

Confidential Information: The information provided in this document is intended solely for the use of STRIVe. The contents of this document may not be reproduced or divulged outside the intended organizations without the express written permission of PRAL.

PAKISTAN REVENUE AUTOMATION (PVT.) LTD PRAL – Head office, Software Technology Park-III, Plot No. 156, Service Road (North), Industrial Area, I-9/3, Islamabad. Pakistan





Contents

	Annexure-A and Annexure-C Submission	
1.1	Creation of Sales Invoice in Annexure-C	3
1.2	Edit Annexure C Record:	7
1.3	Delete Annexure C Record:	8
1.4	Submit Annexure C:	9
1.5	Creation of Purchase invoice in Annexure A	
1.6	Reject Invoices in Annexure A:	
	Return Submission	19
	Annexure B	32
	Annexure A: records population through File Attachment:	34
	Annexure E	39
5.1	Fixed Asset Treatment from Annex-A	
5.2	Fixed Asset Treatment from Annex-B	
	 1.1 1.2 1.3 1.4 1.5 1.6 5.1 5.2 	Annexure-A and Annexure-C Submission 1.1 Creation of Sales Invoice in Annexure-C. 1.2 Edit Annexure C Record: 1.3 Delete Annexure C Record: 1.4 Submit Annexure C: 1.5 Creation of Purchase invoice in Annexure A 1.6 Reject Invoices in Annexure A: 1.6 Return Submission 2.1.1 Sales Tax Credits Annexure B Annexure B Annexure E. 5.1 Fixed Asset Treatment from Annex-A. 5.2 Fixed Asset Treatment from Annex-B.





1 Annexure-A and Annexure-C Submission

1.1 Creation of Sales Invoice in Annexure-C

The seller creates 'Sales Invoice' in Annexure C, Once Sales Invoice record is created system assigns Invoice Status as Un-claimed, to create Annexure C following are the steps:

Steps:

1. Enter URL <u>https://kpra.kp.gov.pk/</u> in the web browser

(←) → C ⁱ f	🛈 🔒 https://kpra.kp.gov.pk		☑ ☆	III\ 🗊
Towards Self Reliance			- K	
KHYBER PAKHTUNK	HWA REVENUE AUTHORITY			A A A A A A A A A A A A A A A A A A A
e-Registration e-Enrolment Search	h Taxpayers News			
User Guide	Welcome to Khyber Pakhtunkhwa	Revenue Authority eServices	KPRA Main Website	
How to e-Register	User Login			
 How to e-Enroll 	Uses ID			
How to e-File Return	Decoverd			
How to Pay Taxes	Passworu			
 Tax Calendar 	Forgot Password	Login		
Acts/Rules				
Acts Einanco Act 2013				
Finance Act 2013 Finance Act 2014				
Finance Act 2016 Special Procedure Withholding				
• Rules				
Knyber Pakhtunkhwa Sales Tax on Services Rules/Regulations, 2015				
2 User Login				
2. Oser Login				
• En	ter your User ID			
• En	ter Password			
	ich / Login > Button	•		
• Ch	ick <login> Dutton</login>			
User Login				
User ID	demopi			
Password	•••••			
Forgot Passw	ord	Login		





3. Click Declaration→Sales Tax→ STS Return from Tax Period Oct-2020 and Onward

K [®] _A eKPRA - Taxpayer Facilitation Por X	+						
← → C 🌲 kpra.kp.gov.pk/ł	Returns/VAT20/AnnexR	eport.aspx?rand=8	43675999&rms=z	yB2CIJputxUS27syp7	4kg%3d%3d		
🗰 Apps 🕒 Gmail 🗈 YouTube	Ҟ Maps						
Home Administration	Registration	Declaration	Requests	e-Payments	e-Folder	Logout	
Print this Page Sales Tax (Control Center) Tax Period Monthly Select	K8000007-0 - IND () Government o Khyber Pakhtu Sales Tax on S	ales Tax ST Return f the K inkhwa service: Mont	from Tax Period Of Sales Tax on Servio	CT-2020 and Onward		Tax Peri	od
Sales Tax on Services Return Annex - A	K8000007-0		AFZAL			Oct, 202	0

4. Select Month from the <Monthly> Dropdown List on the left of the screen.

Print this Page	
Sales Tax (Control Center) Tax Period Monthly Select Oct, 20	
Sales Tax on Services Return	

5. In the left panel, Click on <Sales Tax on Services Return> link





Print this Page	
Sales Tax (Control Center)	
Tax Period	
Monthly Select V	
Oct,20	
Sales Tax on Services Return	

6. Following 'Sales Tax on Services Return' Window is displayed with status "Preparing"

Home Administration Regist	ARREVENCE ACTIVISATION Intration Declaration Requests e-Payments e-Folder Logout	A CONTRACTOR
	K2789718-4 - IND (KPRA Office)	Purchaser Test Account
Sales Tax (Control Center)	Government of the Khyber Pakhtunkhwa Khyber Pakhtunkhwa Revenue Authority Sales Tax on Services Return	Current Nº 1976812
Monthly Oct. 19 Sales Tax on Services Return Annex - A	KNTN Name Tax Period Normal An OCT. Cin Case of Individual COY/AOP/IND Service Category CNIC in case of Individual COY/AOP/IND Service Category AOP Services provided or rendered by Call centers Principal Services provided or rendered by Call centers Services provided or rendered by Call centers	Preparing Submission Jate Tax Office KPK Service Code S837.0000
Ĩ	Description Value Sales Tax Amount	
	1. Domestic Purchases excluding fixed assets for Providing of Service Annex-A 345,000 48,900	
	2. Imports excluding fixed assets (includes value addition tax on commercial imports) Annex-B O O O	
	2. Capital / Fixed Assets (Domestic Purchases & Imports) 4. (-) Non-readiable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there () Annex A + Annex B)	
	6 5. Input Tax for the month = [(1 + 2 + 3) -4] 48,900 2 6. Credit carried forward from previous tax period(s) (determined by the Department where applicable) 0	
	7. Sales Tax withheld by the buyer as withholding agent Annex-C	
	 Association (a) (1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes. 	
	7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c Report 0	
	salance of earlier disallowed input tax credit and disallowed reduction of output tax through column of	

7. Click on <u>Annex-C</u> link





D	escription		Value Sales Tax Amount
1	Domestic Purchases excluding fixed assets for Providing of Service	Annex-A	
2	Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B	
3	Capital / Fixed Assets (Domestic Purchases & Imports)	Annex-E	
4	(-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and r services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)	elating to	
5	Input Tax for the month = [(1 + 2 + 3) -4]		
6	Credit carried forward from previous tax period(s) (determined by the Department where ap	plicable)	
7	Sales Tax withheld by the buyer as withholding agent	Annex-C	
7	Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallow reduction in output tax in respect of WH of ST / Cr. Notes.	vance of	Report 0
7	. Allowance of input tax credit and reduction of output tax out of previous return column 7c		Report 0
7	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through	o column of	Report 0
8	Accumulated Credit = (5 + 6 + 7 - 7a + 7b)		
9	(A) Services provided/rendered	Annex-C	
9	. (B) Services provided/rendered (Exempt Sale)	Annex-C	
1). Services Exported	Annex-D	
1	i. Output Tax for the month = (9)		

- 8. Enter values in the Annex-C (Domestic Sales Invoices)
 - a. Select <Buyer Type> as "Intermediary "or "End Consumer"
 - - i. System populates the CNIC and Name as per the NTN entered
 - c. Select Document Type
 - d. Enter Document Number
 - e. Enter Document Date in Format DD/MM/YYYY
 - *i. Note: The Date should be any day of the Month selected in step 4*
 - f. Enter HS Code (Optional Field)
 - g. Select relevant Sale Type from the dropdown
 - h. Select relevant Rate from the dropdown
 - i. Select relevant District of Buyer from dropdown
 - j. Enter Sales Value (The Total Amount on which Sales Tax is to be charged)
 - *i.* System calculates the Sales Tax Involved and populates the field
 - ii. System calculates the Extra Amount and populates the field
 - k. Enter GST Withheld
 - 1. Enter Reverse Charged u/s 20

Annex-C (Domestic S	Sales Invoices)		Preparing
Buyer Type a	Intermediary 🜉 NTN		
Name S	Seller Test Account	Doc. Type C Sale Invoice	Doc. No. d 134
Doc. Date 🗧	01/10/2019 HS Code	f 1545 Sale Type g Services	Rate h 10
District of Buyer	ABBOTTABAD	So,000 Sales Tax 5,000 Involved	Extra Amount
GST Withheld k	Tax Reverse Charged U/S 20	2000	
Add Cle	ear Attach File	Submit Invoices Back To Re	etum Grid List All
Particular Sr. NTN CNIC	rs of Buyer IC Name District of Buy	r Buyer Type Type Number Date HS Code	Sale Type Rate Sale:

9. Click <Add> button





Annex-C (Domesti	c Sales Invoices)				🔽 Preparing
Buyer Type	Intermediary 🗸 NTN	CNIC	geral 0.13206-5		
Name	Seller Test Account	Doc. Type	Sale Invoice 🜉 Doc. No.	134	
Doc. Date	01/10/2019 HS Code	1545 Sale Type	Services 🜉 Rate	10 🜉	
District of Buyer	ABBOTTABAD	50,000 Sales Tax Involved	5,000 Extra Amount		
GST Withheld	Tax Reverse Charged U/S 20	2000			
Add	Clear Attach File	Subr	nit Invoices Back To Return	Grid List All	-
Particul Sr. NTN C	lars of Buyer NIC Name District of Buye	Buyer Type Type Numb	ient ber Date HS Code Sale Ty	/pe Rate Sales	

10. The Record is saved successfully and appears in the Grid below

Annex-C (Domesti	c Sales Invoices)		Preparing
		Record is saved successfully.	
Buyer Type	Intermediary NTN		
Name		Doc. Type Select Doc. No.	
Doc. Date	01/10/2019 HS Code	Sale Type Services Rate	10 🛶
District of Buyer	ABBOTTABAD Sales Value	Sales Tax Extra Amount	
GST Withheld	Tax Reverse Charged U/S 20		
Add	Clear Attach File	Submit Invoices Back To Return	Grid List All
	Particulars of Buyer		Document
Cr NTN	CNIC Nama	District of Duwar Tuna Tun	a Number
1	7 065 Seller Test Accoun	ABBOTTABAD Intermediary Sale Invo	ice 134
		Total (Net after incorporatin	ng the Credit/Debit

1.2 Edit Annexure C Record:

Added records can be Edited, Steps are as follows:

Steps:

1. To Edit the Added record, Click on the Edit button from the grid for the desired record

	Add	Clea	ar Attach	File	Submit Invoice	es Back To Retu	m		Grid List All
			Particular	rs of Buyer				Document 4	•
	Sr.	NTN	CNIC	Name	District of Buyer	Buyer Type	Туре	Number	
1	1 -	7	2	Seller Test Account	ABBOTTABAD	Intermediary	Sale Invoice	134	
F					T	fotal (Net after inc	corporating the	Credit/Debit	

2. By clicking on Edit Button, System populate fields in Annex-C (Domestic Sales Invoices) that can be edited





Annex-C (Domesti	c Sales Invoices)								🔽 Preparing
Buyer Type	Intermediary 🕳	NTN		CNIC	64.75 B 66-5				
Name	Seller Test Account			Doc. Type	Sale Invoice 🚽 I	Doc. No.	134		
Doc. Date	01/10/2019	HS Code	1545	Sale Type	Services 🚽 I	Rate	10 🚽		
District of Buyer	ABBOTTABAD	Sales Value	50,0	Sales Tax Involved	5,000	Extra Amount	0		
GST Withheld	0	Tax Reverse Charged U/S 20	20	00					
Update [Delete Clear	Attach File			Submit Invoices	Back To Retu	m	Grid List	
	Particular	s of Buyer					Document 🔷		
Sr. NTN	CNIC	Name		District of Buy	er Buyer Typ	e Type	Number		
1	2 2 2 2065	Seller Test Accoun	t ABBO	TTABAD	Intermediary	Sale Invoice	134		
					Total (Net after i	incorporating th	ne Credit/Debit		

