

Filing of New Sales Tax and Federal Excise Return

Iris provides the Sales Tax registered taxpayers a platform for filing of Sale Tax and Federal Excise Return for a tax period selected by the taxpayer. The taxpayer can submit their Sales Tax and Federal Excise return within the pre-configured due date.

Following are the steps to file Sales Tax Return and Federal Excise Return:

1. After successful login, Taxpayer will be redirected on Iris main dashboard. Go to “Declaration” option from Iris mega menu and click “26(1) (Sales Tax and Federal Excise Return filed voluntarily)” as shown below:

The screenshot shows the Iris dashboard with the 'Declaration' menu highlighted. A red arrow points to the option '26(1) (Sales Tax and Federal Excise Return filed voluntarily)'. The dashboard also displays a table of tasks with columns for Tax Year, Task Date, Due Date, Period Start Date, Period End Date, and Assignment.

Tax Year	Task Date	Due Date	Period Start Date	Period End Date	Assignment
al 2021	12-Nov-2021 00:00:00	20-Dec-2020 00:00:00	01-Nov-2020	30-Nov-2020	
al 2021	12-Nov-2021 00:00:00	20-Sep-2020 00:00:00	01-Aug-2020	31-Aug-2020	
al 2021	12-Nov-2021 00:00:00	20-Aug-2020 00:00:00	01-Jul-2020	31-Jul-2020	
al 2021	21-Sep-2021 00:00:00	30-Sep-2021 00:00:00	01-Jul-2020	30-Jun-2021	
al 2016	02-Apr-2021 00:00:00	30-Sep-2016 00:00:00	01-Jul-2015	30-Jun-2016	

In efr portal, Taxpayer use to select sales tax return option (year wise) as follows:

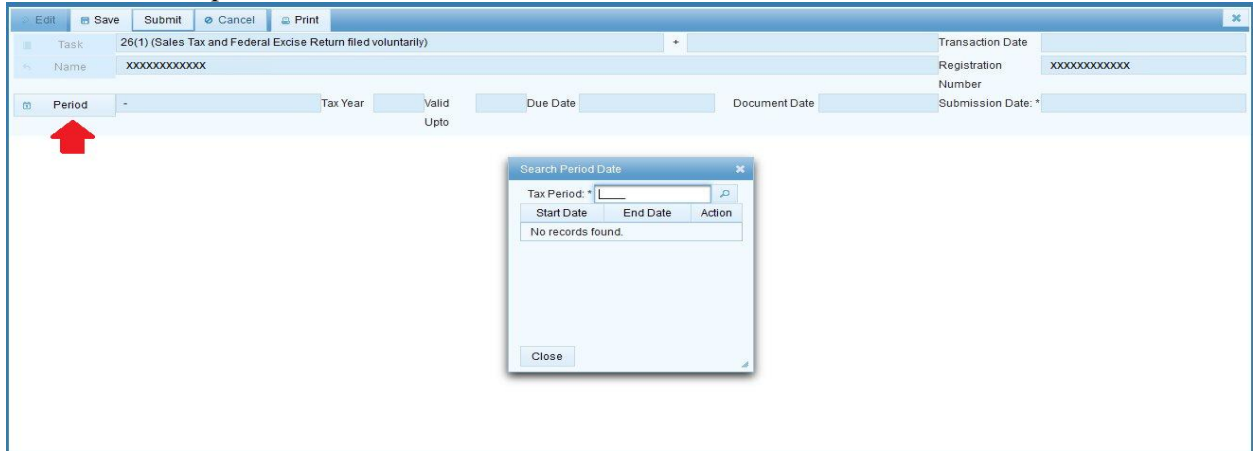
The screenshot shows the FBR portal with the 'Declaration' menu open. A list of sales tax return options is displayed, including 'Sales Tax Return (FY 2021-22)', 'Sales Tax Return (FY 2020-21)', 'Sales Tax Return (FY 2019-20)', 'Sales Tax Return (FY 2018-19)', 'Sales Tax Return (FY 2017-18)', 'Sales Tax Return (FY 2016-17)', 'Sales Tax Return (FY 2015-16)', 'Sales Tax Return (FY 2014-15)', 'Sales Tax Return (FY 2013-14)', 'Sales Tax Return (FY 2012-13)', 'Sales Tax Return (FY 2011-12)', 'Special Sales Tax Return', 'Sales Tax Return', 'Return for Production & Supplies', 'Invoice Summary Statement', 'Sales Tax Return for Withholding Agents', 'Annual Sales Tax Return', 'IMS Fiscal Report', and 'Closing STOCK (30 JUN 2019)'. A red box highlights the 'Sales Tax Return (FY 2021-22)' option.

2. After selection of return from menu as shown in previous step, Iris will load a return task window with a message to select the tax period for sales tax return as shown below:

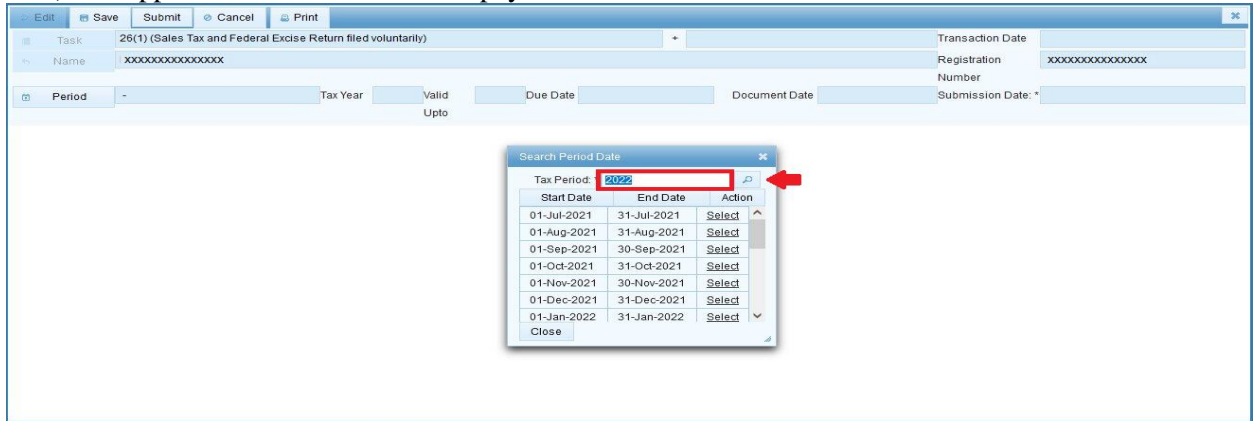
The screenshot shows the Iris return task window. The task is titled '26(1) (Sales Tax and Federal Excise Return filed voluntarily)'. The window displays a message to select the tax period for sales tax return. The window also shows a table with columns for Period, Tax Year, Valid Upto, Due Date, Document Date, and Submission Date.

Period	Tax Year	Valid Upto	Due Date	Document Date	Submission Date

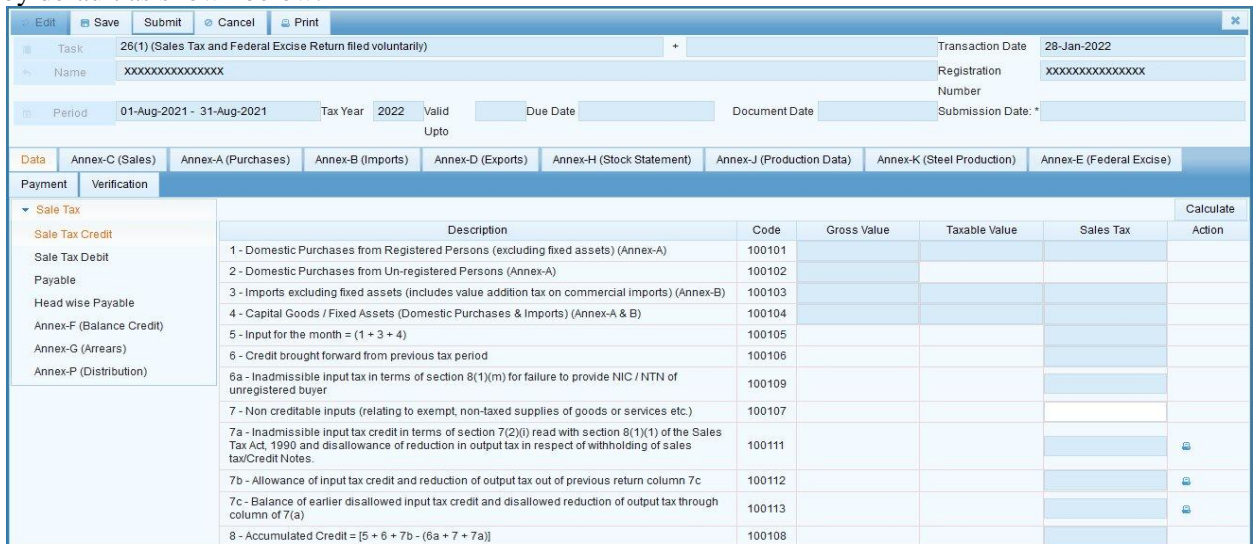
- Click on “Period” button to select Tax Period. Iris will load “Search Period Date” dialog to select Sales Tax Return period as shown below:



- Enter Tax Year in provided field and click “search” icon, following list of Tax duration (month wise) will appear on window for the Taxpayer to select.



