## SALES TAX REGISTERATION

## Who needs to register?

- 1. Importer
- 2. Wholesaler
- 3. Manufacturer not a cottage industry
- 4. Tier 1 Retailer
- 5. Persons making zero rated supplies

## **Basic Information**

- ✓ Initial registration with FBR necessary
- ✓ Obtain STRN i.e Sales Tax Registration Number
- ✓ File monthly sales tax return before 15<sup>th</sup> of each following month

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