## Null Sales Tax and Federal Excise Return

Iris Single portal services provides a facility for Taxpayers to file the null return of their Sales Tax and Federal Excise Returns for tax year 2022 onwards. The taxpayer can file the null return by submitting the null return statement titled "**Null Sales Tax Return and Federal Excise Return**".

Following are the steps to file Null 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 an click "**Null Sales Tax Return and Federal Excise Return**" under "Return/statements (Original)" section as shown below:



In efbr, taxpayer has been provided Null return link as shown below:

Home Administration Registration Declaration Requests e-Payments e-Folder CREST ADD IBAN Steel Sector Adj. Note Logout	FBR	Federal Boa Revenue Division -	Government of F	<b>Pakistan</b>						
Print this Page     Sales Tax & Federal Excise Return (2021-22)     Sales Tax & Federal Excise Return (2021-22)     Nin Revised     Submission Date     Nin Nume     Tax Period     Normal Revised     Submission Date     Nin Nume     Tax Period     Nin Revised     Submission Date     Nin Revised     Submission Date     Nin Revised     Submission Date     Nin Nume     Tax Period     Normal Revised     Submission Date     Nin Revised N*     Revised N*     Revised N*     Submission Date     Submission Date     Nin Revised N*     Submission Date     Revised N*     Revised N*     Revised N*     Revised N*     Revised N*     Revised N*     Revised N* <th>Home Administrati</th> <th>on Registration</th> <th>Declaration</th> <th>Requests e-Paym</th> <th>ents e-Folder</th> <th>CREST</th> <th>ADD IBAN</th> <th>Steel Sector Adj. Note</th> <th>Logout</th> <th></th>	Home Administrati	on Registration	Declaration	Requests e-Paym	ents e-Folder	CREST	ADD IBAN	Steel Sector Adj. Note	Logout	
Sales Tax Refun Pind Sales Tax Refun Fiel Mall Refun Fiel Sales Tax Refun Fiel Sales	Print this Page	Sales Tax & Fede	eral Excise Retu	urn (2021-22)	Current Nº [					
Tax Period     Nm     Name     Tax Period     Namal Revised Submission Date       Monthly Occ.21     EBK Mobile Test User 3     N     Image: Comparing Submission Date       Mill Report     Critic in case of Individual COV/AOP/IND Business Nature     Tax Office     Revised N*       MIS Report     BBBBB-000002-3     OTHER INDIVID     Revised N*       Anner. C     Sales Tax Return     Fiel Mall Return     Assessed N*       Fiel Mall Return     Fiel Sales Tax Return WH Annees     Fiel Sales Tax Return WH Annees     Fiel Sales Tax Return WH Annees	(Control Center)									
Mixing Cocca     FRE Mobile Test User 3     N       Mills Report     Child in case of Individual COV/ADP/IND Business Nature     Tax Office     Revised N*       Annex - C     Sales Tax Return     FID ISLAMABAD     Assessed N*       Fide Null Return     OTHER INDIVID     Business Nature     Tax Office       Finit SalesTax Return     Fide Null Return     Fide Null Return     Fide Null Return       Finit SalesTax Return     Fide Null Return     Fide Null Return       Finit SalesTax Return     Fide Null Return     Fide Null Return       Sales Tax Return     Fide Null Return     Fide Null Return	Monthly Oct 21	NTN Nan	ne		Tax Period Norr	nal Revised Su	ubmission Date			
MIS Report Annex - C Sales Tax Return File Null Return File Null Return File Null Return File Null Return Fint Sales Tax Return Fint	O Quarterly Select T	CNIC in case of Individual	COY/AOP/IND Business	Nature	Tax Office	Rev	vised N°			
Annex - C Sales Tax Return File Null Return Print Sales Tax Return Print Sales Tax Return with Annexes SALES TAX 2017-18	MIS Report	88888-000002-3			KTO ISLAMABAD	Asse	issed N°			
Sales Tax Return File Null Return Print Sales Tax Return Print Sales Tax Return SALES TAX 2017-18	Annex - C									
Fiel Null Return Print SalesTax Return Print SalesTax Return with Annexes SALES TAX 2017-18	Sales Tax Return									
Print SalesTax Return Print SalesTax Return with Annexes SALES TAX 2017-18	File Null Return									
Print SalesTax Return with Annexes SALES TAX 2017-18	Print SalesTax Return									
SALES TAX 2017-18	Print SalesTax Return with Annexes									
	SALES TAX 2017-18									
GUIDELINES	GUIDELINES									
General Instructions for ST & FE	General Instructions for ST & FE									
Raturn	Return									
Filing Instructions for ST & FE	Filling Instructions for ST & FE									
Return	Return									
Note: you don't have any	Note: If you don't have any									