- Click on “select” link against the desired tax period, Taxpayer will be redirect on main task window of “26(1) (Sales Tax and Federal Excise Return filed voluntarily)” with “Data” tab open by default as shown below:



Sales Tax Credit

Click on “Sales Tax Credit” link from the left menu and then click on “Calculate” button from the top left corner. Iris will run the calculations and display results against relevant amount codes as shown below:

Data	Annex-C (Sales)	Annex-A (Purchases)	Annex-B (Imports)	Annex-D (Exports)	Annex-H (Stock Statement)	Annex-J (Production Data)																																																																		
Annex-K (Steel Production)	Annex-E (Federal Excise)	Payment	Verification	Calculate																																																																				
<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <p>Sale Tax</p> <ul style="list-style-type: none"> Sale Tax Credit Sale Tax Debit Payable / Refundable Head wise Payable Annex-F (Balance Credit) Annex-G (Arrears) Annex-P (Distribution) </div> <table border="1" style="width: 65%;"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Gross Value</th> <th>Taxable Value</th> <th>Sales Tax</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td>1 - Domestic Purchases from Registered Persons (excluding fixed assets) (Annex-A)</td> <td>100101</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2 - Domestic Purchases from Un-registered Persons (Annex-A)</td> <td>100102</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>3 - Imports excluding fixed assets (includes value addition tax on commercial imports) (Annex-B)</td> <td>100103</td> <td>98,657,312</td> <td>98,657,312</td> <td>16,771,743</td> <td></td> </tr> <tr> <td>4 - Capital Goods / Fixed Assets (Domestic Purchases & Imports) (Annex-A & B)</td> <td>100104</td> <td>0</td> <td>0</td> <td>0</td> <td></td> </tr> <tr> <td>5 - Input for the month = (1 + 3 + 4)</td> <td>100105</td> <td></td> <td></td> <td>16,771,743</td> <td></td> </tr> <tr> <td>6 - Credit brought forward from previous tax period</td> <td>100106</td> <td></td> <td></td> <td>0</td> <td></td> </tr> <tr> <td>6a - Inadmissible input tax in terms of section 8(1)(m) for failure to provide NIC / NTN of unregistered buyer</td> <td>100109</td> <td></td> <td></td> <td>0</td> <td></td> </tr> <tr> <td>7 - Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)</td> <td>100107</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>7a - Inadmissible input tax credit in terms of section 7(2)(i) read with section 8(1)(1) of the Sales Tax Act, 1990 and disallowance of reduction in output tax in respect of withholding of sales tax/Credit Notes.</td> <td>100111</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>7b - Allowance of input tax credit and reduction of output tax</td> <td>100112</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> </div>							Description	Code	Gross Value	Taxable Value	Sales Tax	Action	1 - Domestic Purchases from Registered Persons (excluding fixed assets) (Annex-A)	100101					2 - Domestic Purchases from Un-registered Persons (Annex-A)	100102					3 - Imports excluding fixed assets (includes value addition tax on commercial imports) (Annex-B)	100103	98,657,312	98,657,312	16,771,743		4 - Capital Goods / Fixed Assets (Domestic Purchases & Imports) (Annex-A & B)	100104	0	0	0		5 - Input for the month = (1 + 3 + 4)	100105			16,771,743		6 - Credit brought forward from previous tax period	100106			0		6a - Inadmissible input tax in terms of section 8(1)(m) for failure to provide NIC / NTN of unregistered buyer	100109			0		7 - Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)	100107					7a - Inadmissible input tax credit in terms of section 7(2)(i) read with section 8(1)(1) of the Sales Tax Act, 1990 and disallowance of reduction in output tax in respect of withholding of sales tax/Credit Notes.	100111					7b - Allowance of input tax credit and reduction of output tax	100112				
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
In efr portal, this section was available for Taxpayer as shown below:



Home	Administration	Registration	Declaration	Requests	e-Payments	e-Folder	CREST	ADD IBAN	Steel Sector Adj. Note	Logout																																																																												
Sales Tax & Federal Excise Return (2021-22) Current N^o M-134645399 <input checked="" type="checkbox"/> Preparing																																																																																						
<table border="1" style="width: 100%;"> <thead> <tr> <th>NTN</th> <th>Name</th> <th>Tax Period</th> <th>Normal</th> <th>Revised</th> <th>Submission Date</th> </tr> </thead> <tbody> <tr> <td>8000023-1</td> <td>FBR Mobile Test User 3</td> <td>Oct. 2021</td> <td>N</td> <td></td> <td></td> </tr> <tr> <th>CNIC in case of Individual</th> <th>COY/AOP/IND</th> <th>Business Nature</th> <th>Tax Office</th> <th>Revised N^o</th> <th>Assessed N^o</th> </tr> <tr> <td>88888-0000002-3</td> <td>OTHER INDIVID</td> <td></td> <td>RTO ISLAMABAD</td> <td></td> <td></td> </tr> </tbody> </table> <table border="1" style="width: 100%;"> <thead> <tr> <th>Description</th> <th>Gross Value</th> <th>Taxable Value</th> <th>Sales Tax</th> </tr> </thead> <tbody> <tr> <td>1. Domestic Purchases from Registered Persons (excluding fixed assets)</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>2. Domestic Purchases from Un-registered Persons</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>3. Imports excluding fixed assets (includes value addition tax on commercial imports)</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>4. Capital Goods / Fixed Assets (Domestic Purchases & Imports)</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>5. Input for the month = (1 + 3 + 4)</td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>6. Credit brought forward from previous tax period</td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>6a. Inadmissible input tax in terms of section 8(1)(m) for failure to provide NIC / NTN of unregistered buyer</td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>7. Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)</td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>7a. Inadmissible input tax credit in terms of section 7(2)(i) read with section 8(1)(1) of the Sales Tax Act, 1990 and disallowance of reduction in output tax in respect of withholding of sales tax/Credit Notes.</td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c.</td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).</td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>8. Accumulated Credit = [5 + 6 + 7b - (6a + 7 + 7a)]</td> <td></td> <td></td> <td>0</td> </tr> </tbody> </table>											NTN	Name	Tax Period	Normal	Revised	Submission Date	8000023-1	FBR Mobile Test User 3	Oct. 2021	N			CNIC in case of Individual	COY/AOP/IND	Business Nature	Tax Office	Revised N ^o	Assessed N ^o	88888-0000002-3	OTHER INDIVID		RTO ISLAMABAD			Description	Gross Value	Taxable Value	Sales Tax	1. Domestic Purchases from Registered Persons (excluding fixed assets)	0	0	0	2. Domestic Purchases from Un-registered Persons	0	0	0	3. Imports excluding fixed assets (includes value addition tax on commercial imports)	0	0	0	4. Capital Goods / Fixed Assets (Domestic Purchases & Imports)	0	0	0	5. Input for the month = (1 + 3 + 4)			0	6. Credit brought forward from previous tax period			0	6a. Inadmissible input tax in terms of section 8(1)(m) for failure to provide NIC / NTN of unregistered buyer			0	7. Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)			0	7a. Inadmissible input tax credit in terms of section 7(2)(i) read with section 8(1)(1) of the Sales Tax Act, 1990 and disallowance of reduction in output tax in respect of withholding of sales tax/Credit Notes.			0	7b. Allowance of input tax credit and reduction of output tax out of previous return column 7c.			0	7c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).			0	8. Accumulated Credit = [5 + 6 + 7b - (6a + 7 + 7a)]			0
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Payable

Click on “Payable” link from the left menu and then click on “Calculate” button from the top left corner. Iris will run the calculations and display results against relevant amount codes as shown below:

Data	Annex-C (Sales)	Annex-A (Purchases)	Annex-B (Imports)	Annex-D (Exports)	Annex-H (Stock Statement)	Annex-J (Production Data)	Annex-K (Steel Production)	Annex-E (Federal Excise)
Payment	Verification							
<ul style="list-style-type: none"> Sale Tax Sale Tax Credit Sale Tax Debit Payable Head wise Payable Annex-F (Balance Credit) Annex-G (Arrears) Annex-P (Distribution) 	Description	Code	Gross Value	Taxable Value	Sales Tax	Action		
	24 - Whether exclude from Section 8B (1), under SRO 647(I)/2007	100301						
	24 - Whether exclude from Section 8B (1), under SRO 647(I)/2007 - No	100301						
	25 - Admissible Credit	100302			4,118			
	26 - Excess Unadjusted Credit [if 24 = Yes and 25 > 17 then (25 - 17); otherwise zero; if 24 = No then (8 - 25)]	100303			6,907,308			
	27 - Credit Carried forward on account of Value Addition Tax (Annex-F)	100304			1,150,064			
	28 - Unadjusted Credit Available for the purpose of refund = (26 - 27)	100305			5,757,244			
	29 - Refund Claimed (Provide Stock Statement as Annex-H now, or file it later as per rules)	100306						
	30 - Credit to be carried forward [if 28 > 29, then [(28 - 29) + 27]; otherwise 27]	100309			1,150,064			
	31 - Federal Excise Duty (FED) Drawback Annex-E	100310						
	32 - Sales Tax Payable [if 17 > 25 then (17 - 25); otherwise zero] + [12 + 14b + 18 + 19 + 20 + 21 + 22 + 23 + 23a + 23b]	100401			15,537			
	33 - Federal Excise Duty (FED) Payable (Annex - E)	100408			0			
	34 - Petroleum Levy (PL) Payable	100403						
	35 - Total amount to be paid = (32 + 33 + 34)	100404			15,537			
	35a. POS Service Fee at the rate of Re. 1 per charged vide Notification of SRO No. to be deposited in IRS Common Pool Fund (Account No. PK76ABPA0010002165980013)	100402						
	36 - Tax paid on normal/previous return (applicable in case of revised return)	100405						
	37 - Balance Tax Payable/ (Refundable) = (35 - 36)	100406			15,537			
	38 - Select bank account for receipt of refund	100407						

In efr portal, this section was available for Taxpayer as shown below:

System Alerts (Total=0)	21. Purchase of ginned cotton covered under SRO 1087(1)/2019	22. Sales Tax withheld as withholding agent	23. Sales Tax Arrears including Principal, Default Surcharge & Penalty	23a. Further Tax charged on supplies made to Un-Registered Person	23b. Extra Tax collected under SRO 509(I)/2013 on sale of Electricity & Gas
Non-Filing (0)		Annex-A & I	Annex-G	Annex-C	Annex-C & I
Discrepancies (0)		3,844	1,510	0	556
Notifications (0)					
	24. Whether exclude from Section 8B(1), under SRO 1190(1)/2019 <input type="radio"/> No <input checked="" type="radio"/> Yes (Select reason => Oil marketing company & petrole				
	25. Admissible Credit: If 24 = Table-1 then 8; if 24 = No, then (least of (8-4) or "90% of 15" or 17) + ((if (8-4) < "90% of 15" then 4); otherwise, zero); if 24 = Table-2, then (least of (8-4) or "95% of 15" or 17) + ((if (8-4) < "95% of 15" then 4); otherwise, zero)				
	26. Excess Unadjusted Credit [if 24 = Yes and 25 > 17 then (25 - 17); otherwise zero; if 24 = No then (8 - 25)]				
	27. Credit Carried forward on account of Value Addition Tax	Annex-F			
	28. Unadjusted Credit Available for the purpose of refund = (26 - 27)				
	29. Refund Claimed (Provide Stock Statement as Annex-H now, or file it later as per rules)				
	30. Credit to be carried forward [if 28 > 29, then [(28 - 29) + 27]; otherwise 27]				
	31. Federal Excise Duty (FED) Drawback	Annex-E			
	32. Sales Tax Payable [if 17 > 25 then (17 - 25); otherwise zero] + [12 + 14b + 18 + 19 + 20 + 21 + 22 + 23 + 23a + 23b]				292,284
	33. Federal Excise Duty (FED) Payable (Incl. FED @ Rs.1KG on Locally Produced Oil, from Annex-A)	Annex-E & A			0
	34. Petroleum Levy (PL) Payable				0
	35. Total amount to be paid = (32 + 33 + 34)				292,284
	36. Tax paid on normal/previous return (applicable in case of revised return)				0
	37. Balance Tax Payable/ (Refundable) (35 - 36)				292,284
	38. Select bank account for receipt of refund				Select

