

ADVANCE PROFESSIONAL DEVELOPMENT PROGRAM

(Direct and Indirect Taxes)

February 16, 2017

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Agenda

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INCOME TAX WITHHOLDING OBLIGATIONS

INCOME TAX WITHHOLDING OBLIGATIONS

Under the Income Tax law, certain persons are required to withhold taxes from various payments, which include the following :

- a) salaries,
- b) payments on account of purchase of goods,
- c) services received,
- d) execution of contracts,
- e) brokerage and commission,
- f) rent of house property,
- g) payments to non-residents for technical fees and royalties,
- h) profit on debt,
- i) Cash withdrawal / money transfer under certain modes, etc.

INCOME TAX WITHHOLDING OBLIGATIONS

The Income Tax Withholding obligations are summarized below:

Category	Section	Revised Rates			
		Corporate		Non Corporate	
		Filer	Non-filer	Filer	Non-filer
Supply of goods	153(1)(a)	4.0%	6.0%	4.5%	6.5%
Rendering of services	153(1)(b)	8.0%	12.0%	10.0%	15.0%
Transportation services	153(1)(b)	2.0%		2.0%	
Execution of contracts	153(1)(c)	7.0%	10.0%	7.5%	10.0%

<i>Payment to a non-resident person:</i>		
Royalty or Fee for Technical Services	152(1)	15.0%
Execution of contracts including: - Contract for construction, assembly, installation or any other related contract; and - Advertisement services rendered by TV satellite channels.	152(1A)	7% (Non-Filer: 12%)
Insurance or Reinsurance premium	152(1AA)	5.0%
Advertisement service to media person (<i>Relaying from outside Pakistan</i>)	152(1AAA)	10.0%
All other payments not covered in section 152 subclause (1), (1A), (1AA), (1AAA) and (2A)	152(2)	20.0%

INCOME TAX WITHHOLDING OBLIGATIONS

Category	Section	Rates	
		Filer	Non-filer
Dividend (<i>General Rate</i>)	5 / 150	12.5%	20.0%
Profit on debt is <i>equal to or less</i> than Rs. 500,000	151	10%	
Profit on debt <i>exceeding</i> Rs. 500,000	151	10%	17.5%
Cash withdrawal	231A	0.3%	0.6%
Transactions in banks	231AA	0.3%	0.6%
Petroleum products	156A	12.0%	15.0%
Commission (<i>General Rate</i>)	233	12.0%	15.0%
Advertising Agent's commission	233	10.0%	15.0%
Directors' fee	149	20.0%	

INCOME TAX WITHHOLDING OBLIGATIONS

Payment of tax collected or deducted (Rule 43):

The tax collected or deducted shall be paid to the Commissioner by way of credit to the Federal Government,-

- a) Where the tax has been collected or deducted by the Federal Government or a Provincial Government on the day the tax was collected or deducted; or
- a) Where the tax has been collected or deducted by a person other than Federal Government or a Provincial Government, by remittance to the Government Treasury or deposit in an authorized branch of State Bank of Pakistan or the National Bank of Pakistan, within seven days from the end of each week ending on every Sunday.



INCOME TAX WITHHOLDING FILING OBLIGATIONS

INCOME TAX WITHHOLDING FILING OBLIGATIONS

Filing requirement (section 165):

1. Every person collecting tax or deducting tax from a payment shall, furnish to the Commissioner a monthly statement in the prescribed form setting out —
 - (a) the name, Computerized National Identity Card Number, National Tax Number and address of each person from whom tax has been collected or to whom payments have been made from which tax has been deducted in each month;
 - (b) the total amount of payments made to a person from which tax has been deducted in each month;
 - (c) the total amount of tax collected from a person or deducted from payments made to a person in each month; and
 - (d) such other particulars as may be prescribed:

Provided that every person as mentioned above shall be required to file withholding statement even where **no withholding tax** is collected or deducted during the period.

INCOME TAX WITHHOLDING FILING OBLIGATIONS

Filing requirement (section 165) – Contd.:

2. Every prescribed person collecting tax or deducting tax from payment shall furnish or e-file statements as mentioned above by the **15th day of the month** following the month to which the withholding tax pertains.
3. A person required to furnish a statement, may apply in writing, to the Commissioner for an extension of time to furnish the statement after the due date and the Commissioner if satisfied that a reasonable cause exists for non-furnishing of the statement by the due date may, by an order in writing, grant the applicant an extension of time to furnish the statement.
4. Every person deducting tax from payment of Salary shall furnish to the Commissioner an annual statement in the prescribed form and manner.

INCOME TAX WITHHOLDING FILING OBLIGATIONS

Reconciliation Requirement (Rule 44(4)):

A person required to furnish the statements shall, **wherever required by the Commissioner**, furnish a reconciliation of the amounts mentioned in the monthly statement with the amounts mentioned in return of income, statement, related annexes and other documents submitted from time to time.

Non Compliance of Income Tax Withholding Obligations:

Any non-compliance of withholding tax on payments may result in disallowance of expense besides attracting penalty and default surcharge along with the principal amount of withholding tax.



FEDERAL SALES TAX WITHHOLDING OBLIGATIONS

***[Sales Tax Special Procedure
(Withholding) Rules]***

FEDERAL SALES TAX WITHHOLDING OBLIGATIONS

APPLICATION – Rule 1

Applicable to taxable goods and services as are supplied to following persons (referred as Withholding Agents):-

- a) Federal and provincial government departments;
- b) Autonomous bodies;
- c) Public Sector Organisations;
- d) Companies as defined in the Income Tax Ordinance, 2001, which are registered for Sales Tax, Federal Excise Duty or Income Tax;
- e) Recipients of service of advertisement, who are registered for sales tax; and
- f) Persons registered as exporters.

RESPONSIBILITY OF WITHHOLDING AGENT – Rule 2

- The withholding agent, intending to make purchases of taxable goods, is required to indicate in an advertisement or notice regarding deduction of withholding tax under these Rules.
- A withholding agent (other than recipient of advertisement) has to deduct 1/5th of the total sales tax shown in the sales tax invoice issued by a registered person.

FEDERAL SALES TAX WITHHOLDING OBLIGATIONS

RESPONSIBILITY OF WITHHOLDING AGENT – Rule 2 (Contd.)

- A withholding agent is required to **deduct 1/10th of the total sales tax**, shown on the sales tax invoice issued by persons **registered as a wholesaler, dealer or distributor**.
- A withholding agent having Free Tax Number and falling within the categories of Federal & Provincial Government departments, autonomous bodies, public sector organisations, on purchase of taxable goods from **persons liable to be registered but not registered**, deduct sales tax **at the applicable rate of the value of taxable supplies made to him**. Unless otherwise specified in the contract, the amount of sales tax is worked out on the basis of gross value of taxable supply. It was earlier clarified by FBR to APTMA that sales tax would be worked out on tax fraction formula basis.
- Other withholding agents (i.e. Companies, recipients of advertisement services and exporters) are required to deduct **1% of the value of taxable supplies** made to them by a person **who is required to be registered but not registered**.
- The Withholding agent is not entitled to reclaim or deduct the withholding tax as input tax.

FEDERAL SALES TAX WITHHOLDING OBLIGATIONS

RESPONSIBILITY OF WITHHOLDING AGENT – Rule 2 (Contd.)

- **Recipient of advertisement service** is required to **withhold 100% sales tax** mentioned on the invoice. If, however, no sales tax is mentioned, the tax is to be withheld at the applicable rate.
- Sales Tax deducted at source shall be deposited by the withholding agent in the designated branch of National Bank of Pakistan under relevant head of account on sales tax return-cum-payment challan, by the 15th of the month following the month during which the purchases has been made.
- In case the withholding agent is also registered under the Sales Tax Act, 1990 or the Federal Excise Act, 2005, he shall deposit the withheld amount of sales tax alongwith return filed for the month in which the purchase was made.
- Withholding tax is required to be deposited by registered withholding agents alongwith return filed for the month in which purchase was made whereas other agents are required to file a prescribed return and deposit the tax in the same manner.
- A certificate showing deduction of sales tax should be issued to the supplier by the withholding agent duly specifying the name and registration number of the supplier, description of goods and the amount of sales tax deducted.

FEDERAL SALES TAX WITHHOLDING OBLIGATIONS

RESPONSIBILITY OF THE REGISTERED SUPPLIER – Rule 3

- The registered supplier has to issue a sales tax invoice in respect of every supply to a withholding agent.
- The registered supplier is required to file monthly return as prescribed in the Sales Tax Rules, 2006 and is required to adjust total input tax against output tax, taking due credit of the sales tax deducted by the withholding agent.

EXCLUSIONS – Rule 5

- 1) Electrical Energy,
- 2) Natural Gas,
- 3) Petroleum Products supplied by production and exploration companies, oil refineries and oil marketing companies and dealers of motor spirit and high speed diesel,
- 4) Registered persons paying sales tax under Chapter XI of the Sales Tax Special Procedure Rules, 2007, except those paying sales tax on ad valorem basis at standard rate,
- 5) vegetable ghee and cooking oil,
- 6) telecommunication services,
- 7) goods specified in Third Schedule; and
- 8) supplies made by Commercial imports who have paid value addition sales tax on import stage.



FEDERAL SALES TAX FILING OBLIGATIONS

FEDERAL SALES TAX FILING OBLIGATIONS

FILING OF MONTHLY SALES TAX RETURN –Rule 18

- Every registered person required to file return or other statement shall file such a return or, as the case may be, statement, electronically in the manner as specified by the Board through a general order.
- A registered person is required to enter data of **supplies in Annexure C** and **data of Debit / Credit Notes in Annexure I** and submit the said data by the **10th day of the month** following the end of the tax period.
- As soon as, the registered person (supplier) submits partial or complete data of Annexure C and Annexure I, the said data will be immediately available to the respective registered person in his '**Purchase Data**' and '**Debit or Credit Note Data**'.
- The registered person (buyer) is required to load the data in his **Annexure A** from 'Purchase Data' and in his '**Annexure I**' from 'Debit or Credit Note Data' to prepare his return.
- Data relating to purchases made from un-registered person or from such registered persons as allowed by the Board in this respect, is required to be manually entered by the registered person in **Annexure A**.

FEDERAL SALES TAX FILING OBLIGATIONS

FILING OF MONTHLY SALES TAX RETURN –Rule 18 (Cont'd)

- A registered person filing returns electronically as stipulated above, shall make payment of the amount of sales tax due, if any, in any of the designated branches of the National Bank of Pakistan on the prescribed payment challan as specified in the STR-11 or through electronic payment system devised for this purposes.
- In cases where due date has been prescribed as 15th of a month, the tax due shall be deposited by the 15th and the return shall be submitted electronically by 18th of the same month.

FILING OF ANNUAL SALES TAX RETURN — Rule 17

- Every registered person, being a private or public limited company, shall file annual sales tax return, in the Form as set out in STR-10, for a financial year by the 30th September of the following financial year, with the Collector having jurisdiction.

SINDH SALES TAX WITHHOLDING OBLIGATIONS

***[Sindh Sales Tax Special
Procedure (Withholding) Rules]***

SINDH SALES TAX WITHHOLDING OBLIGATIONS

APPLICATION – Rule 1

Applicable to taxable services as are provided or rendered to following persons (referred as Withholding Agents):-

- a) offices and departments of Federal Government, Provincial Governments, and Local or District Governments;
- b) autonomous bodies;
- c) public sector organizations, including public corporations, state-owned Enterprises and regulatory bodies and authorities;
- d) organizations which are funded, fully or partially, out of the budget grants of the federal or provincial governments;
- e) companies, as defined in clause (28) of section 2 of the Act;
- f) FBR-registered or SRB-registered persons or the persons specified above who receive or procure advertisement services or renting of immovable property services or services of auctioneers or services of intercity transportation or carriage of goods by road and also the persons providing or rendering the services of advertising agents; and
- g) SRB-registered persons receiving taxable services from unregistered persons.

SINDH SALES TAX WITHHOLDING OBLIGATIONS

RESPONSIBILITY OF WITHHOLDING AGENT – Rule 3

- A withholding agent (other than a person or recipient of taxable services covered under point ‘f’ above) has to deduct 1/5th of the total sales tax shown in the sales tax invoice issued by a registered person.
- A withholding agent having Free Tax Number or National Tax Number or Sindh Sales Tax Registration Number and falling under point “f” above, shall, on receipt of taxable services from **unregistered persons**, deduct sales tax **at the applicable rate to the taxable services provided or rendered to him**, from the amount invoiced or billed or demanded or charged by such unregistered service provider.
- **Person referred in point ‘f’ above, who receives advertisement service, auctioneer services, renting of immovable property services, and intercity transportation or carriage of goods by road as are provided by a person registered with SRB or by a non-resident person based in a country other than Pakistan**, is required to **withhold 100% sales tax** mentioned on the invoice. If, however, no sales tax is mentioned, the tax is to be withheld at the applicable rate (under the tax fraction formula).
- The withholding agent shall pay the withheld amount of sales tax in the Sindh Government's head of account B-02384--- Sindh Sales Tax on Services" against a PSID/Challan prepared in Form SST-04, as prescribed in the Sindh Sales Tax on Services Rules, 2011, or in Form SSTW-04, as prescribed in these rules, by the following due dates: -

SINDH SALES TAX WITHHOLDING OBLIGATIONS

RESPONSIBILITY OF WITHHOLDING AGENT – Rule 3 (Contd.)

- In case the withholding agent is registered as a service provider under the Act, by the prescribed due date of the month in which he claims input tax credit/adjustment in Annex-A of his tax return (Form SST-03) or the date on which payment is made to the service provider, whichever is earlier.
- Provided that where such a withholding agent does not claim input tax credit for a period of four months succeeding the month in which the tax invoice was issued or is not otherwise entitled to claim input tax credit/adjustment, he shall deposit the withheld amount of tax on the date on which he makes the payment to the service provider or on a date within four months from the date of the invoice, whichever is earlier;
- In case of other withholding agents, not covered above, by the 15th day of the following second month in which the tax invoice was issued by the service provider or the date on which payment is made to the service provider, whichever is earlier.
- In case the withholding agent is also a SRB-registered person under the Act, he shall file the return and deposit the withheld amount of sales tax, alongwith his other tax liability, and such person shall not be required to file the return SSTW-03.

SINDH SALES TAX WITHHOLDING OBLIGATIONS

RESPONSIBILITY OF WITHHOLDING AGENT – Rule 3 (Contd.)

- Provided that in case the withholding agent is not a SRB-registered person but holds a tax registration number or NTN or FTN assigned under the Income Tax Ordinance, 2001, he shall file the return, as set out in Form SSTW-03, electronically, and deposit the withheld or deducted amount of tax in Sindh Government's head of account "B-02384" against a withholding challan prescribed in Form SSTW-04.
- Provided further that any other withholding agent may also opt to file the prescribed return electronically and deposit the deducted amount in the manner as provided in this sub-rule.



SINDH SALES TAX FILING OBLIGATIONS

SINDH SALES TAX FILING OBLIGATIONS

FILING OF MONTHLY SALES TAX RETURN –Rule 14

A registered person shall make payment of the amount of sales tax due, if any, in any of the designated branches of the National Bank of Pakistan or any other designated Bank, as may be notified on SRB's website, on the prescribed payment challan as prescribed in Form SST-04 or through electronic payment system devised for this purpose. Unless otherwise specified, the due date for payment of the sales tax shall be the 15th day of the month following the tax period to which it relates. The return for that tax period shall be submitted electronically within three days of the due date for payment of the tax.



