

**Government of Pakistan**  
**Sales Tax Return - cum - Payment Challan**

ANNEX - A  
 Form ST(5)

*Please see the instructions on the reverse before you fill this return*

(01) Sales Tax Registration No.	<input style="width:100%;" type="text"/>	(02) National Tax No.	<input style="width:100%;" type="text"/>
(03) Name & address of registered person	<input style="width:100%; height: 40px;" type="text"/>		(04) Tax period
			Month <input style="width:30px;" type="text"/>

(05) Outstanding Sales Tax Credit (Input Tax) / Amount carried forward from the preceding period, if any Rs.

(06) Sales	VALUE (Excluding Sales Tax)	Rate	SALES TAX DUE (Output Tax)
Taxable Supplies	Rs. <input style="width:150px;" type="text"/>	15%	Rs. <input style="width:100px;" type="text"/>
		3%	Rs. <input style="width:100px;" type="text"/>
	Rs. <input style="width:150px;" type="text"/>	20%	Rs. <input style="width:100px;" type="text"/>
		3%	Rs. <input style="width:100px;" type="text"/>
Exempt Supplies	Rs. <input style="width:150px;" type="text"/>		
Exported/ Zero-Rated Supplies	Rs. <input style="width:150px;" type="text"/>	0%	
<b>TOTAL SALES TAX DUE ON SUPPLIES</b>			Rs. <input style="width:150px;" type="text"/>

(07) Purchases	VALUE (Excluding Sales Tax)	Rate	SALES TAX PAID (Input Tax)
Taxable Purchases Domestic or / Imported	Rs. <input style="width:150px;" type="text"/>	15%	Rs. <input style="width:100px;" type="text"/>
	Rs. <input style="width:150px;" type="text"/>	20%	Rs. <input style="width:100px;" type="text"/>
Exempted Purchases	Rs. <input style="width:150px;" type="text"/>		
Zero-rated Purchases	Rs. <input style="width:150px;" type="text"/>		
All other Purchases	Rs. <input style="width:150px;" type="text"/>		
<b>TOTAL INPUT TAX PAID ON PURCHASES</b>			Rs. <input style="width:150px;" type="text"/>

(08) Arrears being paid Rs.

(09) Refund claimed [(7+5)-6] Rs.

(10) Carry forward [(7+5)-6] Rs.

<b>Amount Payable</b>	(Under each head)	
<input type="checkbox"/> 0220000 Sales Tax		Rs. <input style="width:100px;" type="text"/>
<input type="checkbox"/> 0225000 Sales Tax on services collected on behalf of Provincial Government		Rs. <input style="width:100px;" type="text"/>
<input type="checkbox"/> 0226000 Central Excise Duty on services collected in the manner of Sales Tax		Rs. <input style="width:100px;" type="text"/>
<b>TOTAL SALES TAX PAYABLE [6-(7+5)+8]</b>		Rs. <input style="width:150px;" type="text"/>

<b>Declaration</b>		<i>I declare that the entries in this return are true and correct.</i>		
Name	<input style="width:100%;" type="text"/>	Designation	<input style="width:100%;" type="text"/>	
Signature	<input style="width:100%;" type="text"/>	Date	Day <input style="width:30px;" type="text"/>	Month <input style="width:30px;" type="text"/>
Stamp	<input style="width:100%;" type="text"/>		<input style="width:30px;" type="text"/>	<input style="width:30px;" type="text"/>

<b>For Bank use</b>	Serial No .....	Amount Received	Rs. <input style="width:150px;" type="text"/>
	Amount In words .....		
	Bank Officer's signature .....	Stamp	<input style="width:150px; height: 40px;" type="text"/>

## INSTRUCTIONS

*These instructions are illustrative only. They do not replace the legislation as laid down in the Sales Tax Act, 1990.*

### Please Note

- A return is to be filed for each tax period, even if no tax is payable or no transaction has taken place.
- Failure to file a return or pay the tax by the due date will result into additional tax and/ or penalties.
- If there is any change in the tax rate during a tax period, separate returns must be filed for each tax rate for the corresponding period(s).
- The return is to be prepared and filed in triplicate. The bank will send one copy to the Sales Tax Collectorate, one copy will be retained by the bank and one copy will be returned to the registered person.

### How to fill up the return

#### Columns

- (05) Amount carried forward is the amount shown in Serial No. (11) of the preceding month's Sales Tax return.
- (06) This column contains separate boxes for different categories of supplies. Enter the value of supplies made in the period covered by return. The value is the amount received from the buyer excluding the amount of sales tax.

Calculate the amount of sales tax at the applicable rate or rates, on the taxable supplies. The 'output tax' is the total amount of tax on supplies. The arrears are not part of output tax.

- (07) The value of purchases made in the period should show the domestic taxable goods, imports and exempt goods.
- (08) The admissible input tax already paid on domestic goods and imports of this column may be adjusted in the relevant boxes against the output tax, as calculated above. Excess of input tax on your previous return (carry forward) should be added to the input tax.

The tax due to be paid shall be calculated by deducting the total of the input tax and any carry forward from the output tax.

- (09) 'Arrears' includes the un-paid amounts of tax, additional tax, further tax, extra amount of tax, fines, penalties, fees or any other sums, however described, as have been assessed, adjudged or demanded under the Sales Tax Act, 1990.
- (10) In case the amount input tax exceeds the output tax, the excess of such input tax is to be carried forward for adjustment against output tax of the next tax periods. Exporters may however, claim refund of excess input tax as per Sales Tax Refund Rules, 2000.

### Declaration

The return is required to be certified as correct. The person who makes return and signs the return must be the authorized representative. Please ensure the entries in the return are correct, before signing and filing it in the designated branches of National Bank of Pakistan.