



Sales Tax Real-time Invoice Verification

Updated : 27 Jul 2016

Presentation Scheme

- Introduction
- Legal Changes
- Changes in Rules
- Process explained
- Screenshots

Issue explained

- Illegal input tax adjustment
- Past Practice
- STARR
- 2007 e-return
- CREST
- E-invoicing world-wide

Legal Provisions

- Amendments made to:
 - The Sales Tax Act, 1990
 - The Federal Excise Act, 2005
 - The Sales Tax Rules, 2006

The Sales Tax Act, 1990

- Clause (9) of section 2
 - “and different dates may be specified for furnishing of different parts or annexures of the return;”
- Proviso to Clause (i) of sub-section (2) of section 7
 - “ Provided that from the date to be notified by the Board in this respect, in addition to above, if the supplier has not declared such supply in his return or he has not paid amount of tax due as indicated in his return;”

- Clause (l) of sub-section (1) of section 8
 - “from the date to be notified by the Board, such goods and services which, at the time of filing of return by the buyer, have not been declared by the supplier in his return **or he has not paid amount of tax due as indicated in his return.**”
- Sr. No. 19 of Table in section 33
 - “or the rules made thereunder”

The Federal Excise Act, 2005

- Sub-section (2A) of Section 6
 - “From the date to be notified by the Board, adjustment of duty of excise under sub-section (1) shall be admissible only if the supplier of input goods and services has declared such supply in his return and he has paid amount of tax due as indicated in his return.”

- Sub-section (13) section 19
 - “Any person who contravenes any provision of this Act or rules made thereunder for which no penalty has specifically been provided in this section shall be liable to pay a penalty of five thousand rupees or three percent of the amount of duty involved, whichever is higher.”

The Sales Tax Rules, 2006

- Sub-rule (2) of rule 18 of the Sales Tax Rules, 2006, amended through SRO 493(I)/2016 dated 01.07.2016
 - “(2) The proviso to clause (i) of sub-section (2) of section 7 and clause (I) of sub-section (1) of section 8 of the Sales Tax Act, 1990 and sub-section (2A) of section 6 of the Federal Excise Act, 2005 shall be applicable for sales tax and federal excise returns for the tax periods from July, 2016 and onwards.”
- Sub-rules (3) to (7) describe further process

Important Dates



Sales Tax Real-time Invoice Verification

**SALES TAX RETURN FILING
SCHEDULES DATES ARE:**



www.fbr.gov.pk

Tax Domain: 042-99214161

helpline@fbr.gov.pk

051-111 772 772 from 8:00 to 24:00 hrs.

Process Flow

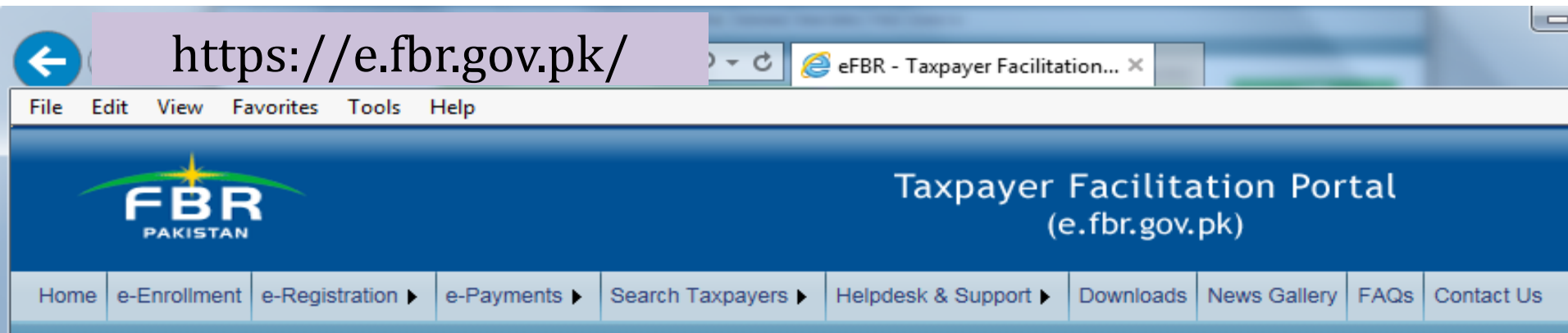
- Entry in Annexure-C and Annexure-I.
- Availability of data to respective buyer in “Purchase Data” and “Debit and Credit Note Data”
- Submission of Annexure-C and Annexure-I by 10th before submission of return by the supplier.
- Supplier will feed STWH as a separate document in Annex-C which will be available to Buyers as WH Agent from Purchase Data to accept in the same period.
- Loading of data in Annexure-A and Annexure-I from “Purchase Data” and “Debit and Credit Note Data” by the buyer.
- Manual entry of the invoices of the unregistered person and the registered person allowed by the Board.
- Intimation to the buyer if all suppliers have filed their returns.