Head wise Payable

Click on “Head wise Payable” link from the left menu and then click on “Calculate” button from the top left corner. Iris will run the calculations and display results against relevant amount codes as shown below:

Data		Annex-C (Sales)	Annex-A (Purchases)	Annex-B (Imports)	Annex-D (Exports)	Annex-H (Stock Statement)	Annex-J (Production Data)	Annex-K (Steel Production)	Annex-E (Federal Excise)
Payment	Verification								
<ul style="list-style-type: none"> ▼ Sale Tax Sale Tax Credit Sale Tax Debit Payable Head wise Payable Annex-F (Balance Credit) Annex-G (Arrears) Annex-P (Distribution) 		Description	Code	Payable Amount	Paid Amount				Calculate
		B02341 - Sales Tax on Goods	100501	14,800					
		B02366 - Sales Tax on Services	100502	537	0				
		B02367 - FED in VAT Mode	100503	200	0				
		B02485 - FED Excluding Natural Gas	100504	0					
		B02501 - FED on Natural Gas	100505						
		B03085 - Petroleum Levy	100506						
		Total Amount Payable	100600	15,537	0				
		POS Fee Payable	100507						

In efrb portal, this section was available for Taxpayer as shown below:

J8. Select bank account for receipt or refund Select

Head of Account	Amount	Province Wise Breakup of Sales Tax/FED in ST Mo (Annex-P)														
B02341 - Sales Tax on Goods	292,284	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Province/Area</th> <th>PAID AMOUNTS</th> </tr> </thead> <tbody> <tr><td>BXXXXX - Baluchistan</td><td></td></tr> <tr><td>B02386 - Khyber Pakhtunkhwa</td><td></td></tr> <tr><td>B02382 - Punjab</td><td></td></tr> <tr><td>B02384 - Sindh</td><td></td></tr> <tr><td>BXXXXX - Capital Territory & Others</td><td></td></tr> <tr><td>Total</td><td></td></tr> </tbody> </table>	Province/Area	PAID AMOUNTS	BXXXXX - Baluchistan		B02386 - Khyber Pakhtunkhwa		B02382 - Punjab		B02384 - Sindh		BXXXXX - Capital Territory & Others		Total	
Province/Area	PAID AMOUNTS															
BXXXXX - Baluchistan																
B02386 - Khyber Pakhtunkhwa																
B02382 - Punjab																
B02384 - Sindh																
BXXXXX - Capital Territory & Others																
Total																
B02366 - Sales Tax on Services																
B02367 - FED in VAT Mode																
B02485 - FED Excluding Natural Gas	0															
B02501 - FED on Natural Gas	0															
C03901 - Petroleum Levy	0															
Total Amount Payable	292,284															

Total Amount Paid (in figures) 0 in words No Rupees And No Paisas Only

CPR Nos.

In case a registered person fails to fill-in relevant data or information in any applicable column of the sales tax return or any annexure thereto in his case, such return shall be treated as invalid.

Print Acknowledgement
Feed CPR
e-Payment
Print Challan
Null Return
Delete
Save
Verify
Process and Submit

Forward to Officer for Approval
Print
Request for Revision
Print with Annexes

Annex – F (Balance Credit)

Click on “Annex – F (Balance Credit)” link from the left menu and then click on “Calculate” button from the top left corner. Iris will run the calculations and display results against relevant amount codes as shown below:

Data		Annex-C (Sales)	Annex-A (Purchases)	Annex-B (Imports)	Annex-D (Exports)	Annex-H (Stock Statement)	Annex-J (Production Data)	
Annex-K (Steel Production)		Annex-E (Federal Excise)		Payment	Verification	Calculate		
<ul style="list-style-type: none"> Sale Tax Sale Tax Credit Sale Tax Debit Payable / Refundable Head wise Payable Annex-F (Balance Credit) Annex-G (Arrears) Annex-P (Distribution) 		Description		Code	Domestic Purchases	Imports	Total	Action
		1. Value		200100				
		a. Opening Balance		200101				
		b. Purchased/Imported during the Period		200102		98,657,312	98,657,312	
		c. Consumed/ Sold during the Period		200103			0	
		d. Closing Balance		200104	0	98,657,312	98,657,312	
		2. Sales Tax Excluding VAT		200200				
		a. Opening Balance		200201				
		b. Purchased/Imported during the Period		200202		16,771,743	16,771,743	
		c. Consumed/ Sold during the Period		200203				
		d. Closing Balance		200204	0	16,771,743	16,771,743	
		3. Value Addition Tax		200300				
		a. Opening Balance		200301				
		b. Purchased/Imported during the Period		200302		1,842,871	1,842,871	
		c. Consumed/ Sold during the Period		200303				
		d. Closing Balance		200304	0	1,842,871	1,842,871	

In efrb portal, this section was available for Taxpayer as shown below:

24. Whether exclude from Section 88(1), under SRO 1190(1)/2019 <input type="radio"/> No <input checked="" type="radio"/> Yes (Select reason =>)		Oil marketing company & petrole
25. Admissible Credit: If 24 = Table-1 then 8; if 24 = No, then (least of (8-4) or "90% of 15" or 17) + ((if (8-4) < "90% of 15" then 4; otherwise, zero); if 24 = Table-2, then (least of (8-4) or "95% of 15" or 17) + ((if (8-4) < "95% of 15" then 4; otherwise, zero)		0
26. Excess Unadjusted Credit [(if 24 = Yes and 25 > 17 then (25 - 17); otherwise zero; if 24 = No then (8 - 25)]		0
27. Credit Carried forward on account of Value Addition Tax		0
28. Unadjusted Credit Available for the purpose of refund = (26 - 27)		0
29. Refund Claimed (Provide Stock Statement as Annex-H now, or file it later as per rules)		0
30. Credit to be carried forward [(if 28 > 29, then [(28 - 29) + 27]; otherwise 27]		0
31. Federal Excise Duty (FED) Drawback		Annex-E
32. Sales Tax Payable [(if 17 > 25 then (17 - 25); otherwise zero] + [12 + 14b + 18 + 19 + 20 + 21 + 22 + 23 + 23a + 23b]		292,284
33. Federal Excise Duty (FED) Payable (Incl. FED @ Rs.1KG on Locally Produced Oil, from Annex-A)		Annex-E & A
34. Petroleum Levy (PL) Payable		0
35. Total amount to be paid = (32 + 33 + 34)		292,284
36. Tax paid on normal/previous return (applicable in case of revised return)		0
37. Balance Tax Payable/ (Refundable) (35 - 36)		292,284
38. Select bank account for receipt of refund		Select

Sales Tax & Federal Excise Return (2021-22)		Current N°	M-115911615	Preparing					
RTN	BO50023-1	Name	FBR Mobile Test User 3	Tax Period	Nov, 2021	Normal	Revised	Submission Date	
CNIC in case of Individual	99999-0000002-3	COY/AOP/IND	OTHER INDIVID	Business Nature	RTD ISLAMABAD	Tax Office	Revised N°	Assessed N°	
Annex-F: CARRY FORWARD SUMMARY									
	Description	Domestic Purchases	Imports	Total					
1. Value	a. Opening Balance	0	0	0					
	b. Purchased/Imported during the Period	0	0	0					
	c. Consumed/ Sold during the Period	0	0	0					
	d. Closing Balance	0	0	0					
2. Sales Tax Excluding VAT	a. Opening Balance	0	0	0					
	b. Purchased/Imported during the Period	0	0	0					
	c. Consumed/ Sold during the Period	0	0	0					
	d. Closing Balance	0	0	0					
3. Value Addition Tax	a. Opening Balance	0	0	0					
	b. Purchased/Imported during the Period	0	0	0					
	c. Consumed/ Sold during the Period	0	0	0					
	d. Closing Balance	0	0	0					

Annex – G (Arrears)

Click on “Annex – G (Arrears)” link from the left menu and then click on “Calculate” button from the top left corner. Iris will run the calculations and display results against relevant amount codes as shown below:

The screenshot shows a software interface with a top navigation bar containing tabs: Data, Annex-C (Sales), Annex-A (Purchases), Annex-B (Imports), Annex-D (Exports), Annex-H (Stock Statement), and Annex-J (Production Data). Below this, another set of tabs includes Annex-K (Steel Production), Annex-E (Federal Excise), Payment, and Verification. A sidebar on the left lists menu items under 'Sale Tax': Sale Tax Credit, Sale Tax Debit, Payable / Refundable, Head wise Payable, Annex-F (Balance Credit), **Annex-G (Arrears)** (highlighted in red), and Annex-P (Distribution). The main area displays a table with columns: Description, Code, Amount, and a 'Calculate' button. The table contains one row: Sale Tax Arrears, 100601, and an empty Amount field. A red arrow points to a 'Calculate' button in the top right corner of the main area.

