

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 31st January, 2014.

NOTIFICATION
(Sales Tax)

S.R.O. (I)/2014.— 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, the first proviso to sub-section (1) of section 23, 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 2, in sub-rule (1), after clause (xlv), a new clause shall be inserted, namely:-

“(xlv) “REGSYS” means the Board’s computerized system for registration of taxpayers;”;

(2) in rule 5, -

(a) in sub-rule (1), for the expression “to the CRO, through electronic means as provided by the Board or otherwise, through owner, member or director, as the case may be. Such application shall be made in the form STR-1, as annexed to these rules, transmitted to the CRO electronically or through registered mail or courier service”, the expression “for registration through owner, member or authorized director, as the case may be, through REGSYS in the Form STR-1, as annexed to these rules” shall be substituted;

(b) after sub-rule (1), the following new sub-rules shall be inserted, namely:-

“(1A) The applicant shall electronically attach scanned copies of the following documents with his application:-

- (a) CNIC of all owners, members, partners or directors, as the case may be, and the representative (if any), and in case of non-residents, their passports;
- (b) in case of a company or registered AOP, the Registration or Incorporation Certificate, along with Form III or Form A as prescribed in the Companies Ordinance, 1984 (XLVII of 1984);
- (c) in case of a partnership, the partnership deed and Statement of Affairs;
- (d) bank account certificate issued by the bank, in the name of the business;
- (e) lease or rent agreement, if the premises is on rent, along with CNIC of the owner of the premises;
- (f) ownership documents of the premises, such as registered sale deed or registered transfer deed;
- (g) latest utility bills (electricity, gas, land-line telephone, and post-paid mobile phones, as the case may be); and
- (h) list of machinery installed, in case of manufacturer.

(1B) The applicant shall also submit GPS-tagged photographs of the business premises, machinery installed (if any), the electricity meter, and gas meter, as the case may be, using the electronic application provided by the Board for the purpose and electronically submit them to REGSYS.”;

- (c) sub-rule (2a) shall be omitted;
- (d) for sub-rule 3, the following shall be substituted, namely:-

“(3) The application shall be processed electronically by REGSYS, and if found complete in all respects, shall be assigned a risk score. In case the application is found incomplete or incorrect, Objection Memo shall be issued electronically to the applicant, allowing him a period of ten days to remove the objections before the application is rejected. In case the application is assigned a low risk score, registration certificate will be issued by REGSYS as set out in the Form STR-5 annexed to these rules, which will be sent to the applicant by courier service. The remaining applications shall be sent to the concerned LRO for further inquiry, which may include physical verification. The officer conducting physical

verification shall take GPS-tagged photographs, as specified in sub-rule (1B), and electronically load them into REGSYS.”; and

(e) for sub-rule (4), the following shall be substituted, namely:-

“(4) A person who has applied for registration as manufacturer, and is not assigned low risk score by REGSYS, shall be registered only after the LRO has physically verified his manufacturing facility in the manner prescribed in sub-rule (3).”;

(3) in rule 6, -

- (a) in sub-rule (3), for the word and letters “the CRO”, the letters “REGSYS” shall be substituted;
- (b) in sub-rule (4), for the words “Collector of Sales Tax”, the words “Commissioner Inland Revenue” shall be substituted; and
- (c) in sub-rule (4), in the proviso, for the letters, comma and word “CRO, shall”, the words “Commissioner shall send recommendation to REGSYS to” shall be substituted;

(4) in rule 7, -

- (a) in sub-rule (1), for the word and letters “the CRO”, the letters “REGSYS” shall be substituted;
- (b) in sub-rule (2), after the words “facility”, the commas, letters, figures, brackets and words “, taken GPS-tagged photographs and entered them on REGYS in the manner prescribed in sub-rule (3) of rule 5, shall be inserted; and
- (c) in sub-rule (3), for the word and letters “the CRO”, the word “REGSYS” shall be substituted;

(5) in rule 8, -

- (a) in sub-rule (1), for the words, letters and commas “Collectorate to another Collectorate or, as the case may be, to the LTU or RTO”, the letters and words “LTU or RTO to another” shall be substituted;

- (b) in sub-rule (2), -
 - (i) in clause (a), the words and commas "Collectorate or, as the case may be, to the" shall be omitted;
 - (ii) in clause (b), for the word "Collectorate", occurring for the first time, the word and letters "LTU or RTO" shall be substituted, and the words and commas "the Collectorate, or as the case may be," shall be omitted; and
 - (iii) in clause (c), for the word "Collectorate", the letters and word "LTU or RTO" shall be substituted;
- (c) in sub-rule (3), for the words "Collectorate, or as the case may be the" shall be omitted; and
- (d) in sub-rule (4), for the word "Collectorate", the letters and word "LTU or RTO" shall be substituted;

