


BSTS-03
Section-35
Rules-15/164

	BNTN/NTN/FTN: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>B</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> Tax Period: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td>-</td><td>2</td><td>0</td><td></td><td></td></tr></table> Tax Office: _____										B												-	2	0					
	B																													
			-	2	0																									
	Name: _____ Normal: <input type="checkbox"/> Amended <input type="checkbox"/> Submission Date: _____ <small>Name of Registered Person (Individual, AOP or Company)</small>																													
Principal Service: _____ Service Category: _____ Service Code: _____																														
Place of Business: _____ Office Address: _____																														
Registry	Taxpayer Type: <input type="checkbox"/> Individual <input type="checkbox"/> AOP <input type="checkbox"/> Company Status: <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident (Name of country _____) CNIC No. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> For resident individual. Date of Birth. _____ Non-resident to write Passport (PP) No. _____ Reg./ Incorporation No. _____ (for Company & Registered AOP only). Date of Incorporation: _____																-													
							-																							
	Sales Tax Credit	Sr. No.	Description	Value	Sales tax																									
		1	Domestic purchases for providing or rendering of services (other than Capital Goods, Plant & Machinery and Fixed Assets). Annex-A																											
2		Imports (other than Capital Goods, Plant & Machinery and Fixed Assets). Annex-B																												
3		Monthly Creditable Input Tax on Purchases or Imports of Capital Goods, Plant & Machinery and Fixed Assets falling under PCT Chapters 84 and 85. Annex-E																												
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 = [(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. Annex-C																												
8	Accumulated Credit = (5+6+7)																													
Sales Tax Debit	9	Services provided or rendered. Annex-C																												
	10	Services Exported. Annex-D																												
	11	Output Tax for the month - (9)																												

Payable / Receivable	12	Input for the month (admissible under the Rules) = $3+6+$ [admissible inputs of 1&2 {-4}] (See Notes in Annex-A)		
	13	Available Balance (Cr or Dr) = $11-(7+12)$		
	14	Balance of the Input Tax Credit still available in relation to purchases or imports of Capital Goods, Plant & Machinery and Fixed Assets. Annex-E		
	15	Sales Tax withheld by return filer as withholding agent. Annex-A		
	16	Tax reverse charge Annex – A & C		
	17	Sales Tax Payable = [if $13>0$ then $13+15+16$ otherwise $15+16$]		
	18	Refund Claim on Capital / Fixed Assets [if $14 = 0$ then "Minimum of Fixed Assets and available balance" otherwise Zero]		
	19	Credit to be carried forward = [if $13 < 0$ and $(13+18) < 0$ then $-(13+18)$ otherwise zero]		
	20	End-of-year Refund Claim (as determined periodically) = [if Tax Month - "JUN" and $19>0$ then 19 otherwise zero]		
	21	Net credit carried forward - [if Tax Month - "JUN" then zero otherwise 19]		
	22	Penalty / Fine, Additional Tax / Default Surcharge and Arrears $[23+24+25]$		
	23	Penalty / Fine (S.48)		
	24	Additional Tax / Default Surcharge (S.49)		
	25	Arrears		
	26	Total amount to be paid - $(17+22)$		
	27	Tax paid on normal / previous return (applicable in case of amended return).		
	28	Waiver of Penalty / Fine, Additional Tax / Default Surcharge		
	29	Balance Tax Payable / (Refundable) - $(26-27-28)$		
30	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 and 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-PKR	CPR No.	Amount-PKR
	B02387 – Sales Tax on Service (S.18)			
	B02387 – Penalty / Fine (S.48)			
	B02387 – Additional Tax / Default Surcharge (S.49)			
	B02387 – Arrears			
	Total Amount Payable		Total Amount Paid	
Total Amount Paid (in Words), _____				

Domestic Purchases													BSTS-3 Annex-A		
		BNTN/NTN/FTN:		B				Name of Taxpayer:				Tax Period:		- 2 0	
Sr. No	Particulars of Supplier			District of Supplier	Documents / Invoices				Purchase Type	Rate	Value of Purchases Excluding Sales Tax	Sales Tax Involved	Sales Tax Withheld as Withholding Agent	Non-Creditable Input	Reasons for Non-Creditable Input - Quote Section or Rule
	NTN	CNIC	Name		Type	Number	Date	HS Code							
1															
2															
3															
4															
5															
Total (Net after incorporating the Credit / Debit Notes, if any)															

Type -> Type of documents PI-Purchase Invoice, CN - Credit Notes, DN - Debit Notes.