In ebr portal, this section was available for Taxpayer as shown below:


The screenshot shows the FBR Pakistan website header with the logo and 'Federal Board of Revenue Revenue Division - Government of Pakistan'. A navigation bar includes: Home, Administration, Registration, Declaration, Requests, e-Payments, e-Folder, CREST, ADD IBAN, Steel Sector Adj. Note, and Logout. The main content area is titled 'Sales Tax & Federal Excise Return (2021-22)' with 'Current No: 119911625' and a 'Preparing' status. Below this, there are fields for NTN, Name, Tax Period, Normal, Revised, and Submission Date. A table shows details for 'Annex-G (Sales Tax Arrears)' with columns: Sr., Type, Details, Tax Period, and Amount. The table contains two rows: 1. Penalty, test, 202110, 1,500; 2. Principal Amount, i, 202111, 10. A total row shows 'Total (Principal Amount, Default Surcharge, Penalty & Others)' with an amount of 1,510. A red arrow points from the 'Annex - G' menu item in the left sidebar to the 'Annex-G (Sales Tax Arrears)' section in the main content area.

Annex-P (Distribution)

Click on “Annex – P (Distribution)” link from the left menu and then click on “Calculate” button from the top left corner. Iris will run the calculations and display results against relevant amount codes as shown below:

Data						
Annex-C (Sales)	Annex-A (Purchases)	Annex-B (Imports)	Annex-D (Exports)	Annex-H (Stock Statement)	Annex-J (Production Data)	
Annex-K (Steel Production)	Annex-E (Federal Excise)	Payment	Verification			
<div style="text-align: right;">Calculate</div>						
Sale Tax						
Sale Tax Credit				Value of Services excluding Sales Tax	Sales Tax Charged	%age
Sale Tax Debit	Description	Code				Action
Payable / Refundable	Balochistan	100409		0	0	0
Head wise Payable	Khyber Pakhtunkhwa	100410		0	0	0
Annex-F (Balance Credit)	Punjab	100411		13,200	66	0.41
Annex-G (Arrears)	Sindh	100412		100,000	16,000	99.59
Annex-P (Distribution)	Capital Territory & Others	100413		0	0	0
	Azad Jammu and Kashmir	100414		0	0	0
	Gilgit-Baltistan	100415		0	0	0
	Total	100416		113,200	16,066	100

In efr portal, this section was available for Taxpayer as shown below:


Federal Board of Revenue
 Revenue Division - Government of Pakistan

Home
Administration
Registration
Declaration
Requests
e-Payments
e-Folder
CREST
ADD IBAN
Steel Sector Adj. Note
Logout

Print this Page
Sales Tax & Federal Excise Return (2021-22)
Current N^o M-115911615
Preparing

Sales Tax (Control Center)

Tax Period

Monthly Nov,21

MIS Report

Annex - C

Sales Tax Return

Annex - A

Annex - G

Annex - H

Annex - I

Annex - J

Annex - K

Annex - P

Print Sales Tax Return

Print Sales Tax Return with Annexes

[SALES TAX 2017-18](#)

[GUIDELINES](#)

Sr.	Province/ Area from which service is provided	Value of Services excluding Sales Tax	Sales Tax Charged	%age
1.	Balochistan	0.00	0.00	0.00
2.	Khyber Pakhtunkhwa	0.00	0.00	0.00
3.	Punjab	0.00	0.00	0.00
4.	Sindh	0.00	0.00	0.00
5.	Capital Territory & Others	0.00	0.00	0.00
Total		0.00	0.00	0.00

Save
Print
Back To Return

Annex – C (Sales)

1. Click on “Annex-C” tab provided next to “Data” tab. “Annex-C” window will appear with button to “Load Invoices” to reload all invoices if not already listed by default.

Task: 26(1) (Sales Tax and Federal Excise Return filed voluntarily)

Name: xxxxxxxxxxxx

Registration Number: xxxxxxxxxxxx

Period: Due Date, Tax Year, Document Date, Valid Upto, Submission Date: *

Annex-C (Sales) | Annex-A (Purchases) | Annex-B (Imports) | Annex-D (Exports) | Annex-H (Stock Statement) | Annex-J (Production Data) | Annex-K (Steel Production) | Annex-E (Federal Excise) | Payment | Verification

Filter

Buyer Registration No./CNIC: [] Buyer Name: [] Invoice No: []

From Date: [] To Date: [] Invoice Type: Select

Sale Type: Select Sale Origination Province of Supplier: Select Destination of Supply: Select

Search Clear

Load Invoices Submit Unsubmit De-link

Sr No.	Status	Buyer Registration No / CNIC	Buyer Name	Seller Registration No / CNIC	Seller Name	Sale Origination Province	Destination Province	Sale Type	Invoice Type	Invoice No.	Invoice Date	HS Code	Rate	UOM
1	Valid	xxxxxxx	xxxxxxxxx	xxxxxxxxxx	xxxxxx	SINDH	PUNJAB	Services	STWH	SP-003-WH	05-Aug-2020	9808	16%	Number pieces units

(1 of 1) 1 record(s) found

In efr portal, this section was available for Taxpayer as shown below:

Federal Board of Revenue
Revenue Division – Government of Pakistan

Home Administration Registration Declaration Requests e-Payments e-Folder CREST ADD IBAN Steel Sector Adj. Note Logout

Print this Page

Sales Tax (Control Center)

Tax Period: Monthly Nov.21

MIS Report: **Annex - C**

Sales Tax Return: Annex - A, Annex - G, Annex - H, Annex - I, Annex - J, Annex - K, Annex - P

Print Sales Tax Return
Print Sales Tax Return with Annexes

SALES TAX 2017-18
GUIDELINES
General Instructions for ST & FE Return
Filing Instructions for ST & FE

Sales Tax & Federal Excise Return (2021-22) Current N^o: 115911615 Preparing

NTN: 0000023-1 Name: FBR Mobile Test User 3 Tax Period: Nov. 2021 Normal Revised Submission Date: []

CNIC in case of Individual: 88888-0000002-3 COY/ADP/IND: OTHER INDIVIDUAL Business Nature: [] Tax Office: RTO ISLAMABAD Revised N^o: []

Annex-C (Domestic Sales Invoices) Preparing

Particulars of Buyer

NTN: [] CNIC: [] Name: []

Type: Registered

Particulars of Document

Type: Sale Invoice Sale Origination Province of Supplier: [] Number: []

Date: []

Invoice Details

Sale Type: Goods at standard Rate: [] Quantity: []

UOM: MT Value of Sales Excl. ST: [] Sales Tax/ FED in ST Mode: []

Fixed / notified value or Retail Price: [] Extra Tax: [] ST Withheld at Source: []

Total Value of Sales (In case of PFAD only): [] HS Code Description: []

Further Tax: []

Exemption, Zero & Reduce Rated Reference

SRO No. / Schedule No.: [] Item Sr. No.: []

Add / Save Update Cancel Clear Delete All Attach File Submit Invoices Submit Annexure Null Annexure Print

Back To Return Sales Data Grid List All

2. Sales / ST Withheld invoice(s) meeting the “selected tax period” criteria of the currently open Sales Tax Return will be shown in the “Domestic Sales Invoices data” grid as shown below:

Sr No	Status	Buyer Registration No / CNIC	Buyer Name	Seller Registration No / CNIC	Seller Name	Sale Origination Province	Destination Province	Sale Type	Invoice Type	Invoice No	Invoice Date	HS Code	Rate	UOM
1	Valid	XXXXXX	XXXXXX	XXXXXX	XXXXXX	SINDH	PUNJAB	Services	STWH	SP-003-1001	05-Aug-2020	9808	16%	Number pieces units

3. Click on “Submit” button to submit the Annexure.

Sr No	Status	Buyer Registration No / CNIC	Buyer Name	Seller Registration No / CNIC	Seller Name	Sale Origination Province	Destination Province	Sale Type	Invoice Type	Invoice No	Invoice Date	HS Code	Rate	UOM
1	Valid	XXXXXX	XXXXXX	XXXXXX	XXXXXX	SINDH	PUNJAB	Services	STWH	SP-003-WH	05-Aug-2020	9808	16%	Number pieces units

In eFBR portal, this section was available for Taxpayer as shown below:

Sr	NTN	CNIC	Name	Type	Sale Origination Province of Supplier	Type	Number	Date	HS Code	Sale Type	Rate	Quantity/UOM	Value of Sales Excl. ST	Fixed/adjusted or Retail Price	Sales Tax/FED in ST Mode	Extra Tax	Further Tax	Exemption, Zero & Reduce Rated Reference	ST Withheld at Source
1	1464713	4200004287933	FAYZAN ENTERPRISES	Registered	PUNJAB	Sale Invoice	1	11/11/2021	9203	Electronic Supply to retailers	7.5%	1	1,000	0	75	0	0	0	0
2	1464713	4200004287933	FAYZAN ENTERPRISES	Registered	PUNJAB	Sale Invoice	14	11/11/2021	010	Mobile phones	17%	1200	0	240,000	540	0	0	0	0
3	1192192	4200004287933	BNB	Unregistered	PUNJAB	Sale Invoice	1	02/11/2021	010	Goods at standard rate (default)	17%	22	11,112	2	1	0	0	0	0
4	3599999	3330318202733	ZESHAN GHAFOOR	Unregistered	SINDH	Sale Invoice	1	13/11/2021	730	Goods at standard rate (default)	17%	1	170,000	0	28,000	0	0	0	0
5	1192192	4200004287933	M/S ALANGIR B TEXTILE MILLS LIMITED	Registered	SINDH	Sale Invoice	2222	01/11/2021	010	OTRE goods	OTRE	22	2,342,342	0	0	0	0	0	0
6	1192192	4200004287933	M/S ALANGIR B TEXTILE MILLS LIMITED	Registered	PUNJAB	Sale Invoice	11111	01/11/2021	020	Goods at standard rate (default)	Exempt	222	1,111,111,111	0	0	0	0	0	0
7	1464713	4200004287933	FAYZAN ENTERPRISES	Registered	SINDH	STWH	123	10/10/2021	010	Goods at standard rate (default)	17%	10	1,000	0	170	0	0	0	0

4. A message will appear as “Annex-C Submit successfully”. After submit, Iris will enable Un-submit button for the taxpayer to Un-submit Annex-C before return submission as shown below:

The screenshot shows a web application interface for tax returns. At the top, there are navigation buttons: Edit, Save, Submit, Cancel, and Print. A task bar indicates '26(1) (Sales Tax and Federal Excise Return filed voluntarily)'. A yellow notification box in the top right corner states 'Annex-C Submit Successfully' with a transaction date of '20-Oct-2021'. Below this, there are various filters and search options for invoices, including fields for Buyer Registration No./CNIC, Buyer Name, Invoice No., and Sale Type. A table titled 'Domestic Sales Invoices data' is visible, with one record highlighted. The 'Unsubmit' button is highlighted with a red box and an arrow pointing to it.