PROCEDURE TO PREPARE TAX PAYMENT CHALLAN

eFBR LOGIN PAGE

Tax payment challans are required to be prepared through eFBR web portal. This is where you login with your User ID and Password.

The screenshot shows a web browser window with the URL <https://e.fbr.gov.pk/AuthLogin.aspx>. The page header includes the FBR Pakistan logo, the title "Taxpayer Facilitation Portal (e.fbr.gov.pk)", and the time "9 AM to 11 PM" along with the helpline number "051:111-772-772" and email "helpline@fbr.gov.pk". A navigation menu contains links for Home, e-Enrollment, e-Registration, e-Payments, Search Taxpayers, Helpdesk & Support, Downloads, News Gallery, FAQs, and Contact Us. The main content area features a green banner with the "Iris" logo and text: "For all electronic transactions related to Income Tax, for Tax Year 2014 onwards, [click here;](#) FBR-Helpline Timings 9 AM to 11 PM. National: (051) 111-772-772 International: (0092)-51-111-772-772 Email:

- For queries related to Income Tax, Sales Tax & Federal Excise Law: irqueries@fbr.gov.pk
- For queries related to Customs Law: cusqueries@fbr.gov.pk

 The banner also includes the FBR Helpline logo and contact information: "PARTNER IN PROGRESS", www.fbr.gov.pk, helpline@fbr.gov.pk, and (051) 111-772-772. On the right side, there is a "Login" form with fields for "User ID:" and "Password:", "Sign In" and "e-Enroll Now" buttons, and a "Forgot Password" link. Below the login form is an "Advertisements" section with two ads: "Related Sectors" and "Special Sales Tax Return for 2013". The footer contains the slogan "as good as IT gets", navigation links for Home, Contact Us, Security Tips, and Terms & Conditions, and a Norton Secured logo with the text "powered by Symantec" and "ABOUT SSL CERTIFICATES".

eFBR INTERFACE

After you login, the below user interface appears.

The screenshot shows a web browser window displaying the eFBR Taxpayer Facilitation Portal. The browser's address bar shows the URL <https://e.fbr.gov.pk/EnrollmentBehalfHome.aspx>. The page header includes the FBR Pakistan logo and the text "Taxpayer Facilitation Portal (e.fbr.gov.pk)". A navigation menu contains links for Home, Administration, Registration, Declaration, Requests, e-Payments, e-Folder, CREST, and Logout. The "e-Payments" menu is expanded, showing options such as "Add Bank Accounts", "Create Direct Debit Authority (DDA)", "Manage Debit Authority", "Create Payment", "Sign Debit Advices", "Search Payment", "Manage Payment Schedule", "Manage TAXPIN", and "Manage Alerts". A sub-menu for "Create Payment" lists "Sales Tax", "Federal Excise", "Income Tax", "Sales Tax With Held", "Income Tax Annual Return", and "Tax on Immovable Property". A blue text box in the lower right corner of the interface contains the following text: "The documents which were directly downloaded in pdf, are now offered as compressed files to enhance downloading speed. You need to un-zip these files by using any compression utility i.e. WinRAR." The browser's status bar at the bottom right indicates a zoom level of 100%.

SELECTION OF INCOME TAX PAYMENT

Under e-Payments option, select Income Tax from Create Payment.

The screenshot shows the FBR Pakistan Taxpayer Facilitation Portal (e.fbr.gov.pk) with the 'e-Payments' menu open. The 'Create Payment' option is highlighted with an orange box, and its sub-menu is also open, with 'Income Tax' highlighted by another orange box. The browser address bar shows the URL https://e.fbr.gov.pk/EnrollmentBehalfHome.aspx.

Navigation menu: Home | Administration | Registration | Declaration | Requests | e-Payments | e-Folder | CREST | Logout

Sub-menu items under 'e-Payments':

- Add Bank Accounts
- Create Direct Debit Authority (DDA)
- Manage Debit Authority
- Create Payment** (highlighted)
 - Sales Tax
 - Federal Excise
 - Income Tax** (highlighted)
 - Sales Tax With Held
 - Income Tax Annual Return
 - Tax on Immovable Property
- Sign Debit Advices
- Search Payment
- Manage Payment Schedule
- Manage TAXPIN
- Manage Alerts

The documents which were directly downloaded in pdf, are now offered as compressed files to enhance downloading speed. You need to un-zip these files by using any compression utility i.e. WinRAR.

SELECTION OF TAX PAYMENT NATURE

Browser address bar: <https://e.fbr.gov.pk/ePayments/ePaymentInfo.asp>

Page Title: **Income Tax e-Payments**

Header: **- AOP (LTU KARACHI)**

Taxpayer / Withholding Agent's particulars

Tax Year: 2016 | NTN/CNIC/FTN/RN: [Redacted] | Name: [Redacted] | Business/Branch: Select Business/Branch

Tax Payment Nature: **Withheld Income Tax (Adjustable)** | Tax Office: RTO-I KARACHI

Month: Select Month

Attach File for Payment:

Attach File

Details of Files Uploaded

No files are attached with this statement

Taxpayers Details:

Resident | Non-Resident

Payment Section: Select

Taxpayer's NTN: [Redacted] | Taxpayer's CNIC: [Redacted]

SELECTION OF MONTH

Browser: <https://e.fbr.gov.pk/ePayments/ePaymentInfo.asp> | eFBR

File Edit View Favorites Tools Help

AOP (LTU KARACHI)

Income Tax e-Payments

Taxpayer / Withholding Agent's particulars

Tax Year: 2016 | NTN/CNIC/FTN/RN: [REDACTED] | Name: [REDACTED] | Business/Branch: Select Business/Branch

Tax Payment Nature: Withheld Income Tax (Adjustable) | **Tax Office**: RTO-I KARACHI

Month

Select Month

- Jan
- Feb
- Mar
- Apr
- May
- Jun
- Jul
- Aug
- Sep
- Oct
- Nov
- Dec

Attach File for Payment:

Attach File

Details of Files Uploaded

No files are attached with this statement

Taxpayers Details:

Resident | Non-Resident

Payment Section: Select

Taxpayer's NTN: [REDACTED] | Taxpayer's CNIC: [REDACTED]

100%

MANUAL DATA ENTRY

In case of manual data entry following fields are to be filled.

https://e.fbr.gov.pk/ePayments/ePaymentInfo.asp

File Edit View Favorites Tools Help

Resident Non-Resident

Payment Section: Select

Taxpayer's NTN: [] Taxpayer's CNIC: []

Taxpayer's Name: [] Taxpayer's City: Select City

Taxpayer's Address: []

Taxpayer's Status: [] NAM Code: []

Taxpayer's Business: []

Taxable Amount: [0] Tax Rate: [0.00] Tax Amount: [0]

Add Cancel

Amount in Figures: [0]

Amount in words: No Rupees And No Paisas Only

Particulars of Payment:

Mode	Amount	PO/CH/AC No.	PO/CH Date	Bank	City	Branch	
Cheque	[0]	[]	[]	Select Bank	[]	[]	

Add Payment Mode

ATTACH FILE

In case of voluminous transactions, an MS Excel format template could be attached in “Attach file” option.

The screenshot shows the eFBR Income Tax e-Payments portal. The browser address bar displays <https://e.fbr.gov.pk/ePayments/ePaymentInfo.aspx>. The page title is "Income Tax e-Payments". The user is logged in as "AOP (LTU KARACHI)".

The form contains the following fields and options:

- Taxpayer / Withholding Agent's particulars:**
 - Tax Year: 2016
 - NTN/CNIC/FTN/RN: [Redacted]
 - Name: [Redacted]
 - Business/Branch: Select Business/Branch
- Tax Payment Nature:** Withheld Income Tax (Adjustable)
- Tax Office:** RTO-I KARACHI
- Month:** Month. A dropdown menu is open showing months from Jan to Dec.
- Attach File for Payment:** A button labeled "Attach File" is highlighted with a red rectangle.
- Details of Files Uploaded:** No files are attached with this statement.
- Taxpayers Details:**
 - Resident
 - Non-Resident
- Payment Section:** Select
- Taxpayer's NTN:** [Redacted]
- Taxpayer's CNIC:** [Redacted]

INTERFACE OF “ATTACH FILE” OPTION

After selecting “Attach file”, this interface would appear. The MS excel template could be downloaded from “Download Sample File” option.

Home Administration ▶ Registration ▶ Declaration ▶ Requests ▶ e-Payments ▶ e-Folder CREST Logout

Print this Page

AOP (LTU KARACHI)

e-Payments Upload File

Tax Depositee Particulars

Tax Year NTN / FTN Name

Attach File for Payment: Status: Preparing

Browse for file

[Download Sample File](#)

Sales Tax
Federal Excise
Income Tax
Sales Tax With Held

Payment Advance Search

Sales Tax
Federal Excise
Income Tax
Sales Tax With Held

Norton 100%

IMPORTING EXCEL FILE

Print this Page

AOP (LTU KARACHI)

e-Payments Upload File

Tax Depositee Particulars

Tax Year NTN / FTN Name

Attach File for Payment:

Status: Preparing

Browse for file

[Download Sample File](#)

Create Payment Slip

Sales Tax

Federal Excise

Income Tax

Sales Tax With Held

Payment Advance Search

Sales Tax

Federal Excise

Income Tax

Sales Tax With Held

PARTICULARS OF PAYMENT

Browser: <https://e.fbr.gov.pk/ePayments/ePaymentInfo.asp> | eFBR

File Edit View Favorites Tools Help

Resident Non-Resident

Payment Section:

Taxpayer's NTN: Taxpayer's CNIC:

Taxpayer's Name: Taxpayer's City:

Taxpayer's Address:

Taxpayer's Status: NAM Code:

Taxpayer's Business:

Taxable Amount: Tax Rate: Tax Amount:

Amount in Figures:

Amount in words:

Particulars of Payment:

Mode	Amount	PO/CH/AC No.	PO/CH Date	Bank	City	Branch	
<input checked="" type="checkbox"/> Cash	<input type="text" value="0"/>						<input type="button" value="X"/>
<input type="checkbox"/> Cheque							
<input type="checkbox"/> Pay Order							
<input type="checkbox"/> Direct Debit							
<input type="checkbox"/> Credit Card							

ENTERING CONTACT DETAILS

Browser address bar: <https://e.fbr.gov.pk/ePayments/ePaymentInfo.aspx>

File Edit View Favorites Tools Help

Taxable Amount Tax Rate Tax Amount

Amount in Figures

Amount in words

Particulars of Payment:

Mode	Amount	PO/CH/AC No.	PO/CH Date	Bank	City	Branch
Cash	<input type="text" value="0"/>					

Contact Details:

Email Address

Mobile Number*

System shall send email/ sms intimation for this PSID to above contact details. You can also provide other Mobile No/Email Address where you want to receive these notifications.

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100%

CREATING PSID

Browser address bar: <https://e.fbr.gov.pk/ePayments/ePaymentInfo.aspx>

File Edit View Favorites Tools Help

Taxable Amount Tax Rate Tax Amount

Amount in Figures

Amount in words

Particulars of Payment:

Mode	Amount	PO/CH/AC No.	PO/CH Date	Bank	City	Branch
Cash	<input type="text" value="0"/>					

Contact Details:

Email Address

Mobile Number*

System shall send Email/SMS intimation for this PSID to above contact details. You can also provide other Mobile No/Email Address where you want to receive these notifications.

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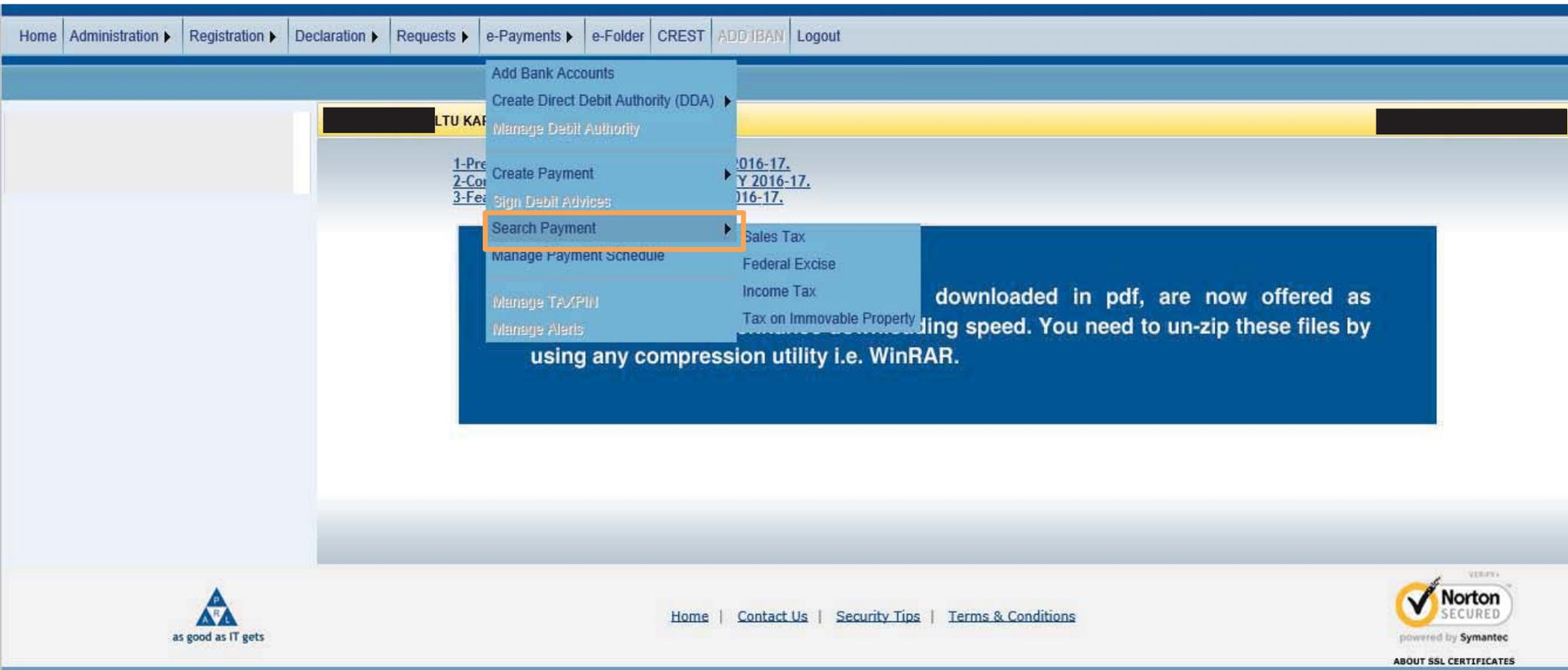
[Home](#) | [Contact Us](#) | [Security Tips](#) | [Terms & Conditions](#)

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ABOUT SSL CERTIFICATES

100%

‘SEARCH PAYMENT’ OPTION

Once the PSID is created, the copy of the same alongwith the payment is required to be presented before the Bank. Once the payment is made, the CPR in respect of the said payment can be searched from the following option.