- If supplier has not filed return, the buyer shall be allowed input tax adjustment till the 10th day of the next month with the message.
 - In case of non-filing, recovery of input tax through row 7a
 - In case of filing adjustment shall be allowed through row 7b
 - The balance shall appear in row 7c
- If the buyer does not declare withheld amount of sales tax, the supplier shall be allowed reduction in output tax till the 10th day of the next month.
 - In case of non-declaration, recovery of tax through row 7a,
 - in case of declaration, adjustment shall be allowed through row 7b
 - the balance shall appear in row 7c.

- If the buyer does not accept the Credit Note, the supplier shall be allowed reduction in output tax till the 10th day of the next month.
 - In case of non-acceptance, recovery of tax through row 7a,
 - in case of acceptance, adjustment shall be allowed through row 7b,
 - the balance shall appear in row 7c.
- The buyer shall be intimated on every status change, and on removal of all objections.

NEW FEATURES


FBR Web Portal- Taxpayers



Browser address bar: <https://e.fbr.gov.pk/>

Browser tabs: eFBR - Taxpayer Facilitation...

Browser menu: File Edit View Favorites Tools Help

Page Header:  **Taxpayer Facilitation Portal**
(e.fbr.gov.pk)

Navigation Menu: Home e-Enrollment e-Registration ▶ e-Payments ▶ Search Taxpayers ▶ Helpdesk & Support ▶ Downloads News Gallery FAQs Contact Us

Login

User ID:

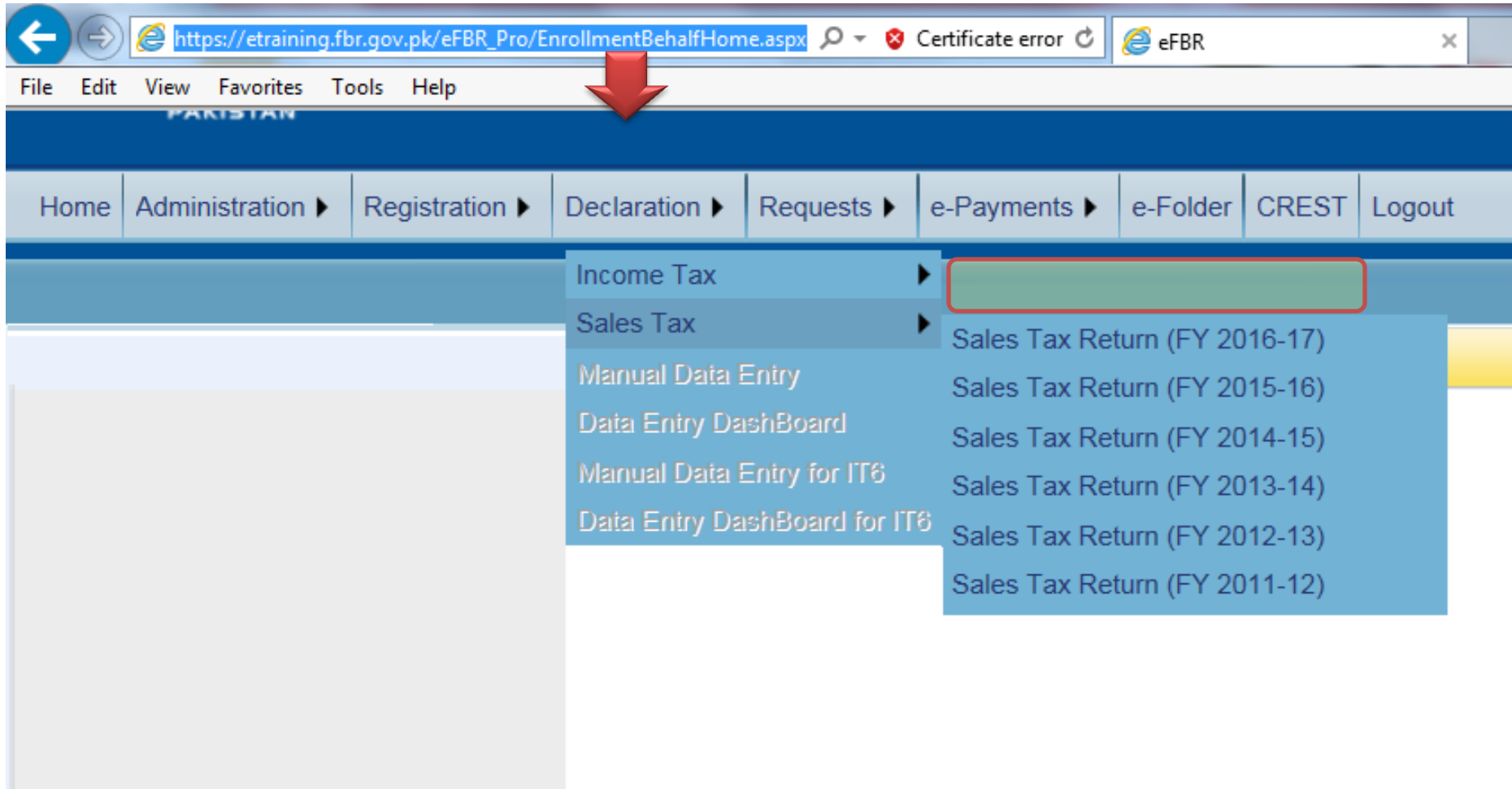
Password:

[Sign In](#) [e-Enroll Now](#)

[Forget Password](#)

Declaration Tab

Sales Tax Return (FY 2016-17)



The screenshot shows a web browser window with the URL https://etraining.fbr.gov.pk/eFBR_Pro/EnrollmentBehalfHome.aspx. The browser's address bar also displays a "Certificate error" warning. The page features a navigation menu with the following items: Home, Administration, Registration, Declaration, Requests, e-Payments, e-Folder, CREST, and Logout. The "Declaration" menu is expanded, revealing a list of sub-items: Income Tax, Sales Tax, Manual Data Entry, Data Entry DashBoard, Manual Data Entry for IT6, and Data Entry DashBoard for IT6. The "Sales Tax" sub-item is further expanded to show a list of tax return periods: Sales Tax Return (FY 2016-17), Sales Tax Return (FY 2015-16), Sales Tax Return (FY 2014-15), Sales Tax Return (FY 2013-14), Sales Tax Return (FY 2012-13), and Sales Tax Return (FY 2011-12). A red arrow points to the "Declaration" menu item, and a red box highlights the "Sales Tax Return (FY 2016-17)" option.