Sr No.	Status	Buyer Registration No / CNIC	Buyer Name	Seller Registration No / CNIC	Seller Name	Sale Origination Province	Destination Province	Sale Type	Invoice Type	Invoice No.	Invoice Date	HS Code	Rate	UOM
1	Valid	XXXXXXXX	XXXXXX	XXXXXXXX	XXXXXXXX	SINDH	PUNJAB	Services	STWH	SP-003-VH	05-Aug-2020	9808	16%	Number pieces units

In efr portal, this section was available for Taxpayer as shown below:

The screenshot shows a detailed view of a tax invoice in the efr portal. It includes sections for 'Invoice Details' with fields for Sale Type, UOM, Value of Sales Excl. ST, and Sales Tax/FED in ST Mode. Below this is the 'Exemption, Zero & Reduce Rated Reference' section with buttons for 'Add / Save', 'Update', 'Delete', 'Clear', 'Delete All', 'Attach File', 'Un Submit Invoices', 'Submit Annexure', 'Null Annexure', and 'Print'. A table at the bottom displays a list of sales data with columns for Sr, NTN, CNIC, Name, Type, Sale Origination Province of Supplier, Document Type, Number, Date, HS Code, Sales Type, Rate, Quantity, UOM, Value of Sales Excl. ST, Fixed / notified value or Retail Price, Sales Tax/ FED in ST Mode, Extra Tax, Further Tax, Total Value of Sales (in case of PFAD only), and ST Withheld at Source.

Sr	NTN	CNIC	Name	Type	Sale Origination Province of Supplier	Document Type	Number	Date	HS Code	Sales Type	Rate	Quantity	UOM	Value of Sales Excl. ST	Fixed / notified value or Retail Price	Sales Tax/ FED in ST Mode	Extra Tax	Further Tax	Total Value of Sales (in case of PFAD only)	ST Withheld at Source
1	14647133	4200004287937	FAYZAN ENTERPRISES	Registered	PUNJAB	Sale Invoice	1	11/11/2021	9203	Electrics Supply to Retailers	7.5%	1	--	1,000	0	75	0	0	0	0
2	14647133	4200004287937	FAYZAN ENTERPRISES	Registered	KHYBER PAKHTUNKHWA	Sale Invoice	14	11/11/2021	0101	Mobile Phones	Rs.200	1200	--	0	0	240,000	540	0	0	0
3			bnb	Unregistered	PUNJAB	Sale Invoice	1	02/11/2021	0102	Goods at standard rate (default)	17%	22	MT	11	1,112	2	1	0	0	0
4	35999993	3330318202735	ZEESHAN GHAFPOOR	Unregistered		Sale Invoice	1	13/11/2021	7308	Goods at standard rate (default)	17%	1	MT	170,000	0	28,900	0	0	0	0

Annex – A (Purchases)

- To access the “Annex-A”, click on the “Annex-A” tab.

In eFBR portal, this section was available for Taxpayer as shown below:

Slup ST/Sr	NTN	CNIC	Name	Province	Type	Document Number	Date	HS Code	Purchase Type	Rate	Quantity / Electricity Units	UOM	Value of Purchases Excluding Sales Tax	Sales Tax	FED	Fixed Mode Value	Input Credit not allowed	Es T
1			SHAHID		Unregistered	STWH	31/11/2021	0100	Online Marketplace WH Tax	2%	10		100	0	0	0	0	
2	1857794-6	33100-0946596-7	MUHAMMAD ABID NASEEM		Unregistered	STWH	09/11/2021	2841	Online Marketplace WH Tax	2%	0		1,000	0	0	0	0	
3	7589956-6		DEET FOODS (PRIVATE) LIMITED		Registered	STWH	03/11/2021	2842	Online Marketplace WH Tax	2%	0		2,000	0	0	0	0	
4	1464713-	42890	FAYZAN	CAPITAL TERRITORY	Unregistered	STWH	11/11/2021	0106	Online Marketplace WH Tax	2%	0		100	0	0	0	0	

- Click on the Load Invoices button and, the “Load invoice(s)” screen will appear as shown below:

In efr portal, this section is available for Taxpayer as shown below:

- Fill in filter fields and click on “Search” button to find required invoice(s) as shown below:

- Select desired invoice(s) and click on the Claim button. A message will be shown that “Invoice(s) claimed successfully.”

Annex – B (Imports)

1. Click on “Annex-B” tab, the “Annex-B” screen appears as shown below:

Sr No.	Fixed Assets	InAdmissible	Collectorate	GD Type	GD Number	GD Date	Hs Code	Type	Quantity	Sales Taxable Value of imports	Sales Tax Paid at Import Stage	Value Addition Tax on FED Paid at Commercial Imports	FED Paid at Import Stage
1			KEWB	EB	1691	04-Sep-2020	17021900		75000.0	7,860,423.00	1,336,272.00	0.00	0.0
2			KPPI	EB	4240	20-Jul-2020	17021900		288639.0	25,491,744.00	4,333,596.00	0.00	0.0
3			KEWB	EB	1382	18-Aug-2020	15180000		20000.0	1,952,120.00	331,860.00	58,564.00	0.0
4			KPPI	EB	4610	21-Jul-2020	17011200		53029.0	3,876,110.00	658,939.00	0.00	0.0

In ebr portal, this section was available for Taxpayer as shown below:

Description	Gross Value	Taxable Value	Sales Tax
1. Domestic Purchases from Registered Persons (excluding fixed assets)	0	0	0
2. Domestic Purchases from Un-registered Persons	0	0	0
3. Imports excluding fixed assets (includes value addition tax on commercial imports)	0	0	0
4. Capital Goods / Fixed Assets (Domestic Purchases & Imports)	0	0	0
5. Input for the month = (1 + 3 + 4)	0	0	0
6. Credit brought forward from previous tax period	0	0	0
6a. Inadmissible input tax in terms of section 8(1)(m) for failure to provide NIC / NTN of unregistered buyer	0	0	0
7. Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)	0	0	0
7a. Inadmissible input tax credit in terms of section 7(2)(i) read with section 8(1)(1) of the Sales Tax Act, 1990 and disallowance of reduction in output tax in respect of withholding of sales tax / Credit Notes.	Report	0	0
7 b. Allowance of input tax credit and reduction of output tax out of previous return column 7c	Report	0	0
7 c. Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).	Report	0	0
8. Accumulated Credit = [5 + 6 + 7b - (6a + 7 + 7a)]	0	0	0

Sr No.	Collectorate	GD Type	GD Number	GD Date	HS Code	Type	Quantity	Sales Taxable Value of Imports	Sales Tax Paid at Import Stage	Value Addition Tax on Commercial Imports	FED Paid at Import Stage	FED @ Rs.1/KG (Edible Oil)
						Smart Cellular Mobile	0	0	0	0	0	0
						Medium Price Mobile	0	0	0	0	0	0
						Low Price Mobile	0	0	0	0	0	0
						Total	0	0	0	0	0	0

- Click on the "Load GD(s)" button, and Load GD(s) screen shall appear with all the GD(s) in the Grid as shown below:

Data															
Annex-C (Sales)			Annex-A (Purchases)			Annex-B (Imports)			Annex-D (Exports)			Annex-H (Stock Statement)		Annex-J (Production Data)	
Annex-K (Steel Production)				Annex-E (Federal Excise)				Payment		Verification					
+ Filter															
Load GDs De-link Summary															
Import GDs Details															
Sr No.	Fixed Assets / Capital Goods	InAdmissible	Particulars of GD Imports (Found In Customs Data)						Quantity	Sales Taxable Value of imports	Sales Tax Paid at Import Stage	Value Addition Tax on FED Paid at Commercial Imports	FED Paid at Import Stage	N	
			Collectorate	GD Type	GD Number	GD Date	Hs Code	Type							
1	<input type="checkbox"/>	<input type="checkbox"/>	KEWB	EB	1691	04-Sep-2020	17021900		75000.0	7,860,423.00	1,336,272.00	0.00	0.0	1	
2	<input type="checkbox"/>	<input type="checkbox"/>	KPPI	EB	4240	20-Jul-2020	17021900		288639.0	25,491,744.00	4,333,596.00	0.00	0.0	3	
3	<input type="checkbox"/>	<input type="checkbox"/>	KEWB	EB	1382	18-Aug-2020	15180000		20000.0	1,952,120.00	331,860.00	58,564.00	0.0	5	
4	<input type="checkbox"/>	<input type="checkbox"/>	KPPI	EB	4610	21-Jul-2020	17011200		53029.0	3,876,110.00	658,939.00	0.00	0.0	4	

(1 of 1) 4 record(s) found

Note: The GD(s) that have been consumed in Annex K will not be shown here.

In efrb portal, this section was available for Taxpayer as shown below:

FBR PAKISTAN Federal Board of Revenue
Revenue Division – Government of Pakistan

Home Administration Registration Declaration Requests e-Payments e-Folder CREST ADD IBAN Steel Sector Adj. Note Logout

Print this Page

Sales Tax (Control Center)

Tax Period: Monthly Nov, 21

Current No: MC-13991637 Preparing

Annex-B, GOODS DECLARATION - IMPORTS (GDI)

Load Import GDs

Imports (Found in Data)				Quantity	Sales Taxable Value of Imports	Sales Tax Paid at Import Stage	Value Addition Tax on Commercial Imports	FED Paid at Import Stage	FED @ Rs.1/KG (Edible Oil)	Cash Number	Cash Date	Is Duplicate
D Number	GD Code	HS Code	Type									
			Smart Cellular Mobile	0	0	0	0	0	0			
			Medium Price Mobile	0	0	0	0	0	0			
			Low Price Mobile	0	0	0	0	0	0			
Total				0	0	0	0	0	0			

SALES TAX 2017-18 GUIDELINES
General Instructions for ST & FE Return

- Select Desired GD(s), and click on the Claim button. A message will be shown that "Invoice(s) claimed successfully."

Annex – D (Exports)

- Click on “Annex-D” tab, the “Annex-D” screen appears.