2. Iris will open Null Sales Tax return form asking Taxpayer to select Tax year.

			•							<u> </u>	-	•		2				
	E Edi	🖶 Sav	e Su	ıbmit	Ø Cancel	I 🖴 Pr	int											×
		Task	Null Sa	ales Tax	Return and	Federal E	xcise Return					+			Transaction	Date		
L		Name	xxx	xxxxxx	xxxx										Registration	Number	*****	
	0	Period	-				Tax Yea	Valid Upto	D	)ue Date			Document Date		Submission	Date: *		

3. Click "Period" button to select tax year. Iris will load the tax period search window. Enter year in provided field and click "search" icon, following list of Tax duration will appear on window for the Taxpayer to select.

e E	dit 📄 Sav	e Submit	<ul> <li>Cancel</li> </ul>	a Print								×
	Task	Null Sales Tax	Return and Fe	ederal Excise I	Return				+		Transaction Date	
	Name	XXXXXXXXX	xxxxx								Registration Number	XXXXXXXXXXXXX
ü	Period	-		Т	ax Year	Valid Upto	Due Date		Docum	ent Date	Submission Date: *	
	•					Sea 01 01 01 01 01 01 01 01 01 01 01 01 01	Tax Period Date           Tax Period. © 202           Start Date           -Jul-2020           -Aug-2020           -Sep-2020           -Oct-2020           -Nov-2020           -Dec-2020           -Jul-2021	1 End Date 31-Jul-2020 30-Sep-2020 30-Sep-2020 31-Oct-2020 31-Oct-2020 31-Dec-2020 31-Jan-2021	Action Select Select Select Select Select Select Select Select	-		

4. Click on "select" link against the desired tax period, Taxpayer will be redirect on main task window of "**Null Sales Tax Return and Federal Excise Return**" as shown below:

Edit	🖪 Sav	e Submit	Ø Cancel	🖨 Print										×
3	Task	Null Sales Tax	Return and Fe	ederal Excise	Return					+			Transaction Date	15-Nov-2021
5 1	Name	******	XXX										Registration Number	xxxxxxxxxxxx
m F	Period	01-Jul-2020 -	31-Jul-2020		Tax Year	2021	Valid Upto	Due Date	20-Aug-2020		Document Date		Submission Date: *	
Content	s Verif	cation												
I, <p1> f the provi</p1>	iolder of C	NIC No. <p2></p2>	in my capacit	ty as authori	ized pers	on do so	lemnly declare	that to the best	of my knowled	ge and belief	the information g	iven in this return is/ a	re correct and comp	lete in all respects in accordance with

In Iris, the "Content" area is provided for the Taxpayer to add reason / comments for filling null return. Taxpayer can edit the contents already provided as shown in screen.

5. Click on "Verification" tab to verify return. Enter your PIN code in provided field and click "verify Pin" button as shown below:



6. Click on "Submit" button to submit "Null Sales Tax Return and Federal Excise Return" for selected Tax period.

Edit E Save	e Submit © Cancel 🔹 P	Print Excise Return		*		Transaction Date	×			
5 Name	****					*****				
m Period	01-Jul-2020 - 31-Jul-2020	Tax Year 2021	Valid Upto	Due Date 20-Aug-2020	Document Date	Submission Date: *				
Contents Verifi	cation									
, XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX										
XXXXXX	Verify Pin									

7. Iris will load conformation message as shown below to confirm submit. Click "Yes" to confirm or "No" to go back and edit return.

