



GOVERNMENT OF PUNJAB
PUNJAB REVENUE AUTHORITY
August 1, 2012

NOTIFICATION
(Sales Tax on Services)

No. PRA/Orders.06/2012 (2) In exercise of the powers conferred under section 76 of the Punjab Sales Tax on Services Act 2012 (XLIII of 2012), the Punjab Revenue Authority, with the approval of the Government, is pleased to make the following rules:

CHAPTER I
PRELIMINARY

1. Short title and commencement.– (1) These rules may be cited as the Punjab Sales Tax on Services (Filing of Returns) Rules 2012.

(2) They shall come into force at once.

CHAPTER II
FILING OF RETURNS

2. Filing of return.– (1) Every registered person shall file the return as specified in Form PST-04, along with all its annexures in accordance with the instructions given in respect thereof.

3. Manual filing of return.– (1) The Authority may, in case of any registered person or class of registered persons or in case of any taxable service or services or class of taxable service or services, subject to conditions or otherwise allow manual filing of return.

(2) Where the Authority has allowed manual filing of return, it may be delivered either the PRAL's counter in the bank or through courier addressed to the Chairperson of the Authority with a clear indication on the right corner of the envelop "Punjab Sales Tax on Services" Return for the Month of _____, 2012 (year may be changed as and when needed).

4. Electronic filing of return.– (1) Unless manual filing of return has been allowed under rule 3, every registered person required to file return, shall file such return along with its annexures electronically in the manner given in these rules.

(2) A registered person shall obtain a unique User-ID and password by e-enrolling with the Authority's web portal and electronically file a return (available on the website) from the web portal.

(3) The return data shall be filled in a web form and shall be submitted online to the Authority by using e-PRA web portal at <https://pra.punjab.gov.pk>, where the Authority has provided instructions on how to fill the e-return.

(3) The electronic return can be filed by a registered person himself or through an e-intermediary licensed by the Authority.

5. Procedure for e-filing.– While filing the return, the registered user shall log on to e-portal of the Authority at <https://e.pra.punjab.gov.pk> using the assigned user ID and password and follow the stepwise procedure as follows:

- (a) select sales tax on services return from declaration menu, select the tax period, month, quarter from the drop down list and click the monthly or quarterly return link to open the return form;
- (b) return form shall be displayed which shall be filled in accordance with the instructions provided; the taxpayer shall fill out the relevant annexures of the return form by providing the details of invoices, value and the tax charged (the uploading facility for data files is available for all annexures) ;
- (c) based on the details entered in the relevant annexures of the return, the total values of the main return form shall be auto calculated; the payable tax column shall be showing the tax payable by the registered person; and the registered person shall verify all the details displayed in the prepared return form; and
- (d) the e-payment challan form PST-05 shall be generated automatically from the system after verification of the return prepared by the registered person.

6. Completion of e-filing.– E-filing can be completed in the following manner:

- (a) the user shall fill in all the relevant fields of the return (the return may be saved at any time during preparation process to avoid data loss);
- (b) the return may be verified by the person to press the “Verify” button given at the bottom of form;
- (c) if the registered person needs any alteration in the verified return, user shall press the “Un-Verify” button given at the bottom of the form having access to Personal Identification Number (PIN) code to make the required changes, and the user shall again press the “Verify” button given at the bottom of the form for fresh verification;
- (d) after verifying the return, the registered person shall generate Payment Slip Identifier (PSID) by clicking “e-Payment” button;
- (e) the registered person shall present PSID along with payable amount in the designated branch of the National Bank of Pakistan which shall accept the payment and provide Computerized Payment Receipt (CPR) as an acknowledgement; and
- (f) the CPR data shall be automatically updated within stipulated period in the registered person’s e-filing portal and the registered person shall have to press the “Confirm” button for automatic confirmed addition of the CPR in the system.

7. E-submission of return.– After confirmation of CPR under rule 6, the “Submit” button on return shall be enabled and the registered person shall click the submit button, the system shall require PIN code which shall be entered by the registered person, where after a message shall appear at the top of the screen that “your return has been submitted”.

8. Amendment in CPR.– (1) Where due to any bonafide mistake, any change is required to be made in CPR, the registered person shall apply for correction in CPR to the relevant Commissioner along with following documents:

- (a) written request on letter head;
- (b) copy of CNIC;

- (c) copy of TPR (Tax Payment Receipt), if any, and CPR;
- (d) in case of bank's mistake, letter from the bank and affidavit from the person on whose name the payment has been deposited; and
- (e) for correction of national tax number on CPR, affidavit from the person on whose name the payment has been deposited.

(2) The Commissioner shall convey his approval to the authorized functionary of PRAL, who shall:

- (a) update changes as per approval;
- (b) maintain record of changes;
- (c) intimate the applicant and relevant Commissioner; and
- (d) send summary report to the Authority on monthly basis.

