

FBR & Provincial Revenue Authority (PST / GST / WHT)

Tax Compliance & Withholding Audit

Audit-ready statement of collected output taxes, sales tax on sports services, retail GST, and tenant withholding taxes.

TOTAL GROSS
TURNOVER

PKR
3,918,600.00

Courts, Pro-shop, Cafés
& Leases

OUTPUT TAX
COLLECTED

PKR
477,873.15

PST (13%) + GST (18%) +
Cafés

WITHHOLDING TAX
(WHT)

PKR
13,825.00

Lease Sec 155 & Payroll
Sec 149

TOTAL TAX
COMPLIANCE

PKR
491,698.15

Net FBR & PRA liability
balance

TAX HEAD SCHEDULES & CLASSIFICATION

01 Oct 2026 - 21 Oct 2026

TAX HEAD & JURISDICTION	TAX AUTHORITY	TYPE	STATU TORY RATE	GROSS RECEIPTS (PKR)	TAXABLE BASE (PKR)	TAX AMOUNT (PKR)	STATUS
Provincial Sales Tax on Sports Services (PST)	Provincial Revenue Authority (PRA/SRB/KPRA)	Output Tax	13%	87,400.00	77,345.13	10,054.87	Collected
Federal Sales Tax / GST on Sports Merchandise	Federal Board of Revenue (FBR)	Output Tax	18%	14,200.00	12,033.90	2,166.10	Collected
Food Services SST / GST (Concessions & Cafés)	Provincial Revenue Authority	Output Tax	15% / Slabs	3,570,000.00	3,104,347.82	465,652.18	Audit Verified
Income Tax Withholding on Commercial Leases (Sec 155)	FBR Direct Taxes	Withholding Tax (WHT)	10%	102,000.00	102,000.00	10,200.00	Deducted at Source

TAX HEAD & JURISDICTION	TAX AUTHORITY	TYPE	STATUTORY RATE	GROSS RECEIPTS (PKR)	TAXABLE BASE (PKR)	TAX AMOUNT (PKR)	STATUS
Salaries Advance Tax Withholding (Sec 149)	FBR Payroll Compliance	Withholding Tax (WHT)	2.5% Avg	145,000.00	145,000.00	3,625.00	Deducted from Payroll
TOTAL TAX COMPLIANCE ASSESSMENT				3,918,600.00	-	PKR 491,698.15	Verified



E-Filing Annexure-C Guide

Sales tax on sports arena booking rentals is governed under Provincial Sales Tax on Services ordinances. The gross receipts generated through online booking gateways (PayFast) and front desk receipts can be directly reconciled into your Monthly Provincial Return (PRA / SRB / KPRA Annexure-C).



Withholding Tax Certificates (CPR Reconciliation)

Income tax withheld on commercial stalls under Section 155 is reflected in your General Ledger withholding liability account (#2400). Ensure Computerized Payment Receipts (CPRs) are generated upon monthly electronic deposit with National Bank of Pakistan (NBP).