3. Click on Update Button

Annex-C (Domesti	c Sales Invoices)						Preparing
Buyer Type	Intermediary NTN	600 <u>105 7</u>	CNIC	206-5			
Name	Seller Test Account		Doc. Type	Sale Invoice 🚽 Doc	. No. 134		
Doc. Date	01/10/2019 HS Code	1545	Sale Type	Services 🜉 Rat	te 10 🚽		
District of Buyer	ABBOTTABAD	50	,000 Sales Tax Involved	5,000 Ext	ount 0		
GST Withheld	Tax Reverse Charged U/S 2	,	2000				
Update D	Delete Clear Attach	File		Submit Invoices	Back To Return	Grid List	
	Particulars of Buyer				Document 📤		
Sr. NTN	CNIC N	ime	District of Buye	r Buyer Type	Type Number		
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7 9 1065 Seller Test Ac	ount ABE	BOTTABAD	Intermediary	Sale Invoice 134		
				Total (Net after inc	orporating the Credit/Debit		

1.3 Delete Annexure C Record:

Added records can be deleted, Steps are as follows:

Steps:

- 1. To delete record, Select records from the grid
- 2. System will populate data in the fields

Annex-C (Domesti	c Sales Invoices)			Preparing
Buyer Type	Intermediary VIN	CNIC	<u> </u>	
Name	Seller Test Account	Doc. Type	Sale Invoice 🖉 Doc. No.	134
Doc. Date	01/10/2019 HS Code	1545 Sale Type	Services Rate	10
District of Buyer	ABBOTTABAD Sales Value	50,000 Sales Tax Involved	5,000 Extra Amount	0
GST Withheld	0 Tax Reverse Charged U/S 20	2000		
Update [Delete Clear Attach File		Submit Invoices Back To Return	Grid List
	Particulars of Buyer		D	ocument 🔷
Sr. NTN	CNIC Name	District of Buy	er Buyer Type Type I	Number
1	2 2 2 Contract Accourt	ABBOTTABAD	Intermediary Sale Invoice	134
			Total (Net after incorporating the Cr	edit/Debit

3. Click Delete Button

Version Number:1.0	PRAL © 2019 – All rights reserved	Page 8 of 41
--------------------	-----------------------------------	----------------------------





Annex-C (Domesti	ic Sales Invoices)								🗾 Preparing
Buyer Type	Intermediary 🚽 NTN	N		CNIC	4477				
Name	Seller Test Account			Doc. Type	Sale Invoice 🚽 D	oc. No.	134		
Doc. Date	01/10/2019 HS 0	Code [1545	Sale Type	Services 🚽 R	ate	10 🚽		
District of Buyer	ABBOTTABAD	es Value	50,000	Sales Tax Involved	5,000 A	xtra mount	0		
GST Withheld	Char	Reverse Irged U/S 20	2000]					
Update	Delete Clear	Attach File			Submit Invoices	Back To Re	eturn	Grid List	
	Particulars of	f Buyer					Document 🔷		
Sr. NTN	CNIC	Name		District of Buye	r Buyer Type	Туре	e Number		
1 0.000	2-9-2-065 Sell	ler Test Account	ABBOTT	TABAD	Intermediary	Sale Invoi	ice 134		
					Total (Net after ir	corporating	g the Credit/Debit		

4. System will display message

Do you want to delete this record, are you sure?	
OK Cancel	

5. Click OK Button

1.4 Submit Annexure C:

After the records are added Annexure C will be submitted, Steps are as follows:

Steps:

1. Click on <Submit Invoices> Button

Annex-C (Domestic	: Sales Invoices)								Preparing
Buyer Type	Intermediary 🜉 NTN		CNIC						
Name			Doc. Type		Select 🚽 Do	c. No.			
Doc. Date	01/10/2019 HS Code		Sale Type		Services 💂 Ra	te	10 🕌		
District of Buyer	ABBOTTABAD Sales Value	e	Sales Tax Involved		Ex An	tra nount			
GST Withheld	Tax Revers Charged U/	se /S 20							
Add C	Clear Attach File		s	ubmit Invoices	Back To Retu	ım		Grid List All]
	Particulars of Buyer	r					Document 🔦		
Sr. NTN	CNIC	Name	District of	fBuyer	Buyer Type	Туре	Number		
1	2 2 Seller Test	t Account	ABBOTTABAD		Intermediary	Sale Invoice	134		
				Tot	al (Net after inc	corporating the	Credit/Debit		

- 2. Following Verification popup appears on the screen
 - I. Enter PIN
 - II. Click on <Confirm> button





III. After this A pop up message appears

Annex-C (Domestic Sales Invoices)			🗾 Preparing
Buyer Type Intermediary NTN CNI			
Name Doc	Type Select Doc. No.		
Doc. Date 01/10/2019 HS Code Sale	Type Services Rate	10 🗸	
District of Buyer ABBOTTABAD	i Tax Extra Ived Amount		
GST Withheld Tax Ref Verification Charge Please Enter Your PIN			
Add Clear Attach File	Cancel	Grid List	All
Particulars of Buyer		Document ^	
Sr. NTN CNIC Name Dist	ict of Buyer Buyer Type T	iype Number	
1 TABLE ACCOUNT ABBOTTABA	Intermediary Sale In	nvoice 134	
Message	03E(20) OK SECTION 2 C		
Annex-C Invoice(s) Submitted Success	fully.	(III)	
	OK	()	

3. After submitting Invoices, Annex C status will be changed to **"Verified".** Click on Submit Annexure Button

Annex	(-C (Dom	estic S	Sales Invoices)							🗹 Verifie
Buyer	Туре		Intermediary 🚽	NTN		CNIC				
Name		E				Doc. Type	Select 🚽 Do	oc. No.		
Doc. D)ate	E	01/10/2019	HS Code		Sale Type	Services 🚽 Ra	ate	16 🚽	
Distri	ct of Buye	er [BADIN 🕳	Sales Value		Sales Tax Involved	E A	nount		
GST V	Vithheld			Tax Reverse Charged U/S 20		demopi				
Un	Submit Inv	voices	Submit Annexu	re Print	Back To Ret	um	Grid	List All	¥	
			Particular	's of Buyer					Docum 🗖	
	r. NT	TN .	CNIC	Name		District of Buyer	Buyer Type	Туре	Number	
°										
:	07007	27	2 165	Seller Test Accour	it	ABBOTTABAD	Intermediary	Sale Invoice	134	
	07007	7	2	Seller Test Accour	t	ABBOTTABAD	Intermediary Total (Net after in	Sale Invoice corporating the	134 Credit/Debit	

4. System will display message

Confirmation	
Are you sure you want to submit AnnexC?	
Confirm Cancel	

5. The status of Submitted Invoices is 'Un-claimed'

Un-Submit Ar	nexure P	rint B	ack To Return		Grid List All									
		Docum	ient									*		
	_			HS			Sales	Sales Tax	GST	Invoice	Record			
Buyer Type	Туре	Number	Date	Code	Sale Type	Rate	Value	Involved	Withheld	Status	Source			
Intermediary	Sale Invoice	134	01/10/2019	1545	Services	10	50,000	5,000	0	Jn-Claimed	Online			
al (Net after in	corporating the	Credit/Debi	t Notes, if any)				50,000	5,000	0					





Note: When the Seller has submitted the Sale Invoices, Then the Purchaser will be able to search Relevant Purchase Invoice in Annexure A, Invoice Status will be Un-claimed on Search

1.5 Creation of Purchase invoice in Annexure A

The Purchase Invoice is created in Annexure-A, Steps are as follows:

Steps:

1. Enter URL <u>https://kpra.kp.gov.pk/</u> in the web browser

\sim			
(←) → C' @	🛈 🔒 https://kpra.kp.gov.pk	⊘ ☆	\ ⊡
Towards Self Reliance	REAL AND A CONTRACT OF A CONTR		A REAL FRANK
e-Registration e-Enrolment Search	ch Taxpayers News		
User Guide	Welcome to Khyber Pakhtunkhwa Revenue Authority eServices	KPRA Main Website	
How to e-Register	User Login		
How to e-Enroll			
How to e-File Return	User ID		
• How to Pay Taxes	Password		
 Tax Calendar 	Forgot Password Login		
Acts/Rules			
Finance Act 2013 Finance Act 2014 Finance Act 2015 Special Procedure Withholding Regulations Rules Rhyber Pakhtunkhwa Sales Tax on Services Rules/Regulations, 2015	n • Enter your User ID • Enter Password • Click <login> Button</login>		
User Login			
User ID	demopi		
Password			
Forgot Passwor	rd Login		

3. Click Declaration→Sales Tax→ STS Return from Tax Period Oct-2020 and Onward

Version Number:1.0 PRAL © 2019 – All rights reserved Page	e 11 of 41
---	--------------------------





K eKPRA - Taxpayer Facilitation Por	× +	
\leftrightarrow \rightarrow C \triangleq kpra.kp.gov.pk	;/Returns/VAT20/AnnexReport.aspx?rand=843675999&rms=zyB2CIJputxUS2	7syp74kg%3d%3d
🛄 Apps 💪 Gmail 🕒 YouTube	🛃 Maps	
Home Administration	Registration Declaration Requests e-Payment	s e-Folder Logout
Print this Page	K8000007-0 - IND (] Sales Tax ST Return from Tax Period OCT-2020 and Onv	vard
Sales Tax (Control Center) Tax Period	Khyber Pakhtunkhwa Sales Tax on Services Return Sales Tax on Service:	
Sales Tax on Services Return Annex - A	KNTN K8000007-0 AFZAL	Tax Period Oct, 2020

4. Select Month from the <Monthly> Dropdown List on the left of the screen.

Print this Page	
Sales Tax (Control Center)	
Tax Period	
●Monthly Select ✓ Select Oct,20	
Sales Tax on Services Return	

5. In the left panel, Click on Sales Tax on Services Return link





	Print this Page	
Sales Tax	(Control Center)	
Tax Period		
Monthly	Select ✓ Select Oct,20	
Sales Tax on	Services Return	

6. Following 'Sales Tax on Services Return' Window is displayed with status "Preparing"

Towards Self Reliance		
		New York
Home Administration Registra	ation Declaration Requests e-Payments e-Folder Logout	
K2	2789718-4 - IND (KPRA Office) Purchase	r Test Account
Print this Page	Severement of the Khyber Dakhtunkhya	
Salas Tay (Castral Castral)	over ment of the Kityber Fakitaliki wa	
Sales lax (control center)	ales Tax on Services Return Current N ^e	1976812
Monthly Oct.19	Prep	aring
Children Collector	KNTN Name Tax Period Normal Amended Submission Date	
Sales Tax on Services Return	Oct. 2019 N	
Annex - A	ONC in case of Individual COV/AOP/IND Service Category	Tax Office
	Principal Service Ss	arvice Code
	Services provided or rendered by Call centers	837.0000
	Description Value Sales Tax Amount	
	Domestic Purchases excluding fixed assets for Providing of Service Annex-A	
	Imports excluding fixed assets (includes value addition tax on commercial imports) <u>Annex-B</u> O O	
	3. Capital / Fixed Assets (Domestic Purchases & Imports) Annex-E 0 0	
2	4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to savings provided in the other Vision and taxed there() Annue A & Annue R)	
GE CONTRACTOR CONT	5. Input fax for the moth = $[1+2+3]+4$]	
TAX	6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)	
SALES	7. Sales Tax withheld by the buyer as withhelding agent <u>Annex-C</u>	
, in the second s	7a. Section 16(B)(1)(d) of the Klyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	
	7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c Report 0	
	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of	

