

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
[FEDERAL BOARD OF REVENUE]**

Islamabad, 2nd June, 2009.


**NOTIFICATION
(Sales Tax)**

S.R.O. 429 (I) / 2009.— In exercise of the powers conferred by sub-section (1) of section 4 and section 40 of the Federal Excise Act, 2005, section 219 of the Customs Act, 1969 (IV of 1969), section 50 of the Sales Tax Act, 1990, read with sub-section (2) of section 8, clause (ii) of sub-section (2) of section 8B, sections 9, 10, 14, 21 and 28, clause (c) of sub-section (1) of section 22, section 26, sub-section (6) of section 47A, sections 48, 50A, 52, 52A and 66 thereof, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Sales Tax Rules, 2006, namely:-

In the aforesaid Rules, —

- (1) in rule 5, after sub-rule (2), the following new sub-rule shall be inserted, namely:-

“(2A) CRO may cause further inquiry from the applicant through LRO or otherwise including issuance of Objection Slip”. ;
- (2) in rule 8, in sub-rule (4), for the letters and figure “STR-2” the letters and figure “STR-1”, shall be substituted;
- (3) for form STR-1 the following shall be substituted, namely:-



Government of Pakistan
Federal Board of Revenue
Taxpayer Registration Form

V-10042009

STR-1

1 Sheet No. of

Token No.

2 **Apply For**

New Registration (for Income Tax, Sales Tax, Federal Excise, I.T. I/TM Agent or S.T. I/TM Agent), Current NTN

ST or FED Registration, who already have NTN Change in Particulars Duplicate Certificate

3 Category

Company Individual

Company Type

Pvt. Ltd. Public Ltd. Small Company Trust Unit Trust Movable

NGO Society Any other (specify): _____

4 Status

Resident Non-Resident

AOP Type

AOP Firm Artificial Juridical Person Body of persons formed under a foreign law

Country of Non-Resident: _____

5 CNIC/PP No. _____

(For Individual only, Non-Residents to add Passport No.)

Gender Male Female

6 Reg. No. No. _____

(For Company & Registered AOP only)

7 Name _____

(Name of Registered Person (Company, Individual or AOP Name))

8 Address _____

Registered Office Address for Company and Mailing/Business Address for Individual & AOP for all correspondence

9 Principal Activity

Office/Shop/Store/Flat/Plot No. _____ Street/Lane/Road/Postal Village _____ Block/Mohalla/Sector/Residential Office etc. _____

Province _____ District _____ City/Town _____ Area/Town _____ Activity Code _____

10 Register for

Income Tax Sales Tax Federal Excise Withholding agent for VAT Withholding Agent for GST Transaction N°

11 Rep. Type

Representative Authorized Rep. In Capacity as _____

urs 172 urs 225

12 Address _____

Office/Shop/Store/Flat/Plot No. _____ Street/Lane/Road/Postal Village _____ Block/Mohalla/Sector/Residential Office etc. _____

Province _____ District _____ City/Town _____ Area/Town _____

13 Phone _____

Area Code _____ Number _____ Mobile _____ Area Code _____ Number _____ Fax _____ Area Code _____ Number _____

(E-Mail address for all correspondence)

14 Total Director/Shareholder/Partner

Please provide information about up-to 10 Directors/Shareholders/Partners

15 Type	NTN/CNIC/ Passport No.	Name of Director/Shareholder/Partner	Share Capital	Share %	Action (Add/Remove)

16 All Other Shareholders/ Directors/Partners in addition to 15:

17 Activity Code

Other Business Activities in addition to the Principal Activity given at Sr-8 above

18 Total business branches

Provide details of all business branches/businesses etc., use additional copies of this form if needed

19 Bus/Br. Serial

Action Requested Add Change Close

20 Bus/Br. Type _____

Office/Shop/Store/Flat/Plot No. _____ Business Branch Name _____

21 Address _____

Office/Shop/Store/Flat/Plot No. _____ Street/Lane/Road/Postal Village _____ Block/Mohalla/Sector/Residential Office etc. _____

Province _____ District _____ City/Town _____ Area/Town _____

22 Nature of Premises Possession Owned Rented Other _____

Owner's CNIC (NTN/ PTN) _____ Owner's Name _____

23 Electricity Ref. No. _____

Gas Connection installed Yes No Gas Consumer No. _____

24 Phone No. _____

Business Branch Start Date _____ Business Branch Close Date, if applicable _____

25 Total Bank Accounts

Provide details of all bank accounts, use additional copies of this form if needed

26 Account No.

Action Requested Add Change Close

27 A/C No. _____

A/C Title _____ Type _____

28 Bank Name _____

City _____ Branch _____

29 (NBI, MCB, UBL, etc.)

Account Start Date _____ Account Close Date, if close action is requested _____

30 NTN/ PTN

Name _____

31 Address _____

City _____

32 I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete. I am further declared that any notice sent to the e-mail address or the address given in the registry portion will be accepted as legal notice served under the law.

