Government of Pakistan Revenue Division Federal Board of Revenue ***

Islamabad, the 24th January, 2025.

NOTIFICATION

S.R.O. No. 55 (I) / **2025.** — In exercise of the powers conferred by sub-section (I) of section 50 of the Sales Tax Act, 1990, read with section 26 thereof, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Sales Tax Rules, 2006, namely:

In the aforesaid Rules, in rule 14, in sub-rule (1), ----

(i) for the proviso the following shall be substituted, namely: —

"Provided that all registered manufacturers making supply of taxable goods shall furnish, in Annex-J of the monthly return, details of goods manufactured or produced and goods supplied:

Provided further that all registered commercial importers, distributers, wholesalers making supply of taxable goods shall furnish, in Annex-H1 of the monthly return, details of such goods purchased or imported and goods supplied.";

(a) after Annex-H, the following new Annex-H1 shall be inserted, namely:-

Item Details				"ANNEX-H1 (ST Opening		Goods Purchased / Imported during the month		
Sr. No	HS Code	Unit of Measure	Sales Tax Rate	Value of Goods (a)	Quantity of Goods (b)	Value of Goods (c)	Quantity of Goods (d)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1								
2								
3								
4								

	Closing	Closing Balance					
Domestic Ta	xable Supplies	Exempt goods		Domestic Zero-Rated supplies / Exports			
Value of Goods	Quantity of Goods	Value of Goods	Quantity of Goods	Value of Goods (i)	Quantity of Goods (j)	Value of Goods (k)	Quantity of Goods (1)
(e)	(1)	(g)	(h)	()		Calculated value [(a) + (c)] - [(e) + (g) + (i)]	Calculated value [(b) + (d)] - [(f) + (h) + (j)]
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

⁽ii) in the form STR-7, —

(b) for the existing Annex-J, the following shall be substituted, namely:-

ANNEX-J (PRODUCTION) PRODUCTION DATA									Annex-J				
				Opening Stock		Quantity Produced		Supply				Closing Balance	
Sr. No	HS Code	Description	UoM	Quantity in Opening Stock	Value of opening Stock	Quantity Produced During the Month	Value of Quantity Produced during the Month	Quantity Supplied Locally	Value of Supplies (Local)	Quantity Exported	Value of Supplies (Export)	Quantity of Closing Stock	Value of Closing Stock
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	(=)	<u> </u>											
2													
3													

[C. No. 3(8) ST&FE-Policy/2024]

5 5 (Izhar Zuberi) Second Secretary (ST&FE Polic