales Tax Rate/ Exempt

The registered person will enter the rate manually or system will fill this field automatically from preceding return.

6. Unit of Measure

The system will fill this field automatically on the basis of HS Code or Product Code but registered person may enter manually where HS Code and Product Code will not be defined.

7. Opening Balance

The registered person will enter the value/quantity manually or this field will be filled by the system automatically from the closing balance of preceding return.

8. Purchased/ Imported during the month

The registered person will enter the value/quantity of item in this field manually.

9. Consumed/ Sold during the month (Domestic Taxable Supplies)

The registered person will enter the value/quantity of item in this field manually.

10. Consumed/ Sold during the month (Domestic Zero Rated/ Exempt Supplies)

The registered person will enter the value/quantity of item in this field manually.

11. Consumed/ Exported during the month (Exports)

The registered person will enter the value/quantity of item in this field manually.

12. Closing Balance

Closing balance will be computed by the system automatically as per formula.

Annex – P: BREAKUP OF SERVICES PROVIDED

In case of telecom companies, the system will fill this annexure automatically according to the ratios provided by the companies, the other registered persons will enter the province/ area wise value of services provided and sales tax charged.

1. Value of Services excluding Sales Tax

The registered person other than telecom sector will provide the province/area wise value of services in this field.

2. Sales Tax Charged

The registered person other than telecom sector will provide the province/area wise amount of sales tax charged against services in this field.

3. % age

The %age+column will be filled by the system on the basis of province/ area wise share of %Sales Tax Charged+

4. Total of “Value of Services excluding Sales Tax” & “Sales Tax Charged”

These fields will be computed by the system.