The screenshot displays a web application interface with a navigation menu at the top. The menu items are: Home, Administration, Registration, Declaration, Requests, e-Payments, e-Folder, CREST, ADD IBAN, and Logout. A dropdown menu is open under 'e-Payments', listing the following options: Add Bank Accounts, Create Direct Debit Authority (DDA), Manage Debit Authority, Create Payment, Sign Debit Advices, Search Payment, Manage Payment Schedule, Manage TAMPIN, and Manage Alerts. The 'Search Payment' option is highlighted with an orange box. To the right of the dropdown menu, there is a blue box containing the text: 'downloaded in pdf, are now offered as high speed. You need to un-zip these files by using any compression utility i.e. WinRAR.' The footer of the page includes the logo 'as good as IT gets' on the left, a navigation bar with links for Home, Contact Us, Security Tips, and Terms & Conditions in the center, and the Norton Secured logo with the text 'powered by Symantec' and 'ABOUT SSL CERTIFICATES' on the right.

INTERFACE OF 'SEARCH PAYMENT' OPTION

From To Type

Search Results:

|< << 1 - 12 of 12 >> >|
Show Page Numbers

View	Sr. No.	Name of Tax payer	CPR Number	Payment Slip ID	Tax Amount	Date Created	Type	Status	
	1				49,899	15/2/2017	IT	Preparing	
	2				19,800	15/2/2017	IT	Preparing	
	3				81,700	14/2/2017	IT	Preparing	
	4				41,600	14/2/2017	IT	Preparing	
	5				0	14/2/2017	IT	Preparing	
	6				137,641	14/2/2017	IT	Preparing	
	7				918	13/2/2017	IT	Confirmed	
	8		IT20170215		918	13/2/2017	IT	Confirmed	
	9		IT20170206		1,000	6/2/2017	IT	Confirmed	
	10		IT20170206		64,629	3/2/2017	IT	Confirmed	
	11		IT20170206		7,705	1/2/2017	IT	Confirmed	
	12		IT20170206		69,707	1/2/2017	IT	Confirmed	
					475,517				

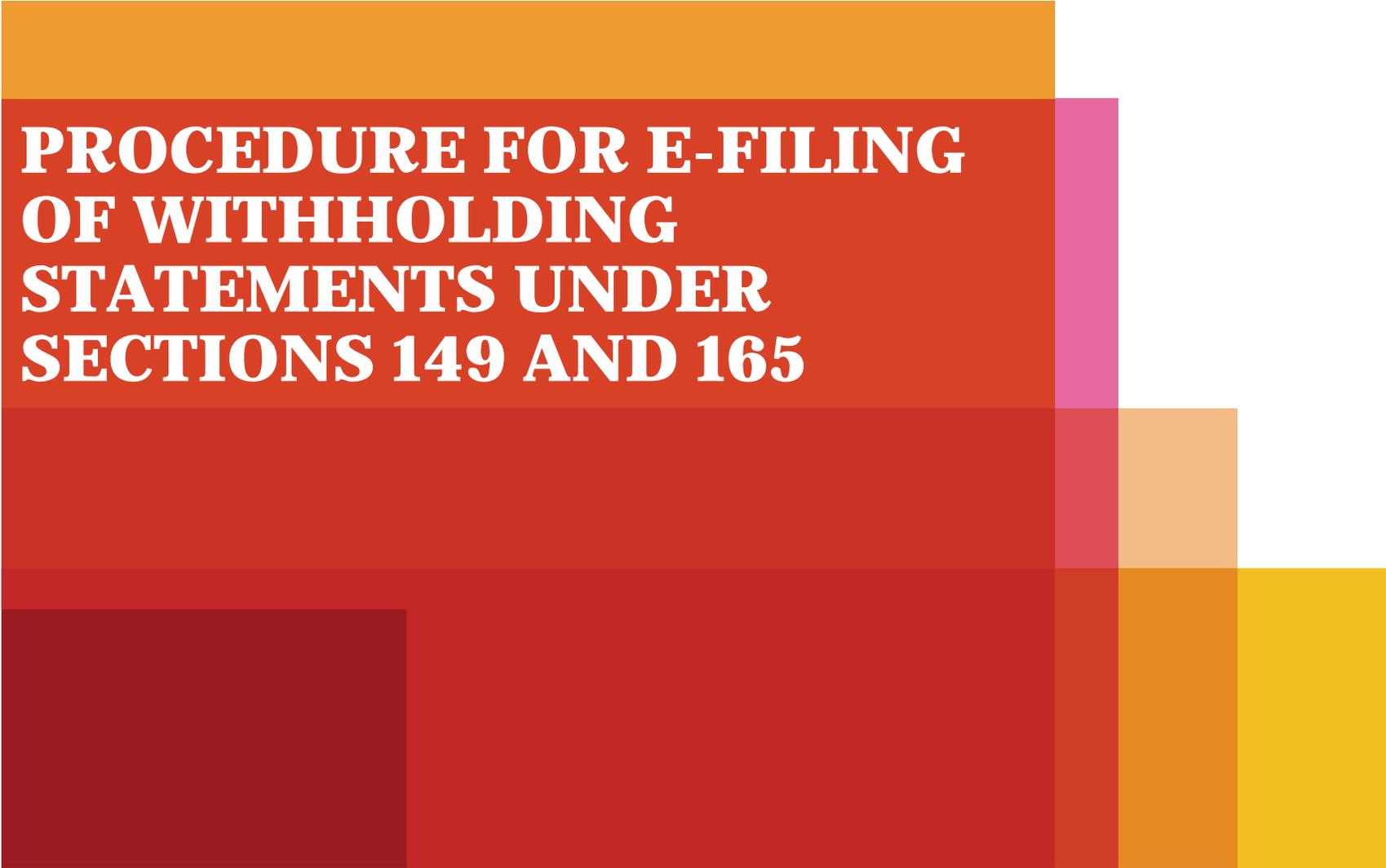
|< << 1 - 12 of 12 >> >|
Show Page Numbers

EXAMPLE OF CPR GENERATED

FBR		INCOME TAX DEPARTMENT		NBP			
COMPUTERIZED PAYMENT RECEIPT (CPR - IT)							
NATIONAL BANK OF PAKISTAN			M.A.H. SOCIETY BRANCH, KARACHI., KARACHI (0113)				
CPR No	[REDACTED]		Payment Date	: 15-Feb-2017			
Payment Section	: 149		RTO/LTU	: Corporate RTO Karachi			
Nature of Payment	: Withheld Income Tax (Adjustable)		Tax Period	: 12/2016			
Account Head(NAM)	: B01131						
Particulars of Withholding Agent							
NTN / FTN	[REDACTED] (FTN is applicable to Government Departments withholding taxes)						
Registration / Ino No.	[REDACTED]						
Name	[REDACTED]						
No. of Tax Payers	: 2						
Details of Tax Payers							
Sr.	NTN / CNIC	Tax Office	Status	Taxpayer's/Business Name & Address	Payment Section / NAM Code	Amount against which tax is being withheld	Tax Amount
1	[REDACTED]	RTO-II KARACHI	INDV DU AL	[REDACTED]	149 / B01131	50,000	834
2	[REDACTED]	RTO-II KARACHI	INDV DU AL	[REDACTED]	149 / B01131	35,000	54
Total:						85,000	918
Amount of Tax		: 918					
Amount of Tax In Words		: Nine Hundred Eighteen Rupees And No Paises Only					
Payment Mode	Amount	Date	AC / Ref No	Bank & Branch			
Cash	918	15-Feb-2017					
Kamran Naeem							
Signature & Stamp of Manager / Authorized officer							
[REDACTED SIGNATURE]							
Page 1 of 1							



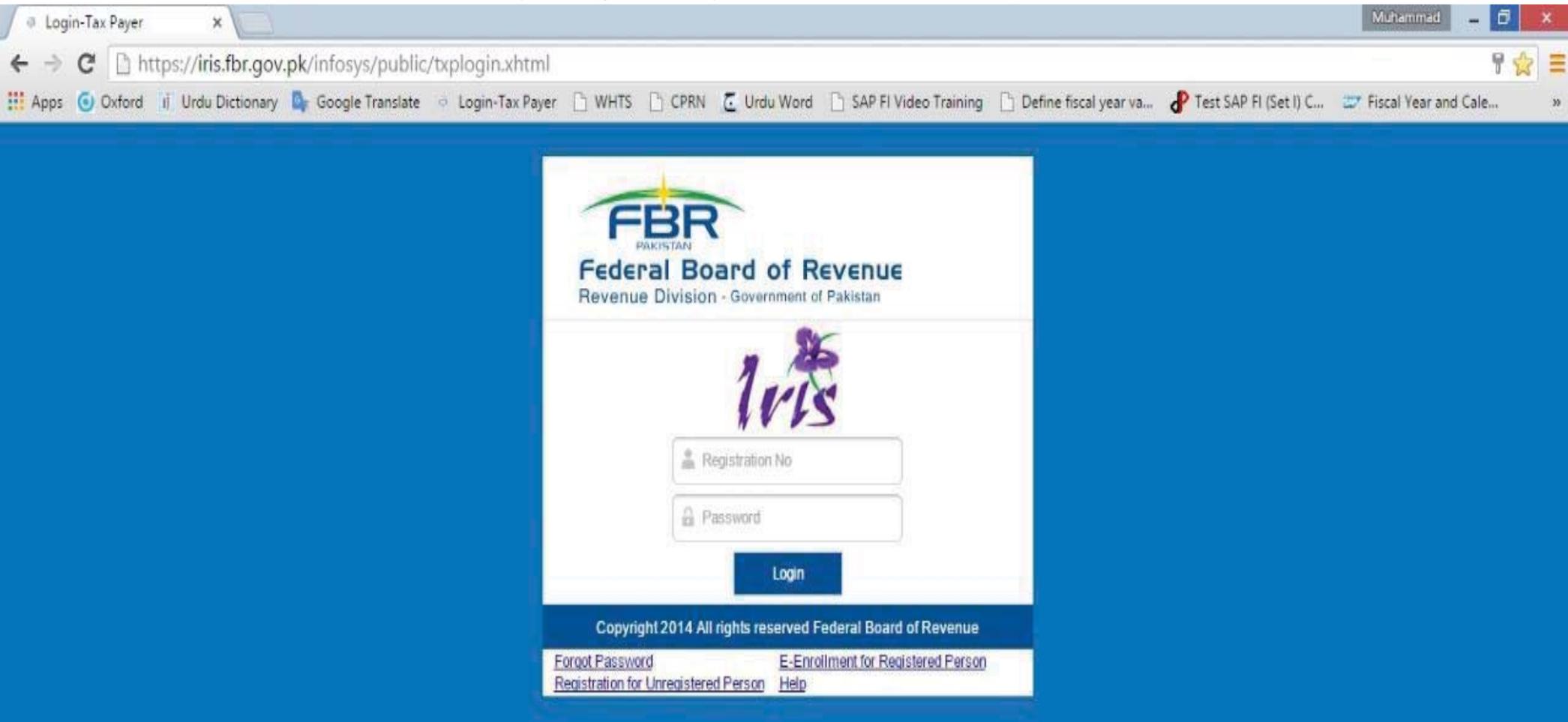
E-FILING OF STATEMENT OF WITHHOLDING TAXES THROUGH 'IRIS' WEB PORTAL



**PROCEDURE FOR E-FILING
OF WITHHOLDING
STATEMENTS UNDER
SECTIONS 149 AND 165**

IRIS LOGIN PAGE

Effective from July 2015, the monthly statements are required to be e-filed on IRIS web portal of the Federal Board of Revenue. This is where you login with your username ID and password.



The screenshot shows a web browser window with the URL <https://iris.fbr.gov.pk/infosys/public/txplogin.xhtml>. The page features the FBR Pakistan logo and the text "Federal Board of Revenue, Revenue Division - Government of Pakistan". Below this is the "Iris" logo, followed by two input fields: "Registration No" and "Password". A blue "Login" button is positioned below the password field. At the bottom of the page, there is a copyright notice: "Copyright 2014 All rights reserved Federal Board of Revenue". Below the copyright notice are four links: "Forgot Password", "E-Enrollment for Registered Person", "Registration for Unregistered Person", and "Help".

Copyright 2014 All rights reserved Federal Board of Revenue

[Forgot Password](#) [E-Enrollment for Registered Person](#)
[Registration for Unregistered Person](#) [Help](#)

IRIS INTERFACE

After you login, the below user interface appears.

The screenshot displays the IRIS web interface. At the top, there is a navigation menu with items: Registration, Declaration, Rectification, Refund, and Withholding / Advance Tax. The user's name, Muhammad, is visible in the top right corner. Below the navigation menu, there is a logo for IRIS and user options: Change Pin, Change Password, and Logout. A toolbar contains buttons for Edit, View, Delete, and Reply. The main content area features a search bar with a dropdown menu set to 'Select' and a search scope of 'Task or Registration No. or Name or Tax Year'. Below the search bar is a table with the following columns: Task, Registration No., Name, Tax Year, Task Date, Due Date, Period Start Date, Period End Date, and Assignment. The table currently shows 'No records found.' and a pagination control indicating 'Pages (1 of 1)'. The left sidebar shows a list of folders: Draft, Inbox, Outbox, and Completed Tasks.