(6) for rule 9, the following shall be substituted, namely:-

"9. Option to file application with LRO.—A person who is unable to file application for registration or change in particulars of registration directly in REGSYS may submit the prescribed application and required documents to the concerned LRO, which shall ensure entry of the application and documents in REGSYS within three days.";

(7) in rule 10,-

- (a) in sub-rule (1), in the proviso, for the words "Collectorates or Regional Tax Offices", the letters and word "LTUs or RTOs" shall be substituted; and
- (b) in sub-rule (2),-
 - (i) for the word "Collectorates", the letters and word "LTUs or RTOs" shall be submitted;
 - (ii) for the word "Collector", the word "Commissioner" shall be submitted; and
 - (iii) for the word "Collectorate", the word and letters "LTU or RTO" shall be substituted;

(8) in rule 11, in sub-rule (2), for the word "Collector", the word "Commissioner" shall be substituted; and

(9) for the Form STR-1, the following shall be substituted, namely:-

Federal Board of Revenue
Taxpayer Registration Form

TRF-01 (V-2)

Note: Please follow the instructions printed overleaf while completing this form and attach all the required documents for expeditious processing of your application.

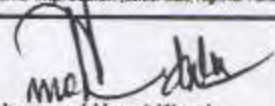
1	Sheet No. <input type="text"/> of <input type="text"/>	Current NTN (if already issued) <input type="text"/>	Token No. N° <input type="text"/>																																																																		
2	Applying For <input type="checkbox"/> New Registration (for Income Tax, Sales Tax, Federal Excise) <input type="checkbox"/> Change in Particulars <input type="checkbox"/> Sales Tax or FED Registration, who already have NTN <input type="checkbox"/> Duplicate Certificate																																																																				
3	Category <input type="checkbox"/> Individual Individual Type <input type="checkbox"/> Salaried <input type="checkbox"/> Business <input type="checkbox"/> Other (please specify) _____ <input type="checkbox"/> AOP AOP Type => <input type="checkbox"/> HUF <input type="checkbox"/> Firm <input type="checkbox"/> Artificial Juridical Person <input type="checkbox"/> Body of persons formed under a foreign law <input type="checkbox"/> Company 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"/> Modarba <input type="checkbox"/> NGO <input type="checkbox"/> Society <input type="checkbox"/> Any other (pl specify) _____																																																																				
4	Status <input type="checkbox"/> Resident <input type="checkbox"/> Non-Resident Country of Non Resident _____																																																																				
5	CNIC/PP No. _____ [for Individual only, Non-Residents to write Passport No.]		Gender <input type="checkbox"/> Male <input type="checkbox"/> Female																																																																		
6	Reg./ Inc. No. _____ [for Company & Registered AOP only]		Birth/ Inc. Date _____																																																																		
7	Name _____ Trade Name _____ <small>Name of Registered Person (Company, Individual or AOP Name)</small>																																																																				
8	Address Registered Office Address for Company and Mailing/Business Address for Individual & AOP, for all correspondence Office/Shop/House /Flat /Plot No. Street/ Lane/ Plaza/ Floor/ Village Block/ Mohala/ Sector/ Road/ Post Office/ etc. Province District City/Tehsil Area/Town																																																																				
15	PTCL No. _____ Area Code _____ Number _____		<input type="checkbox"/> In applicant's name <input type="checkbox"/> In other's name <input type="checkbox"/> Wireless <input type="checkbox"/> Landline																																																																		
16	Mobile _____ Area Code _____ Number _____		<input type="checkbox"/> In applicant's name <input type="checkbox"/> In other's name <input type="checkbox"/> Post paid <input type="checkbox"/> Prepaid																																																																		
17	E-Mail _____ Fax _____ <small>(e-Mail address for all correspondence)</small> Area Code _____ Number _____																																																																				
9	Principal Activity _____ Activity Code <input type="text"/>																																																																				
10	Business Nature (IT, ST) <input type="checkbox"/> Manufacturer <input type="checkbox"/> Importer <input type="checkbox"/> Exporter <input type="checkbox"/> Wholesaler (including Dealer) <input type="checkbox"/> Distributor <input type="checkbox"/> Retailer <input type="checkbox"/> Service Provider <input type="checkbox"/> Others																																																																				
11	Register for <input type="checkbox"/> Income Tax <input type="checkbox"/> Sales Tax <input type="checkbox"/> Federal Excise Paid up capital Rs. _____ Working Capital Rs. _____																																																																				
12	Rep. Type <input type="checkbox"/> Rep. u/s 172 <input type="checkbox"/> Authorized Rep. u/s 223 in capacity as <input type="checkbox"/> Self <input type="checkbox"/> _____																																																																				
13	CNIC/ NTN _____ Name _____																																																																				
14	Address _____ Office/Shop/House /Flat /Plot No. Street/ Lane/ Plaza/ Floor/ Village Block/ Mohala/ Sector/ Road/ Post Office/ etc. Province District City/Tehsil Area/Town																																																																				
15	PTCL No. _____ Area Code _____ Number _____		<input type="checkbox"/> In Representative's name <input type="checkbox"/> In other's name <input type="checkbox"/> Wireless <input type="checkbox"/> Landline																																																																		
16	Mobile _____ Area Code _____ Number _____		<input type="checkbox"/> In Representative's name <input type="checkbox"/> In other's name <input type="checkbox"/> Post paid <input type="checkbox"/> Prepaid																																																																		
17	E-Mail _____ Fax _____ <small>(e-Mail address for all correspondence)</small> Area Code _____ Number _____																																																																				
18	Total Director / Shareholder / Partner _____ Please provide information of all Directors/Partners and top-10 Shareholders																																																																				
19	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:5%;">Type P. S</th> <th style="width:20%;">NTN/CNIC/ Passport No.</th> <th style="width:50%;">Name of Director/Shareholder/Partner</th> <th style="width:15%;">Share Capital</th> <th style="width:10%;">Share %</th> <th style="width:10%;">Action (Add/ Remove)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>			Type P. S	NTN/CNIC/ Passport No.	Name of Director/Shareholder/Partner	Share Capital	Share %	Action (Add/ Remove)																																																												
Type P. S	NTN/CNIC/ Passport No.	Name of Director/Shareholder/Partner	Share Capital	Share %	Action (Add/ Remove)																																																																
20	All Other Shareholders/ Directors/Partners (in addition to 10)																																																																				