9. Acknowledgment of e-filing.– (1) Acknowledgement shall be printed by clicking the "Print Acknowledgement" button.

(2) The submitted return shall also be printed and saved on user's computer in PDF format.

(3) The registered person shall quote the computer generated number of the e-filing acknowledgement in all his future correspondence with Authority.

10. Security of User ID and password.– (1) The responsibility for filing the returns and all the information contained therein is that of the registered person.

(2) The registered person shall keep his user ID and Password allotted by the Authority strictly confidential.

(3) The electronic tax return and its relevant annexures shall be kept in electronic record of the registered person and shall be produced to the competent authority or officer of the Authority on demand along with supporting documents.

11. Payment of tax.– (1) A registered person filing return electronically or otherwise shall make payment of the amount of tax due, if any, in any of the designated branches of the National Bank of Pakistan or any other designated Bank on the prescribed payment challan as specified in Form PST-05 or through electronic payment system devised for the purpose.

(2) In cases where due date has been prescribed as 15th of a month, the tax due shall be deposited by the 15th and the return may be submitted by 18th of the same month.

(3) The registered person having the status of 'individual' or 'proprietor' shall mention his computerized national identity card number in the relevant column of the return.

12. Evidence of input tax invoices or bills.– Where the Authority has allowed input tax adjustment in respect of any taxable goods used, utilized or consumed for providing taxable service or services, the registered person shall require to keep record of all relevant invoices or bills as evidence to be produced to the competent officer of the Authority on demand for the purpose of reconciliation or audit to verify the adequacy of the adjustment availed by the registered person.

CHAPTER III REVISION OF RETURNS

13. Revised return.– Where a registered person needs to revise his return, resulting in payment of tax over the tax already paid on the original return, he

may, without any permission from the Authority or any officer of the Authority, file his revised return and pay the differential amount of tax along with the default surcharge as applicable.

14. Permission for revision of return.– The Commissioner shall be competent to allow revision of return not covered under rule 13 and all such permissions for revision of return shall be reported to the Authority on monthly basis in the format showing the name, registration number of the registered person, relevant tax period, revenue (including adjustment) effect of revision and principal reason or reasons of revision.


15. Substitution of return.– (1) Where in case of any return or class of returns, the Authority or the Commissioner is of the view that a return has not been filed properly, accurately or completely, the concerned registered person or persons may be called upon and such person or persons shall file a new return in lieu of the return filed previously in such manner and subject to such conditions as it or he may specify in this behalf.

(2) Where a new return has been filed under sub-rule (1), the original return shall be deemed to have never been filed except to the extent to which any tax has been paid thereon.

(3) Where a new return has been filed under sub-rule (1), no action shall be taken against a registered person on the basis of the previous return for any of the purposes of the Act or rules made thereunder.



Registry	PSTN P <input style="width: 100px;" type="text"/>		Name <input style="width: 200px;" type="text"/>		Tax Period <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/>		Normal / Amended N A		Submission Date <input style="width: 100px;" type="text"/>		
	CNIC in case of Individual <input style="width: 150px;" type="text"/>			COY / AOP / IND <input style="width: 100px;" type="text"/>		Service Category <input style="width: 200px;" type="text"/>			Tax Office <input style="width: 150px;" type="text"/>		
	Principal Service <input style="width: 250px;" type="text"/>							Service Code <input style="width: 150px;" type="text"/>			
Sales Tax Credits	Description						Value		Sales Tax		
	1 Domestic Purchases excluding fixed assets for providing of service <u>Annex-A</u>										
	2 Imports excluding fixed assets (includes value addition tax on commercial imports) <u>Annex-B</u>										
	3 Capital / Fixed Assets (Domestic Purchases & Imports)										
	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 Formula : [(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 <u>Annex-C</u>										
Sales Tax Debit	8 Accumulated Credit Formula : (5 + 6 + 7)										
	9 Services provided / rendered <u>Annex-C</u>										
	10 Services Exported <u>Annex-D</u>										
Payable / Refundable	11 Output Tax for the month = (9)										
	12 Input for the month (admissible under the Rules) Formula : [3+6+{admissible inputs of 1 & 2}-4] (See Notes in Annex-A)										
	13 Available Balance (Cr or Dr) Formula : [11-(7 + 12)]										
	14 Do you want to Carry Forward the Inputs of Capital / Fixed Assets declared at Sr-3 above						Yes No				
	15 Sales Tax withheld by the return filer as withholding agent <u>Annex-A</u>										
	16 Tax Reverse Charged <u>Annex-A</u> & <u>Annex-C</u>										
	17 Sales Tax Payable Formula : [if 13 > 0 then 13 + 15 otherwise 15]										
	18 Refund Claim on Capital / Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Assets and Available Balance" otherwise zero]										
	19 Credit to be carried forward Formula : [if 13 < 0 and (13 + 18) < 0 then -(13 + 18) otherwise zero]										
	20 End-of-Year Refund Claim (as determined periodically) Formula : [if Tax Month = "JUN" and 19 > 0 then 19 otherwise zero]										
	21 Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 19]										
22 Fine / Penalty / Default Surcharge [23 + 24 + 25]											
23 a) Default Surcharge / Others											
24 b) Arrears											
25 c) Penalty / Fine											
26 Total Amount to be Paid Formula : (17 + 22)											
27 Tax paid on normal / previous return (applicable in case of amended return)											
28 Balance Tax Payable / (Refundable) Formula : (26 - 27)											
29 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 in accordance with the provisions of applicable law.										
	Date _____						<u>Submitted electronically by using User-ID, Password and PIN as electronic signature.</u>				
Headwise Payable	Head of Account		Amount		Paid Amounts	CPR No.		Amount			
	B - 02382 - Sales Tax on Services										
	B - 02382 - Surcharge / Others										
	B - 02382 - Arrears										
	B - 02382 - Penalty / Fine										
Total Amount Payable						Total Amount Paid (in figures)					
Total Amount Paid (in words):											


