

FEDERAL BOARD OF REVENUE
SALES TAX & FE RETURN
(Frequently Asked Questions – FAQs)

Q-1 Taxpayer Registration Confirmation - How can I check whether a person is a registered person or not?

A person not registered for Sales Tax is called a non-registered person. If you have NTN or CNIC of a person then you can check its registration for sales tax by using any one of the following methods:

- a) Use Online NTN Inquiry at <http://fbr.gov.pk>
- b) Add a record in online entry while filling Annex-A or Annex-C of ST&FE Return and system automatically shows whether registered or not.
- c) By using your mobile phone, send an SMS at 3327 as follows:
ENQ NTN <NTN Number>
ENQ CNIC <CNIC>

Q-2 CNIC Verification - How can I find out name of a person, if his/her CNIC is known?

- a) If the person is an NTN holder then, you can use the method given in Q-1 above.
- b) For all other persons, Send an SMS at 7000 by typing the CNIC, you will receive name of the person as an SMS. (This is a service of NADRA, and you will be charged by NADRA for this service)

Q-3 Unadjusted Capital Goods/ Fixed Assets - How can I get credit of Capital/Fixed Assets purchased prior to 1st July 2011

Prior to 1st July 2011, the credit of Capital/Fixed assets was allowed as 1/12 every month which can now be adjusted in one go w.e.f 1st July 2011. You can get input credit of unadjusted capital/fixed assets procured prior to July 2011 as follows:

- a) Make a purchase entry in Annex-A by filling the relevant columns as follows:
 - i) Purchase Type = Capital Goods/Fixed Assets
 - ii) Document Type = PI

- iii) Document Number = PFA-201011
- iv) Document Date = 30/06/2011
- v) Value of Purchases = Value of un-adjusted capital/assets
- vi) Sales Tax = Sales Tax involved in corresponding value of un-adjusted capital/assets

Q-4 Data entry of quantities and rates - Can I provide the quantity and rates in fractions/decimals

- a) Yes, you can provide the quantities (MT) upto three (3) decimal places and rates up to two (2) decimal places. This facility is available in the main return as well as in the online Annexure.
- b) However, the Quantity and unit of measure (UOM) in Annex-A & C are required only in following cases:
 - Special procedure goods
 - Electricity @ Rs. 6/KWH
 - Services (FED in ST Mode) for mentioning Bill of Ladings

Q-5 Retail Sales by “Retailers only” – Which columns are to be filled by retailers

The persons registered as “Retailer” only will fill the following information:

- a) Retailers will file the ST&FE return on **Quarterly** basis in the months of September, December, March and June
- b) Sr-14 (Retail Turnover for the Quarter)
- c) The tax is computed automatically by the system

Note : The invoices issued by retailers cannot be used for input claims by their buyers

Q-6 Retail Sales by “Retailers registered in any other categories as well” – How to file the return?

- a) If a Retailer is also registered in any other category such as Manufacturer, Importers, Exporter, Wholesaler, etc. then he will

submit the ST&FE return on **Monthly Basis** and no separate quarterly return filing will be required.

- b) Retail sales by such persons will be recorded in Annex-C by providing retail price in the column of titled as “Value of sales excluding sales tax”; and by selecting the “Buyer Type” as “Retail Consumers”, date as last day of the month and document number as RETAIL-MMYYYY (Where MM=Month and YYYY=Year). For example the document number for retail sale made during the month of August 2011 will be RETAIL-082011. Remaining columns of the annexure and return will be filled as per normal practice.
- c) In the returns for September, December, March and June; the quarterly turnover should be entered at sr-14 of the return against which the tax amount will be calculated automatically by the system as per Chapter II of Sales Tax Procedure Rules 2007.

Q-7 Sales Tax Withheld as Withholding Agent – How to report in Annex-A?

- a) Where purchases are made by the Sales Tax Withholding Agents on or after 1st July 2011, then the tax withheld should be reported in the Annex-A at the time of recording the purchase invoice and this amount should be paid with return.
- b) However, in cases where purchases made prior to 1st July 2011 were reported without providing the detail of amount of sales tax withheld in Annex-A, then the amount of sales tax withheld should be reported in Annex-A by selecting purchase type as “STWH”.. In this case all the remaining columns should also be filled, but only the amount of STWH will be transferred to the main page of the return as amount payable.

Q-8 Sales Tax Withheld at Source – How to report in Annex-C?

- a) Where sales are made to the Sales Tax Withholding Agents on or after 1st July 2011, then the tax withheld at source may be reported in the Annex-C at the time of recording the sales invoice.

- b) Where sales are made to the Sales Tax Withholding Agents and the tax deducted at source was not claimed by the supplier in Annex-C, the sales tax withheld at source can be claimed by selecting the Sales Type as “STWH” in Annex-C. All the remaining columns should also be filled, but only the amount of STWH will be transferred to the main page of the return as a credit.

Q-9 Credit Carried Forward on account of value addition tax – What is the relationship of Annex-F with Sr-26 of the return form?

You should complete Annex-F and system will transfer the amount of “**Credit Carried forward due to value addition tax**” at Sr-26. The registered person can however, edit the value computed by the system.