Print this Page

8000023-1 - IND (RTO ISLAMABAD) FBR Mobile Test User 3

Sales Tax & Federal Excise Return (2016-2017) Current N°

Sales Tax
(Control Center)

Tax Period

Monthly Jul,16
Select
Jul,16

MIS Report
Annex - C

[File Null Return](#)
[Print SalesTax Return](#)
[Print SalesTax Return with Annexes](#)

SALES TAX 2016-17
GUIDELINES
[General Instructions for ST & FE Return](#)
[Filling Instructions for ST & FE Return](#)

Note: If you don't have any business activity during the tax

NTN	Name	Tax Period	Normal	Revised	Submission Date
8000023-1	FBR Mobile Test User 3		N		
REGISTRY	CNIC in case of Individual	COY/AOP/IND	Business Nature	Tax Office	Revised N°
	88888-0000002-3	INDIVIDUAL	SERVICE PROVIDER	RTO ISLAMABAD	
					Assessed N°

0000023-1 FBR Mobile Test User 3 Jul, 2016 N

CNIC in case of Individual: 88888-000002-3
 COY/AOP/IND: INDIVIDUAL
 Business Nature: SERVICE PROVIDER
 Tax Office: RTO ISLAMABAD
 Revised N^o:
 Assessed N^o:

Description		Gross Value	Taxable Value	Sales Tax	
1.	Domestic Purchases from Registered Persons (excluding fixed assets)	Annex-A & I	1,000	1,000	170
2.	Domestic Purchases from Un-registered Persons	Annex-A & I	0		
3.	Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B	0	0	0
4.	Capital Goods / Fixed Assets (Domestic Purchases & Imports)	Annex-A, I & B	0	0	0
5.	Input for the month = (1 + 3 + 4)				170
6.	Credit brought forward from previous tax period				0
7.	Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)				0
7 a.	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.		Report		0
7 b.	Allowance of input tax credit and reduction of output tax out of previous return column 7c		Report		0
7 c.	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).		Report		0
8.	Accumulated Credit = (5 + 6 - 7 - 7a + 7b)				170
9.	Total Goods or Services supplied locally (Including Reduced Rate Sales)	Annex-C & I	5,000	5,000	850
10.	Goods or services supplied locally (at Reduced Rates)	Annex-C & I	0	0	0
11.	Exports	Annex-D	0		
12.	Extra Tax under Chapter XIII of ST Special Procedure Rules, 2007	Annex-C			0
12a.	Electricity supplied to marble/granite industry (non Adjustable)	KWH	100	Annex-C & I	125
13.	Electricity Supplied to steel sector	KWH	0	Annex-C & I	0
13a.	Sales Tax portion of Sr. 13 collected at normal rate (adjustable against input)				0
13b.	Adjustment given to Steel Melters under SRO 421 (I) / 2014		Annex-I		0
13c.	Remaining Sales Tax portion of Sr. 13 (non-adjustable against input) = 13 - (13a+13b)				0
14.	Gas supplied to CNG sector on notified Value	Annex-C & I	0	0	0

Annex –C Preparation

Annex-C (Domestic Sales Invoices)

Preparing

Particulars of Buyer

NTN CNIC Name
 Type

Particulars of Document

Sale Origination Province of Supplier Type Number
 Date HS Code

Invoice Details

Sale Type Rate Quantity
 UOM Value of Sales Excl. ST Description
 Sales Tax/ FED in ST Mode Extra Tax ST Withheld at Source
 Further Tax Total Value of Sales