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

SELECTION OF MONTHLY WITHHOLDING STATEMENT

Under Withholding / Advance Tax Option, Select 165(1) Statement of withholding taxes filed voluntarily

Registration	Declaration	Rectification	Refu	Forms	Applications	Applications	Applications	Applications	Applications	Applications	Applications
				147 (Statement of Advance Tax)	122B(1) (Application for revision of Exemption Order)	159(1) / 148 (Application for reduced rate of withholding on Import) (FOR QUOTA ALLOCATION RAW MATERIAL)	159(1) / 155 (Application for reduced rate of withholding on Rent)	159(1) / 233AA (Application for reduced rate of withholding on Shares by NCCPL)	159(1) / 236C (Application for reduced rate of withholding on sale / transfer of Immovable Property)	159(1) / 236K (Application for reduced rate of withholding on purchase / transfer of Immovable Property)	
				165(1) (Statement of withholding taxes filed voluntarily)	165(4) (Application for extension in time for filing of Statement of withholding taxes)	159(1) / 148 (Application for reduced rate of withholding on Import) (FOR IMPORTS ADDITION RAW MATERIAL)	159(1) / 156 (Application for reduced rate of withholding on Prizes / Winnings)	159(1) / 234 (Application for reduced rate of withholding with Motor Vehicle Tax)	159(1) / 236D (Application for reduced rate of withholding on Function / Gathering)	159(1) / 236L (Application for reduced rate of withholding on purchase of International Air Ticket)	
				149 (Annual Statement of withholding taxes filed voluntarily)	152(2AA) (Application for reduced rate of withholding on payments to Non-Resident)	159(1) / 148 (Application for reduced rate of withholding on Import) (FOR IMPORTS ADDITION RAW MATERIAL)	159(1) / 156A (Application for reduced rate of withholding on Petroleum Products)	159(1) / 234A (Application for reduced rate of withholding on Gas Bill of CNG Station)	159(1) / 236E (Application for reduced rate of withholding on Foreign Produced TV Play / Serial)	159(1) / 236M (Application for reduced rate of withholding on issuance of Bonus Shares by Companies quoted on Stock Exchange)	
					7C Application under Rule 13V of SRO 787(1)/2016 by builders for issuance of schedule of advance tax installments	159(1) / 148 (Application for reduced rate of withholding on Import) (FOR IMPORTS ADDITION MACHINERY)	159(1) / 156B (Application for reduced rate of withholding on Withdrawal from Pension Fund)	159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer)	159(1) / 236F (Application for reduced rate of withholding on Cable Operator / Electronic Media)	159(1) / 236N (Application for reduced rate of withholding on issuance of Bonus Shares by Companies not quoted on Stock Exchange)	
					152(3) (Application for reduced rate of withholding on payments to Non-Resident)	159(1) / 150 (Application for reduced rate of withholding on Dividend)	159(1) / 231A (Application for reduced rate of withholding on Cash Withdrawal from Bank)	159(1) / 235A (Application for reduced rate of withholding on Electricity Bill of Domestic Consumer)	159(1) / 236G (Application for reduced rate of withholding on Sale to Distributors / Dealers / Wholesalers)	159(1) / 236P (Application for reduced rate of withholding on banking transactions otherwise than through cash)	
					7D Application under Rule 13ZC of SRO 787(1)/2016 by developers for issuance of schedule of advance tax installments	159(1) / 150A (Application for reduced rate of withholding u/s 150A)	Rule 5/ Eighth Schedule Application to the Commissioner for approval to opt out of the Schedule	159(1) / 235B (Application for reduced rate of withholding on Steel Melters / Re-Rollers)	159(1) / 236H (Application for reduced rate of withholding on Sale to Retailers)	159(1) / 236Q (Application for reduced rate of withholding on payment for use or right to use industrial, commercial and scientific equipment)	
					152(4A) (Application for reduced rate of withholding on payments to Non-Resident)	159(1) / 151 (Application for reduced rate of withholding on Profit on Debt)	159(1) / 231AA (Application for reduced rate of withholding on Transaction in Bank)	159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	159(1) / 236I (Application for reduced rate of withholding on Fee to Educational Institution)		
					152(5) (Application for reduced rate of withholding on payments to Non-Resident)	159(1) / 152 (Application for reduced rate of withholding on payments to Non-Resident)	159(1) / 231B (Application for reduced rate of withholding on Registration of Motor	159(1) / 236A (Application for reduced rate of withholding on Auction)			

INTERFACE OF MONTHLY WITHHOLDING STATEMENT

After Selection of Statement, This interface appears for filing of Withholding Statement

The screenshot shows a web browser window with the URL <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=3D2EAF95F000134C2BD2036C42962F48&task=9199>. The browser's address bar and tabs are visible at the top. The main content area displays a form for filing a withholding statement. The form has a blue header with buttons for 'Edit', 'Save', 'Submit', 'Cancel', and 'Print'. Below the header, the form fields are as follows:

Task	165(1) (Statement of withholding taxes filed voluntarily)		
Name	[REDACTED]		
Period	Tax Year	Due Date	Submission Date *

A yellow error message box is overlaid on the right side of the form, containing the text 'Select Period.' and 'action Date'. Below this message, the 'Registration no.' field is also visible and partially redacted.

SELECTION OF TAX PERIOD

First, you have to select the tax period for which monthly withholding statement is to be filed

The screenshot displays the IRIS FBR system interface. The main window title is 'Information System' and the URL is 'https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=3D2EAF95F000134C2BD2036C42962F48&task=9199'. The interface includes a menu bar with 'Edit', 'Save', 'Submit', 'Cancel', and 'Print'. Below the menu bar, there are fields for 'Task' (165(1) (Statement of withholding taxes filed voluntarily)), 'Name' (redacted), 'Transaction Date', 'Registration No.' (redacted), 'Submission Date', 'Period' (highlighted with an orange box), 'Tax Year', and 'Due Date'. A 'Search Period Date' dialog box is open in the center, featuring a 'Tax Period' input field (highlighted with an orange box), a table with columns 'Start Date', 'End Date', and 'Action', and the text 'No records found.' A 'Close' button is located at the bottom of the dialog box.

SELECTION OF TAX PERIOD

Only a single statement can be opened for each month of a tax year.

Application window with menu bar: Edit, Save, Submit, Cancel, Print.

Task	165(1) (Statement of withholding taxes filed voluntarily)				Transaction Date	
Name	[REDACTED]				Registration No. [REDACTED]	
Period	-	Tax Year	Valid Upto	Due Date	Document Date	Submission Date: *

Search Period Date dialog box

Tax Period: * 2017

Start Date	End Date	Action
01-Jan-2016	31-Jan-2016	Select
01-Feb-2016	28-Feb-2016	Select
01-Mar-2016	31-Mar-2016	Select
01-Apr-2016	30-Apr-2016	Select
01-May-2016	31-May-2016	Select
01-Jun-2016	30-Jun-2016	Select
01-Jul-2016	31-Jul-2016	Select

Close

INTERFACE AFTER SELECTION OF TAX PERIOD

After selection of tax period, Five tabs becomes available i.e. data, withholding tax, payment, verification and withholding summary

Edit Save Submit Cancel Print

Task: 165(1) (Statement of withholding taxes filed voluntarily) + Transaction Date:
 Name: [Redacted] Registration No.: [Redacted]
 Period: 01-Feb-2017 - 28-Feb-2017 Tax Year: 2017 Valid Upto: 28-Feb-2017 Due Date: Document Date: Submission Date: *

Data Withholding Tax Payment Verification Withholding Summary

Tax Chargeable / Payments

Adjustable Tax
 Final / Fixed / Minimum / Average / Relevant / Reduced Tax
 Computations

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Salary of Federal Government Employees u/s 149	64020001				+
Salary of Provincial Government Employees u/s 149	64020002				+
Salary of Corporate Sector Employees u/s 149	64020003				+
Salary of Other Employees u/s 149	64020004				+
Profit on Debt u/s 151 from NSC / PO Deposits	64040001				+
Profit on Debt u/s 151 from Bank Accounts / Deposits	64040002				+
Profit on Debt u/s 151 from Government Securities	64040003				+
Profit on Debt u/s 151 from Others	64040004				+
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				+
Profit on Debt to a Non-Resident u/s 152(2)	64050008				+
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009				+
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010				+
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011				+
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012				+
Payment for Goods u/s 153(1)(a) @1%	64060002				+
Payment for Goods u/s 153(1)(a) @1.5%	64060003				+
Payment for Goods u/s 153(1)(a) @3%	64060006				+
Payment for Goods u/s 153(1)(a) @3.5%	64060007				+
Payment for Goods u/s 153(1)(a) @4%	64060008				+
Payment for Goods u/s 153(1)(a) @4.5%	64060009				+

Validate Calculate



DATA ENTRY THROUGH TEMPLATE

MANUAL DATA ENTRY

Manual data can be fed for each type of deduction made. These are some **final tax** items

Task: 165(1) (Statement of withholding taxes filed voluntarily) +
 Transaction Date:

Name:
 Registration No.:

Period: 01-Feb-2017 - 28-Feb-2017
 Tax Year: 2017
 Valid Upto: 28-Feb-2017
 Due Date:
 Document Date:
 Submission Date:

Tax Chargeable / Payments

Adjustable Tax
 Final / Fixed / Minimum / Average / Relevant / Reduced Tax
 Computations

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Salary of Federal Government Employees u/s 149	64020001				+
Salary of Provincial Government Employees u/s 149	64020002				+
Salary of Corporate Sector Employees u/s 149	64020003				+
Salary of Other Employees u/s 149	64020004				+
Profit on Debt u/s 151 from NSC / PO Deposits	64040001				+
Profit on Debt u/s 151 from Bank Accounts / Deposits	64040002				+
Profit on Debt u/s 151 from Government Securities	64040003				+
Profit on Debt u/s 151 from Others	64040004				+
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				+
Profit on Debt to a Non-Resident u/s 152(2)	64050008				+
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009				+
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010				+
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011				+
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012				+
Payment for Goods u/s 153(1)(a) @1%	64060002				+
Payment for Goods u/s 153(1)(a) @1.5%	64060003				+
Payment for Goods u/s 153(1)(a) @3%	64060006				+
Payment for Goods u/s 153(1)(a) @3.5%	64060007				+
Payment for Goods u/s 153(1)(a) @4%	64060008				+

MANUAL DATA ENTRY

Manual data can be fed for each type of deduction made. These are some **adjustable tax items**

Edit Save Submit Cancel Print

Task: 165(1) (Statement of withholding taxes filed voluntarily)	Transaction Date:
Name: [REDACTED]	Registration No: [REDACTED]
Period: 01-Feb-2017 - 28-Feb-2017	Submission Date: *
Tax Year: 2017	
Valid Upto: 28-Feb-2017	
Due Date:	
Document Date:	

Data Withholding Tax Payment Verification Withholding Summary

Tax Chargeable / Payments

Adjustable Tax

Final / Fixed / Minimum / Average / Relevant / Reduced Tax

Computations

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Dividend u/s 150 @7.5%	64030052				+
Dividend u/s 150 @10%	64030053				+
Dividend u/s 150 @12.5%	64030054				+
Dividend u/s 150 @20%	64030057				+
Deduction of tax by special purpose vehicles u/s 150A	64030081				+
Dividend u/s 150 @25%	64030059				+
Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099				+
Profit on Debt u/s 151 from NSC / PO Deposits	64040051				+
Profit on Debt u/s 151 from Bank Accounts / Deposits	64040052				+
Profit on Debt u/s 151 from Government Securities	64040053				+
Profit on Debt u/s 151 from Other Securities	64040054				+
Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				+
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052				+
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				+
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				+
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				+
Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056				+
Profit on Debt u/s 151 from NSC / PO Deposits	64050057				+

Validate Calculate

LINK FOR EXCEL FILE

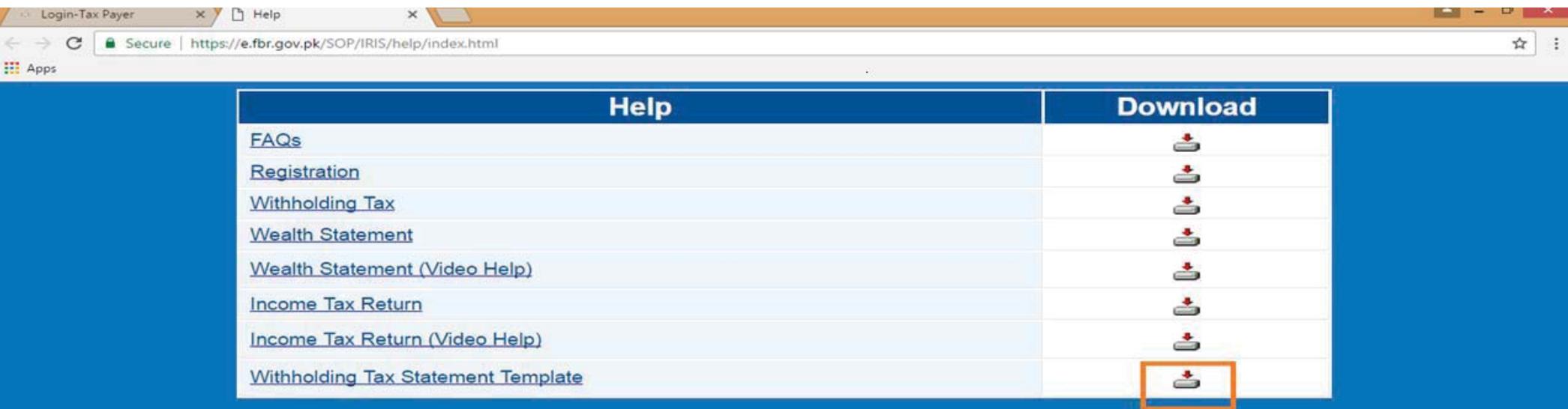
For voluminous transactions, an MS Excel format template, available on IRIS, can be used. Multiple MS Excel file can also be uploaded.



The screenshot shows a web browser window with the following details:

- Browser tabs: Google, Login-Tax Payer, Help
- Address bar: <https://iris.fbr.gov.pk/infosys/public/txplogin.xhtml>
- Page Content:
 - FBR PAKISTAN Federal Board of Revenue Revenue Division - Government of Pakistan
 - IRIS logo
 - Input fields for Username and Password
 - Login button
 - Copyright 2014 All rights reserved Federal Board of Revenue
 - Footer links: [Forgot Password](#), [Registration for Unregistered Person](#), [E-Enrollment for Registered Person](#), [Help](#)

LINK FOR EXCEL FILE



The screenshot shows a web browser window with the URL <https://e.fbr.gov.pk/SOP/IRIS/help/index.html>. The page content is a table with two columns: 'Help' and 'Download'. The 'Help' column contains several links, and the 'Download' column contains download icons. The link 'Withholding Tax Statement Template' and its corresponding download icon are highlighted with an orange box.

Help	Download
FAQs	
Registration	
Withholding Tax	
Wealth Statement	
Wealth Statement (Video Help)	
Income Tax Return	
Income Tax Return (Video Help)	
Withholding Tax Statement Template	

VALIDATION OF DATA

The validation button identifies any errors in the MS Excel file with respect to error in format that are not acceptable. It does not identifies other errors for example, wrong selection of code, etc.

REGISTRATION NO	IDENTIFICATION NO	NAME	TRANSACTION DATE	CODE	AMOUNT	EXEMPTION CODE	TAX COLLECTIBLE / DEDUCTIBLE	VALIDATION STATUS
1234567	123456	123456		64060006	100	100	100	Invalid Transaction Date

SELECTION OF CODES

On the codes tab of the excel file, there is a list of assigned codes for each type of withholding tax / advance tax deducted with respect to different provision of law. Also, there is a list of exemption codes for payments made without deduction of tax

Codes	Description	Exemption Code	Description	Relevant Codes
64020001	Salary of Federal Government Employees u/s 149	101	Second Schedule Part IV Clause (36A) (yield or profit on investment in Bahbood Savings Certificate or Pensioner's Benefit Account)	64040001,64040051
64020002	Salary of Provincial Government Employees u/s 149	102	Second Schedule Part IV Clause (16) (institutions of the Agha Khan Development Network (Pakistan) listed in Schedule 1 of the Accord and Protocol dated November 13, 1994)	64080001,64080051
64020003	Salary of Corporate Sector Employees u/s 149	103	Second Schedule Part IV Clause (68) (payment made to the Pakistan Domestic Sukuk Company Ltd.)	64080001,64080051
64020004	Salary of Other Employees u/s 149	104	Second Schedule Part IV Clause (66) (exporters-cum-manufacturers of carpets, leather and articles thereof including artificial leather footwear, surgical goods, sports goods, textile and articles thereof)	64140001,64140002,64140050,64140051,64140052
64040001	Profit on Debt u/s 151 from NSC / PO Deposits	105	Second Schedule Part IV Clause (11C) (inter-corporate profit on debt within the group companies entitled to group taxation under section 59AA or section 59B)	64040000,64040001,64040002,64040003,64040004,64040050,64040051,64040052,64040053,64040054
64040002	Profit on Debt u/s 151 from Bank Accounts / Deposits	106	Second Schedule Part IV Clause (16) (institutions of the Agha Khan Development Network (Pakistan) listed in Schedule 1 of the Accord and Protocol dated November 13, 1994)	64040000,64040001,64040002,64040003,64040004,64040050,64040051,64040052,64040053,64040054
64040003	Profit on Debt u/s 151 from Government Securities	107	Second Schedule Part IV Clause (19) (receipts from Pak rupees denominated Government and corporate securities and redeemable capital, as defined in the Companies Ordinance, 1984 (XLVII of 1984), listed on a registered stock exchange, non residents, residents, (excluding local branches or subsidiaries or offices of foreign banks, companies, associations of persons or any other person operating in Pakistan) where the investments are made exclusively from foreign exchange remitted into Pakistan through a Special Convertible Rupee Account maintained with a bank in Pakistan)	64040000,64040001,64040002,64040003,64040004,64040050,64040051,64040052,64040053,64040054
			Second Schedule Part IV Clause (38) (special purpose vehicle for	

IMPORTING EXCEL FILE

Edit Save Submit Cancel Print

Task: 165(1) (Statement of withholding taxes filed voluntarily) + Transaction Date:

Name: Registration No.:

Period: 01-Feb-2017 - 28-Feb-2017 Tax Year: 2017 Valid Upto: 28-Feb-2017 Due Date: Document Date: Submission Date:

Data **Withholding Tax** Payment Verification Withholding Summary

No file chosen

+ Filter

Registration No.	Identification No.	Reference No.	Name	Transaction Date	Code	Description	Amount	Exemption Code / Reference	Tax Rate	Tax Collectible / Deductible	Remarks	Action
No records found.												