Data	Annex-C (Sales)	Annex-A (Purchases)	Annex-B (Imports)	Annex-D (Exports)	Annex-H (Stock Statement)	Annex-J (Production Data)					
Annex-K (Steel Production)	Annex-E (Federal Excise)	Payment	Verification								
+ Filter											
Load GDs	De-link	Export GDs Details									
Sr.	Status	Particulars of GD Exports (Found In Customs Data)					Value Exports in Pak Rupees	Value of Goods Actually Shipped	Value of Short Shipment	MR / Consignment Shipping Number	MR / Consignment Shipping Date
		Collectorate	GD Type	GD Number	GD Date	HS Code					
1			SB	129974	17-Dec-2020		327,666.00		0		
2			SB	132472	21-Dec-2020		350,398.00		0		
3			SB	137751	26-Dec-2020		1,671,439.00		0		
4			SB	116586	03-Dec-2020		773,330.00		0		
5			SB	118776	05-Dec-2020		643,073.00		0		

In ebr portal, this section was available for Taxpayer as shown below:

9.	Total Goods or Services supplied locally (Including Reduced Rate Sales)	Annex-C & I	1,113,706,642	2,594,531	286,299
10.	Goods or services supplied locally (at Reduced Rates)	Annex-C & I	-50,832	-50,832	-5,083
11.	Exports	Annex-D	0		
12.	Supply of bricks (fixed rates)	No. of kilns in each Region	1. Rs, 12,500	2. Rs, 10,000	3. Rs, 7,500
14.	Gas supplied to CNG sector on fixed/notified Value	Annex-C & I		0	0
14a.	Sales Tax portion of Sr. 14 collected at 17% of value as in section 2(46)(a) (adjustable against input tax)				0
14b.	Remaining Sales Tax portion of Sr. 14 (non-adjustable against input) = (14 - 14a)				0
15.	Output Tax = (9 + 14a + 19 + 20)				286,299
16.	Sales Tax deducted by withholding agent(s)	Annex-C & I			0
17.	Accumulated Debit = (15 - 16)				286,299
18.	Sales Tax u/s 3(9) on electricity supplied to Retailers (non Adjustable)			1,000	75
19.	Adjustment in respect of Steel Sector.	Annex-C & I			0
20.	Adjustment in respect of Ship breaking units.	Annex-C & I			0
21.	Purchase of ginned cotton covered under SRO 1087(I)/2019			0	0
22.	Sales Tax withheld as withholding agent	Annex-A & I			3,844
23.	Sales Tax Arrears including Principal, Default Surcharge & Penalty	Annex-G			1,510
23a.	Further Tax charged on supplies made to Un-Registered Person	Annex-C			0
23b.	Extra Tax collected under SRO 509(I)/2013 on sale of Electricity & Gas	Annex-C & I			556



Federal Board of Revenue
Revenue Division – Government of Pakistan

Home	Administration	Registration	Declaration	Requests	e-Payments	e-Folder	CREST	ADD IBAN	Steel Sector Adj. Note	Logout																								
Print this Page																																		
Sales Tax & Federal Excise Return (2021-22) Current No: 0-119911615 <input checked="" type="checkbox"/> Preparing																																		
<table border="1"> <tr> <td>NTN</td> <td>Name</td> <td>Tax Period</td> <td>Normal</td> <td>Revised</td> <td>Submission Date</td> </tr> <tr> <td>000023-1</td> <td>FBR Mobile Test User 3</td> <td>Nov, 2021</td> <td>N</td> <td></td> <td></td> </tr> <tr> <td>CRIC in case of Individual</td> <td>COY/ADP/IND</td> <td>Business Nature</td> <td>Tax Office</td> <td>Revised No</td> <td></td> </tr> <tr> <td>00000000-3</td> <td>OTHER INDIVID</td> <td></td> <td>STD ISLAMABAD</td> <td>Assessed No</td> <td></td> </tr> </table>											NTN	Name	Tax Period	Normal	Revised	Submission Date	000023-1	FBR Mobile Test User 3	Nov, 2021	N			CRIC in case of Individual	COY/ADP/IND	Business Nature	Tax Office	Revised No		00000000-3	OTHER INDIVID		STD ISLAMABAD	Assessed No	
NTN	Name	Tax Period	Normal	Revised	Submission Date																													
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Annex-D: GOODS DECLARATION EXPORTS (GDE) Load Export GDs																																		
Delete All Print Back To Return																																		
<table border="1"> <thead> <tr> <th>Sr No.</th> <th>Collectorate</th> <th>GD Type</th> <th>GD Number</th> <th>GD Date</th> <th>HS Code</th> <th>Value of Exports in Pak Rupees</th> <th>Value of Goods Actually Shipped</th> <th>Value of Short Shipment</th> <th>MR / Consignment Shipping No.</th> <th>MR / Consignment Shipping Date</th> <th>Is Duplicate</th> </tr> </thead> <tbody> <tr> <td colspan="6">Total:</td> <td>0</td> <td>0</td> <td>0</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>											Sr No.	Collectorate	GD Type	GD Number	GD Date	HS Code	Value of Exports in Pak Rupees	Value of Goods Actually Shipped	Value of Short Shipment	MR / Consignment Shipping No.	MR / Consignment Shipping Date	Is Duplicate	Total:						0	0	0			
Sr No.	Collectorate	GD Type	GD Number	GD Date	HS Code	Value of Exports in Pak Rupees	Value of Goods Actually Shipped	Value of Short Shipment	MR / Consignment Shipping No.	MR / Consignment Shipping Date	Is Duplicate																							
Total:						0	0	0																										
Print Sales Tax Return Print Sales Tax Return with Annexes SALES TAX 2017-18 GUIDELINES General Instructions for ST & FE																																		

- Click on the Load GD (S) button and, GD (S) meeting the “selected tax period” criteria of the opened sales tax return will be shown in the “Export GD(s) details” grid as shown below:

Data		Annex-C (Sales)	Annex-A (Purchases)	Annex-B (Imports)	Annex-D (Exports)	Annex-H (Stock Statement)	Annex-J (Production Data)				
Annex-K (Steel Production)		Annex-E (Federal Excise)		Payment	Verification						
+ Filter											
Load GDs		De-link									
Export GDs Details											
<input type="checkbox"/>	Sr.	Status	Particulars of GD Exports (Found In Customs Data)				Value Exports in Pak Rupees	Value of Goods Actually Shipped	Value of Short Shipment	MR / Consignment Shipping Number	MR / Consignment Shipping Date
			Collectorate	GD Type	GD Number	GD Date					
<input checked="" type="checkbox"/>	1			SB	129974	17-Dec-2020		327,666.00			0
<input checked="" type="checkbox"/>	2			SB	132472	21-Dec-2020		350,398.00			0
<input type="checkbox"/>	3			SB	137751	26-Dec-2020		1,671,439.00			0
<input type="checkbox"/>	4			SB	116586	03-Dec-2020		773,330.00			0
<input type="checkbox"/>	5			SB	118776	05-Dec-2020		643,073.00			0

In efrb portal, this section was available for Taxpayer as shown below:

FBR PAKISTAN Federal Board of Revenue
Revenue Division – Government of Pakistan

Home Administration Registration Declaration Requests e-Payments e-Folder CREST ADD IBAN Steel Sector Adj. Note Logout

Print this Page

Sales Tax & Federal Excise Return (2021-22) Current No: **MR-118911615** Preparing

Sales Tax (Control Center)

Tax Period: Monthly Nov,21

NTN: **800023-L** Name: **FBR Mobile Test User 3** Tax Period: **Nov, 2021** Normal: Revised: Submission Date:

CRIC in case of Individual: **88888-000002-3** COY/AGP/IND: **OTHER INDIVID** Business Nature: Tax Office: **SDO ISLAMABAD** Revised No: Assessed No:

Annex-D, GOODS DECLARATION EXPORTS (GDE)

Sr No	Collectorate	GD Type	GD Number	GD Date	HS Code	Value of Exports in Pak Rupees	Value of Goods Actually Shipped	Value of Short Shipment	MR / Consignment Shipping No.	MR / Consignment Shipping Date	Is Duplicate
Total:						0	0	0			

Print Sales Tax Return
Print Sales Tax Return with Annexes

[SALES TAX 2017-18](#)
[GUIDELINES](#)
[General Instructions for ST & FE](#)

Annex – H (Stock Statement)

1. Click on “Annex-H” tab, the “Annex-H” screen will appear as shown below:

In eFBR portal, this section was available for Taxpayer as shown below:

2. Click on “Add Stock” button, Iris will load stock Statement form shall appear. Fill in all mandatory fields and click the Save Item button. A message appears “Saved Stock Statement Successfully”.

Annex – J (Production Data)

1. Click on “Annex-J” tab, “Annex-J” screen will appear as follows:

In efrb portal, this section was available for Taxpayer as shown below:

2. Click on Manage product list button and, Product list shall appear as shown below:

In efrb portal, this section was available for Taxpayer as shown below:

Home Administration Registration Declaration Requests e-Payments e-Folder CREST ADD IBAN Stee

Print this Page 8000023-1 - IND (RTO ISLAMABAD)

Sales Tax & Federal Excise Return (2021-22) Current N^o M-115911615 Preparing Verified Submitted Closed

Sales Tax (Control Center)

Tax Period Monthly Nov,21

REGISTRY NTN: 8000023-1 Name: FBR Mobile Test User 3 Tax Period: Nov, 2021 Normal: N Revised: Submission Date: CNIC in case of Individual: 88888-000002-3 COY/AOP/IND: OTHER INDIVID Business Nature: Tax Office: RTO ISLAMABAD Revised N^o: Assessed N^o:

Annex - J

The list of items given below is as per your selection of the products
For making changes in this list, Click 'Manage Product List' button.

Manage Product List Save

Total Value (Rs.)