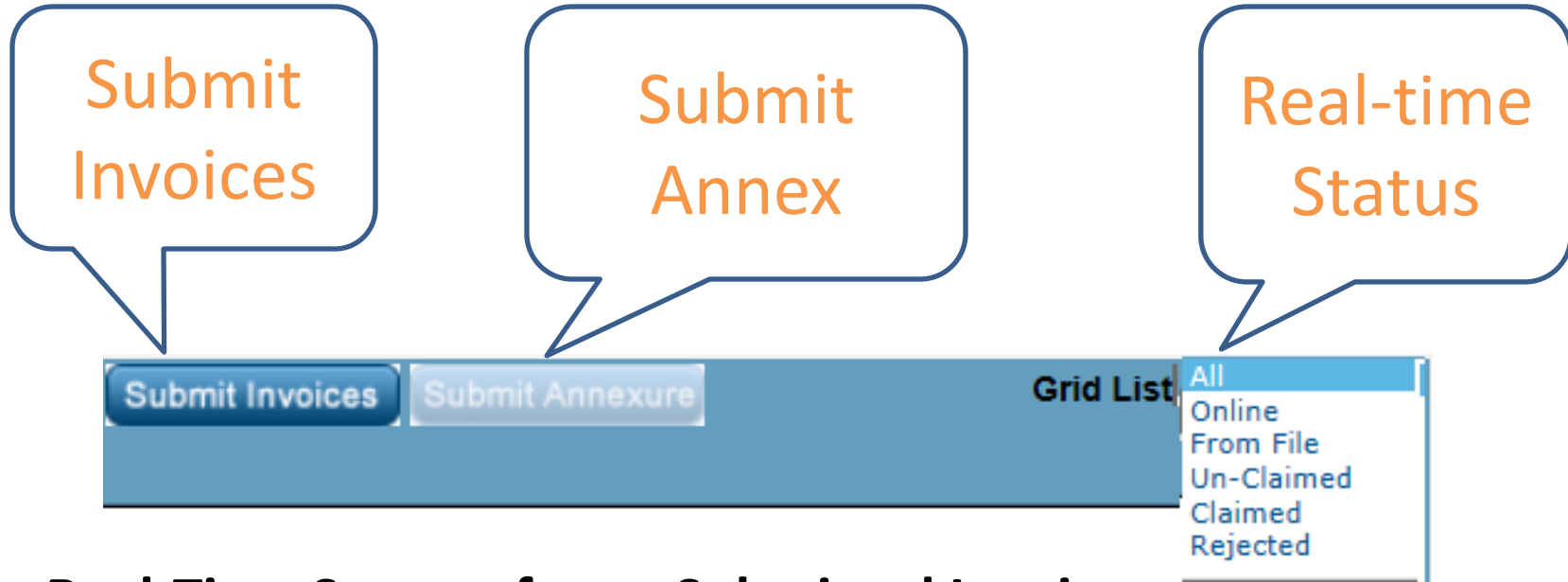
Exemption, Zero & Reduce Rated Reference

SRO / Schedule No. Item Sr. No.

Grid List

Particulars of Buyer				Document				Sale Type	Rate	Description	Quantity	UOM	Value of Sales Excl. ST	Sales Tax/ FED in ST Mode	Extra Tax	Further Tax
Sr.	NTN	CNIC	Name	Type	Number	Date	HS Code									
Total Sales											0	-	0	0	0	

New Options: Annex –C



Real-Time Status of your Submitted Invoices:

1. *Claimed by Buyers (Locked)*
2. *Unclaimed (editable)*
3. *Rejected*

Submitted Sale Invoices will be available to buyers for claim

Annex –C: Excel file loading data

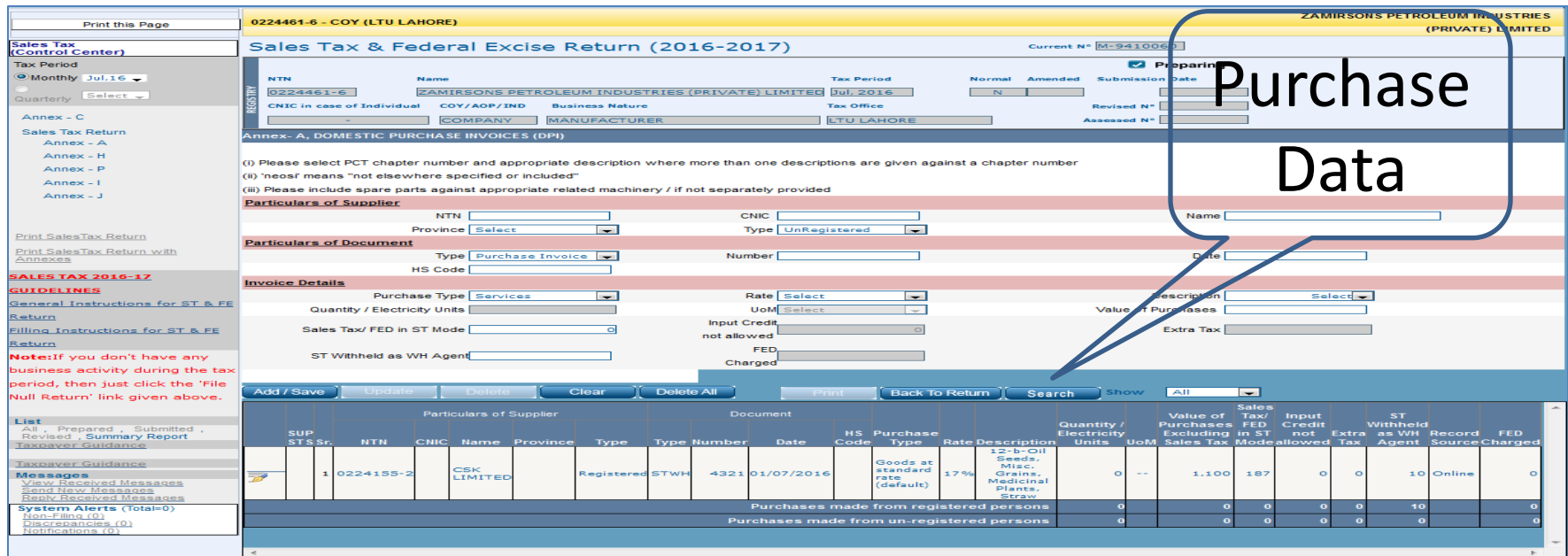
Sales Tax & Federal Excise Return		Upload Files	
Browse for File:	<input type="text"/>	<input type="button" value="Browse"/>	<input type="button" value="Import Data"/>
Download Sample File		<input type="button" value="Back To Return"/> <input type="button" value="Back to Annexure C"/>	

Making Annex -A

Description			Gross Value	Taxable Value
1.	Domestic Purchases from Registered Persons (excluding fixed assets)	<u>Annex-A & I</u>	0	0
2.	Domestic Purchases from Un-registered Persons	<u>Annex-A & I</u>	0	
3.	Imports excluding fixed assets (Includes value addition tax on commercial imports)	<u>Annex-B</u>	0	0
4.	Capital Goods / Fixed Assets (Domestic Purchases & Imports)	<u>Annex-A, I & B</u>	0	0
5.	Input for the month = (1 + 3 + 4)			

Loading Purchase Data

- Press purchase data for selection of invoices submitted by suppliers
- For permissible categories of registered persons or directly enter invoice data of unregistered persons or prescribe categories of registered persons search as DISCOs, AJK Suppliers etc.



Purchase Data

Particulars of Supplier

NTN: 0224461-6
 Name: ZAMIRSONS PETROLEUM INDUSTRIES (PRIVATE) LIMITED
 Province: Select
 Type: UnRegistered

Particulars of Document

Type: Purchase Invoice
 Number: []
 Date: []

Invoice Details

Purchase Type: Services
 Rate: Select
 Quantity / Electricity Units: []
 UoM: Select
 Value of Purchases: []
 Sales Tax/ FED in ST Mode: []
 Input Credit not allowed: []
 Extra Tax: []
 ST Withheld as WH Agent: []
 FED Charged: []

SUP STS Sr.	NTN	CNIC	Name	Province	Type	Type Number	Date	HS Code	Purchase Type	Rate	Description	Quantity / Electricity Units	Value of Purchases Excluding in ST Sales Tax	Sales Tax/ FED	Input Credit not Extra Tax	ST Withheld as WH Agent	Record Source	FED Charged	
1	0224155-2		CSK LIMITED		Registered	STWH	4321	01/07/2016		17%	12-b-Oil Seeds, Misc. Grains, Medicinal Plants, Straw	0	1,100	187	0	0	10	Online	0
Purchases made from registered persons													0	0	0	0	10	0	
Purchases made from un-registered persons													0	0	0	0	0	0	