7. Click on <Annex-A>





	De	scription		Value Sales Tax Amount	
	1.	Domestic Purchases excluding fixed assets for Providing of Service	Annex-A		
	2.	Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B		
	3.	Capital / Fixed Assets (Domestic Purchases & Imports)	Annex-E		
	4.	(-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)	and relating to		
5	5.	Input Tax for the month = [(1 + 2 + 3) -4]			
ŝ	6.	Credit carried forward from previous tax period(s) (determined by the Department whe	ere applicable)		
3	7.	Sales Tax withheld by the buyer as withholding agent	Annex-C		
HC	7a.	Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and dis reduction in output tax in respect of WH of ST / Cr. Notes.	sallowance of	Report 0	
	7b.	Allowance of input tax credit and reduction of output tax out of previous return column	n 7c	Report 0	
	7c.	Balance of earlier disallowed input tax credit and disallowed reduction of output tax th $7(a)$.	rough column of	Report 0	
	8.	Accumulated Credit = (5 + 6 + 7 - 7a + 7b)			
	9.	(A) Services provided/rendered	Annex-C		
5	9.	(B) Services provided/rendered (Exempt Sale)	Annex-C		
± 3	10.	Services Exported	Annex-D		
SAL	11.	Output Tax for the month = (9)			

8. Select "Purchase Data" button at the bottom of the screen

Annex A Summary of Domestic Purchases													
NTN		CNI	с				Name]	
Doc. Type	Select 🥃	Doc	. No.				Doc. Dat	e	/ ****	01/10	/2019 (DD/MM	HS Code	
Purchase Type	Goods	Rate	e			5	Value		GST)		(Excluding	District	BADIN
Sales Tax Involved		GST	Withheld				Non Cred Inputs	litable				Reason of Non Creditable	Select
Tax Reverse Charged U/S 20]												
Add Clea	Add Clear Purchase Data Attach File Print Back To Return List												
Particulars of Supplier Document Sales Non Reason							Reason of	<u> </u>					
SUP STSSr. NTN	CNIC	Name	District	Туре	Number	Date	HS Code	Purchase Type	Rate	Value of Purchase	Tax Creditable Involved Inputs	Non GST CreditableWithhe	Record IdRP Source

9. Click on the <Search> Button in the Purchase Data Tab.

Note: Search can be done through all available filters i.e. NTN, From Date, To Date, ST Amount, Invoice Number

	Purchase Data								
Advance Search:									
Description (i) Enter search (escription (i) Enter search criteria for purchase invoice and press search button to view all invoices.								
NTN		From Date		To Date					
ST Amount	0	Invoice Number		Source	KPRA				
Upload NTN file	Browse No ficted.		Download Sample File		Search				
				Back					

10. The system displays records in the grid which consists of the Purchase Invoices that have been submitted by the seller for this purchaser





Purchase Data									
Advance Search:									
Description (i) Enter search criteria for purchase invoice and press search	escription (i) Enter search criteria for purchase invoice and press search button to view all invoices.								
NTN From Date	To Date								
ST Amount O Invoice Numb Upload NTN file Browse No ficted.	r Source KPRA, Download Sample File								
Particulars of Supplier Doc Sale Origination	nent Sales Tax/ ST Value of FED in WithheldInvoice	1							
Sr. NTN CNIC Name Type of Supplier Type I	Imber Date Code Sale Type Rate Excl. ST Mode Creditable Inputs Reason of Non Crd. Source Status								
Seller 1 000000000000000000000000000000000000	15201/10/2019 15 Services 16.00 100,000 16,000 0.00 Other 0 Un-								
4		F							
	Load Data Y Download Y Reject Back								

11. Select invoice(s) from the Purchase Data's grid

Purchase Data						
Advance Search:						
Description (i) Enter search criteria for purchase invoice and press search I NTN From Date ST Amount Invoice Number	button to view all invoid	To Date				
Upload NTN file Browse No ficted.	Download Sample	<u>e File</u>	Search			
Particulars of Supplier Doc V ir. NTN CNIC Name Type/of Sale V 1 CNIC Name Type/of Sale Credit V 1 Control of the second	Iumber Date Co	HS ode Sale Type Rate F 15 Services - 16.001	Sales Tax/ Value of FED in Sales ST Cr. Disallowed / Non Excl. ST Mode Creditable Inputs	Reason of Non Crd. Source Status		
4						
	Load Data	Download Rejec	t Back			

12. Click on <Load Data> button



STRIVe User's Manual



		Purchase Data		
Advance Search:				
Description (i) Enter search criteria for purchase invoice NTN ST Amount Upload NTN file Browse No ficted.	and press search button to view all in From Date Invoice Number Download Sam	nvoices. To Date Source mple File	KPRA KPRA Search	
Particulars of Supplier Sr. NTN CNIC Name Type 1 CNIC Name Type Seller Seller Account	Document Sale Origination Province eof Supplier Type Number Date BADIN Credit Note 152	HS Code Sale Type Rate Excl. ST 15 Services ← 16.00100,000	Sales Tax/ of FED in ST Cr. Disallowed / Non Mode Creditable Inputs Reason	ST WithheldInvoice at Usage of Non Crd. Source Status Other 0 Un- Used
	Load Data	Download (Reject)	Back	

13. Click <OK> button on the verification popup

Are you sure you want to Load the selected invoices?	
OK Cancel	

14. A message is displayed "Imported Successfully"

	Purch	ase Data		
Advance Search:				
Description (i) Enter search criteria for purchase invoice and press s NTN From D ST Amount Upload NTN file Browse No ficted.	search button to view all invoices. hate IIII (IIII) Number Download Sample File	To Date Source	KPRA V Search	
!] No record found	upplier or having Credit Disallo	wed greater th	nan ST Amount.	
		Back		

- Once data has been imported Invoice Status will be change to 'Claimed'
- Now the seller will not be able to edit the 'Claimed Invoices'
- Click on the Back Button to go back to Main Return

Version Number:1.0	PRAL © 2019 – All rights reserved	Page 16 of 41





1.6 Reject Invoices in Annexure A:

Steps:

1. Click on <u>Annex-A</u> link

	RA	
Home Administration Registr	tration Declaration Requests e-Payments e-Folder Logout	
Print this Page	K2789718-4 - IND (KPRA Office)	Purchaser Test Account
	Government of the Khyber Pakhtunkhwa	
Sales Tax (Control Center)	Khyber Pakhtunkhwa Revenue Authority Sales Tax on Services Return	Current Nº 1976812
Monthly Oct, 19		Preparing
Sales Tax on Services Return Annex - A	KVIN Name Tax Period Kormal Amende Ort. 2019 N ADP Service Category ADP Services provided or rendered by Call centers Principal Service KPK	d Submission Date Tax Office Service Code
-	Services provided or rendered by Call centers	9837.0000
AN A REPLACE	1. Domestic Purchases excluding fixed assets for Providing of Service 1. Domestic Purchases excluding fixed assets for Providing of Service 1. Domestic Purchases excluding fixed assets for Providing of Service 1. Domestic Purchases excluding fixed assets for Providing of Service 1. Domestic Purchases excluding fixed assets for Providing of Service 1. Domestic Purchases excluding fixed assets for Providing of Service 1. Domestic Purchases excluding fixed assets for Providing of Service 1. Domestic Purchases excluding fixed assets for Providing of Service 1. Domestic Purchases excluding fixed assets for Providing of Service 1. Domestic Purchases excluding fixed assets for Providing of Service 1. Domestic Purchases excluding fixed assets for Providing of Service 1. Domestic Purchases excluding fixed assets for Providing of Service 1. Domestic Purchases excluding fixed assets for Providing of Service 1. Domestic Purchases excluding fixed assets for Providing of Services and relating to 1. Services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B) 1. Dupt Tax for the month = [(1 + 2 + 3) - 4] 1. Domestic Purchases period (s) (determined by the Department where applicable)	
	7. Sales Tax withheld by the buyer as withhelding agent 6 Section 16(B)(1)(d) of the Kilvber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of	
	7a, reduction in output tax in respect of WH of ST / Cr. Notes.	
	7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c Report 0 Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of	

2. Select "Purchase Data" button at the bottom of the screen

Annex-A Summary of	Domestic Purchas	ses						
NTN		CNIC		Name				
Doc. Type	Select 룾	Doc. No.		Doc. D	ate /r	01/10/2019 (00) YYY)	MM HS Code	
Purchase Type	Goods	Rate		5 Value	65	(Exc)	District	BADIN
Sales Tax Involved		GST Withheld		Non Ci Inputs	editable		Reason of Non Creditable	Select
Tax Reverse Charged U/S 20]							
Add Clear Purchase Data Attach File Print Back To Return List								
Par	rticulars of Supplie	r	Doci	ument		Sales	Non Reason of	<u> </u>
SUP STSSr. NTN	CNIC	Name District	Type Number	HS Date Cod	Purchase e Type Ra	Value of Tax Ci te PurchaseInvolved	reditable Non GST Inputs CreditableWithhe	Record Id RP Source

3. Click on the <Search> Button in the Purchase Data Tab.

Note: Search can be done through all available filters i.e. NTN, From Date, To Date, ST Amount, Invoice Number





	Purchase Data								
Advance Search	Advance Search:								
Description (i) Enter search criteria for purchase invoice and press search button to view all invoices.									
NTN		From Date		To Date					
ST Amount	0	Invoice Number		Source					
Upload NTN file	Browse No ficted.		Download Sample File		Se arch				
			G	Back					

4. The system displays records in the grid which consists of the Purchase Invoices that have been submitted by the seller for this purchaser

Purchase Data								
Advance Search:	Advance Search:							
escription (i) Enter search criteria for purchase invoice and press search button to view all invoices. NTN From Date From Date Source KB84								
Upload NTN file Browse No ficted.	Downlo	ad Sample File		Search				
Particulars of Supplier Sr. NTN CHIC Name Type 1 00000000770002006-5Test Account	Document Sale Origination Province Sof Supplier Type Number BADIN Purchase Invoice 353	Date Code Sale	Value Sales of Tax/ Sales FED Excl. in ST Type Rate ST Mode ces 16.00 50,000 8,000	s Cr. Disallowed / Non Creditable Inputs 0.00	status or of Non Crd. Source Status <u>Other</u> 0			
٠								
	Load	Data) Download)	Reject X Back					

5. Select invoices from the grid





Purchase Data										
Advance Search:										
Description (i) Enter search criteria for purchase invoice and press	search button to vi	ew all invoices.								
NTN From	Date		To Dat	в						
ST Amount 0 Invoid	e Number		Source			KPRA -				
Upload NTN file Browse No ficted.	Downlo	ad Sample File				Search				
Particulars of Supplier	Document			Val	ie Sales					-
Sale				o	Tax/			ST		
Originatio	n	нс		Sal	es FED	Cr Disallowed / Non		WithheldIn at II	voice	
7 ir. NTN CNIC Name Typeof Supplie	r Type Number	n Date Cod	e Sale Type	Rate ST	Mode	Creditable Inputs	Reason of Non Crd.	Source St	tatus	
Seller	Purchase							U	n-	
7 1 0 10 21708 2128306-5 Test BADIN	Invoice 353	01/10/2019 15	3 Services 🚽	16.0050,0	008,000	0.00	Other 🚽	0	sed	
Account	<u> </u>									
-										
4										F.
	Load	Data Downl	oad Re	ject	Back					