MIS Report
Annex - C
Sales Tax Return
Annex - A
Annex - G
Annex - H
Annex - I
Annex - J
Annex - K
Annex - P

3. Select required goods from the given list and click “Select” button as shown below:

Data Annex-C (Sales) Annex-D (Purchases) Annex-B (Imports) Annex-D (Exports) Annex-H (Stock Statement) Annex-I (Production Data) Annex-K (Steel Production) Annex-F (Foreign Excise) Payment

Verification Manage Products List Save

Search by: Description of Goods

Sr.	Description of Goods	Unit of Measure	Applicable Date	End Date
<input type="checkbox"/>	1-Sugar	M. Tons	11-Nov-2020	
<input checked="" type="checkbox"/>	2-Tea blended	M. Tons	11-Nov-2020	
<input type="checkbox"/>	3-Cigarettes	Million Nos.	11-Nov-2020	
<input checked="" type="checkbox"/>	4-Aerated Waters	000 Litres	11-Nov-2020	
<input type="checkbox"/>	5-Paper	M. Tons	11-Nov-2020	
<input checked="" type="checkbox"/>	6-Board	M. Tons	11-Nov-2020	
<input type="checkbox"/>	7-Chemicals	M. Tons	11-Nov-2020	
<input type="checkbox"/>	8-Caustic soda	M. Tons	11-Nov-2020	
<input type="checkbox"/>	9-Toilet soap	M. Tons	11-Nov-2020	

67 record(s) found

Select

Local Value Of Total Exports

In efrb portal, this section was available for Taxpayer as shown below:

Management of Product List

List of Products as per SRO 493(I)/2015 dated 30/06/2015 Production Data

Update Close

Sr.	Description of Goods	Unit of Measure	Applicable Date	End Date
1	1-Sugar	M. Tons	<input checked="" type="checkbox"/> 14/12/2021	
2	2-Tea blended	M. Tons	<input checked="" type="checkbox"/> 14/12/2021	
3	3-Cigarettes	Million Nos.	<input checked="" type="checkbox"/> 14/12/2021	
4	4-Aerated Waters	"000" Litres	<input checked="" type="checkbox"/> 04/10/2021	
5	5-Paper	M. Tons	<input checked="" type="checkbox"/> 04/10/2021	
6	6-Board	M. Tons	<input checked="" type="checkbox"/> 04/10/2021	
7	7-Chemicals	M. Tons	<input type="checkbox"/> 31/10/2019	21/04/2020
8	8-Caustic soda	M. Tons	<input checked="" type="checkbox"/> 18/09/2015	
9	9-Toilet soap	M. Tons	<input type="checkbox"/> 18/09/2015	
10	10-Flakes & Detergent	M. Tons	<input checked="" type="checkbox"/> 04/10/2021	04/10/2021
11	11-Industrial Gases (Chlorine,Hydrogen, Oxygen etc.)	M. Tons	<input type="checkbox"/> 18/09/2015	
12	12-Paints & Varnishes	M. Tons	<input type="checkbox"/> 18/09/2015	
13	13-LPG	M. Tons	<input type="checkbox"/> 11/09/2020	23/10/2020
14	14-Natural Gas	Million Cu. Meters	<input type="checkbox"/> 10/11/2020	15/08/2021
15	15-Cement	"000" M. Tons	<input type="checkbox"/> 12/03/2018	12/03/2018
16	16-Ceramic Tiles	"000" Sq. Meters	<input type="checkbox"/> 18/09/2015	
17	17-Refrigerators	Nos.	<input type="checkbox"/> 18/09/2015	
18	18-Air conditioners (Split/ Window)	Nos.	<input type="checkbox"/> 19/08/2015	20/08/2015
19	19-Deep freezers	Nos.	<input type="checkbox"/> 18/09/2015	
20	20-T. V. Sets	Nos.	<input type="checkbox"/> 02/09/2020	07/09/2020
21	21-Washing machines	Nos.	<input type="checkbox"/> 18/09/2015	
22	22-Cables & wire (insulated)	"000" Meters	<input type="checkbox"/> 18/09/2015	
23	23-Trucks	Nos.	<input type="checkbox"/> 18/09/2015	
24	24-Buses	Nos.	<input type="checkbox"/> 18/09/2015	
25	25-Jeeps	Nos.	<input type="checkbox"/> 21/04/2020	21/04/2020
26	26-Motor Vehicles of all kind	Nos.	<input type="checkbox"/> 21/04/2020	21/04/2020

- The selected goods will be displayed in grid to fill in required data as shown below:

Product added Successfully
29-Oct-2021

Task: 26(1) (Sales Tax and Federal Excise Return filed voluntarily)

Name: XXXXXXXXXXXXXXXX

Period: Tax Year: Valid Upto: Due Date: Document Date: Submission Date: *

Annex-C (Sales) Annex-A (Purchases) Annex-B (Imports) Annex-D (Exports) Annex-H (Stock Statement) **Annex-J (Production Data)** Annex-K (Steel Production) Annex-E (Federal Excise) Payment

Verification

Manage Products List Save

Special Return for Production Supplies

Sr No.	Action	Description	Monthly Installed Capacity	Quantity in Opening Balance	Unit of Measure	Quantity Produced	Quantity Supplied	Value of Quantity Supplied Excl. Sales Tax (Rs.)	Quantity in Closing Balance	Value Of Local Supplies	Value Of Total Exports
1		2-Tea blended	0.0	0.0	M. Tons	0.0	0.0		0.0	0	0
2		4-Aerated Waters	0.0	0.0	000 Litres	0.0	0.0		0.0	0	0
3		6-Board	0.0	0.0	M. Tons	0.0	0.0		0.0	0	0

(1 of 1) 3 record(s) found

Total Value (Rs.) 0

In eFBR portal, this section was available for Taxpayer as shown below:

Sales Tax & Federal Excise Return (2021-22) Current No: 335911619 Preparing Verified Submitted Closed

NTN: 8000023-1 Name: FBR Mobile Test User 3 Tax Period: Nov, 2021 Normal: N Revised: Submission Date:

CNIC in case of Individual: 88888-0000002-3 COY/AOP/IND: OTHER INDIVIDUAL Business Nature: Tax Office: RTO ISLAMABAD Revised No: Assessed No:

Annex - J

The list of items given below is as per your selection of the products
For making changes in this list, Click 'Manage Product List' button.

Manage Product List Save BackToReturn Submit A

Sr.	Description of Goods	Monthly Installed Capacity	Quantity in Opening Balance	Unit of Measure	Quantity Produced	Quantity Supplied	Value of Quantity Supplied Excl. Sales Tax (Rs.)	Quantity in Closing Balance	Value Local Supplies
1	1-Sugar	<input type="text"/>	<input type="text"/>	M. Tons	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	2-Tea blended	<input type="text"/>	<input type="text"/>	M. Tons	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	3-Cigarettes	<input type="text"/>	<input type="text"/>	Million Nos.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	4-Aerated Waters	<input type="text"/>	<input type="text"/>	'000' Litres	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	5-Paper	<input type="text"/>	<input type="text"/>	M. Tons	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6	6-Board	<input type="text"/>	<input type="text"/>	M. Tons	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Total Value (Rs.)

- Fill in adds mandatory fields and click on the “Save” button, A message appears “Product Saved Successfully”.

Annex – K (Steel Production)

1. Click on “Annex-K” tab, “Annex-K” screen will appear as follows:

- In eFBR portal, this section was available for Taxpayer as shown below:

2. Enter values in provided fields and Click “+” to add ship details as shown below:

Fill in details and click “Save” button to save record. Repeat the same step to add multiple records.

In efrb portal, this section was available for Taxpayer as shown below:

Part B - Ship-breaking:				
Ref.	Description	Ship-plates	Other re-rollable scrap	Total
R	Quantity supplied (MT) (from Annex-C)			
O	Higher of actual and minimum fixed value of supplies (Rs.) from Annex-C			
P	Output tax payable on C (Rs.) (From Annex-C)			

Working for Minimum Production: Ship-wise details (only those under breakage)	
Ref.	Description
Q	Ship No.
R	IGD Detail
S	LDT (MT)
T	Period in months required for breaking (part of month to be treated as full month)
U	Minimum Production for the month
V	Quantity adjustment for minimum production

Ref.	Description	Steel billets	Steel ingots / bala	Steel bars and other long profiles (made from purchased billets/ ingots)
W	Apportioned quantity adjustment			
X	Minimum Value of quantity in W (Rs.)			
Y	Output tax payable on value at X (Rs.)			
Z	Accumulated adjustment brought forward (Rs.)			
AA	Adjustment in Column 20			
AB	Accumulated adjustment carried forward (Rs.)			

Annex – E (Federal Excise)

Click on “Annex-E” tab, “Annex-E” screen will appear as follows:

Data	Annex-C (Sales)	Annex-A (Purchases)	Annex-B (Imports)	Annex-D (Exports)	Annex-H (Stock Statement)	Annex-J (Production Data)	Annex-K (Steel Production)	Annex-E (Federal Excise)	Payment
Verification									
Description	Code	UoM	Price/Unit	Quantity	Value	Duty Rate	FED	Calculate	Action
1. Total FED (Goods and Services)	200401								+
2. Federal Excise Duty on Natural Gas supplied	200402								+
3. Excisable goods exported	200403								
4. Zero-rated supplies	200404								
5. Exempt supplies	200405								
6. (-) FED paid on goods used in manufacturing of Goods supplied for domestic consumption	200406								
7. Payable FED - Add 1 to 5 minus 6 (ignore negative value)	200407								
8. (-) FED paid on goods used in manufacturing of Goods exported (drawback)	200408								
9. FED Drawback [if (7 - 8) = 0 then (8 - 7) otherwise 0]	200409						0		
10. Arrears (a + b + c + d)	200410								
a. Principal Amount	200411								
b. Default Surcharge	200412								
c. Penalty	200413								
d. Others (Specify)	200414								
11. Total FED Payable [if (7 - 8) > 0 then (7 - 8 + 10) otherwise 10]	200415						0		

Fill in details and click “Calculate” button. Iris will perform calculation and show data against relevant code fields.