Pages (1 of 1)

0 record(s) found

IMPORTING EXCEL FILE

The screenshot displays a web application interface for managing withholding taxes. The main form includes the following fields:

- Task: 165(1) (Statement of withholding taxes filed voluntarily)
- Name: [Redacted]
- Period: 01-Feb-2017 - 28-Feb-2017
- Tax Year: 2017
- Valid Upto: 28-Feb-2017
- Due Date: [Empty]
- Document Date: [Empty]
- Transaction Date: [Empty]
- Registration No.: [Redacted]
- Submission Date: [Empty]

The interface features a navigation bar with tabs: Data, Withholding Tax (selected), Payment, Verification, and Withholding Summary. Below the navigation bar, there are buttons for 'Choose File', 'No file chosen', 'Import', 'Validate', and 'Calculate'. A table with columns 'Amount', 'Exemption Code / Reference', 'Tax Rate', 'Tax Collectible / Deductible', 'Remarks', and 'Action' is visible below the buttons. The 'No records found.' message is displayed under the 'Registration No.' and 'Identification No.' columns.

An 'Open' dialog box is overlaid on the interface, showing the file 'Withholding_Tax_Statement' selected on the Desktop. The dialog box also shows the file name and the file type 'Microsoft Excel Macro-Enabled'.

IMPORTING EXCEL FILE

Information Sys x Samsung Gear x Samsung gear x Original Samsu x Samsung gear x Samsung Gear x Samsung Gear x Samsung Gear x Azeem

Secure | <https://iris.fbr.gov.pk/infosys/jsf/security/correspondence.xhtml?mode=65C38580B8BE418DCB8CE6841B8D998A&editModelId=23959A0F1DD0C06DD5C1DF4AD8705>

Edit Save Submit Cancel Print

Task: 165(1) (Statement of withholding taxes filed voluntarily) + Transaction Date: [Redacted]

Name: [Redacted] Registration No.: [Redacted]

Period: 01-Feb-2017 - 28-Feb-2017 Tax Year: 2017 Valid Upto: 28-Feb-2017 Due Date: Document Date: Submission Date: *

Data Withholding Tax Payment Verification Withholding Summary

Choose File Withholdin...ement.xlsx Import Validate Calculate

+ Filter

Registration No.	Identification No.	Reference No.	Name	Transaction Date	Code	Description	Amount	Exemption Code / Reference	Tax Rate	Tax Collectible / Deductible	Remarks	Action
No records found.												

Pages (1 of 1) 0 record(s) found

VALIDATION OF DATA

Edit Save Submit Cancel Print

Task: 165(1) (Statement of withholding taxes filed voluntarily) Transaction Date:

Name: Registration No:

Period: 01-Jan-2017 - 31-Jan-2017 Tax Year: 2017 Valid Upto: 31-Jan-2017 Due Date: Document Date: Submission Date: *

Data Withholding Tax Payment Verification Withholding Summary

Choose File No file chosen Import Validate Calculate

+ Filter

Registration No.	Identification No.	Reference No.	Name	Transaction Date	Code	Description	Amount	Exemption Code / Reference	Tax Rate	Tax Collectible / Deductible	Remarks	Action
				23-Jan-2017	64060116	Payment for Services u/s 153(1)(b) @8%	92,124		0.08	7,370		
				23-Jan-2017	64080001	Rent of Property u/s 155	295,740		0.15	44,361		

Pages (2 of 2) 1 2

12 record(s) found

MANUAL CHANGES IN DATA IMPORTED

[Edit](#) [Save](#) [Submit](#) [Cancel](#) [Print](#)

Task: 165(1) (Statement of withholding taxes filed voluntarily) + Transaction Date:
 Name: [Redacted] Registration No: [Redacted]
 Period: 01-Jan-2017 - 31-Jan-2017 Tax Year: 2017 Valid Upto: 31-Jan-2017 Due Date: Document Date: Submission Date: *

[Data](#) [Withholding Tax](#) [Payment](#) [Verification](#) [Withholding Summary](#)

[Choose File](#) No file chosen [Import](#) [Validate](#) [Calculate](#)

+ Filter

Registration No.	Identification No.	Reference No.	Name	Transaction Date	Code	Description	Amount	Exemption Code / Reference	Tax Rate	Tax Collectible / Deductible	Remarks	Action
[Redacted]	[Redacted]	[Redacted]	[Redacted]	23-Jan-2017	64060116	Payment for Services u/s 153(1)(b) @8%	92,124		0.08	7,370		 
[Redacted]	[Redacted]	[Redacted]	[Redacted]	23-Jan-2017	64080001	Rent of Property u/s 155	295,740		0.15	44,361		 

Pages (2 of 2) [1](#) [2](#)
 12 record(s) found

MANUAL CHANGES IN DATA IMPORTED

Any error identified during validation can be manually corrected from here. Exemption code can also be searched and selected through manual input

The screenshot displays a software interface for managing withholding taxes. At the top, there are navigation buttons: Edit, Save, Submit, Cancel, and Print. Below this, a header section contains fields for Task (165(1) (Statement of withholding taxes filed voluntarily)), Name (redacted), Transaction Date, Registration No. (redacted), Period (01-Jan-2017 - 31-Jan-2017), Tax Year (2017), Valid Upto (31-Jan-2017), Due Date, Document Date, and Submission Date.

The main interface has tabs for Data, Withholding Tax, Payment, Verification, and Withholding Summary. A table with columns for Registration No., Identification No., Reference No., Name, and Transact Date is visible, with some cells redacted. To the right, there are buttons for Choose File, No file chosen, Import, Validate, and Calculate.

A modal window is open in the center, showing details for a transaction. It includes fields for Registration No. (redacted), Identification No., Reference No., Name (redacted), Transaction Date (1/23/17), Code (64060116), Description (Payment for Services u/s 153(1)(b) @8%), Taxable Amount (92124), Exemption Code (with a search icon highlighted by an orange box), Description, and Tax Collectible / Deductible (7370). The window has OK and Cancel buttons at the bottom.

Amount	Exemption Code / Reference	Tax Rate	Tax Collectible / Deductible	Remarks	Action
92,124		0.08	7,370		
295,740		0.15	44,361		

MANUAL CHANGES IN DATA IMPORTED

Buttons: Edit, Save, Submit, Cancel, Print

Search by: Code or Description

Code	Description	Action
196	Circular 1(25)IT-I/80 dated 01.10.1980 (Payment of insurance premium and insurance claims)	Select
177	Second Schedule Part IV Clause (78) (payment for providing or rendering of services to a Coal Mining and Coal based Power Generation Projects in Sindh during project construction and operations)	Select
176	Second Schedule Part IV Clause (72) (payment made to The ECO Trade and Development Bank)	Select
175	Second Schedule Part IV Clause (69) (payment made to the Asian Development Bank established under the Asian Development Bank Ordinance, 1971 (IX of 1971))	Select
174	Second Schedule Part IV Clause (68) (payment made to the Pakistan Domestic Sukuk Company Ltd.)	Select
173	Second Schedule Part IV Clause (67) (payment made to the International Finance Corporation established under the International Finance Corporation Act, 1956 (XXVII of 1956))	Select
172	Second Schedule Part IV Clause (45A) (payment for services from yarn a dealer to sales tax zero-rated taxpayers)	Select
171	Second Schedule Part IV Clause (45A) (payment for services to sales tax zero-rated taxpayers)	Select
170	Second Schedule Part IV Clause (38C) (Islamic Development Bank)	Select
169	Second Schedule Part IV Clause (38) (special purpose vehicle for the purpose of securitization)	Select

Pages (1 of 2) 1 2

Taxable Amount: 92124

Exemption Code

Description

Tax Collectible / Deductible * 7370

OK Cancel

DELETION OF ENTRIES

[Edit](#) | [Save](#) | [Submit](#) | [Cancel](#) | [Print](#)

Task: 165(1) (Statement of withholding taxes filed voluntarily) + Transaction Date: _____
 Name: _____ Registration No.: _____
 Period: 01-Jan-2017 - 31-Jan-2017 Tax Year: 2017 Valid Upto: 31-Jan-2017 Due Date: _____ Document Date: _____ Submission Date: * _____

[Data](#) | [Withholding Tax](#) | [Payment](#) | [Verification](#) | [Withholding Summary](#)

[Choose File](#) No file chosen | [Import](#) | [Validate](#) | [Calculate](#)

[+ Filter](#)

Registration No.	Identification No.	Reference No.	Name	Transaction Date	Code	Description	Amount	Exemption Code / Reference	Tax Rate	Tax Collectible / Deductible	Remarks	Action
██████████			██████████	23-Jan-2017	64060116	Payment for Services u/s 153(1)(b) @8%	92,124		0.08	7,370		✎ 🗑️
██████████			██████████	23-Jan-2017	64080001	Rent of Property u/s 155	295,740		0.15	44,361		✎ 🗑️

Pages (2 of 2) [1](#) [2](#)

12 record(s) found

DELETION OF FILE(S)

In case of multiple MS Excel files, each file uploaded can be deleted from the 'Withholding Summary' tab.

165(1) (Statement of withholding taxes filed voluntarily)

Transaction Date

Name

Registration No

Period 01-Jan-2017 - 31-Jan-2017 Tax Year 2017 Valid Upto 31-Jan-2017 Due Date Document Date Submission Date: *

Data Withholding Tax Payment Verification **Withholding Summary**

Source	Total Records	Total Taxable Amount	Total Tax Calculated	Total Tax Collected/Deducted	Action
	12	6758377	424724	424684	

Pages (1 of 1)

CALCULATION OF DATA ENTERED

After successful validation of all entries, press calculate to calculate the amount of tax. IRIS automatically performs calculation of taxes for each data entry.

165(1) (Statement of withholding taxes filed voluntarily)

Transaction Date

Registration No.

01-Jan-2017 - 31-Jan-2017 Tax Year 2017 Valid Upto 31-Jan-2017 Due Date Document Date Submission Date: *

Choose File No file chosen Import Validate Calculate

Registration No.	Identification No.	Reference No.	Name	Transaction Date	Code	Description	Amount	Exemption Code / Reference	Tax Rate	Tax Collectible / Deductible	Remarks	Action
				23-Jan-2017	64060116	Payment for Services u/s 153(1)(b) @8%	92,124		0.08	7,370		
				23-Jan-2017	64080001	Rent of Property u/s 155	295,740		0.15	44,361		

Pages (2 of 2) 1 2

12 record(s) found

AMOUNT OF TAX CALCULATED

Edit Save Submit Cancel Print

Task: 165(1) (Statement of withholding taxes filed voluntarily) + Transaction Date: _____
 Name: _____ Registration No: _____
 Period: 01-Jan-2017 - 31-Jan-2017 Tax Year: 2017 Valid Upto: 31-Jan-2017 Due Date: _____ Document Date: _____ Submission Date: *_____
Data Withholding Tax Payment Verification Withholding Summary

Validate Calculate

Tax Chargeable / Payments

Adjustable Tax	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Withholding Income Tax	9201			424,724	
Computations						

AMOUNT OF TAX CALCULATED

[Edit](#) [Save](#) [Submit](#) [Cancel](#) [Print](#)

Task: 165(1) (Statement of withholding taxes filed voluntarily) + Transaction Date:
 Name: [REDACTED] Registration No: [REDACTED]
 Period: 01-Jan-2017 - 31-Jan-2017 Tax Year: 2017 Valid Upto: 31-Jan-2017 Due Date: Document Date: Submission Date:

[Data](#) [Withholding Tax](#) [Payment](#) [Verification](#) [Withholding Summary](#)

Tax Chargeable / Payments [Validate](#) [Calculate](#)

Adjustable Tax
 Final / Fixed / Minimum / Average / Relevant / Reduced Tax
Computations

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Withholding Income Tax	9201			424,724	

PAYMENT INTERFACE

Edit Save Submit Cancel Print

Task: 165(1) (Statement of withholding taxes filed voluntarily) + Transaction Date: []

Name: [REDACTED] Registration No: [REDACTED]

Period: 01-Jan-2017 - 31-Jan-2017 Tax Year: 2017 Valid Upto: 31-Jan-2017 Due Date: [] Document Date: [] Submission Date: * []

Data Withholding Tax **Payment** Verification Withholding Summary

CPR No.	Date	Amount Code	Description	Amount	Tax Year	+
No records found.						

Headwise Summary

Head of Account	Account
64060104	44460
64060116	332855
64080001	44361
64020004	3008

CPR SELECTION

Task: 165(1) (Statement of withholding taxes filed voluntarily)

Name: _____

Period: _____

Transaction Date: _____

Registration No. _____

Document Date: _____

Submission Date: * _____

Data		Withholding T		Payments			
CPR No.	Amount	Tax Year	Amount	Tax Year	+	Account	
No records found.							
64060104			44460	2017		44460	
64060116			332855	2017		332855	
64080001			44361	2017		44361	
64020004			3008	2017		3008	

CPR No.	Date	Amount Code	Description	Amount	Tax Year	Action
██████████	25-Jan-2017 12:16:00	64060104		44460	2017	Select
██████████	25-Jan-2017 12:16:00	64060116		332855	2017	Select
██████████	25-Jan-2017 12:16:00	64020004		3008	2017	Select
██████████	25-Jan-2017 12:16:00	64080001		44361	2017	Select

KNOCKING OFF PAYMENT AGAINST LIABILITY

After selection of all relevant CPRs, click “Validate” and “Calculate” button. The amount exempt from tax / subject to fixed/final tax should be equal to the amount subject to Normal tax.