6. Click on the Reject button

Purchase Data								
Advance Search:	Advance Search:							
Rejectted Invoice(s) Available Invoice(s)								
Particulars of Supplier Sale Originati Province 1 0329795-721708-8128306-5Test Account BADIN	Document pr er Type Number Date Purchase 353 1/10/2015	HS Code Sale Type Rate ST 9 153 Services 16.00 50,000	Sates Tax/ Tax/ in ST FED In ST Cr. Disallowed / Non Mode Creditable Inputs 8,000 0.00	ST WithheldInvoice at Usage on Crd. Source Status Other				
•				F				
All Selected invoices rejected successfully.								
	Load Data Download	d Reject Un-Reject	ct Back					

2 Return Submission

After Data Import from Annexure-A Purchaser may proceed to Submit his return. When Purchaser click on Sales Tax on Services Return Link, Following 'Sales Tax on Services Return' Window is displayed with status **"Preparing"**

Version Number:1.0 PRAL © 2019 – All rights reserved	
--	--





Government of the Khyber Pakhtunkhwa Khyber Pakhtunkhwa Revenue Authority

S	ale	s Tax on Services Return					Curre	ent Nº 1976812
REGISTRY		KNTN Name Eventsaser Test Account Purchaser Test Account CNIC in case of Individual COY/AOP/IND Service Category - AOP Services provided or rendered by Call centers Principal Service Services provided or rendered by Call centers		Tax Period Oct, 2019	Normal N	Amended	Submission Date	Tax Office Service Code 9837.0000
	De: 1. 2.	Scription Domestic Purchases excluding fixed assets for Providing of Service Imports excluding fixed assets (includes value addition tax on commercial imports) Appendix	<u>-A</u> [/alue Sales	Tax Amount 48,900			
	3. 4.	Capital / Fixed Assets (Domestic Purchases & Imports) <u>Anner</u> (-) Non-reditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to	<u>-</u> E [0			
TAX CREDITS	5. 6.	services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B) Input Tax for the month = [$(1 + 2 + 3) - 4$] Credit carried forward from previous tax period(s) (determined by the Department where applicable)			0 48,900 0			
SALES 1	7. 7a.	Sales Tax withheld by the buyer as withholding agent <u>Anner</u> Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction is a consert of ML of ST / Cr. Notes	<u>-C</u>	Report	0			
	7b.	Reaction in output tax in respect of which ST / cl. notes. Allowance of input tax credit and reduction of output tax out of previous return column 7c Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column	of	Report	0			
	7с. 8.	7(a). Accumulated Credit = (5 + 6 + 7 - 7a + 7b)			48,900			
EBITS	9.	(A) Services provided/rendered Anne:	<u>-c</u> [50,000	5,000			

Steps:

1. Click on <Annex C> link

STI8 9.	(A) Services provided/rendered	Annex-C	
g 9.	(B) Services provided/rendered (Exempt Sale)	Annex-C	
10 21	. Services Exported	Annex-D	

2. Fill and submission of Annex-C as described in point number 7 to 10 of section 1.1 and section 1.4. After submission of Annex-C of purchaser the main return will be displayed as follow.





_					
	1.	Domestic Purchases excluding fixed assets for Providing of Service	Annex-A	345,000	48,900
	2.	Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B	0	0
	з.	Capital / Fixed Assets (Domestic Purchases & Imports)	Annex-E	0	0
DITS	4.	(-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services an		0	
E.	E.	services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B) Territor for the month = $[(1 + 2 + 3) \cdot 4]$			48.000
TAX	6.	Input fax for the month $= [(1 + 2 + 3)^{-4}]$ Credit carried forward from previous tax period(s) (determined by the Department where a	nnlicable)		48,900
ALES	7.	Sales Tax withheld by the buyer as withholding agent	Annex-C		a
s		Section 16/BV(1)(d) of the Khyber Dekhtunkhwe Selee Tay on Services Act 2012 and disello	wance of		
	7a.	reduction in output tax in respect of WH of ST / Cr. Notes.	wance or	Report	0
	7Ь.	Allowance of input tax credit and reduction of output tax out of previous return column 70	c	Report	0
	70	Balance of earlier disallowed input tax credit and disallowed reduction of output tax throu	igh column	Papart	
	1	of 7(a).		Keport	
	8.	Accumulated Credit = (5 + 6 + 7 - 7a + 7b)			48,900
BITS	9.	(A) Services provided/rendered	Annex-C	50,000	5,000
X DE	9.	(B) Services provided/rendered (Exempt Sale)	Annex-C		
S TA	10.	. Services Exported	Annex-D		
SALE	11.	. Output Tax for the month = (9)			5,000
SALE	11.	. Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1]	& 21-41 (See		5,000
SALE	11. 12.	. Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 4 Notes in Annex-A)	& 2]-4] (See		5,000
SALE	11. 12. 13.	. Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 a Notes in Annex-A) Available Balance (Cr or Dr) = [11 - (7 + 12)]	& 2]-4] (See		5,000 48,900 -43,900
SALE	11. 12. 13. 14.	. Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 & Notes in Annex-A) Available Balance (Cr or Dr) = [11 - (7 + 12)] Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above	& 2]-4] (See	©yes ●No	5,000 48,900 -43,900 Ne
SALE	11. 12. 13. 14. 15.	. Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 i Notes in Annex-A) Available Balance (Cr or Dr) = [11 - (7 + 12)] . Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above . Sales Tax withheld by the return filer as withholding agent	& 2]-4] (See	OYes ⊚No Annex-A	5,000 48,900 -43,900 No 10,000
SALE	11. 12. 13. 14. 15.	. Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 & Notes in Annex-A) Available Balance (Cr or Dr) = [11 - (7 + 12)] Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above Sales Tax withheld by the return filer as withholding agent	& 2]-4] (See	OYes @No Annex-A Annex-A	5,000 48,900 -43,900 No 10,000
SALE	11. 12. 13. 14. 15. 16.	 Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 14 Notes in Annex-A) Available Balance (Cr or Dr) = [11 - (7 + 12)] Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above Sales Tax withheld by the return filer as withholding agent Tax Reverse Charged 	& 2]-4] (See	Ores @No Annex-A Annex-A Annex-C	5,000 48,900 -43,900 No 10,000 2,000
SALE	11. 12. 13. 14. 15. 16. 17.	 Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 & Notes in Annex-A) Available Balance (Cr or Dr) = [11 - (7 + 12)] Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above Sales Tax withheld by the return filer as withholding agent Tax Reverse Charged Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)] 	& 2]-4] (See	⊙ _{Yes} ⊚ _{No} Annex-A Annex-A Annex-C	5,000 48,900 -43,900 Ne 10,000 2,000 12,000
BLE SALE	11. 12. 13. 14. 15. 16. 17.	 Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 if Notes in Annex-A) Available Balance (Cr or Dr) = [11 - (7 + 12)] Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above Sales Tax withheld by the return filer as withholding agent Tax Reverse Charged Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)] Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Assets 	& 2]-4] (See	⊙γes ⊚No Annex-A Annex-A Annex-C	5,000 48,900 -43,900 Ne 10,000 2,000 12,000
NDABLE SALE	11. 12. 13. 14. 15. 16. 17. 18.	 Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 if Notes in Annex-A) Available Balance (Cr or Dr) = [11 - (7 + 12)] Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above Sales Tax withheld by the return filer as withholding agent Tax Reverse Charged Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)] Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Assets Available Balance" otherwise zero] 	& 2]-4] (See	⊖Yes @No Annex-A Annex-A Annex-C	5,000 48,900 -43,900 0.000 10,000 2,000 12,000
terundable sale	 11. 12. 13. 14. 15. 16. 17. 18. 19. 	 Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 if Notes in Annex-A) Available Balance (Cr or Dr) = [11 - (7 + 12)] Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above Sales Tax withheld by the return filer as withholding agent Tax Reverse Charged Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)] Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Asset Available Balance" otherwise zero] Credit to be carried forward Formula : [if 13 < 0 and (13 + 18) < 0 then -(13 + 18) otherwise 	& 2]-4] (See ets and rise zero]	⊖Yes @No Annex-A Annex-A Annex-C	5,000 48,900 -43,900 10,000 2,000 2,000 12,000 0 43,900
LE/ REFUNDABLE SALE	 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 	 Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 if Notes in Annex-A) Available Balance (Cr or Dr) = [11 - (7 + 12)] Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above Sales Tax withheld by the return filer as withholding agent Tax Reverse Charged Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)] Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Asset Available Balance" otherwise zero] Credit to be carried forward Formula : [if 13 < 0 and (13 + 18) < 0 then -(13 + 18) otherwise End-of-Year Refund Claim (as determined periodically) Formula : [if Tax Month = "JUN" and "19 otherwise zero] 	& 2]-4] (See ets and rise zero] I 19 > 0 then	⊖Yes @No Annex-A Annex-A Annex-C	5,000 48,900 -43,900 10,000 2,000 2,000 12,000 0 43,900 0
XABLE / REFUNDABLE SALE	 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 	 Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 14 Notes in Annex-A) Available Balance (Cr or Dr) = [11 - (7 + 12)] Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above Sales Tax withheld by the return filer as withholding agent Tax Reverse Charged Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)] Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Assets Available Balance" otherwise zero] Credit to be carried forward Formula : [if 13 < 0 and (13 + 18) < 0 then -(13 + 18) otherwise Ind-of-Year Refund Claim (as determined periodically) Formula : [if Tax Month = "JUN" and 19 otherwise zero] Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 19] 	& 2]-4] (See ets and rise zero] I 19 > 0 then	⊙Yes @No Annex-A Annex-A Annex-C	5,000 48,900 -43,900 0 10,000 2,000 2,000 12,000 0 43,900 0 43,900
PAVABLE / REFUNDABLE SALE	 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 	 Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 14 Notes in Annex-A) Available Balance (Cr or Dr) = [11 - (7 + 12)] Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above Sales Tax withheld by the return filer as withholding agent Tax Reverse Charged Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)] Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Asset Available Balance" otherwise zero] Credit to be carried forward Formula : [if 13 < 0 and (13 + 18) < 0 then -(13 + 18) otherwise Ind-of-Year Refund Claim (as determined periodically) Formula : [if Tax Month = "JUN" and 19 otherwise zero] Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 19] Fine / Penalty / Default Surcharge [23 + 24 + 25] 	& 2]-4] (See ets and rise zero] I 19 > 0 then	⊘γes ⊚No Annex-A Annex-A Annex-C	5,000 48,900 -43,900 10,000 2,000 2,000 12,000 0 43,900 0 43,900 0
PAYABLE / REFUNDABLE SALE	 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 	 Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 if Notes in Annex-A) Available Balance (Cr or Dr) = [11 - (7 + 12)] Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above Sales Tax withheld by the return filer as withholding agent Tax Reverse Charged Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)] Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Asset Available Balance" otherwise zero] Credit to be carried forward Formula : [if 13 < 0 and (13 + 18) < 0 then -(13 + 18) otherwise Ind-of-Year Refund Claim (as determined periodically) Formula : [if Tax Month = "JUN" and 19 otherwise zero] Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 19] Fine / Penalty / Default Surcharge [23 + 24 + 25] a) Default Surcharge / Others 	& 2]-4] (See ets and rise zero] I 19 > 0 then	OYes ⊚No Annex-A Annex-A Annex-C	5,000 48,900 -43,900 10,000 2,000 2,000 12,000 43,900 43,900 43,900 0 0 0 0 0 0 0 0 0 0 0 0
PAYABLE / REFUNDABLE SALE	 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 	 Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 if Notes in Annex-A) Available Balance (Cr or Dr) = [11 - (7 + 12)] Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above Sales Tax withheld by the return filer as withholding agent Tax Reverse Charged Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)] Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Asset Available Balance" otherwise zero] Credit to be carried forward Formula : [if 13 < 0 and (13 + 18) < 0 then -(13 + 18) otherwise tend-of-Year Refund Claim (as determined periodically) Formula : [if Tax Month = "JUN" and 19 otherwise zero] Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 19] Fine / Penalty / Default Surcharge [23 + 24 + 25] a) Default Surcharge / Others b) Arrears 	& 2]-4] (See ets and rise zero] I 19 > 0 then	OYes ©No Annex-A Annex-A Annex-C	5,000 48,900 -43,900 10,000 2,000 12,000 0 43,900 0 43,900 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
PAYABLE / REFUNDABLE SALE	 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 	 Output Tax for the month = (9) Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 if Notes in Annex-A) Available Balance (Cr or Dr) = [11 - (7 + 12)] Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above Sales Tax withheld by the return filer as withholding agent Tax Reverse Charged Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)] Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Asset Available Balance" otherwise zero] Credit to be carried forward Formula : [if 13 < 0 and (13 + 18) < 0 then -(13 + 18) otherwise Tay and 19 otherwise zero] Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 19] Fine / Penalty / Default Surcharge [23 + 24 + 25] a) Default Surcharge / Others b) Arrears c) Penalty/Fine 	& 2]-4] (See ets and rise zero] I 19 > 0 then	OYes ©No Annex-A Annex-A Annex-C	5,000 48,900 -43,900 10,000 2,000 12,000 43,900 43,900 43,900 0 43,900 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

