

Sales Tax & Federal Excise Return for FY 2012-13

General Instructions for e-Filing:

1. The concept of preparing, verifying and submitting this return is the same as previously in practice for FY 2012-13
2. No Annexure is required for “**Retailers**” and all type of “**Null Return Filers**”
3. This Return contains Eleven (11) Annexure, 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:

Annexure	Applicability	Remarks
Annex-A (Domestic Purchase Invoices)	If domestic Purchases are made In case of “Purchase Type” is selected as Services then the <u>PROVINCE</u> and HS-Code must be provided.	-
Annex-B (Goods Declaration Imports)	If imports are made	-
Annex-C (Domestic Sales Invoices)	If domestic Sales are made In case of “Sale Type” is selected as Services then the <u>PROVINCE</u> and HS-Code must be provided.	-
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 is 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 120 days from the due date of Return Filing
Annex-I (Debit & Credit Notes)	If Debit or Credit Note is involved against purchases or supplies.	For each Credit Note, the corresponding Debit Note should be reported in the system by the other party (Buyer/Supplier).
Annex-P (Province wise Breakup of Services)	Annex-P is automatically filled by the system on the basis of Services reported in Annex-C.	For Service Providers only

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 if the CPR is available with the IT System of the FBR.

Note 1: CPRs of Tax Payments made by using **Direct Debit Facility** become available 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 close of day of the bank** 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 of 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.