Loading Data into Annex -A

Annex - A Search

Advance Search:

NTN From Date To Date

Amount Doc Number

Upload NTN file No file selected [Download Sample File](#)

Particulars of Supplier					Document										Value of Sales				Sales Tax/ST		Total Value of Sales		ST Withheld at Source	SRO / Schedule No.	Item Sr. No.	Saler Return Status
Sr.	NTN	CNIC	Name	Type	Sale Origin Province of Supplier	Type	Number	Date	HS Code	Sale Type	Rate	Description	Quantity	UOM	Excl. ST	FED in ST Mode	Extra Tax	Further Tax	of Sales	ST	of Sales	at Source	No.	No.	Status	
1	1143539-9		UNILEVER PAKISTAN FOODS LIMITED		PUNJAB	Purchase Invoice	2342	03/07/2016		Goods (FED in ST Mode)	16	US-a-Fish & Crustaceans	0	1	234	37	234	0	0	0	0	0			Preparing	

Search

Download to Excel

Reject

Load Data

Loading Debit/Credit Data

Annex - I Search

Advance Search:

NTN

From Date



To Date



Amount

Doc Number

Upload NTN file

 No file selected

[Download Sample File](#)



Load Data

Download

Back

New Rows in Main Return 7 a,b,c

Print this Page

1143539-9 - COY (LTU LAHORE)

Sales Tax & Federal Excise Return (2016-2017)

Current N° M-9409850

Sales Tax
(Control Center)

Tax Period

Monthly Jul,16 ▼

Quarterly Select ▼

Annex - C

Sales Tax Return

Annex - H

Annex - P

Annex - I

Annex - J

[Print SalesTax Return](#)

[Print SalesTax Return with](#)

REGISTRY

NTN	Name	Tax Period	Normal	Amended	Submission Date
1143539-9	UNILEVER PAKISTAN FOODS LIMITED	Jul, 2016	N		
CNIC in case of Individual	COY/AOP/IND	Business Nature	Tax Office		
-	COMPANY	MANUFACTURER	LTU LAHORE		

				Revised N°
				Assessed N°

TAX CREDITS

Description	Gross Value	Taxable Value	Sales Tax
1. Domestic Purchases from Registered Persons (excluding fixed assets) Annex-A & I	0	0	0
2. Domestic Purchases from Un-registered Persons Annex-A & I	0		
3. Imports excluding fixed assets (Includes value addition tax on commercial imports) Annex-B	0	0	0
4. Capital Goods / Fixed Assets (Domestic Purchases & Imports) Annex-A, I & B	0	0	0
5. Input for the month = (1 + 3 + 4)			0
6. Credit brought forward from previous tax period			0
7. Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)			0

7 a.	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.	0
7 b.	Allowance of input tax credit and reduction of output tax out of previous return column 7c	0
7 c.	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	0

8.	Accumulated Credit = (5 + 6 - 7 - 7a + 7b)	0
----	--	---



New Rows in Main Return 7 a,b,c

7a	Inadmissible input tax credit in terms of section 7(2)(i) read with section 8(1)(l) 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 column 7c
7c	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column 7a

MIS Reports (for 7a, 7b, 7c)

Recovery/adjustment of provisionally allowed input tax credit

Your following suppliers have not so far declared your following purchases in their sales tax and federal excise returns, however, you were allowed provisional adjustment of input tax against their invoices but they have failed to file their returns by the 10th day of the next month, therefore, your said inadmissible input tax credit is adjusted/recovered in terms of proviso to section 7(2)(i) read with section 8(1)(l) of the Sales Tax Act, 1990. You are, therefore, advised to contact the said suppliers and persuade them to declare your said purchases and file their returns so that you could get input tax credit of the said purchases.