3. On the Main Return, click on <Save> button





ES T	10. Services Exported Annex-D		
SAL	11. Output Tax for the month = (9)		5,000
	Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 & 2]-4] (See Notes in Annex-A)		48,900
	13. Available Balance (Cr or Dr) = [11 - (7 + 12)]		-43,900
	14. Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above	OYes ONo	No
	15. Sales Tax withheld by the return filer as withholding agent	Annex-A	10,000
	16. Tax Reverse Charged	Annex-A Annex-C	2,000
	17. Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)]		12,000
DABLE	Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Assets and 18. Available Balance" otherwise zero]		a
FUN	19. Credit to be carried forward Formula : [if 13 < 0 and (13 + 18) < 0 then -(13 + 18) otherwise zero]		43,900
LE/ RE	End-of-Year Refund Claim (as determined periodically) Formula : [if Tax Month = "JUN" and 19 > 0 the 20. 19 otherwise zero]	n	9
WAB	21. Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 19]		43,900
P	22. Fine / Penalty / Default Surcharge [23 + 24 + 25]		
	23. a) Default Surcharge / Others		
	24. b) Arrears		0
	25. c) Penalty/Fine		
	26. Total amount to be paid Formula : (17 + 22)		12,000
	27. Tax paid on normal/previous return (applicable in case of amended return)		C
	28. Balance Tax Payable/ (Refundable) Formula : (26 - 27)		12,000
	29. Select bank account for receipt of refund A/C No. Select Bank Name	Branch	
-	Head of Account Amount	CPR No	Io. Amount
VA B.	B-02386 - Sales Tax on Services 12,000		
E Pe	B-02386 - Additional Tax/Surcharge/Others 0	É	
Ň	B-02386 - Arrears 0	Ino	
E AD	B-02386 - Penalty/Fine 0	AM	
	Total Amount Payable 12,000	PAIC	
P	int Acknowledgement Feed CPR e-Payment Print Challan Save Verify	Submit P	Print Prepare Proposed Revised Return Print with Annexes

i. After clicking Save button a popup message will be displayed

Message	Amount			CPR No.	\bowtie
Return Saved Successfu	illy.		~		
		OK	2		

4. On the Main Return, click on <Verify> button





ES T	10. Services Exported Annex-D	
SAL	11. Output Tax for the month = (9)	ANNENNERNE 5,000
	Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 & 2]-4] (See Notes in Annex-A)	(See 45,900)
	13. Available Balance (Cr or Dr) = [11 - (7 + 12)]	-43,900
	14. Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above	Oyes ONo No
	15. Sales Tax withheld by the return filer as withholding agent	Annex-A 10,000
	16. Tax Reverse Charged	Annex-A 2,000 Annex-C
	17. Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)]	12,000
DABLE	Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed Assets and 18. Available Balance" otherwise zero]	d
FUN	19. Credit to be carried forward Formula : [if $13 < 0$ and $(13 + 18) < 0$ then -(13 + 18) otherwise zero]	43,900
BLE/ RE	End-of-Year Refund Claim (as determined periodically) Formula : [if Tax Month = "JUN" and 19 > 0 ther 20. 19 otherwise zero]	then 0
AVA	21. Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 19]	43,900
•	22. Fine / Penalty / Default Surcharge [23 + 24 + 25]	0
	23. a) Default Surcharge / Others	0
	24. b) Arrears	0
	25. c) Penalty/Fine	Q
	26. Total amount to be paid Formula : (17 + 22)	12,000
	27. Tax paid on normal/previous return (applicable in case of amended return)	
	28. Balance Tax Payable/ (Refundable) Formula : (26 - 27)	12,000
	29. Select bank account for receipt of refund A/C No. Select Bank Name Bank Name	Branch
5	Head of Account Amount	CPR No. Amount
AVA	B-02386 - Sales Tax on Services 12,000	
SE P	B-02386 - Additional Tax/Surcharge/Others	ST N
N C	B-02386 - Arrears	
N S	B-02386 - Penalty/Fine 0	
P	12,000	ž
	init Acknowledgement Eagl CPD a Davment Drint Challon Sava Varify	Ruhmit Print Prenara Provised Rovised Rohm Print with Annavas

1. Click <OK> on the Verification popup to attach an evidence file



2. Click <OK> on the popup message to allow the attachment of documents



3. Click on <Choose File> button to browse and open the desired file

K2			Purchaser Test Acco	unt
Attachments (s) Browse No file selected.	Upload			
File Name		Size		

4. After the file has been attached, click on the *<*Upload> button.

Version Number:1.0	PRAL © 2019 – All rights reserved	Page 23 of 41





Kazanimasi - IND (KPRA Office)		Purchaser	Test Account
Attachment (s) Choose File How to Efile.pdf			
File Name	Size		

5. The file has been uploaded and details are visible in the grid

K2	DEMO PURCHASE COMPANY		
Attachment (s) Choose File No file chosen			
File Name	Size		
How to Efile.pdf	1326664	Delete	

6. After verification return status should be changed to Verified.

K2789718-4 - IND (KPRA Office)	Purchaser Test Account
Government of the Khyber Pakhtunkhwa Khyber Pakhtunkhwa Revenue Authority Sales Tax on Services Return	Current N* 1976513
KNTN Name Furchaser Test Account CNIC in case of Individual COY/AOP/IND Service Category CNIC in case of Individual COY/AOP/IND Service Category Control of the service service service of the service service service service of the service serv	Tax Period Normal Amended Submission Date
Description Value 1. Domestic Purchases excluding fixed assets for Providing of Service Annex-A 2. Imports excluding fixed assets (includes value addition tax on commercial imports) Annex-B 3. Capital / Fixed assets (Domestic Purchases & Imports) Annex-F	Sales Tax Amount 345.000 G G G
 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) (Annex A + Annex B) 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 Taw subheld by the buyers as withhold in senot Annex C. 	
 Particle Computer Computer	Report 3 Report 3 Report 3 MINIMUM 45 900

7. Click on Submit Button





SALES T	10. Services Exported 11. Output Tax for the month = (9)	Annex-D		5,000		
	Input for the month (admissible under the Rules) Formula : [3+6+[admissible inputs of 1 Notes in Annex-A)	& 2]-4] (See		48,900		
	13. Available Balance (Cr or Dr) = [11 - (7 + 12)]			-43,900		
	14. Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above		○Yes ◎No	No		
	15. Sales Tax withheld by the return filer as withholding agent		Annex-A	10,000		
	16. Tax Reverse Charged		<u>Annex-A</u> <u>Annex-C</u>	2,000		
	17. Sales Tax Payable Formula : [if 13 > 0 then (13 + 15 + 16) otherwise (15+16)]			12,000		
DABLE	Refund Claim on Capital/ Fixed Assets Formula : [if 14 = "No" then "Minimum of Fixed As: 18. Available Balance" otherwise zero]	sets and		C		
NU.	19. Credit to be carried forward Formula : [if $13 < 0$ and $(13 + 18) < 0$ then -($13 + 18$) other	wise zero]		43,900		
ILE/ RE	End-of-Year Refund Claim (as determined periodically) Formula : [if Tax Month = "JUN" an 20. 19 otherwise zero]	d 19 > 0 ther	1	C		
avae	21. Net Credit carried forward Formula : [if Tax Month = "JUN" then zero otherwise 19]			43,900		
٩	22. Fine / Penalty / Default Surcharge [23 + 24 + 25]			0		
	23. a) Default Surcharge / Others			0		
	24. b) Arrears			0		
	25. c) Penalty/Fine			0		
	26. Total amount to be paid Formula : (17 + 22)			12,000		
	27. Tax paid on normal/previous return (applicable in case of amended return)			0		
	28. Balance Tax Payable/ (Refundable) Formula : (26 - 27)			12,000		
	29. Select bank account for receipt of refund A/C No. Select Bank Name		Branch			
-	Head of Account Amount		CPR	No.	Amount	
NA RI	B-02386 - Sales Tax on Services 12,000					
90 1	B-02386 - Additional Tax/Surcharge/Others 0		£			
Ň	B-02386 - Arrears 0		5			
1	B-02386 - Penalty/Fine		AM C			
	Total Amount Payable 12,000		PAID			

8. Enter PIN Code

Verification					
I, CALCALLATE holder of CNIC No. BILLI DUTIES					
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.					
Submitted electronically by using User-Id,					
Password and PIN as electronic signature:					
Date : 19/12/2019					
Confirm Cancel					

9. Click on Confirmation button

Verification			
I, TATEAL LATES holder of CNIC No. BILLED DUTIES			
In my capacity as authorized person do sol	emnly declare that to the best of my		
knowledge and belief the information giver	in this return is/ are correct and complete		
in all respects in accordance with the provi	sions of applicable law.		
Submitted electronically by using User-Id,			
Password and PIN as electronic signature:	••••		
Date :	19/12/2019		
	Confirm Cancel		





i. After clicking confirmation button a popup message will be displayed

Message		L	×
Your return is submitted successfully.		L	0
	OK		0

ii. Return status should be changed to "Submitted"

K2789718-4 - IND (KPRA Office)	Purchaser Test Account
Government of the Khyber Pakhtunkhwa Khyber Pakhtunkhwa Revenue Authority Sales Tax on Services Return	Current N* 1976512
KNTN Name Tax Period Norm Excellence Purchaser Test Account Dct. 2019 N CNIC in case of Individual COY/AOP/IND Services category Dct. 2019 N - IsOP Services provided or rendered by Call centers Principal Service Services provided or rendered by Call centers	al Amended Submission Date KFX Service Code 9837.0002
Description Value Sales Tax Amount	
Domestic Purchases excluding fixed assets for Providing of Service Annex-A 345,000 48,900	
2. Imports excluding fixed assets (includes value addition tax on commercial imports)	
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) (Annex A + Annex B)	
S. Input Tax for the month = [(1 + 2 + 3) - 4]	
6 6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)	
7. Sales lax winning of yine auger as winning agent 7. Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	
7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c Report C	
7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(s).	
8. Accumulated Credit = (5 + 6 + 7 - 7a + 7b)	

2.1.1 Sales Tax Credits

Steps:

- i. If the Seller **Submit Purchase Invoice**
 - Purchaser will be able to search **Purchase Invoice in Annexure A** and see the details in view only mode
- ii. If the Seller **Submit Purchase Invoice** and **Submit his ST Return** within the mentioned Document Date month
 - Purchaser's Tax will be paid and all the dues are clear. And Purchaser will be able to search Purchase Invoice in Annexure A and see the details in Annexure-A.
- iii. If the Seller Submit Purchase Invoice and do not Submit Return after One month of the mentioned Document Date month
 - Purchaser's will have to pay tax in his ST Return
 - System will show Total of the Sales Tax Involved amount in the 7a column of the ST Return i.e. [Sales Tax Act, 1990 or relevant Act of the Province Revenue Authority]





and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes of the Purchaser's Return