Federal Board of Revenue
Taxpayer Registration Form

Note : Please follow the instructions printed overleaf while completing this form and attach all the required documents for expeditious processing of your application

Other Activities	21	Activity Code	Other Business Activities in addition to the Principal Activity given at Sr-12 above			Action (Add/Close)
HS Codes	22	Activity Code	HS Code	HS Description		
Business/ Branches	23	Total business/branches		Provide details of all business/branches/boutlets/etc., use additional copies of this form if needed		
	24	Bus/Br. Serial	<input type="checkbox"/>	Action Requested	<input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close	Is it a sales taxable business? <input type="checkbox"/> Yes <input type="checkbox"/> No
	25	Bus/Br. Type	_____	Business/ Branch Name		_____
			HQ/Factory/Showroom/Godown/Sub Off./etc.	Trade Name		_____
	26	Address		_____		
		Office/Shop/House /Flat /Plot No.	Street/ Lane/ Plaza/ Floor/ Village	Block/ Mohala/ Sector/ Road/ Post Office/ etc		
		Province	District	City/Town	Area/Town	
	27	PTCL No.		_____		
28	Nature of Premises Possession		<input type="checkbox"/> Owned <input type="checkbox"/> Rented <input type="checkbox"/> Others	Owner's CNIC/ NTN/ FTN	_____	Owner's Name
29	Electricity Ref. No.	_____	Elec. connection type: <input type="checkbox"/> Industrial <input type="checkbox"/> Commercial <input type="checkbox"/> Installed in applicant's name <input type="checkbox"/> Installed in others name <input type="checkbox"/> Not installed		_____	
30	Gas Ref. No.	_____	Gas connection type: <input type="checkbox"/> Industrial <input type="checkbox"/> Commercial <input type="checkbox"/> Installed in applicant's name <input type="checkbox"/> Installed in others name <input type="checkbox"/> Not installed		_____	
31	Business/ Branch Start Date		_____	Business/ Branch Close Date, (if applicable)		_____
Bank Accounts	32	Total Bank Accounts		Provide details of all bank accounts, use additional copies of this form if needed		
	33	Account Sr.	<input type="checkbox"/>	Action Requested	<input type="checkbox"/> Add <input type="checkbox"/> Change <input type="checkbox"/> Close	Is it Primary Account? <input type="checkbox"/> Yes <input type="checkbox"/> No
	34	A/C No.	_____	A/C Title		_____
	35	Bank Name		_____	City	_____
36	(NBP, MCB, UBL, City, etc.)		Account Start Date	_____	Account Close Date, if close action is requested	
Employer	37	NTN/ FTN	<input type="text"/>	Name		
	38	Address		_____		
Declaration	39	I, the undersigned solemnly declare that to the best of my knowledge and belief the information given above is correct and complete in all respects. 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.				
	40	Date	_____	CNIC/ Passport No.	_____	Name of Applicant
					Signature as appearing on CNIC/Passport	Thumb Impression (Left for Male, Right for Female)

[F. No. 3(3)ST-L&P/2014]


 (Muhammad Hayat Khan)
 Secretary (Automation)