Name of the Supplier	NTN	Tax Period	Sales tax claimed on purchases
No Records Found			

Recovery/adjustment of provisionally allowed reduction in output tax

Your following buyers have not so far declared sales tax withheld amount in their monthly sales tax and federal excise return, however, you were allowed provisional reduction in your output tax against the said amount but they have failed to declare the said withheld amount of sales tax by the 10th day of the next month in their monthly sales tax and federal excise return, therefore, your said reduction in output tax is adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return so that you could get benefit of reduction of output tax.

Name of the Buyer	NTN	Tax Period	Sales tax withheld and to be paid by the buyer
No Records Found			

Recovery/adjustment of provisionally allowed reduction in output tax

Your following buyers have not so far accepted the Credit Note issued by you, however, you were allowed provisional reduction in your output tax against the said Credit Note but they have failed to accept the said Credit Note by the 10th day of the next month, therefore, said reduction in output tax is adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to accept the said Credit Note so that you could get benefit of reduction of output tax.

Name of the Buyer	NTN	Tax Period	Output tax reduced through Credit Note which shall result into reduction in input tax credit by the buyer
No Records Found			

New Columns added to return

12a	Electricity supplied to marble/granite industry (non Adjustable)	KWH		Annex-C		
18a	Turnover Tax payable by retailers @ 2%		Turnover			

Focal Person in Regional Offices

Mr Mumtaz Ahmed

Additional CIR Zone IV RTO II Karachi:

Mr Imran Mehmood

ACIR Zone IV RTO II Karachi:

Mr Ali Adnan Zaidi 042-9921316

Additional HQ LTU Lahore

Mr Iftikhar Ali 042-111588588 Ext 758

IRAO LTU Lahore

Mr Gulam Sarwar Shah 062-9255275

Additional CIR RTO Bahawalpur:

Mr Safdar Bashir Auditor IR 062-9239286

Dr Pervez Ahmed Shar 071-9310139

Additional CIR RTO Sakhar:

Mr Naseer Ahmed Chandio 071-9310143

DC IR RTO Sakhar:

Mr Naeem Hassan

Additional CIR, LTU Islamabad

Mr Tila Muhammad

Assitant Director Audit LTU Islamabad

Mr Nayyer Mahmood 055-9200727

Additional CIR RTO Gujranwala

Sardar Shaukat Hayat

Auditor IR, RTO Gujranwala

Mr Usman Asghar 052-9250427

Additional CIR RTO Sialkot:

Mr Shahid Iqbal 052-9250428

Assistant Director (Audit) RTO Sialkot

Ms. Shabana Aziz 042-99211955

Additional CIR HQ RTO II Lahore

Mr Aqeel Ahmed

IRAO RTO II Lahore

Focal Person in Regional Offices

Mr Atif Ali 021-99243947
Additional CIR Zone 2 RTO III Karachi
Mr Imran Falak Sher 021-99249526
SO1 CCIR Office RTO III Karachi

Mr Abbas Ahmed 042-99214161
Assistant Director Audit, RTO Lahore
Mr Mateen Ahmed 042-99214161
Auditor IR , RTO Lahore

Mr Hayat Muhammad
Additional CIR (Withholding) RTO
Abbottabad
MR Arshad Raza
Assistant Director Audit RTO
Abbottabad

Dr Naveed Khalid 051-9292650
Additional CIR RTO Rawalpindi
Mr Sajid Raza Mirza 051-9292746
Assistant Director (Audit)

Mr. Ahmed Ameer Khan 021-99218498
Cost Accountant. RTO Karachi
Zulfiqar Khokhar 021-99218597
Assistant Director (Audit) RTO Karachi
Mr Tariq Jamal Khatak 051-9106400
Additional CIR RTO Islamabad

Mr Shakeel Ahmed Ejaz
Assistant Director Audit, RTO Islamabad

Tax Domain Help Center

Phone: 042-99214161

Email : crestfbrhq@gmail.com

Address:

1st Floor, Tax House, Nabha Road Lahore.

Thanks



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Hour

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