	DOMESTIC PURCHASE INVOICES	Annex - A
NTN <input style="width: 80px;" type="text"/>	XXXXXXXX Name of Taxpayer XXXXXXXX	Tax Period <input style="width: 80px;" type="text" value="MMM - YYYY"/>

Sr.	Particulars of Supplier			District of Supplier	Document				Purchase Type	Rate	Value of Purchases Excluding Sales Tax	Sales Tax Involved	ST Withheld as WH Agent	Tax Revenue Charged u/s 4
	NTN	CNIC	Name		Typ *	Number	Date	HS Code *						
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														

Summary			
Type	Value	Sales Tax	ST Withheld
Taxable			
Exempt			
Zero Rate			
Gross Total			

Typ => Type of Document PI = Purchase Invoice CN = Credit Note DN = Debit Note


- Note :
- 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 ST 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 an 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 can not 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

	DETAILS OF IMPORTS	Annex - B
NTN <input style="width: 80px;" type="text" value="99999999-9"/>	XXXXXXXX Name of Taxpayer XXXXXXXX	Tax Period <input style="width: 80px;" type="text" value="MMM - YYYY"/>

Sr.	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										
9										
10										
11										
12										
13										
14										
15										
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

	DOMESTIC SALE INVOICES (DSI)	Annex - C
NTN <input type="text" value="99999999-9"/>	<input type="text" value="XXXXXXXX Name of Taxpayer XXXXXXXX"/>	Tax Period <input type="text" value="MMM - YYYY"/>

Sr.	Particulars of Buyer			District of Buyer	Buyer Type	Document / Invoice				Sale Type	Rate	Value of Sales Excluding Sales Tax	Sales Tax Involved	Extra Tax (Under Chapter XIII of Sales Tax Special Procedures Rules, 2007 of FBR)	ST Withheld at Source	Tax Revenue Charged u/s 4
	NTN	CNIC	Name			Typ *	Number	Date	HS Code *							
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																


1. Buyer Type : End consumer, Intermediary (intermediary is the registered buyer who may take input credit)
2. Document Type : SI = Sale Invoice, DN = Debit Note, CN = Credit Note
3. HS-Code : 8 - Digits HS-Code as per Pakistan Customs tariff
4. Sale Type : Goods or services

Summary

Type	Value	Sales Tax	Extra Tax	ST Withheld
Sales Made to End Consumers				
Sales Made to Intermediary				
Gross Total				

Typ => Type of Document SI = Sale Invoice CN = Credit Note DN = Debit Note

- Note :**
- 1) All sales shall be recorded by providing either CNIC or NTN of the buyer irrespective of whether sold to a registered person or un-registered person. However, where invoices are issued to an un-registered end-consumers, all the invoices may be grouped by sales type and tax rate and declared in one line with NTN as 9999999-1
 - 2) 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
 - 3) If an invoice contains items pertaining to goods and services both, then two separate rows should be used giving details separately
 - 4) Rate wise summary is computed automatically by the system, therefore it is not required to be entered by the registered person

	EXPORTS DETAILS	Annex - D
NTN <input type="text" value="99999999-9"/>	<input type="text" value="XXXXXXXX Name of Taxpayer XXXXXXXX"/>	Tax Period <input type="text" value="MMM - YYYY"/>

Sr.	Particulars of GD EXPORT (Machine Number)				Value of Exports in Pak Rupees	Value of Goods Actually Shipped	Value of Short Shipment	Value of Goods 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						