Notes: (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 Sales Tax withholding statement separately.

(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 separately.


(5) If any invoice contains items pertaining to Goods and services both, then two separate rows should be used giving details separately where possible as explained in (4) above otherwise if mixture of goods and services cannot 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.

(7) The domestic purchases of Capital Goods, Plants & Machinery and Fixed Assets should be entered in Annex-E and not in Annex-A.

Summary

Type	Value	Sales Tax	Sales Tax Withheld
Taxable			
Exempt			
Zero Rate			
Gross			


 <div style="display: inline-block; vertical-align: middle;"> Detail of Imports BNTN/NTN/FTN: B </div>						Name of Taxpayer: 		Tax Period: - 20		BSTS-3 Annex-B	
Sr. No	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											
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.

(2) The imports of Capital Goods, Plant & Machinery and Fixed Assets should be entered in **Annex-E** and not in **Annex-B**.

 <div style="display: inline-block; text-align: center;"> Domestic Sales BNTN/NTN/FTN: B </div> <div style="display: inline-block; text-align: center; margin-left: 20px;"> Name of Taxpayer: </div> <div style="display: inline-block; text-align: center; margin-left: 20px;"> Tax Period: - 2 0 </div>														BSTS-3 Annex-C	
Sr. No	Particulars of Buyer			District of Buyer	Buyer Type	Documents / Invoices				Sales Type	Rate	Value of Sales Excluding Sales Tax	Sales Tax Involved	Sales Tax Withholding at Source	
	NTN	CNIC	Name			Type	Number	Date	HS Code						
1															
2															
3															
4															
5															
6															
Total (Net after incorporating the Credit / Debit Notes, if any)															

1. **Buyer Type** : End Consumer, Intermediary (Intermediary is the registered buyer who take input credit).
2. **Document Type** : **SI** = Sales Invoice, **CN** = Credit Note, **DN** = Debit Note.
3. **HS-Code** : 8-digits HS-Code as Pakistan Customs' Tariff.
4. **Sale Type** : Goods or Services.

Summary

Type	Value	Sales Tax	Sales Tax Withheld
Taxable			
Exempt			
Zero Rate			
Gross			

- Note.** (1) All Sales shall be recorded by providing any one of the CNIC or NTN of the buyer irrespective of whether sold to a registered person or un-registered person. However, where invoices are issued to un-registered end-consumers, all such invoices may be grouped by Sale Type and Tax Rate and be declared in one line with NTN as 9999999-1. Moreover, the invoice numbers (and not total numbers of invoices issued during a tax period) should be shown in the sub-column "Number" under the column "Document / Invoice"
- (2) If an invoice contains items pertaining to multiple rates or types / HS Code; 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.
- (3) If an invoice contains items pertaining to Goods and Services both, then two separate rows should be used for giving the details separately.
- (4) Rate wise Summary is computed automatically by the System; therefore, it is not required to be entered by the registered person.
- (5) In the Summary Table, "Sales made to End Consumer" means such of the sales where the service recipient will use the service for final consumption and shall not claim input tax credit. "Sales made to Intermediary" means sales made to the persons/service recipients who shall use the service in further supply of goods or for use in further provision of services and are likely to claim input tax credits.



BNTN/NTN/FTN. B

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Name of Taxpayer.


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Tax Period.

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**BSTS-3
Annex-D**

Sr. No.	Particulars of GD Export, if any (Machine Number)				Value of Exports in Pak Rupees	Value of Services Actually Exported	Value of Short Shipment	Value of Services 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.										

 Capital Goods, Plant & Machinery and Fixed Assets															BSTS-3 Annex-E				
BNTN/NTN/FTN:				B				Name of Taxpayer:				Tax Period:				- 2 0			
Sr. No	Particulars of Supplier			District of Supplier/ Importer	Documents / Invoices			Purchase Type	Rate	Value of Purchases	Sales Tax Involved	Non- Creditable Input	Adjustable Sales Tax Involved	Input Tax Credit Allowance (current month)	Instalment No.	Input Tax already claimed in previous month	Accumulated Input Tax Credit Claimed	Balance Input Tax Credit carried forward	
	NTN	CNIC	Name		Type	GD Invoice No.	GD Invoice Date												
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
Total																			

Note: This Annex-E is for acquisition, purchase or import of such capital goods, plants & machinery and fixed assets as are classified under chapter PCT 84 and 85.