In efrb portal, this section was available for Taxpayer as shown below:

24. Whether exclude from Section 8B(1), under SRO 1190(I)/2019 No Yes (Select reason =>) Oil marketing company & petrole

25. Admissible Credit: If 24 = Table-1 then 8; if 24 = No, then (least of (8-4) or "90% of 15" or 17) + (if (8-4) < "90% of 15" then 4; otherwise, zero); if 24 = Table-2, then (least of (8-4) or "95% of 15" or 17) + (if (8-4) < "95% of 15" then 4; otherwise, zero)

26. Excess Unadjusted Credit [if 24 = Yes and 25 > 17 then (25 - 17); otherwise zero; if 24 = No then (8 - 25)]

27. Credit Carried forward on account of Value Addition Tax Annex-F

28. Unadjusted Credit Available for the purpose of refund = (26 - 27)

29. Refund Claimed (Provide Stock Statement as Annex-H now, or file it later as per rules)

30. Credit to be carried forward [if 28 > 29, then [(28 - 29) + 27]; otherwise 27]

31. Federal Excise Duty (FED) Drawback Annex-E

32. Sales Tax Payable [if 17 > 25 then (17 - 25); otherwise zero] + [12 + 14b + 18 + 19 + 20 + 21 + 22 + 23 + 23a + 23b] 292,284

33. Federal Excise Duty (FED) Payable (Incl. FED @ Rs.1KG on Locally Produced Oil, from Annex-A) Annex-E & A

34. Petroleum Levy (PL) Payable

35. Total amount to be paid = (32 + 33 + 34) 292,284

36. Tax paid on normal/previous return (applicable in case of revised return)

37. Balance Tax Payable/ (Refundable) (35 - 36) 292,284

38. Select bank account for receipt of refund Select

Print this Page

Sales Tax & Federal Excise Return (2021-22) Current No: 2-115911613 Preparing

Sales Tax (Control Center)

Tax Period: Monthly Nov-21

MIS Report: Annex-C, Annex-A, Annex-G, Annex-H, Annex-I, Annex-J, Annex-K, Annex-P

Print Sales Tax Return
Print Sales Tax Return with Annexes

SALES TAX 2017-18 GUIDELINES
General Instructions for ST & FE Return
Filing Instructions for ST & FE Return
Note: If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above.

REGISTRY: NTR: 8000033-1 Name: FBR Mobile Test User 3 Tax Period: Normal Revised: Submission Date: Nov-2021

CNIC in case of Individual: CNIC: 0000000-3 COY/AOP/IND: Business Nature: Tax Office: BTO ISLAMABAD Revised No: Assessed No:

Annex-E Federal Excise (FE)

Sr. Type	Description of Goods/ Services	UoM	Price/Unit	Quantity	Value	Duty Rate	FED
1.	Total FED (Goods & Services)			0	0		
	Goods		0.00	0	0	0.00	0
2.	Federal Excise Duty on Natural Gas supplied	Annex-E1		0.000			
3.	Excisable goods exported			0	0		
4.	Zero-rated supplies			0	0		
5.	Exempt supplies			0	0		
6.	(-) FED paid on goods used in manufacturing of Goods supplied for domestic consumption			0	0		
7.	Payable FED - Add 1 to 5 minus 6 (ignore negative value)						
8.	(-) FED paid on goods used in manufacturing of Goods exported (drawback)				0		
9.	FED Drawback [if (7 - 8) < 0 then (8 - 7) otherwise 0]						
10.	Arrears (a + b + c + d)						
a.	Principal Amount						
b.	Default Surcharge						
c.	Penalty						
d.	Others (Specify)						
11.	Total FED Payable [if (7 - 8) > 0 then (7 - 8 + 10) otherwise 10]						

Save Print Back To Return

Payment

1. Tap the "Payment" tab to include the payment information of taxes deposited at the bank as follows:

Data	Annex-C (Sales)	Annex-A (Purchases)	Annex-B (Imports)	Annex-D (Exports)	Annex-H (Stock Statement)	Annex-J (Production Data)
			Payment	Verification		
CPR No.	Date	Amount Code	Description	Amount	Tax Year	+
No records found.						
Head Wise Summary						
Head of Account			Account			
No records found.						

In efb portal, this section was available for Taxpayer as shown below:

29. Refund Claimed (Provide Stock Statement as Annex-H now, or file it later as per rules)

30. Credit to be carried forward [if 28 > 29, then [(28 - 29) + 27]; otherwise 27]

31. Federal Excise Duty (FED) Drawback **Annex-E**

32. Sales Tax Payable [if 17 > 25 then (17 - 25); otherwise zero] = (12 + 14b + 18 + 19 + 20 + 21 + 22 + 23 + 23a + 23b)

33. Federal Excise Duty (FED) Payable (Incl. FED @ Rs.1KG on Locally Produced Oil, from Annex-A) **Annex-E & A**

34. Petroleum Levy (PL) Payable

35. Total amount to be paid = (32 + 33 + 34)

36. Tax paid on normal/previous return (applicable in case of revised return)

37. Balance Tax Payable/ (Refundable) (35 - 36)

38. Select bank account for receipt of refund: S102051027-CITY BANK-BLUE AREA BRANCH, ISLAMABAD-ISLAMABAD

Head of Account	Amount
R02341 - Sales Tax on Goods	340
R02366 - Sales Tax on Services	
R02367 - FED in VAT Mode	
R02485 - FED Excluding Natural Gas	0
R02501 - FED on Natural Gas	0
R03085 - Petroleum Levy	0
Total Amount Payable	340

Province Wise Breakup of Sales Tax/FED in ST Mode on Services (Annex-P)	
Province/Area	Amount
XXXXXX - Baluchistan	0
R02386 - Khyber Pakhtunkhwa	0
R02382 - Punjab	0
R02384 - Sindh	0
XXXXXX - Capital Territory & Others	0
Total	0

Total Amount Paid (in Figures): 0 In words: No Rupees And No Paisas Only

CPR Nos.

In case a registered person fails to fill-in relevant data or information in any applicable column of the sales tax return or any annexure thereto in his case, such return shall be treated as invalid.

Print Acknowledgment Feed CPR e-Payment Print Challan Null Return Delete Save Un Verify Process and Submit Forward to Officer for Approval

Print Request for Revision Print with Annexes

- To pick the desired Computerized Payment Receipts (CPR) from the list, click the + icon and, the dialog pops out to enter “CPR No. / Amount Code / Paid Amount” in the area and click Search. Iris will load the list of available CPR(s) as shown below:

CPR No.	Date	Amount Code	Description	Amount	Tax Year	Action
ST2020111503811222349	17-Nov-2020 00:00:00	100501		100000	2021	Select
ST2020121503812222354	17-Dec-2020 00:00:00	100506		50000	2021	Select
ST20212109351503801222359	01-Jan-2021 00:00:00	100501		10000	2021	Select

In eFBR portal, this section was available for Taxpayer as shown below:

a) Amount Due	b) Amount Selected	c) Balance (a-b)
342	3	343

- Click on the “Select” link to add required CPR. A taxpayer can select and attach multiple CPRs up to the liability amount. The attached CPR(s) will be listed under the payment tab as shown below:

CPR No.	Date	Amount Code	Description	Amount	Tax Year
ST2020111503811222349	17-Nov-2020 00:00:00	100501	B02341 - Sales Tax on Goods	100000	2021
ST2020121503812222353	17-Dec-2020 00:00:00	100506	B03085 - Petroleum Levy	10000	2021

Head of Account	Account
100501	100000
100506	10000

ST-Return Clause - 7a, 7b & 7c Impact on ST-Return

1. In case, Buyer/Supplier did not submit the return of that period, the unpaid tax will be displayed in the subsequent ST-Return of corresponding Buyer/Supplier in ST-Return Clause 7a.
2. The corresponding Buyer/Supplier will not be able to submit ST-Return until they pay the tax displayed in ST-Return Clause 7a.
3. In case the corresponding Buyer/Supplier pays the outstanding tax displayed in ST-Return Clause 7a, the ST-Return can be filed and, the paid tax will be displayed in the ST-Return Clause 7c.
4. Note: In case the non-compliant buyer/seller pays the outstanding tax in the future, the amount will be credited to the corresponding Buyer/Seller and is deducted from Clause 7c and displayed in ST-Return Clause 7b.

Verification

Once completed, click on the “Verification” tab to verify the provided information. The application will load a verification tab for the taxpayer to enter pin code in the provided field and click “Verify” as shown below:

In efb portal, this section was available for Taxpayer as shown below:

Submit Sales Tax Return

Click on “Save” button to save the task as draft for later submission. The saved task can be accessed from “draft” section on main Iris dashboard. Click on “Submit” button as shown below to submit the completed return. Please note that once submitted, the task/Return will be no longer editable.

The screenshot shows the top navigation bar with buttons for Edit, Save, Submit, Cancel, and Print. The 'Submit' button is highlighted with a red arrow. Below the navigation bar, there are fields for Task (26(1) Sales Tax and Federal Excise Return filed voluntarily), Name (XXXXXXXXXXXX), Transaction Date (29-Oct-2021), and Registration Number (XXXXXXXXXXXX). There are also fields for Period, Tax Year, Valid Upto, Due Date, and Document Date. Below these fields are tabs for Data (Annex-C (Sales), Annex-A (Purchases), Annex-B (Imports), Annex-D (Exports), Annex-H (Stock Statement), Annex-J (Production Data), Annex-K (Steel Production), Annex-E (Federal Excise), Payment) and Verification. The Verification section contains a declaration: 'I, XXXXXX CNIC No. XXXXXXXXX, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.' There is a 'Verify Pin' field with 'XXXX' entered.

In ebr portal, this section was available for Taxpayer as shown below:

The screenshot shows the 'Print' button highlighted with a red arrow. Below the navigation bar, there are fields for Task (26(1) Sales Tax and Federal Excise Return filed voluntarily), Name (XXXXXXXXXXXX), Transaction Date (29-Oct-2021), and Registration Number (XXXXXXXXXXXX). There are also fields for Period, Tax Year, Valid Upto, Due Date, and Document Date. Below these fields are tabs for Data (Annex-C (Sales), Annex-A (Purchases), Annex-B (Imports), Annex-D (Exports), Annex-H (Stock Statement), Annex-J (Production Data), Annex-K (Steel Production), Annex-E (Federal Excise), Payment) and Verification. The Verification section contains a declaration: 'I, XXXXXX CNIC No. XXXXXXXXX, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.' There is a 'Verify Pin' field with 'XXXX' entered. Below the declaration, there are several sections: 'Refund/Provision' (29-32), 'Head of Account' (33-35), 'Province Wise Breakup of Sales Tax/FED in ST Mode on Services (Annex-P)' (36-38), and 'Total Amount Paid (in Rupees)' (39). At the bottom, there are buttons for Print, Request for Receipt, Print with Annexes, Paid CPR, Pay Challan, Null Return, UnVerify, Process and Submit, and Forward to Office for Approval.

Print Sales Tax Return

To get the printable (PDF) version of the completed Sales Tax Return, click on “Print” button as shown below:

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