33 Date _____

CNIC/ Passport No. _____

Name of Applicant _____

SIGNATURE _____

(4) for form STR-3 the following shall be substituted, namely:-

“STR-3

Government of Pakistan Federal Board of Revenue Taxpayer De-Registration Form		STR-3
1	Sheet No. <input type="text"/> of <input type="text"/>	Token No. <input type="text"/>
2	De Register From <input type="checkbox"/> Income Tax <input type="checkbox"/> Sales Tax <input type="checkbox"/> Federal Excise <input type="text"/> (STI) <input type="checkbox"/> <input type="text"/> (STR)	
3	Category <input type="checkbox"/> Company <input type="checkbox"/> Individual <input type="checkbox"/> AOP <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident Company Type: <input type="checkbox"/> Pvt. Ltd. <input type="checkbox"/> Public Ltd. <input type="checkbox"/> Small Company <input type="checkbox"/> Trust <input type="checkbox"/> Unit Trust <input type="checkbox"/> Medarba <input type="checkbox"/> NGO <input type="checkbox"/> Society <input type="checkbox"/> Any other (specify) _____ AOP Type: <input type="checkbox"/> HUF <input type="checkbox"/> Firm <input type="checkbox"/> Artificial/Judicial Person <input type="checkbox"/> Body of persons formed under a foreign law	
4	Status <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident Country of Non-Resident: _____	
5	CNIC/PP No. _____ (For Individual only, Non-Resident to write Passport No.) Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female	
6	Reg. No. _____ (For Company & Registered AOP only) Birth/ Inc. Date: _____	
7	Name Name of Registered Person (Company, Individual or AOP Name): _____	
8	Address Registered Office Address for Company and Mailing/Business Address for Individual & AOP for all correspondence Office/Shop/Room (Flat/Plot No.) _____ Street/Lane/Plot/Floor/Village _____ Block/Mohala/Section/Post/Post Office etc. _____ Province _____ District _____ City/Town _____ Area/Town _____ Activity Code _____	
9	Principal Activity _____ Activity Code _____	
10	Rep. Type <input type="checkbox"/> Representative (s/s 172) <input type="checkbox"/> Authorized Rep. (s/s 223) In Capacity as: _____ CNIC/ NTN _____ Name: _____	
11	Address Office/Shop/Room (Flat/Plot No.) _____ Street/Lane/Plot/Floor/Village _____ Block/Mohala/Section/Post/Post Office etc. _____ Province _____ District _____ City/Town _____ Area/Town _____	
12	Phone Area Code _____ Number _____ Mobile _____ Area Code _____ Number _____ Fax _____ Area Code _____ Number _____ E-Mail _____ (e-Mail address for all correspondence)	
13	<input type="checkbox"/> Ceased to carry on business	
14	<input type="checkbox"/> Supplies have become exempt (Give details) _____	
15	<input type="checkbox"/> Taxable turnover during the last 12 months has remained below the threshold (a) Please give the value of taxable supplies you made in last 12 month Rs. <input type="text"/> (b) Please give reason(s) for reduction in your taxable turnover (attach sheet, if necessary) _____	
16	<input type="checkbox"/> Transfer or sale of business (Attach proof) <input type="checkbox"/> Merger with another person (Attach proof) <input type="checkbox"/> Other (Please Describe): _____	
17	I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete. It is further declared that any notice sent on the e-mail address or the address given in the registry portion will be accepted as legal notice served under the law.	
18	Date _____ CNIC/ Passport No. _____ Name of Applicant _____ SIGNATURES _____	
19	<input type="checkbox"/> Above Taxpayer's Registration is allowed for De-Registration with effect from Date: _____ with permission of this office. Request is being forwarded for necessary action at Registration Office.	
20	<input type="checkbox"/> Request regretted. Letter issued vide no. _____ Dated: _____	
21	Name of RTO/LTU: _____ Signature & Seal of Taxation Officer _____	
22	<input type="checkbox"/> De-Registration is done and verified in Registration System on: _____ Signature & Seal of Registration Officer _____	

); and

(5) for form STR-5 the followings shall be substituted, namely:-

“STR-5



NTN
Category
Status
CNIC / Passport No.
Reg. / Inc. No.
Name
Address

Sales Tax Reg. No.
Birth Date:
Reg./ Inc. Date:

Principal Activity
Other Activities

Registered for


Representative's
Name
E-Mail Address

Tax Office

This Certificate shall be prominently displayed at a conspicuous place on the premises in which business or work for gain is carried on. It is also required to be indicated on the signboard where it is affixed.

Note: The NTN must be written on all returns, payment challans, invoices, letter heads, advertisements etc. and all correspondence made with the tax departments.

[C.No. 3(19) ST-L&P/2009]


(Muhammad Sadiq)
Secretary (ST-Law & Procedure)