Are you sure you want to Submit	×
A Transaction will not be editable after submission. Do you want to submission.	nit?
Yes No	

Above all steps are required in Iris as compared to efbr portal to file "Null Return" because in efbr portal user has already gone through the steps of tax year and month selection to open the sales tax return an click on "Null Return" button provided under the sales tax return statement as shown below to submit:

28. Unadjusted Credit Available for the purpose of refund = (2	6 - 27)	0						
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]	0						
31. Federal Excise Duty (FED) Drawback		Annex-E 0						
32. Sales Tax Payable [if 17 > 25 then (17 - 25); otherwise zer	o] + [12 + 14b + 18 + 19 + 20 + 21 + 22 + 23 + 23a + 23b]	24,650,168						
33. Federal Excise Duty (FED) Payable (Incl. FED @ Rs.1KG on L	ocally Produced Oil, from Annex-A)	Annex-E & A						
34. Petroleum Levy (PL) Payable		0						
35. Total amount to be paid = (32 + 33 + 34)		24,650,168						
36. Tax paid on normal/previous return (applicable in case of	revised return)	0						
37. Balance Tax Payable/ (Refundable) (35 - 36)		24,650,168						
38. Select bank account for receipt of refund	Select	× )						
Head of Account	Amount	Province Wise Breakup of Sales Tax	k/FED in ST Mode on Services					
B02341 - Sales Tax on Goods	3,703,704	(Annex-	P)					
802366 - Sales Tax on Services	20,946,464	Province/Area	Amount					
B02367 - FED in VAT Mode		BXXXXX - Baluchiatan	0					
802485 - FED Excluding Natural Gas	a de la companya de l	802386 - Khyber Pakhtunkhwa	0					
B02501 - FED on Natural Gas	bat o	B02382 - Punjab	20,946,464					
C03901 - Petroleum Levy	0	802384 - Sindh	0					
Total Amount Payable	24,650,168	BXXXXX - Capital Territory & Others	0					
		Total	20,946,464					
otal Amount Paid (in figures) 0	in w	No Rupees And No Paisas Only						
PR Nos.								
case a registered person fails to fill-in relevant data or informa-	tion in any applicable column and the sales tax return or any a	annexure thereto in his case, such return shall be treated as in	zalid.					
rint Acknowledgement Feed CPR -Payment	Print Challan Null Return Delete	Save Venify Process and Submit	Forward to Officer for Approval Print					
Revise Late Filing Request Print with Anne	xes							
			Request Not Submitted View Requ					

8. Once submitted successfully, the return will be available in read-only view under completed tasks section of Iris as shown below:

Registration - Declaration - Asse	ts Declaration - Rectification - Ap	opeals - Refund -	DNFBP -	Withholding / Adv	ance Tax 👻 CPR Cor	rrection 🗸 In	voice Management 👻	MIS 🗸			
1015			& My Pr	rofile(s) 🖟 <u>Rec</u>	ent Task. por Registra	tion Certificate 🗙	& <u>Change Pin</u> <mark>&amp; Ch</mark> i	ange Password	🕑 Logout		
								Wed Jan 19 15:	44:53 PKT 2022		
→ Edit             ↓ Completed Tasks → Declaration(2)											
▶ Draft	+ Filter										
Inbox											
Outbox     Completed Tasks	Task	Registration No.	Name	Tax Year	Submission Date	Due Date	Period Start Date	Period End Date	Assignment		
Declaration(2)	Null Sales Tax Return and Federal Excise Return			2022	19-Jan-2022 00:00:00	20-Sep-2021 00:00:00	01-Aug-2021	31-Aug-2021			
	Null Sales Tax Return and Federal Excise Return			2022	14-Jan-2022 00:00:00	20-Aug-2021 00:00:00	01-Jul-2021	31-Jul-2021			
			Pages (1 of 1)	14 <4	1 Design 1 Design 2 rec	ord(s) found					