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Withholding Income Tax	9201			424,724	

KNOCKING OFF PAYMENT AGAINST LIABILITY

Edit Save Submit Cancel Print

Task: 165(1) (Statement of withholding taxes filed voluntarily) Transaction Date: _____
 Name: _____ Registration No.: _____
 Period: 01-Jan-2017 - 31-Jan-2017 Tax Year: 2017 Valid Upto: 31-Jan-2017 Due Date: _____ Document Date: _____ Submission Date: * _____

Data Withholding Tax Payment Verification Withholding Summary

Tax Chargeable / Payments Validate Calculate

Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
	Withholding Income Tax	9201		424,724	424,724	

VERIFICATION OF WITHHOLDING STATEMENT

Edit Save Submit Cancel Print									
Task	165(1) (Statement of withholding taxes filed voluntarily)						Transaction Date		
Name	[REDACTED]						Registration No.	[REDACTED]	
Period	01-Jan-2017	-	31-Jan-2017	Tax Year	2017	Valid Upto	31-Jan-2017	Due Date	
								Document Date	
								Submission Date: *	
Data	Withholding Tax	Payment	Verification	Withholding Summary					
I, <input type="text" value="Enter Name"/> , CNIC No. <input type="text" value="Enter CNIC No"/> , 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.									
<input type="text"/> <input type="button" value="Verify Pin"/>									

SUBMISSION OF WITHHOLDING STATEMENT

Task: 165(1) (Statement of withholding taxes filed voluntarily)
 Transaction Date:

Name:
Registration No.

Period: 01-Jan-2017 - 31-Jan-2017
 Tax Year: 2017
 Valid Upto: 31-Jan-2017
 Due Date:
 Document Date:
Submission Date: *

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Salary of Federal Government Employees u/s 149	64020001				+
Salary of Provincial Government Employees u/s 149	64020002				+
Salary of Corporate Sector Employees u/s 149	64020003				+
Salary of Other Employees u/s 149	64020004	77,000		3,008	+
Profit on Debt u/s 151 from NSC / PO Deposits	64040001				+
Profit on Debt u/s 151 from Bank Accounts / Deposits	64040002				+
Profit on Debt u/s 151 from Government Securities	64040003				+
Profit on Debt u/s 151 from Others	64040004				+
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				+
Profit on Debt to a Non-Resident u/s 152(2)	64050008				+
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009				+
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010				+
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011				+
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012				+
Payment for Goods u/s 153(1)(a) @1%	64060002				+
Payment for Goods u/s 153(1)(a) @1.5%	64060003				+
Payment for Goods u/s 153(1)(a) @3%	64060006				+
Payment for Goods u/s 153(1)(a) @3.5%	64060007				+



MANUAL DATA ENTRY

Period 01-Jan-2017 - 31-Jan-2017 Tax Year 2017 Valid Upto 31-Jan-2017 Due Date Document Date Submission Date: *

Data Withholding Tax Payment Verification Withholding Summary

▼ Tax Chargeable / Payments

Adjustable Tax

Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations

Validate Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Salary of Federal Government Employees u/s 149	64020001				+
Salary of Provincial Government Employees u/s 149	64020002				+
Salary of Corporate Sector Employees u/s 149	64020003				+
Salary of Other Employees u/s 149	64020004	77,000		3,000	+
Profit on Debt u/s 151 from NSC / PO Deposits	64040001				+
Profit on Debt u/s 151 from Bank Accounts / Deposits	64040002				+
Profit on Debt u/s 151 from Government Securities	64040003				+
Profit on Debt u/s 151 from Others	64040004				+
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				+
Profit on Debt to a Non-Resident u/s 152(2)	64050008				+
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009				+
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010				+
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011				+
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012				+
Payment for Goods u/s 153(1)(a) @1%	64060002				+
Payment for Goods u/s 153(1)(a) @1.5%	64060003				+
Payment for Goods u/s 153(1)(a) @3%	64060006				+
Payment for Goods u/s 153(1)(a) @3.5%	64060007				+
Payment for Goods u/s 153(1)(a) @4%	64060008				+
Payment for Goods u/s 153(1)(a) @4.5%	64060009				+
Payment for Services u/s 153(1)(b) @1%	64060102				+

Tax Chargeable / Payments

Adjustable Tax

Final / Fixed / Minimum / Average / Relevant / Reduced Tax

Computations

Validate Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Salary of Federal Government Employees u/s 149	64020001				+
Salary of Provincial Government Em	64020002				+
Salary of Corporate Sector Employe	64020003				+
Salary of Other Employees u/s 149	64020004	77,000		3,008	+
Profit on Debt u/s 151 from NSC / PC	64040001				+
Profit on Debt u/s 151 from Bank Acc	64040002				+
Profit on Debt u/s 151 from Governm	64040003				+
Profit on Debt u/s 151 from Others	64040004				+
Payment for Goods, Services, Contra	64050007				+
Profit on Debt to a Non-Resident u/s	64050008				+
Payment for Goods to a PE of a Non-	64050009				+
Payment for Transport Services to a	64050010				+
Payment for Other Services to a PE c	64050011				+
Payment for Contracts to a PE of a N	64050012				+
Payment for Goods u/s 153(1)(a) @ 1	64060002				+
Payment for Goods u/s 153(1)(a) @ 1	64060003				+
Payment for Goods u/s 153(1)(a) @ 3	64060006				+
Payment for Goods u/s 153(1)(a) @3.5%	64060007				+
Payment for Goods u/s 153(1)(a) @4%	64060008				+
Payment for Goods u/s 153(1)(a) @4.5%	64060009				+
Payment for Services u/s 153(1)(b) @1%	64060102				+
Payment for Services u/s 153(1)(b) @2%	64060104	2,224,946		44,500	+
Payment for Services u/s 153(1)(b) @8%	64060116	4,160,691		332,855	+

Registration No.

Identification No.

Reference No.

Name *

Transaction Date *

Code * 64020004

Description * Salary of Other Employees u/s 149

Taxable Amount *

Exemption Code

Description

Tax Collectible / Deductible *

OK Cancel

Tax Chargeable / Payments

Adjustable Tax

Final / Fixed / Minimum / Average / Relevant / Reduced Tax

Computations

Validate Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Salary of Federal Government Employees u/s 149	64020001				+
Salary of Provincial Government Employees u/s 149	64020002				+
Salary of Corporate Sector Employees u/s 149	64020003				+
Salary of Other Employees u/s 149	64020004	77,000		3,008	+
Profit on Debt u/s 151 from NSC / PC	64040001				+
Profit on Debt u/s 151 from Bank Accounts	64040002				+
Profit on Debt u/s 151 from Government	64040003				+
Profit on Debt u/s 151 from Others	64040004				+
Payment for Goods, Services, Contracts	64050007				+
Profit on Debt to a Non-Resident u/s 151	64050008				+
Payment for Goods to a PE of a Non-Resident	64050009				+
Payment for Transport Services to a PE of a Non-Resident	64050010				+
Payment for Other Services to a PE of a Non-Resident	64050011				+
Payment for Contracts to a PE of a Non-Resident	64050012				+
Payment for Goods u/s 153(1)(a) @ 1%	64060002				+
Payment for Goods u/s 153(1)(a) @ 2%	64060003				+
Payment for Goods u/s 153(1)(a) @ 3%	64060006				+
Payment for Goods u/s 153(1)(a) @ 3.5%	64060007				+
Payment for Goods u/s 153(1)(a) @ 4%	64060008				+
Payment for Goods u/s 153(1)(a) @ 4.5%	64060009				+
Payment for Services u/s 153(1)(b) @ 1%	64060102				+
Payment for Services u/s 153(1)(b) @ 2%	64060104	2,224,946		44,500	+
Payment for Services u/s 153(1)(b) @ 8%	64060116	4,160,691		332,855	+

Registration No. [REDACTED]

Identification No. [REDACTED]

Reference No. [REDACTED]

Name [REDACTED]

Transaction Date * [REDACTED]

Code * 64020004

Description Salary of Other Employees u/s 149

Taxable Amount * 50000

Exemption Code [REDACTED]

Description [REDACTED]

Tax Collectible / Deductible * 900

OK Cancel



***PROCEDURE FOR
E-FILING FEDERAL
SALES TAX RETURNS***

eFBR LOGIN PAGE

Sales Tax returns are required to be e-filed on eFBR web portal. This is where you login with your User ID and Password.

The screenshot shows a web browser window with the URL <https://e.fbr.gov.pk/AuthLogin.aspx>. The page header includes the FBR Pakistan logo, the title "Taxpayer Facilitation Portal (e.fbr.gov.pk)", and contact information: "9 AM to 11 PM" and "051 : 111-772-772 helpline@fbr.gov.pk". A navigation menu contains links for Home, e-Enrollment, e-Registration, e-Payments, Search Taxpayers, Helpdesk & Support, Downloads, News Gallery, FAQs, and Contact Us. The main content area features a green banner with the "Iris" logo and text: "For all electronic transactions related to Income Tax, for Tax Year 2014 onwards, [click here;](#) FBR-Helpline Timings 9 AM to 11 PM. National: (051) 111-772-772 International: (0092)-51-111-772-772 Email: • For queries related to Income Tax, Sales Tax & Federal Excise Law: irqueries@fbr.gov.pk • For queries related to Customs Law: cusqueries@fbr.gov.pk". Below the banner is a "PARTNER IN PROGRESS" logo and contact details: www.fbr.gov.pk, helpline@fbr.gov.pk, and (051) 111-772-772. On the right, there is a "Login" form with fields for "User ID:" and "Password:", and buttons for "Sign In" and "e-Enroll Now". Below the login form is an "Advertisements" section. The footer includes the slogan "as good as IT gets", navigation links for Home, Contact Us, Security Tips, and Terms & Conditions, and a Norton Secured logo powered by Symantec.

eFBR INTERFACE

After you login, the below user interface appears. Here you will have to select Declaration option.

The screenshot shows a web browser window with the URL <https://e.fbr.gov.pk/EnrollmentBehalfHome.aspx>. The page title is "Taxpayer Facilitation Portal (e.fbr.gov.pk)". The FBR Pakistan logo is in the top left. A navigation menu includes: Home, Administration, Registration, Declaration (highlighted with a yellow box), Requests, e-Payments, e-Folder, CREST, ADD IBAN, and Logout. The user's last login is noted as "11-Feb-2017, 3:06 PM".

Below the navigation menu, there are three links:

- [1-Presentation slides Sales Tax Return FY 2016-17.](#)
- [2-Complete User Guides Sales Tax Return FY 2016-17.](#)
- [3-Featured Changes Sales Tax Return FY 2016-17.](#)

A blue box contains the following text:

The documents which were directly downloaded in pdf, are now offered as compressed files to enhance downloading speed. You need to un-zip these files by using any compression utility i.e. WinRAR.

The footer contains the slogan "as good as IT gets", navigation links for Home, Contact Us, Security Tips, and Terms & Conditions, and a Norton Secured logo powered by Symantec.

SELECTION OF SALES TAX RETURN

Under Declaration option, select Sales Tax Return (FY 2016-17) from Sales tax option.

The image shows a screenshot of the Taxpayer Facilitation Portal (e.fbr.gov.pk). The header includes the FBR Pakistan logo and the portal name. The navigation menu is visible, with the 'Declaration' option selected. A dropdown menu is open under 'Declaration', showing various tax return options. The 'Sales Tax Return (FY 2016-17)' option is highlighted with an orange box. Other options include Income Tax, Sales Tax, Manual Data Entry, Data Entry Dashboard, Manual Data Entry for IT6, Data Entry Dashboard for IT6, 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, and Annual Sales Tax Return.

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

Income Tax ▶
Sales Tax ▶
Manual Data Entry
Data Entry Dashboard
Manual Data Entry for IT6
Data Entry Dashboard for IT6

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

The documents which w
compressed files to enhar
using any compression ut

in pdf, are now offered as
u need to un-zip these files by

SELECTION OF TAX PERIOD

First, you will have to select tax period for which monthly sales tax return is to be filed.

FBR PAKISTAN

Taxpayer Facilitation Portal
(e.fbr.gov.pk)

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

Print this Page

Sales Tax & Federal Excise Return (2016-2017) Current N°

Tax Period

- Monthly **Jan, 17**
- Quarterly: Nov, 16; Oct, 16; Sep, 16; Aug, 16
- Annex - C: Jul, 16

REGISTRY

NTN	Name	Tax Period	Normal	Revised	Submission Date
			N		

CNIC in case of Individual **COY/AOP/IND** **Business Nature** **Tax Office** **Revised N°** **Assessed N°**

- COMPANY IMPORTERS/ SERVICE PROVIDER LTU ISLAMABAD

SALES TAX 2016-17

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

INTERFACE OF SALES TAX RETURN

After selection of tax period, this interface would appear. Here you have to select respective Annexures to input data.

← → ↻ 🏠 | e.fbr.gov.pk>Returns/VAT16/VATReturn10.aspx?rand=2065123013&rms=zyB2CIJputwjTgSkQlfU1IDucdwLB6sq | 📖 ☆ | ☰ ✎ 🔔 ⋮

FBR PAKISTAN Taxpayer Facilitation Portal (e.fbr.gov.pk) [Redacted]

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

Print this Page [Redacted] [Redacted]

Sales Tax & Federal Excise Return (2016-2017) Current N^o [Redacted]

Preparing

NTN [Redacted] Name [Redacted] Tax Period [Jan, 2017] Normal [N] Revised [] Submission Date []

REGISTRY CNIC in case of Individual [] COY/AOP/IND [COMPANY] Business Nature [IMPORTERS/ SERVICE PROVIDER] Tax Office [LTU ISLAMABAD] Revised N^o [] Assessed N^o []

Description		Gross Value	Taxable Value	Sales Tax
1.	Domestic Purchases from Registered Persons (excluding fixed assets)	Annex-A & I 0	0	0
2.	Domestic Purchases from Un-registered Persons	Annex-A & I 0		
3.	Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B 0	0	0
4.	Capital Goods / Fixed Assets (Domestic Purchases & Imports)	Annex-A, I & B 0	0	0
5.	Input for the month = (1 + 3 + 4)			0
6.	Credit brought forward from previous tax period			157,476,539
7.	Non creditable inputs (relating to exempt, non-taxed supplies of goods or services etc.)			0
7 a.	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
7 b.	Allowance of input tax credit and reduction of output tax out of previous return column 7c		Report	0
7 c.	Balance of earlier disallowed input tax credit and disallowed reduction of output tax through column of 7(a).		Report	308,367
8.	Accumulated Credit = (5 + 6 - 7 - 7a + 7b)			157,476,539
9.	Total Goods or Services supplied locally (Including Reduced Rate Sales)	Annex-C & I 0	0	0

SALES TAX CREDITS

Print Sales Tax Return
Print Sales Tax Return with Annexes
SALES TAX 2016-17 GUIDELINES
General Instructions for ST & FE Return

INTERFACE OF ANNEXURE 'A'

After selecting Annexure 'A', this interface would appear. Manual Invoice entry is eligible for all unregistered person or permissible category of registered persons. In case of voluminous transactions with respect to unregistered person or permissible category of registered persons, an MS Excel format template could be attached in "Attach file" option.

Quarterly

MIS Report

Annex - C

Sales Tax Return

Annex - H

Annex - P

Annex - I

Annex - J

Print Sales Tax Return

Print Sales Tax Return with Annexes

SALES TAX 2016-17

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.

List

All , Prepared , Submitted , Revised , Summary Report

Taxpayer Guidance

Taxpayer Guidance

Messages

View Received Messages

Send New Messages

COMPANY [REDACTED] LTU ISLAMABAD Assessed N° [REDACTED]

Annex- A, DOMESTIC PURCHASE INVOICES (DPI)

Description

(i) Please select PCT chapter number and appropriate description where more than one descriptions are given against a chapter number

(ii) 'neosi' means "not elsewhere specified or included"

(iii) Please include spare parts against appropriate related machinery / if not separately provided

(iv) Press purchase data for selection of invoices submitted by suppliers

(v) For permissible categories of registered persons or directly enter invoice data of unregistered persons or prescribe categories of registered persons search as DISCOs, A.I.K Suppliers etc.

