

Sales Tax & Federal Excise Return FY 2011-12

General Instructions for e-Filing:

1. The concept of preparing, verifying and submitting this return is the same as previously in practice for FY 2010-11
2. This Return contains Ten (10) Annexures, only a few of which apply to a large majority of the return filers. A summary of Annexure requirement under various conditions and type of Registered Persons is give below:

<u>Annexure</u>	<u>Applicability</u>	<u>Remarks</u>
Annex-A (Domestic Purchase Invoices)	If domestic Purchases are made	-
Annex-B (Goods Declaration Imports)	If imports are made	-
Annex-C (Domestic Sales Invoices)	If domestic Sales are made	-
Annex-D (Goods Declaration Exports)	If exports are made	-
Annex-E (Federal Excise)	If excisable goods are manufactured	For Manufacturers only
Annex-E-1 (Federal Excise Duty on Natural Gas)	If Natural Gas extracted	For Exploration Units only
Annex-F (Carry Forwards)	If Carry forward is involved	-
Annex-G (Sales Tax Arrears)	If Arrears are involved	Only for Arrears
Annex-H (Stock Statement)	Where Refund is claimed	Can be Submitted within 120days from the due date of Return Filing
Annex-P (Province wise Breakup of Services Provided)	Where services are provided in the Province of Sindh and any other Province	<ul style="list-style-type: none">• Mandatory for Telecom Sector• Banking, Constructions, Franchises and RPs having outlets in Sindh and Any other Province should also submit this annexure

3. No Annexure is required for “**Retailers**” and all type of “**Null Return Filers**”
4. Before submission of the Return the Tax should be paid in the bank and proper computerized payment receipt (CPR) should be obtained, because system will only allow the submission of Return only if the CPR is available with the IT System of the FBR.

Note 1: CPRs of Tax Payments made by using Direct Debit Facility becomes valuable instantly for returns submission.

Note 2: If the tax payments are prepared by using e-Payment Feature of FBR Portal and Payment is made in SBP/NBP branches operating under CAP-II System, CPR becomes available immediately after payment of Tax for submission of Return

Note 3: If the tax payment is made in a Bank/Branch which does not operate under CAP-II System, the CPR becomes available in the IT System of FBR after 48-72 Hrs. for submission of return

Note 4: List of Bank/Branches operating under CAP-II can be downloaded by clicking [Download CAP-II Branches](#)

5. The e-Filing System will display all the unused CPRs issued on the NTN of the Registered Person, and relevant CPRs should be selected among the list of available CPRs. It may be noted that the e-Filing System will neither allow the feeding of CPR Number nor the Amount of Tax Paid against the CPR.
6. Detailed instructions for completing the Return and Annexure can be downloaded by clicking **Filing Instructions for ST & FE Return**

7. In case of any problem in e-Filing the return or obtaining the CPR from the bank, Please contact at **(051) 111-772-772** or e-Mail at eSupport@pral.com.pk

Note: While sending e-Mails at eSupport@pral.com.pk, Please write your name and Mobile Number for providing prompt services.