- iv. If the Purchase Invoice was submitted for month "Oct 19"
 - Select the next month i.e. "Nov 19" month from the monthly dropdown list

	Print this Page	
Sales Tax	(Control Center)	
Tax Period		_
Monthly	Select	
	Select	
Sales Tax or	Dec,19	
	Nov,19	
ſ	Oct,19	
Ľ		

• Now the Purchaser's will have to pay tax in his ST Return and System will show **Total** of the Sales Tax Involved amount in the **7a column** of the ST Return

	Vescription	k	lakee	2	aire Tax Amount
1	Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods. Plants & Hachinery and Fixed Assets)	•	0	C	0
	I. Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets) Annex			С	
ŀ	Nonthaly Creditable Input Tax on Purchause or Experts of Capital Goods, Plant and Machinery and Fixed Assets filing unee PCT Chapters 84 and 85	-	9	C	0
u ogu	 (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relati to services Provided in the other Jurisdiction and taxed there) 	-			¢.
	I. Input Tax for the month = [{1 + 2 + 3} - 4]	8		C	9
	. Credit carried forward from previous tax period(s) (determined by the Department where application of the second se	64e) 🖥		1	0
1	Sales Tax withheld by the lower as withholding agent Annex	.c. 8		r	
	Section 18(8)(1)(d) of the Khyber Pathtunkhwa Services Act 2012 and disaBowance of reduct in output tax in respect of WH of ST / Cr. Notes.	lion	Report	C	5,250
	%. Allowance of input tax credit and reduction of output tax out of previous return column 7c		Report	C	9
	. Balance of nurflor disallowed input tax credit and disallowed reduction of output tax through column $t_{\rm c}$ of 7(a).	ma	Report	0	
	Accumulated Credit = (5 + 6 + 7 - 7a + 7b)	8		1	-3.150

• Click on the <Report> link in the 7a column to view the report for the month





	Den	cription		Value	Sales Tax	x Amount
,	1.	Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods.	Annex-A		_	d
Ľ		Plants & Hachinery and Fixed Assets)				
P	2.	Imports (Other than Capital Goods. Plants & Machinery and Fixed Assets)	Annex-B			
٩,		Moethaly Creditable Input Tax on Purchause or Exports of Capital Goods.Plant and	Annex-F	a	_	6
Ľ		Machinery and Fixed Assets filing uner PCT Chapters 84 and 85				
P	4.	(·) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and	d relating		_	-
L		to services Provided in the other Jurisdiction and taxed there)			_	
ŀ	5.	Input Tax for the month = [(1 + 2 + 3) - 4]				9
ŀ	8.	Credit carried forward from previous tax period(s) (determined by the Department where a	opplicable)			0
Þ	7.	Sales Tax withheld by the buyer as withholding agent J	Annex-C			đ
	-	Section 16(8)(1)(d) of the Khyber Pakhtunichwaervices Act 2012 and disallowance of	reduction	Report	-	8.250
ľ		in output tax in respect of WH of ST / Cr. Notes.		INCROUTS.	_	0.005
Þ	7h.	Allowance of input tax credit and reduction of output tax out of previous return column 7c		Report		
ł	20	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through	A column	Report	_	
Ľ		of 7(a).		AND POILS		
Ŀ	ä., .	Accumulated Credit = {5 + 6 = 7 - 7a = 7b}				-3.250

The report for the selected month is displayed Recovery/adjustment of provisionally allowed input tax credit

Your following suppliers have not so far declared your following purchases in their sales tax and federal excise returns, however, you were allowed provisional adjustment of input tax against their invoices but they have failed to file their returns, therefore, your said inadmissible input tax credit is adjusted/recovered in terms of proviso to Section 16(B)(1)(d) of the Sindh Sales Tax on Services Act 2012. You are, therefore, advised to contact the said suppliers and persuade them to declared your said purchases and file their returns so that you could get input tax credit of the said purchases.

Name of the Supplier	SNTN	Tax Period	Sales tax claimed on purchases
LINKDOTNET TELECOM LIMITED	S1215469-5	Aug, 2019	5,250
			Total: 5,250.00

Recovery/adjustment of provisionally allowed reduction in output tax

Your following buyers have not so far declared sales tax withheld amount in their monthly sales tax and federal excise return, however, you were allowed provisional reduction in your output tax against the said amount but they have failed to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return, therefore, your said reduction in output tax is adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return so that you could get benefit of reduction of output tax.

Name of the Buyer	SNTN	Tax Period	Sales tax withheld and to be paid by the buyer
No Records Found			
			Total: 0.00

Recovery/adjustment of provisionally allowed reduction in output tax

Your following buyers have not so far accepted the Credit Note issued by you, however, you were allowed provisional reduction in your output tax against the said Credit Note but they have failed to accept the said Credit Note, therefore, said reduction in output tax is adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to accept the said Credit Note so that you could get benefit of reduction of output tax.

Name of the Buyer	SNTN	Tax Period	Output tax reduced through Credit Note which shall result into reduction in input tax credit by the buyer
No Records Found			
			Total: 0.00
	Ba	ack Print	

- v. If the Seller Submit Purchase Invoice and do not Submit Return after Two month of the mentioned Document Date month
 - Purchaser's will have to pay tax in his ST Return
 - After Return Submission, System will show **Total of the Sales Tax Involved** amount in the **7c column** of the ST Return **i.e. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a)** of the **Purchaser's Return**
 - Select the next month i.e. "Dec 19" month from the monthly dropdown list

Version Number:1.0	PRAL © 2019 – All rights reserved	Page 28 of 41
	5	5,





Print	this Page
Sales Tax (Control	Center)
Tax Period	
Monthly Select Oct,20	
Sales Tax on Services	<u>s Return</u>
ription	Value Sales Tax Amount
Iomentic Purchases for Providing/Rendering of Service (Other than Capital Goods. Iants & Machinery and Fixed Assets)	
mports (Other than Capital Goods. Plants & Machinery and Fixed Assets) <u>Annex-B</u>	
Ionihaly Creditable Input Tax on Purchause or Exports of Capital Goods,Plant and Annex-E tachinery and Fixed Assets filing uner PCT Chapters 84 and 85	8
·) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating o services Provided in the other Jurisdiction and taxed there)	3
nput Tax for the month = [(1 + 2 + 3) - 4]	9
redit carried forward from previous tax period(s) (determined by the Department where applicable	0
ales Tax withheld by the buyer as withholding agent <u>Annex-C</u>	100
ection 16(0)(1)(d) of the Khyber Pakhtunkhwa Services Act 2012 and disallowance of reduction	Report
n output tax in respect of WH of ST / Cr. Notes.	
unowance or input tax credit and reduction or output tax out or previous return column 7c	NEPOCI
d 7(a).	Report 5.230
	Biological and a second s

- vi. If the Seller Submit Purchase Invoice and Submit Return after Three month of the mentioned Document Date month, System will show Total of the Sales Tax Involved amount in the 7b column of the ST Return i.e. Allowance of input tax credit and reduction of output tax out of previous return column 7c of the Purchaser's Return
 - Select the next month i.e. "Feb 20" month from the monthly dropdown list

7.	Sales Tax withheld by the buyer as withholding agent	Annex-C 10,000
ñ 7a	Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallo reduction in output tax in respect of WH of ST / Cr. Notes.	vance of <u>Report</u> 0
7b	Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report 0
70	Balance of earlier disallowed input tax credit and disallowed reduction of output tax throug	n column of Report 0





• Select the next month i.e. "Feb 20" month from the monthly dropdown list

ALES	7.	Sales Tax withheld by the buyer as withholding agent	Annex-C	10,000
S	7a.	Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallo reduction in output tax in respect of WH of ST / Cr. Notes.	wance of	Report 0
	7b.	Allowance of input tax credit and reduction of output tax out of previous return column 7c		Report 0
	7c.	Balance of earlier disallowed input tax credit and disallowed reduction of output tax throug 7(a).	h column of	Report 0

• Click on the <Report> link in 7b column

B	5.	Input Tax for the month = [(1 + 2 + 3) -4]	320
S TAX	6.	Credit carried forward from previous tax period(s) (determined by the Department where applicable)	160
SALE	7.	Sales Tax withheld by the buyer as withholding agent <u>Annex-C</u>	0 VIIIIIIIIIIIII
	7a.	Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report 0
	7b.	Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report 160
	7c.	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report 0
	8.	Accumulated Credit = (5 + 6 + 7 - 7a + 7b)	640

• The Report for the month is displayed

Allowance of input tax credit

Your following suppliers have declared your following purchases in their sales tax and federal excise returns. Hence, the input tax credit of the said purchases is allowed.

Name of the Supplier	PNTN	Tax Period	Sales tax claimed on purchases	Status of declaration of purchases and filing or return (Date of filing may be mentioned)	
No Records Found					
				Total: 0.00	

Allowance of reduction in output tax

Your following buyers have declared sales tax withheld amount in their monthly sales tax and federal excise return. Hence, the reduction in output tax is allowed.

Name of the Buyer	PNTN	Tax Period	Sales tax withheld and to be paid by the buyer	Status of declaring of sales tax withheld amount by the buyer in his return (Date of declaration in the return by the buyer)						
p Records Found										
				Total: 0.00						

Allowance of reduction in output tax

Your following buyers have accepted your Credit Note. Hence, the reduction in output tax is allowed.

Name of the Buyer	PNTN	Tax Period	Output tax reduced through Credit Note which shall result into reduction in input tax credit by the buyer	Status of accepting of Credit Note by the buyer (Date of acceptance by the buyer)			
No Records Found							
				Total: 0.00			

• Click on the <Report> link in 7c column





	escription		Value	Sales Tax Amount
1	Domestic Purchases excluding fixed assets for Providing of Service	Annex-A	0	0
1	. Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B		
	Capital / Fixed Assets (Domestic Purchases & Imports)	Annex-E	6	0
ŀ	(-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and re	elating to		
	services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)			0
5	Input Tax for the month = [(1 + 2 + 3) -4]			
	Credit carried forward from previous tax period(s) (determined by the Department where app	licable)		9
	Sales Tax withheld by the buyer as withholding agent	Annex-C		0
	Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallow	ance of		100
1	a. reduction in output tax in respect of WH of ST / Cr. Notes.		Report	
	b. Allowance of input tax credit and reduction of output tax out of previous return column 7c		Report	
	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through $^{\rm C_{\rm c}}$ 7(a).	column of	Report	5,250
	Accumulated Codit = $(5 + 6 + 7 - 7a + 7b)$			100

• System will display Report, see figure below

Balance of inadmissible input tax credit

Your following suppliers have not so far declared your following purchases in their sales tax and federal excise returns, however, you were allowed provisional adjustment of input tax against their invoices but they have failed to file their returns, therefore, your said inadmissible input tax credit was adjusted/recovered in terms of proviso to Section 16(B)(1)(d) of the Sindh Sales Tax on Services Act 2012. You are, therefore, advised to contact the said suppliers and persuade them to declared your said purchases and file their returns so that you could get input tax credit of the said purchases.

Name of the Supplier	SNTN	Tax Period	Sales tax claimed on purchases
LINKDOTNET TELECOM LIMITED	S1215469-5	Aug, 2019	5,250
			Total: 5,250.00

Balance of inadmissible reduction in output tax

Your following buyers have not so far declared sales tax withheld amount in their monthly sales tax and federal excise return, however, you were allowed provisional reduction in your output tax against the said amount but they have failed to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return, therefore, your said reduction in output tax was adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return so that you could get benefit of reduction of output tax.

Name of the Buyer	SNTN	Tax Period	Sales tax withheld and to be paid by the buyer
No Records Found			
			Total: 0.00

Balance of inadmissible reduction in output tax

Your following buyers have not so far declared sales tax withheld amount in their monthly sales tax and federal excise return, however, you were allowed provisional reduction in your output tax against the said amount but they have failed to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return, therefore, your said reduction in output tax was adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return so that you could get benefit of reduction of output tax.