Particulars of Supplier

NTN [REDACTED] CNIC [REDACTED] Name [REDACTED]

Province [Select] Type [UnRegistered]

Particulars of Document

Type [Purchase Invoice] Number [REDACTED] Date [REDACTED]

HS Code [REDACTED]

Invoice Details

Purchase Type [Services] Rate [Select] Description [Select]

Quantity / Electricity Units [REDACTED] UoM [Select] Value of Purchases [REDACTED]

Sales Tax/ FED in ST Mode [0] Input Credit not allowed [0] Extra Tax [REDACTED]

ST Withheld as WH Agent [REDACTED] FED Charged [REDACTED]

Add / Save Update Delete Clear Delete All Attach File Print Back To Return

Show All

SUP	ST S	Sr.	NTN	CNIC	Name	Province	Type	Number	Date	HS Code	Purchase Type	Rate	Description	Quantity / Electricity Units	UoM	Value of Purchases Excluding in ST Sales Tax	Tax/ Input Credit not allowed	ST Withheld as WH Agent	Record Source	FED Charged	Invoice Status
																0	0	0		0	
																0	0	0		0	

INTERFACE OF “ATTACH FILE” OPTION

After selecting “Attach file”, this interface would appear. The MS excel template could be downloaded from “Download Sample File” option.

FBR PAKISTAN Taxpayer Facilitation Portal (e.fbr.gov.pk)

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

Print this Page

Sales Tax (Control Center)

Tax Period
● Monthly Jan,17 ▼
● Quarterly Select ▼

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

Print SalesTax Return
Print SalesTax Return with Annexes

SALES TAX 2016-17
GUIDELINES
General Instructions for ST & FE

Sales Tax & Federal Excise Return (2016-2017) Current N° M-63617071

Preparing

NTN	Name	Tax Period	Normal	Revised	Submission Date
[REDACTED]	[REDACTED]	Jan, 2017	N		

REGISTRY

CNIC in case of Individual	COY/AOP/IND	Business Nature	Tax Office	Revised N°	Assessed N°
-	COMPANY	IMPORTERS/ SERVICE PROVIDER	LTU ISLAMABAD		

Sales Tax & Federal Excise Return Upload Files

Browse for File: ST_AnnexA_Template_15.xls Browse Import Data

Download Sample File

Back To Return Back to Annexure A

INTERFACE OF “PURCHASE DATA” OPTION

After selecting “Purchase Data”, this interface would appear. In order to see invoices with respect to a particular supplier or to see particular invoices, input the respective details and click “Search” button. In order to see all the invoices submitted, only click “Search” button.

Sales Tax (Control Center)

Tax Period
● Monthly Jan,17
Quarterly Select

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

Print SalesTax Return
Print SalesTax Return with Annexes

SALES TAX 2016-17
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.

List
All , Prepared , Submitted , Revised , Summary Report

REGISTRY

NTN [REDACTED] Name [REDACTED] Tax Period Jan, 2017 Normal Revised Submission Date
CNIC in case of Individual COY/AOP/IND Business Nature Tax Office Revised N°
- COMPANY IMPORTERS/ SERVICE PROVIDER LTU ISLAMABAD Assessed N°

Purchase Data

Advance Search:

Description
(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN [] From Date [] To Date []
ST Amount [] Invoice Number []
Upload NTN file [Browse...] [Download Sample File](#) **Search**

[Load Data](#) [Download](#) [Reject](#) [Un-Reject](#) [Back](#)

SELECTION OF INVOICES SUBMITTED BY THE SUPPLIER

After selecting the relevant invoices, click “Load Data” in order to process the same into the system.

COMPANY IMPORTERS/ SERVICE PROVIDER LTU ISLAMABAD Assessed N°

Purchase Data

Advance Search:

Description
(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN From Date To Date
ST Amount Invoice Number
Upload NTN file [Download Sample File](#)

Rejected Invoices

			TERRITORY	Invoice					SERVICES											Submitted	Un-Used
<input type="checkbox"/>	169		CAPITAL TERRITORY	Purchase Invoice		10/10/2016	98080000	Services	16.00	98-08-COURIER SERVICES	0	5,294	847	0	0	0	0		Submitted	Un-Used	
<input type="checkbox"/>	170		CAPITAL TERRITORY	Purchase Invoice		24/10/2016	98080000	Services	16.00	98-08-COURIER SERVICES	0	5,525	884	0	0	0	0		Submitted	Un-Used	
<input type="checkbox"/>	171		CAPITAL TERRITORY	Purchase Invoice		24/10/2016	98080000	Services	16.00	98-08-COURIER SERVICES	0	7,625	1,220	0	0	0	0		Submitted	Un-Used	
<input type="checkbox"/>	172		CAPITAL TERRITORY	Purchase Invoice		17/10/2016	98080000	Services	16.00	98-08-COURIER SERVICES	0	7,681	1,229	0	0	0	0		Submitted	Un-Used	
<input type="checkbox"/>	173		CAPITAL TERRITORY	Purchase Invoice		31/10/2016	98080000	Services	16.00	98-08-COURIER SERVICES	0	8,288	1,326	0	0	0	0		Submitted	Un-Used	
<input checked="" type="checkbox"/>	174		CAPITAL TERRITORY	Purchase Invoice		10/10/2016	98080000	Services	16.00	98-08-COURIER SERVICES	0	8,906	1,425	0	0	0	0		Submitted	Un-Used	

SELECTION OF INVOICES SUBMITTED BY THE SUPPLIER

Data can be rejected and un-rejected

Purchase Data

Advance Search:

Description
(i) Enter search criteria for purchase invoice and press search button to view all invoices.

NTN From Date To Date

ST Amount Invoice Number

Upload NTN file [Download Sample File](#)

Rejected Invoices

Particulars of Supplier				Document										Value of Sales		Sales Tax/ FED in ST		Extra Further Tax		Total Value Withheld at Source		SRO / Schedule No.	Item Sr. No.	Saler Return Status	Invoice Usage Status
Sr.	NTN	CNIC	Name	Type of Supplier	Type	Number	Date	HS Code	Sale Type	Rate	Description	Quantity	UOM	Excl. ST	Mode	Tax	Tax	Sales	Source	No.	No.	Status	Status		
<input type="checkbox"/>	1			CAPITAL TERRITORY	Purchase Invoice		09/07/2016	98130000	Services	16.00	98-26-FINANCIAL BANKING AND INSUARANCE SERVICES	0		550	88	0	0	0	0			Submitted	Un- Reject		
<input type="checkbox"/>	2			CAPITAL TERRITORY	Purchase Invoice		11/07/2016	98130000	Services	16.00	98-26-FINANCIAL BANKING AND INSUARANCE SERVICES	0		300	48	0	0	0	0			Submitted	Un- Reject		
<input type="checkbox"/>	3			CAPITAL TERRITORY	Purchase Invoice		11/07/2016	98130000	Services	16.00	98-26-FINANCIAL BANKING AND INSUARANCE	0		325	52	0	0	0	0			Submitted	Un- Reject		

INTERFACE OF ANNEXURE 'B'

After selecting Annexure 'B', this interface would appear. To input data you have to select Load import GDs option.

Print this Page

Sales Tax & Federal Excise Return (2016-2017)

Current N° M-63617071

Sales Tax (Control Center)

Tax Period

Monthly Jan,17 ▼

Quarterly Select ▼

MIS Report

Annex - C

Sales Tax Return

Annex - H

Annex - P

Annex - I

Annex - J

[Print Sales Tax Return](#)

[Print Sales Tax Return with Annexes](#)

SALES TAX 2016-17

[GUIDELINES](#)

General Instructions for ST & FE

REGISTRY

NTN: [REDACTED] Name: [REDACTED] Tax Period: Jan, 2017

Normal: N Revised: Submission Date:

CNIC in case of Individual: COY/AOP/IND: COMPANY Business Nature: IMPORTERS/ SERVICE PROVIDER Tax Office: LTU ISLAMABAD

Revised N°: Assessed N°:

Preparing

Delete

Delete All

Print

Back To Return

Save

Particulars of GD Imports (Found in Customs Data)						Sales Taxable Value of Imports	Sales Tax Paid at Import Stage	Value Addition Tax on Commercial Imports	FED Paid at Import Stage
Sr	GD	GD	GD	HS	Quantity				
No	Collectorate	Type	Number	Date	Code	Type			
		Smart Cellular Mobile				0	0	0	0
		Medium Price Mobile				0	0	0	0
		Low Price Mobile				0	0	0	0
		Total				0	0	0	0

Load Import GDs

INTERFACE OF ANNEXURE 'B'

Once the data is imported you could individually select and delete irrelevant data.

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

Print this Page

Sales Tax & Federal Excise Return (2016-2017) Current N° M-63164238

Submitted

NTN: [REDACTED] Name: [REDACTED] Tax Period: Dec, 2016 Normal Revised Submission Date: 18/01/2017

CNIC in case of Individual: [REDACTED] COY/AOP/IND: COMPANY Business Nature: IMPORTERS/ SERVICE PROVIDER Tax Office: LTU ISLAMABAD Revised N°: [REDACTED] Assessed N°: [REDACTED]

Annex-B, GOODS DECLARATION - IMPORTS (GDI) Load Import GDs

Delete Delete All Print Back To Return Save

Particulars of GD Imports (Found in Customs Data)												
Sr	No	GD 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
1	KPAF	HC	[REDACTED]	06/12/2016		Others	42	6,045,166	1,037,582	183,104	0	
2	KPAF	HC	[REDACTED]	13/12/2016		Others	1	1,531,917	262,954	46,404	0	
3	KPAF	HC	[REDACTED]	14/12/2016		Others	62	4,229,116	725,888	128,099	0	
4	KPAF	HC	[REDACTED]	22/12/2016		Others	32	3,947,785	677,583	119,573	0	
5	KPAF	HC	[REDACTED]	26/12/2016		Others	1	56,838,146	9,756,295	1,721,699	0	
6	KPAF	HC	[REDACTED]	28/12/2016		Others	2	2,434,416	417,869	73,742	0	
7	KPAF	HC	[REDACTED]	28/12/2016		Others	1	1,317,288	288,824	26,874	0	

SALES TAX 2016-17 GUIDELINES

General Instructions for ST & FE

INTERFACE OF ANNEXURE 'C'

After selecting Annexure 'C', this interface would appear. In case of few transactions, manual data could be fed by filling respective details in the following tabs . In case of voluminous transactions, an MS Excel format template could be attached in "Attach file" option.

Sales Tax & Federal Excise Return (2016-2017)

Current N° M-63617071

Tax Period
 Monthly Jan,17
 Quarterly Select

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

[Print Sales Tax Return](#)
[Print Sales Tax Return with Annexes](#)

SALES TAX 2016-17
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.

Preparing

NTN	Name	Tax Period	Normal	Revised	Submission Date
[REDACTED]	[REDACTED]	Jan, 2017	N		

CNIC in case of Individual
 COY/AOP/IND
 Business Nature
 Tax Office
 Revised N°
 Assessed N°

-
 COMPANY
 IMPORTERS/ SERVICE PROVIDER
 LTU ISLAMABAD

Preparing

Annex-C (Domestic Sales Invoices)

(i) Please select PCT chapter number and appropriate description where more than one descriptions are given against a chapter number
 (ii) 'nesol' means "not elsewhere specified or included"
 (iii) Please include spare parts against appropriate related machinery / if not separately provided

Particulars of Buyer

NTN CNIC Name
 Type

Particulars of Document

Sale Origination Province of Supplier Type Number
 Date HS Code

Invoice Details

Sale Type Rate Quantity
 UOM Value of Sales Excl. ST Description
 Sales Tax/ FED in ST Mode Extra Tax ST Withheld at Source
 Further Tax Total Value of Sales

Exemption, Zero & Reduce Rated Reference

SRO / Schedule No. Item Sr. No.

Grid List All

Particulars of Buyer		Document		HS Code	Sale Type	Rate	Description	Quantity	UOM	Value of Sales Excl. ST	Sales Tax/ FED in ST Mode	Extra Tax	Further Tax
Sr.NTN	CNIC	Name	Type										
Total Sales													
								0	-	0	0	0	0

INTERFACE OF “ATTACH FILE” OPTION

After selecting “Attach file”, this interface would appear. The MS excel template could be downloaded from “Download Sample File” option.

The screenshot displays the 'Sales Tax & Federal Excise Return (2016-2017)' interface. The top navigation bar includes a 'Print this Page' button and a 'Current N°' field with the value 'M-63617071'. The main form area is titled 'Sales Tax & Federal Excise Return (2016-2017)' and features a 'Preparing' status indicator. The form contains several fields: 'NTN' (redacted), 'Name' (redacted), 'Tax Period' (Jan, 2017), 'Normal' (N), 'Revised' (empty), 'Submission Date' (empty), 'CNIC in case of Individual' (empty), 'COY/AOP/IND' (COMPANY), 'Business Nature' (IMPORTERS/ SERVICE PROVIDER), 'Tax Office' (LTU ISLAMABAD), 'Revised N°' (empty), and 'Assessed N°' (empty). Below the form, there is a 'Browse for File:' input field, a 'Browse' button, and an 'Import Data' button. A 'Download Sample File' button is highlighted with an orange border. At the bottom right, there are 'Back To Return' and 'Back to Annexure C' buttons. The sidebar on the left contains navigation options such as 'Sales Tax (Control Center)', 'Tax Period' (Monthly/Quarterly), 'MIS Report', 'Annex - C', 'Sales Tax Return', 'Annex - H', 'Annex - P', 'Annex - I', 'Annex - J', 'Print SalesTax Return', 'Print SalesTax Return with Annexes', 'SALES TAX 2016-17', 'GUIDELINES', and 'General Instructions for ST & FE Return'.

IMPORTING EXCEL FILE

Print this Page

Sales Tax (Control Center)

Tax Period

Monthly Jan,17

Quarterly Select

MIS Report

Annex - C

Sales Tax Return

Annex - H

Annex - P

Annex - I

Annex - J

Print SalesTax Return

Print SalesTax Return with Annexes

SALES TAX 2016-17

GUIDELINES

General Instructions for ST & FE

Return

Sales Tax & Federal Excise Return (2016-2017) Current N° M-63617071

Preparing

NTN	Name	Tax Period	Normal	Revised	Submission Date
[REDACTED]	[REDACTED]	Jan, 2017	N		

REGISTRY

CNIC in case of Individual	COY/AOP/IND	Business Nature	Tax Office	Revised N°	Assessed N°
-	COMPANY	IMPORTERS/ SERVICE PROVIDER	LTU ISLAMABAD		

Sales Tax & Federal Excise Return Upload Files

Browse for File:

[Download Sample File](#)

INPUTTING SALES TAX WITHHOLDING DATA

In order to input Sales Tax Withholding Data, select “STWH Data” option.

Sales Tax (Control Center)

Tax Period
 Monthly Jan,17
 Quarterly Select

MIS Report

Annex - C

Sales Tax Return

Annex - H

Annex - P

Annex - I

Annex - J

[Print Sales Tax Return](#)

[Print Sales Tax Return with Annexes](#)

SALES TAX 2016-17

GUIDELINES

[General Instructions for ST & FE](#)

[Return](#)

[Filling 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.

