

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 and click “Null Sales Tax Return and Federal Excise Return” under “Return/statements (Original)” section as shown below:

The screenshot shows the Iris dashboard with the 'Declaration' menu selected. Under the 'Returns / Statements (Original)' section, the option 'Null Sales Tax Return and Federal Excise Return' is highlighted with a red arrow. The dashboard also displays various other return options and a navigation menu at the top.

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

The screenshot shows the FBR Pakistan website interface. The 'File Null Return' link is highlighted with a red arrow. The page displays the 'Sales Tax & Federal Excise Return (2021-22)' form with various fields for NTN, Name, Tax Period, and Submission Date. The FBR logo and 'Federal Board of Revenue' text are visible at the top.

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

Task: Null Sales Tax Return and Federal Excise Return

Name: XXXXXXXXXXXXXXX

Registration Number: XXXXXXXXXXXXXXX

Submission Date: *

Period: - Tax Year: Valid Upto: Due 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.

Task: Null Sales Tax Return and Federal Excise Return

Name: XXXXXXXXXXXXXXX

Registration Number: XXXXXXXXXXXXXXX

Submission Date: *

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

Search Period Date

Tax Period: * 2021

Start Date	End Date	Action
01-Jul-2020	31-Jul-2020	Select
01-Aug-2020	31-Aug-2020	Select
01-Sep-2020	30-Sep-2020	Select
01-Oct-2020	31-Oct-2020	Select
01-Nov-2020	30-Nov-2020	Select
01-Dec-2020	31-Dec-2020	Select
01-Jan-2021	31-Jan-2021	Select

Close

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:

Task: Null Sales Tax Return and Federal Excise Return

Name: XXXXXXXXXXXXXXX

Registration Number: XXXXXXXXXXXXXXX

Submission Date: *

Period: 01-Jul-2020 - 31-Jul-2020 Tax Year: 2021 Valid Upto: Due Date: 20-Aug-2020 Document Date: Submission Date: *

Transaction Date: 15-Nov-2021

Contents Verification

I, <P1> holder of CNIC No. <P2> in my capacity as authorized person do solemnly declare that to the best of my knowledge and belief the information given in this return is/ are correct and complete in all respects in accordance with the provisions of applicable law.

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.

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

- Click on “Submit” button to submit “Null Sales Tax Return and Federal Excise Return” for selected Tax period.

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

Above all steps are required in Iris as compared to efr portal to file “Null Return” because in efr 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:

Head of Account	Amount
B02341 - Sales Tax on Goods	3,703,704
B02366 - Sales Tax on Services	20,946,464
B02367 - FED in VAT Mode	
B02485 - FED Excluding Natural Gas	
B02501 - FED on Natural Gas	
C03901 - Petroleum Levy	
Total Amount Payable	24,650,168

Province/Area	Amount
BXXXXX - Baluchistan	
B02386 - Khyber Pakhtunkhwa	
B02382 - Punjab	20,946,464
B02384 - Sindh	
BXXXXX - Capital Territory & Others	
Total	20,946,464

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

The screenshot displays the Iris web application interface. At the top, there is a navigation menu with items like Registration, Declaration, Assets Declaration, Rectification, Appeals, Refund, DNFBP, Withholding / Advance Tax, CPR Correction, Invoice Management, and MIS. Below the navigation is the Iris logo and user profile information including 'My Profile(s)', 'Recent Task', 'Registration Certificate', 'Change Pin', 'Change Password', and 'Logout'. The date and time 'Wed Jan 19 15:44:53 PKT 2022' are shown in the top right. A toolbar contains 'Edit', 'View', 'Delete', and 'Reply' options. On the left, a sidebar menu shows 'Draft', 'Inbox', 'Outbox', 'Completed Tasks', and 'Declaration(2)'. The 'Completed Tasks' section is active, displaying a table with the following data:

Task	Registration No.	Name	Tax Year	Submission Date	Due Date	Period Start Date	Period End Date	Assignment
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	

At the bottom of the table, it indicates 'Pages (1 of 1)' and '2 record(s) found'.