Name of the Buyer	SNTN	Tax Period	Sales tax withheld and to be paid by the buyer
No Records Found			
			Total: 0.0

Balance of inadmissible reduction in output tax

Your following buyers have not so far accepted the Credit Note issued by you, however, you were allowed provisional reduction in your output tax against the said Credit Note but they have failed to accept the said Credit Note, therefore, the said reduction in output tax was adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to accept the said Credit Note so that you could get benefit of reduction of output tax.

Name of the Buyer	SNTN	Tax Period	Output tax reduced through Credit Note which shall result into reduction in input tax credit by the buyer
No Records Found			
			Total: 0.00
	Ba	Print	





3 Annexure B

Steps:

1. In the left panel, Click on <Sales Tax on Services Return> link

Print this Page	
Sales Tax (Control Center)	
Tax Period	
Monuny Oct, 19	
Sales Tax on Services Return	

2. Following 'Sales Tax on Services Return' Window is displayed with status "Preparing"

Home Administration Registration	Declaration Requests	e-Payments e-Folder	Logout		
Print this Page	18-4 - IND (KPRA Office)				Purchaser Test Account
Sales Tax (Control Center) Tax Period	rnment of the Khyber Pakhtu er Pakhtunkhwa Revenue Aut Tax on Services Return	nkhwa hority			Current Nº 1976812
Monthly Oct.19 Sales Tax on Services Return Annex - A	KNTN Name CNIC in case of Individual CNIC in case of Individual CNIC in case of Individual Principal Service Services provided or rendered by Call centers	Service Category Services provided or rendered by Call c	enters	Tax Period Norr	Arended Submission Date Tax Office EPIC Service Code 9837.0000
Dese	cription			Value Sales Tax Amour	nt
1.	Domestic Purchases excluding fixed assets for F	Providing of Service	Annex-A		2
3. (Capital / Fixed Assets (Domestic Purchases & In	mports)	Annex-E		0
4. 10100 2017 2017 2017 2017 2017 2017 201	(-) Non-creditable inputs (relating to exempt, n services Provided in the other Jurisdiction and t Input Tax for the month = [(1 + 2 + 3) -4] Credit carried forward from previous tax period(on-taxed supplies/rendering of services axed there) (Annex A + Annex B) (determined by the Department whe	and relating to		
7.9	Sales Tax withheld by the buyer as withholding	agent	Annex-C		 0
⁵⁵ 7a.	Section 16(B)(1)(d) of the Khyber Pakhtunkhw reduction in output tax in respect of WH of ST /	a Sales Tax on Services Act 2012 and di Cr. Notes.	allowance of	Report	0
76. /	Allowance of input tax credit and reduction of c Balance of earlier disallowed input tax credit an	output tax out of previous return column d disallowed reduction of output tax th	7c rough column of	Report	

3. Click on <u>Annex-B</u> link





	Description	Value Sales Tax Amount
:	Domestic Purchases excluding fixed assets for Providing of Service Annex-A	, [L,
1	2. Imports excluding fixed assets (includes value addition tax on commercial imports)	0 0
1	Annex-E Assets (Domestic Purchases & Imports)	0 0
ľ	I. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)	0
1	i. Input Tax for the month = [(1 + 2 + 3) -4]	
	i. Credit carried forward from previous tax period(s) (determined by the Department where applicable)	
1	7. Sales Tax withheld by the buyer as withholding agent <u>Annex-C</u>	
1	Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of a. reduction in output tax in respect of WH of ST / Cr. Notes.	Report 0
2	/b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report 0
;	Relance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report 0
1	8. Accumulated Credit = (5 + 6 + 7 - 7a + 7b)	,

4. Click on Import GDs

	Delete Save Back To Return Impe									mports	; GDs							
		Particulars	of GD Impo	orts (M	achine No.)				Quantity, in case									F
									of Edible	Tavabla		Value Addition	FED					
	S			GD		HS		ST	Ship for	Value of	ST Paid at	Tax on	Paid at Import		Reason of Non	Casi	h Casl	
	No	Collectorate	GD Type Nu	ımber	GD Date	Code	Туре	Rate	Breaking	Imports	Import Stage	Commercial	Stage	Non Creditable Inputs	Creditable	Numb	er Date	
	1	IPAF	HC(HC) 24	492			Fixed Assets 🔻	17.00	0 0	14,283,735	2,428,235	0	0	0	Exempt 🔻]		
ł	2	KPPI	HC(HC) 2	816	n		Commercial 🔻	17.00	0 0	25,195,018	4,283,153	0	0	0	Exempt 🔻	1		
8	2 3	KPPI	HC(HC) 6	331	2,777 3		Exempt 🔻	17.00	0 0	88,221,394	14,997,637	0	0	0	Exempt 🔻			
ĺ	4	KPPI	HC(HC) 9	167	0		Zero Rated 🔻	17.00	0 0	29,862,524	5,076,629	0	0	0	Exempt 🔻		Т	1-

5. Select GDs from the grid

	Sr No	Particulars Collectorate	of GD In GD Type	nports (M GD Number	lachine No.) GD Date	HS Code	Туре	ST	Quantity, in case of Edible Oil and Ship for Breaking	Taxable Value of Imports	ST Paid at Import Stage	Value Addition Tax on Commercial	FED Paid at Import Stage	Non Creditable Inputs	Reason of Non Creditable	Cash Number	Cash Date	
Ē	1	IPAF	HC(HC)	2492	I. Preserve		Fixed Assets	17.0	0 0	14,283,735	2,428,235	0	0	0	Exempt 🔻	1		
1	2	KPPI	HC(HC)	2816			Commercial 🔻	17.0	0 0	25,195,018	4,283,153	O	0	0	Exempt 🔻			
1	3	KPPI	HC(HC)	6331	Learne Par		Exempt 🔻	17,0	0 0	88,221,394	14,997,637	0	0	0	Exempt Y			
P	4	KPPI	HC(HC)	9167	(Zero Rated 🔻	17.0	0 0	29,862,524	5,076,629	0	0	0	Exempt v			-

6. Enter value in the Non Creditable Inputs column





			Particulars	of GD Im	nports (N	lachine No.)				Quantity, in case									^
Ш										of Edible			Value	FED					
Ш										Oil and	Taxable		Addition	Paid at					
Ш	s	Sr			GD		HS		ST	Ship for	Value of	ST Paid at	Tax on	Import		Reason of Non	Cash	Cash	
	N	10	Collectorate	GD Type	Number	GD Date	Code	Туре	Rate	Breaking	Imports	Import Stage	Commercial	Stage	Non Creditable Inputs	Creditable	Number	Date	
l		1	IPAF	HC(HC)	2492	<		Fixed Assets 🔻	17.00	0 0	14,283,735	2,428,235	0	0	1000	Exempt 🔻			L
l		2	KPPI	HC(HC)	2816	<u> </u>		Commercial 🔻	17.00	0 0	25,195,018	4,283,153	0	0	2000	Related to other Jur 🔻			
l		3	KPPI	HC(HC)	6331	<u> </u>		Exempt 🔻	17.00	0 0	88,221,394	14,997,637	0	0	0	non-tax rendering of ser Related to other Jurisdic	vice		
P		4	KPPI	HC(HC)	9167	r		Zero Rated 🔻	17.00	0 0	29,862,524	5,076,629	0	0	0	other			-

7. Select Reason of Non Creditable from dropdown

		Particulars	of GD In	ports (N	lachine No.)				in case									1
									of Edible			Value	FED					
									Oil and	Taxable		Addition	Paid at					
	Sr			GD		HS		ST	Ship for	Value of	ST Paid at	Tax on	Import		Reason of Non	Cash	Cash	
	No	Collectorate	GD Type	Number	GD Date	Code	Туре	Rate	Breaking	Imports	Import Stage	Commercia	Stage	Non Creditable Inputs	Creditable	Number	Date	
	1	IPAF	HC(HC)	2492		1	Fixed Assets 🔹	17.00	0	14,283,735	2,428,235	C	0	1000	Exempt 🔻			
1	2	KPPI	HC(HC)	2816			Commercial 🔻	17.00	0	25,195,018	4,283,153	C	0	2000	Related to other Jur V			
1	3	KPPI	HC(HC)	6331	2		Exempt 🔻	17.00	0 0	88,221,394	14,997,637	C	0	d	non-tax rendering of ser Related to other Jurisdic	vice tion		
	4	KPPI	HC(HC)	9167	1		Zero Rated 🔻	17.00	0	29,862,524	5,076,629	C	0	d	other			
_ ₹	5	זססע	нс(нс)	10180	6?		Non-Commercial 🔻	17 00		06 647 341	16 430 048			0	Exempt 🔻		•	•

8. Click on Save Button and the selected data from the checkbox will be saved.

	De	lete	Save	Bac	k To Return											Im	ports GDs
		Particulars	s of GD Im	ports (N	Machine No.)				in case								^
									of Edible			Value	FED				
									Oil and	Taxable		Addition	Paid at				
	Sr			GD		HS		ST	Ship for	Value of	ST Paid at	Tax on	Import		Reason of Non	Cash	Cash
	No	Collectorate	GD Type	Number	GD Date	Code	Туре	Rate	Breaking	Imports	Import Stage	Commercial	Stage	Non Creditable Inputs	Creditable	Number	Date
	1	IPAF	HC(HC)	2492			Fixed Assets 🔹	17.00	0 0	14,283,735	2,428,235	C	0	1000	Exempt 🔻]	
1	2	KPPI	HC(HC)	2816	7	8	Commercial 🔻	17.00	0 0	25,195,018	4,283,153	0	0	2000	Related to other Jur 🔻		

4 Annexure A: records population through File Attachment:

Steps:

1. Enter URL <u>https://kpra.kp.gov.pk/</u> in the web browser





← → ⊂	۵	🛈 🔒 ht	tps://kpra. kp.gov.pk				⊌ ☆	\ ⊡
Towards So	ER PAKHI			IORITY				
e-Registration	e-Enrolment	Search Taxpayers	News					
User Guid	le	Weld	come to Khyber Pak	khtunkhwa Revenue Authority e	eServices		KPRA Main Website	
How to e	Register		UserLogin					
 How to e 	e-Enroll							
How to e	e-File Return		User ID					
 How to F 	Pay Taxes		Password					
 Tax Cale 	ndar		Forgot Password	Login				
Acts/Rules								
 Acts Finance A Finance A Finance A Special P Regulatio Rules Khyber Pi on Servic 2015 	ict 2013 ict 2014 ict 2015 ict 2016 rocedure Withhol ns akhtunkhwa Sale: es Rules/Regulati	ding s Tax ons,						
2.	User Lo • •	ogin Enter you Enter Pas Click <l< th=""><th>ur User ID ssword ogin> Butt</th><th>on</th><th></th><th></th><th></th><th></th></l<>	ur User ID ssword ogin> Butt	on				
User	r Login							
User	ID	de	mopi					
Pass	word		••••					
Forg	ot Passv	vord		Logi	in			

3. Click Declaration→Sales Tax→ STS Return (through STRiVe) from Tax Period Oct-2020 and Onward





K ^R _A eKPRA - Taxpayer Facilitation Por X	+					
\leftrightarrow \rightarrow C $($ kpra.kp.gov.pk/F	Returns/VAT20/AnnexReport.aspx?ra	nd=843675999&rms=z	yB2CIJputxUS27syp7	74kg%3d%3d		
🗰 Apps 💪 Gmail 💽 YouTube	Ҟ Maps					
Home Administration	Registration Declaration	n Requests	e-Payments	e-Folder	Logout	
	K8000007-0 - IND (Sales Ta ST	Return from Tax Period O	CT-2020 and Onwar			
Sales Tax (Control Center) Tax Period	Government of the K Khyber Pakhtunkhwa Sales Tax on Service	Sales Tax on Servic	es Return			
Sales Tax on Services Return Annex - A	KNTN K8000007-0	Monthly Return for With	holding Agents		Tax Period Oct, 2020]

4. Select Month from the <Monthly> Dropdown List on the left of the screen.

Print this Page	
Sales Tax (Control Center) Tax Period In Anthly Select V Select Oct,20 Stles Tax on Services Return	

5. In the left panel, Click on <Sales Tax on Services Return> link





	Print this Page	
Sales Tax	(Control Center)	
Tax Period		
 Monthly 	Select V Select Oct,20	
<u>Sales Tax on</u>	Services Return	

6. Following 'Sales Tax on Services Return' Window is displayed with status "Preparing"

Towards Self Reliance	RA	PERSONAL PROPERTY.
KHYBER PAKHTUNKHW	A REVENUE AUTHORITY	
Home Administration Registra	ation Declaration Requests e-Payments e-Folder Logout	
КЗ	2789718-4 - IND (KPRA Office) Purchaser	Test Account
Print this Page	Severement of the Khyber Bakhtunkhwa	
	where the transformer of the control	
	ales Tax on Services Refurn Durent N°	1976812
Tax Period		ving
Comonuny Oct.19	KNTN Name Tax Period Normal Amended Submission Date	ning
Salas Tay on Saruicas Daturn	Oct, 2019 N	
	CNIC in case of Individual COY/AOP/IND Service Category 1	fax Office
Annex - A	AOP Services provided or rendered by Call centers KPK	nuice Cede
	Principal Service Services Services (Services Services Se	837.0000
	Description Value Sales Tax Amount	
	Domestic Purchases excluding fixed assets for Providing of Service Annex-A	
	2. Imports excluding fixed assets (includes value addition tax on commercial imports) Annex-B 0 0 0	
	3. Capital / Fixed Assets (Domestic Purchases & Imports) Annex-E 0 0	
	4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to	
5	services Provided in the other Jurisdiction and taxed there) (Annex A + Annex B)	
5 5	5. Input Tax for the month = [(1 + 2 + 3) - 4]	
21	Creat Carries Torward from previous tax period(s) (determined by the Department where applicable) Construction of the human as withholding sends Construction	
SALL	Section (Re(11)(4)) of the Kubar Pakhtunkhwa Sales Tax on Services Art 2012 and disallowance of	
	7a. reduction in output tax in respect of WH of ST / Cr. Notes. Report 0	
	7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c Report 0	
	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of	
SAL	Section 16(B)(1)(d) of the Khyber Pakhtunkka Sales Tax on Services Act 2012 and disallowance of reduction output tax in respect of WH of ST / Cr. Notes. Report 7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c Report Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of Image: Column State	

7. Click on <u>Annex-A</u> link





	De	scription	Value	Sales Tax Amount
	1.	Domestic Purchases excluding fixed assets for Providing of Service	L	,
	2.	Imports excluding fixed assets (includes value addition tax on commercial imports)	0	0
	з.	Capital / Fixed Assets (Domestic Purchases & Imports) Annex-E	0	0
EUIIS	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) (Annex A + Annex B)		o
5	5.	Input Tax for the month = $[(1 + 2 + 3) - 4]$		
5	6.	Credit carried forward from previous tax period(s) (determined by the Department where applicable)		C
SAL	7.	Sales Tax withheld by the buyer as withholding agent <u>Annex-C</u>		C
	7a.	Section 16(B)(1)(d) of the Khyber Pakhtunkhwa Sales Tax on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	0
	7b.	Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	0
	7c.	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	0
	8.	Accumulated Credit = (5 + 6 + 7 - 7a + 7b)		,

8. Click on <Attach file> button

Annex-A Summar	y of Domestic Purchases						
NTN		CNIC		Name			
Doc. Type	Select	Doc. No.		Doc. Date	01/10/2019 (DD/MM /YYYY)	HS Code	
Purchase Type	Goods	Rate	5	Value	GST)	District	BADIN
Sales Tax Involved		GST Withheld		Non Creditable Inputs		Reason of Non Creditable	Select 🗸
Tax Reverse Charged U/S 20							
Add	Clear Purchase Dat	a Attach File		(Print Back To Return List	All	

9. Click < Download Sample File> Link

	Government of the Khyber Pakhtunkhwa Khyber Pakhtunkhwa Revenue Authority	vernment of the Khyber Pakhtunkhwa yber Pakhtunkhwa Revenue Authority les Tax on Services Return									
	Sales Tax on Services Return			Curr	ent Nº 1976812						
					Preparing						
	KNTN Name		Tax Period	Normal Amended Submission Dat	e						
	Purchaser Test Account		Oct, 2019	N							
	CNIC in case of Individual COY/AOP/IND Service Ca	tegory			Tax Office						
	- AOP Services	rovided or rendered by Call centers		КРК							
	Principal Service				Service Code						
	Services provided or rendered by Call centers				9837.0000						
Ī	Sales Tax & Federal Excise Return				Upload Files						
B	rowse for File: Brow	se No file selected.		Import Data							
L		Download Samr	le File								
		Download Sump		Back To Return	Back to Annexure A						

- *Note:* Prepare the download file with valid entries manually
- 10. Click <Browse> Button
- 11. Select File
- 12. Click < Open> Button
- 13. Click <Import> Button





5 Annexure E

5.1 Fixed Asset Treatment from Annex-A

Steps:

- 1. Creation of Sales Invoice in Annexure-C
 - Please follow the steps from 1 to 10 of section 1.1
- 2. Submission of Invoice in Annexure C
 - Follow the steps from 1 to 5 as mentioned in section 1.4
- 3. Creation of Purchase invoice in Annexure A
 - Follow the steps from 1 to 10 as mentioned above in section 1.5
 - Before moved to step 11, change the "Sale Type" value from the dropdown list to "Fixed Assets" to proceed selected invoice from Annex-A to Annex-E
 - Now proceed step 11 to 14 from section 1.5
 - Click on <u>Annex-E</u> link

5	scription	Value	Sales Tax Amount
1.	Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods. Plants & Machinery and Fixed Assets)	1.000	150
2.	Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets) Annex-B	9	9
3.	Monthaly Creditable Input Tax on Purchause or Exports of Capital Goods.Plant and Machinery and Fixed Assets filing uner PCT Chapters 84 and 85	1,200.000	19.500
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)		1,500
5.	Input Tax for the month = [(1 + 2 + 3) - 4]		18.150
6.	Credit carried forward from previous tax period(s) (determined by the Department where applicable		0
7,	Sales Tax withheld by the buyer as withholding agent Annex-C		0
71	Section 16(8)(1)(d) of the Khyber Pakhtunkhwa: on Services Act 2012 and disallowance of reduction in output tax in respect of WH of ST / Cr. Notes.	Report	0
7	Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	0
24	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	6

• System will calculate the installment automatically and for the selected month installment number will be assigned as 1 to the fixed assets invoice. For this particular invoice "Type will be Inv and Purchase Type will be changed to Local".







• When the user will submit the return of the current month i.e. Dec 19 that fixed assets record will be shown in the Annex-E of the month January 2020 with installment number 2 and so on.

Annex-E Summary of Capital Goods, Machinery and Fixed Assets (Local and Import Purchases)																							
8 <u>.</u>																			Print	Bac	k To Return	Grid List All	۲
															Input	Input Tax	Acc						
												Sales	Non-		Tax Crd.	Claimed	Input Tax	Bal Input	t				
SUP									Purchase		Value of	Tax	Crd.	Adj. ST	Cur	Prev	Crd.	Tax Crd	No of		Record		
STS	Sr.	NTN	CNIC	Name	District	Туре	Number	Date	Туре	Rate	Purchases	Involved	Input	Involved	Month	Month	Claimed	Car Fwo	Installment	RP	Source		
	1	***,11,		PROPERTY Providence PROPERTY TWEFT	BADIN	Inv	12454	102-10-10-1025	Local	19.50	1,200,000	234,000	0	234,000	19,500	19,500	39,000	195,00	2	R	Online		
			Total	(Net after inc	corporating t	he Cred	lit/Debit N	otes, if any)			1,200,000	234,000	0	234,000	19,500	19,500	39,000	195,000					
																						•	
4																					*		

5.2 Fixed Asset Treatment from Annex-B

Steps:

- Follow steps 1 to 7 from section 3
- Before proceed to step 8 change the GD "Type" to "Fixed Assets" from the dropdown list
- Click on Save Button and the selected data from the checkbox will be saved.

	De	elete	Save	Ва	ck To Return											Im	ports	GDs
		Particul	ars of GD Ir	nports (l	Machine No.)				in case									^
									of Edible			Value	FED					
									Oil and	Taxable		Addition	Paid at					
	Sr			GD		HS		ST	Ship for	Value of	ST Paid at	Tax on	Import		Reason of Non	Cash	Cash	
	No	Collector	ite GD Type	Numbe	GD Date	Code	Туре	Rate	Breaking	Imports	Import Stage	Commercial	Stage	Non Creditable Inputs	Creditable	Number	Date	
	1	IPAF	HC(HC	2492		: 	Fixed Assets	17.00	0	14,283,735	2,428,235	0	0	1000	Exempt 🔻			
•	2	KPPI	HC(HC	2816		8	Commercial 🔻	17.00	0	25,195,018	4,283,153	0	0	2000	Related to other Jur 🔻			

Click on <u>Annex-E</u> link

De	scription		Value		Sales Tax Amount
1.	Domestic Purchases for Providing/Rendering of Service (Other than Capital Goods, Plants & Machinery and Fixed Assets)	inex-A	-	1.000	150
2.	Imports (Other than Capital Goods, Plants & Machinery and Fixed Assets)	inex-B		0	
з.	Monthaly Creditable Input Tax on Purchause or Exports of Capital Goods.Plant and Machinery and Fixed Assets filing uner PCT Chapters 84 and 85	nnex-E		1.200.000	19.500
4.	(·) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and to services Provided in the other Jurisdiction and taxed there)	relating			1.500
5,	Input Tax for the month = [(1 + 2 + 3) - 4]				18,150
6,	Credit carried forward from previous tax period(s) (determined by the Department where ap	plicable)			C
7.	Sales Tax withheld by the buyer as withholding agent	nex-C			
7.0	Section 16(8)(1)(d) of the Khyber Pakhtmähwzax on Services Act 2012 and disallowance of re in output tax in respect of WH of ST / Cr. Notes.	eduction		Report [
76	Allowance of input tax credit and reduction of output tax out of previous return column 7c			Report [
70	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through of 7(a).	column		Report	





• System will calculate the installment automatically and for the selected month installment number will be assigned as 1 to the fixed assets GD. For this particular invoice "Type will be GD and Purchase Type will be changed to Import".

																Input						^
																Tax	Acc					
												Sales	Non-		Input Tax	Claimed	Input Tax	Bal Input				
su	JP								Purchase		Value of	Тах	Crd.	Adj. ST	Crd. Cur	Prev	Crd.	Tax Crd.	No of		Record	
ST	SSr	NTN	сыс	Name	Distric	Туре	lumber	Date	Туре	Rate	Purchases	Involved	Input	Involved	Month	Month	Claimed	Car Fwd	Installment	RP	Source	Ш
	1			TP without NTN		GD	2492	- 100/00 -	Import	17.00	14,283,735	2,428,235	1,000	2,428,235	202,353	o	202,353	2,225,882	1	R	From File	
	2	0000007 -		TP without NTN		GD	2816	10/07/201	Import	17.00	25,195,018	4,283,153	2,000	4,283,153	356,929	0	356,929	3,926,224	1	R	From File	
	3			сту Сту	BADIN	Inv	12454	c · / / ·	Local	19.50	1,200,000	234,000	0	234,000	19,500	39,000	58,500	175,500	3	R	Online	-