Sales Tax & Federal Excise Return (2016-2017) Current N° M-63617071

REGISTRY

NTN Name

COY/AOP/IND Business Nature

COMPANY IMPORTERS/ SERVICE PROVIDER

Tax Period Jan, 2017

Tax Office LTU ISLAMABAD

Preparing

Normal N Revised

Submission Date

Revised N°

Assessed N°

Annex-C (Domestic Sales Invoices) **Preparing**

(i) Please select PCT chapter number and appropriate description where more than one descriptions are given against a chapter number

(ii) 'nesoi' means "not elsewhere specified or included"

(iii) Please include spare parts against appropriate related machinery / if not separately provided

Particulars of Buyer

NTN CNIC Name

Type Registered

Particulars of Document

Sale Origination Province of Supplier Select Type Sale Invoice Number

Date HS Code

Invoice Details

Sale Type Services Rate Select Quantity

UOM MT Value of Sales Excl. ST Description Select

Sales Tax/ FED in ST Mode Extra Tax ST Withheld at Source

Further Tax Total Value of Sales

Exemption, Zero & Reduce Rated Reference

SRO / Schedule No. Item Sr. No.

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

Grid List All

Back To Return **STWH Data**

Particulars of Buyer		Document		HS Code	Sale Type	Rate	Description	Quantity	UOM	Value of Sales Excl. ST	Sales Tax/ FED in ST Mode	Extra Tax	Further Tax
Sr.	NTN CNIC Name Type	Sale Origination Province of Supplier	Type Number Date										
Total Sales													
								0	-	0	0	0	0

INTERFACE OF STWH DATA OPTION

After selecting “STWH Data” option, this interface would appear. In order to see details with respect to a particular person or to see particular invoices, input the respective details and click “Search”. In order to see all the invoices, only click “Search” button.

The screenshot displays the 'Sales Tax & Federal Excise Return (2016-2017)' interface. The top right corner shows 'Current N° M-63617071'. A 'Preparing' checkbox is checked. The main form area is divided into sections for 'REGISTRY' and 'Search STWH Data'. The 'REGISTRY' section includes fields for NTN, Name, Tax Period (Jan, 2017), Normal (N), Revised, Submission Date, CNIC in case of Individual, COY/AOP/IND, Business Nature (IMPORTERS/ SERVICE PROVIDER), Tax Office (LTU ISLAMABAD), Revised N°, and Assessed N°. The 'Search STWH Data' section features an 'Advance Search' area with a description: '(i) Enter search criteria for stwh invoice and press search button to view all stwh invoices.' Below this are input fields for NTN, From Date, To Date, ST Amount (0), and Invoice Number. There are also buttons for 'Upload NTN file' (with a 'Browse...' button), 'Download Sample File', and a 'Search' button with a magnifying glass icon. At the bottom of the search area are buttons for 'Load Data', 'Download', and 'Back'. The left sidebar contains navigation options like 'Sales Tax (Control Center)', 'Tax Period' (Monthly/Quarterly), 'MIS Report', 'Annex - C', 'Sales Tax Return' (Annex - H, P, I, J), and 'Print Sales Tax Return' options. The bottom left corner has links for 'SALES TAX 2016-17 GUIDELINES', 'General Instructions for ST & FE', 'Return', and 'Filling Instructions for ST & FE'.

INTERFACE OF STWH DATA OPTION

After selecting the relevant invoices, click “Load Data” in order to process the same into the system.

Sales Tax & Federal Excise Return (2016-2017) Current N° M-63617071

Preparing

REGISTRY

NTN: [REDACTED] Name: [REDACTED] Tax Period: Jan, 2017

Normal: N Revised: [REDACTED] Submission Date: [REDACTED]

CNIC in case of Individual: [REDACTED] COY/AOP/IND: COMPANY Business Nature: IMPORTERS/ SERVICE PROVIDER Tax Office: LTU ISLAMABAD

Revised N°: [REDACTED] Assessed N°: [REDACTED]

Search STWH Data

Advance Search:

Description: (i) Enter search criteria for stwh invoice and press search button to view all stwh invoices.

NTN: [REDACTED] From Date: [REDACTED] To Date: [REDACTED]

ST Amount: [REDACTED] Invoice Number: [REDACTED]

Upload NTN file: [Browse...] [Download Sample File](#)

Particulars of Buyer				Document				Sales Tax / FED in ST														
Sr	NTN	CNIC	Name	Type	Sale Origin Province of Supplier	Type	Number	Date	HS Code	Sale Type	Rate	Description	Quantity	UOM	Value of Sales Excl. ST	Mode	Extra Tax	Total Value of Sales	ST Withheld at Source	SRO / Schedule No.	Item Sr. No.	Sales Return Status
<input type="checkbox"/>	1	[REDACTED]	[REDACTED]		CAPITAL TERRITORY	STWH	[REDACTED]	30/08/2016		Goods at Reduced Rate	1.00	84-i- Miscellaneous Industrial And Commercial Equipments	0	--	2,845,194	28,452	0	0	28,452			Submit
<input type="checkbox"/>	2	[REDACTED]	[REDACTED]		CAPITAL TERRITORY	STWH	[REDACTED]	31/08/2016		Goods at standard rate (default)	17.00	84-g- Computer And Office Equipment	0	--	5,567,167	946,418	0	0	189,284			Submit

SUBMISSION OF INVOICES AND ANNEXURE

After inputting the relevant details, click “Submit Invoices” and “Submit Annexure” option

Sales Tax (Control Center)

Tax Period
 Monthly Jan,17 Quarterly Select

MIS Report
 Annex - C
 Sales Tax Return
 Annex - H
 Annex - P
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[Print Sales Tax Return](#)
[Print Sales Tax Return with Annexes](#)

SALES TAX 2016-17
GUIDELINES
[General Instructions for ST & FE](#)
[Return](#)
[Filling 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.

[List](#)
 All , Prepared , Submitted ,

Preparing

NTN	Name	Tax Period	Normal	Revised	Submission Date
<input type="text"/>	<input type="text"/>	<input type="text" value="Jan, 2017"/>	<input type="text" value="N"/>	<input type="text"/>	<input type="text"/>
REGISTRY CNIC in case of Individual	COY/AOP/IND	Business Nature	Tax Office		Revised N°
<input type="text" value="-"/>	<input type="text" value="COMPANY"/>	<input type="text" value="IMPORTERS/ SERVICE PROVIDER"/>	<input type="text" value="LTU ISLAMABAD"/>		<input type="text"/>
					Assessed N°
					<input type="text"/>

Preparing

Annex-C (Domestic Sales Invoices)

(i) Please select PCT chapter number and appropriate description where more than one descriptions are given against a chapter number
 (ii) 'nesol' means "not elsewhere specified or included"
 (iii) Please include spare parts against appropriate related machinery / if not separately provided

Particulars of Buyer

NTN CNIC Name

Type

Particulars of Document

Sale Origination Province of Supplier Type Number

Date HS Code

Invoice Details

Sale Type Rate Quantity

UOM Value of Sales Excl. ST Description

Sales Tax/ FED in ST Mode Extra Tax ST Withheld at Source

Further Tax Total Value of Sales

Exemption, Zero & Reduce Rated Reference

SRO / Schedule No. Item Sr. No.

Particulars of Buyer		Document		Sales Tax/ FED in ST Mode	Extra Tax	Further Tax
Sr.NTN	CNIC Name	Type	HS Code			
Total Sales				0	0	0

INTERFACE OF ANNEXURE 'D'

After selecting Annexure 'D', this interface would appear. To input data you have to select Load Export GDs option. Once the data is imported you could individually select and delete irrelevant data.

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

Print this Page

Sales Tax & Federal Excise Return (2016-2017) Current N° M-63617071

Preparing

REGISTRY

NTN: [REDACTED] Name: [REDACTED] Tax Period: Jan, 2017 Normal: N Revised: [] Submission Date: []

CNIC in case of Individual: [] COY/AOP/IND: COMPANY Business Nature: IMPORTERS/ SERVICE PROVIDER Tax Office: LTU ISLAMABAD Revised N°: [] Assessed N°: []

Annex- D, GOODS DECLARATION EXPORTS (GDE)

Buttons: Delete, Delete All, Load Export GDs, Print, Back to Return

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

Print SalesTax Return
Print SalesTax Return with Annexes

SALES TAX 2016-17
GUIDELINES
General Instructions for ST & FE

100%

INTERFACE OF ANNEXURE 'E'

After selecting Annexure 'E', this interface would appear.

Sales Tax (Control Center)

Tax Period
 Monthly Jan,17
 Quarterly Select

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

[Print SalesTax Return](#)
[Print SalesTax Return with Annexes](#)

SALES TAX 2016-17
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.

[List](#)

Sales Tax & Federal Excise Return (2016-2017) Current N° M-63617071

Preparing

REGISTRY	NTN	Name	Tax Period	Normal	Revised	Submission Date
			Jan, 2017	N		
	CNIC in case of Individual	COY/AOP/IND	Business Nature	Tax Office		Revised N°
	-	COMPANY	IMPORTERS/ SERVICE PROVIDER	LTU ISLAMABAD		Assessed N°

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		0
	Goods	Select		0.00	0.00	0.00	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		
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	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]							

INTERFACE OF ANNEXURE 'F'

After selecting Annexure 'F', this interface would appear.

Print this Page

Sales Tax & Federal Excise Return (2016-2017)

Current N^o M-63617071

**Sales Tax
(Control Center)**

Tax Period

Monthly Jan,17 ▼

Quarterly Select ▼

MIS Report

Annex - C

Sales Tax Return

Annex - H

Annex - P

Annex - I

Annex - J

[Print SalesTax Return](#)

[Print SalesTax Return with Annexes](#)

SALES TAX 2016-17

GUIDELINES

[General Instructions for ST & FE Return](#)

[Filling Instructions for ST & FE Return](#)

Note:If you don't have any

REGISTRY

NTN

Name

Tax Period

Normal

Revised

Submission Date

CNIC in case of Individual

COY/AOP/IND

Business Nature

Tax Office

Revised N^o

-

COMPANY

IMPORTERS/ SERVICE PROVIDER

LTU ISLAMABAD

Assessed N^o

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

Save

Print

Back To Return

INTERFACE OF ANNEXURE 'H'

After selecting Annexure 'H', this interface would appear. In case of few transactions, manual data could be fed by filling respective details in the following tabs . In case of voluminous transactions, an MS Excel format template could be attached in "Attach file" option.

Annex - H, PRODUCT & RAW MATERIAL SUMMARY (STOCK STATEMENT)

REGIS TRN: [REDACTED] Jan, 2017 N [REDACTED]

REGISTRATION DETAILS:

- CNIC in case of Individual: [REDACTED]
- COY/AOP/IND: COMPANY
- Business Nature: IMPORTERS/ SERVICE PROVIDER
- Tax Office: LTU ISLAMABAD
- Revised N°: [REDACTED]
- Assessed N°: [REDACTED]

Value of Goods

HS Code	[REDACTED]	Product Code	[REDACTED]	Item Description	[REDACTED]
Unit of Measure	[REDACTED]	Type	Select	Raw Material Category	Select
Opening Balance	[REDACTED]	Purchased/ Imported during the month	[REDACTED]	Consumed/ Sold during the month (Domestic Taxable Supplies)	[REDACTED]
Consumed/ Sold during the month (Domestic Zero Rated/ Exempt Supplies)	[REDACTED]	Consumed/ Exported during the month (Exports)	[REDACTED]	Closing Balance	[REDACTED]

Quantity of Goods

Opening Balance	[REDACTED]	Purchased/ Imported during the month	[REDACTED]	Consumed/ Sold during the month (Domestic Taxable Supplies)	[REDACTED]
Consumed Sold during the month (Domestic Zero Rated ExemptSupplies)	[REDACTED]	Consumed/ Exported during the month (Exports)	[REDACTED]	Closing balance	[REDACTED]

Buttons: Add / Save, Update, Delete, Clear, Submit, **Attach File**, Print, Back To Return, Select All

Value of Goods Table:

Value of Goods	Consumed / Sold during the month (Domestic Taxable Supplies)	Consumed / Sold during the month (Domestic Zero / Exported Rated/ Exempt month Closing
Opening	Purchased / Imported during the month	Consumed / Sold during the month (Domestic Taxable Supplies)
Sales Tax	Consumed / Sold during the month (Domestic Zero / Exported Rated/ Exempt month Closing	Consumed / Sold during the month (Domestic Taxable Supplies)

Quantity of Goods Table:

Quantity of Goods	Consumed / Sold during the month (Domestic Taxable Supplies)	Consumed / Sold during the month (Domestic Zero / Exported Rated/ Exempt month Closing
Opening	Purchased / Imported during the month	Consumed / Sold during the month (Domestic Taxable Supplies)
Quantity	Consumed / Sold during the month (Domestic Zero / Exported Rated/ Exempt month Closing	Consumed / Sold during the month (Domestic Taxable Supplies)

INTERFACE OF ANNEXURE 'I'

After selecting Annexure 'I', this interface would appear. In case of few transactions, manual data could be fed by filling respective details in the following tabs . In case of voluminous transactions, an MS Excel format template could be attached in "Attach file" option.

Monthly Jan,17

Quarterly Select

MIS Report

Annex - C

Sales Tax Return

Annex - H

Annex - P

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GUIDELINES

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[Return](#)

Note: If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above.

[List](#)

[All](#) , [Prepared](#) , [Submitted](#) , [Revised](#) , [Summary Report](#)

[Taxpayer Guidance](#)

[Taxpayer Guidance](#)

REGISTRY

NTN Name Tax Period Normal Revised Submission Date

CNIC in case of Individual COY/AOP/IND Business Nature Tax Office Revised N°

COMPANY LTU ISLAMABAD Assessed N°

Annex- I, DEBIT & CREDIT NOTES (DCN) Preparing

Particulars of Supplier/Buyer

NTN CNIC Name

Type Registered

Debit / Credit Note

Number Date Type Select

Reason Select Specify if Others

Particulars of Original Invoice

Invoice Type Select Number Date

Sale/Purchase Type Select Quantity Value Excl Sales Tax

Sales Tax/FED in ST Mode ST Withheld Extra Tax

Further Tax

Particulars of Revised Invoice

Quantity Value Excl. Sales Tax Sales Tax/FED in ST Mode

ST Withheld Extra Tax Further Tax

Difference Adjustable (Original - Revised)

Quantity Value Excl. Sales Tax Sales Tax/FED in ST Mode

ST Withheld Extra Tax Further Tax

Particulars of Supplier / Buyer		Debit / Credit Note				Original Invoice					Revised Invoice										
Sr.	NTN/CNIC	Name	Type	Number	Date	Type	Reason	Type	Number	Date	Type	Quantity	Tax	Mode	Withheld	Tax	Tax	Quantity	Tax	Mode	Withheld
Adjustable purchases from r																					

INTERFACE OF ANNEXURE 'I'

In order to display available Debit / Credit notes, click “Debit or Credit Data” Button.

Monthly Jan,17 ▼

Quarterly Select ▼

MIS Report

Annex - C

Sales Tax Return

Annex - H

Annex - P

Annex - I

Annex - J

[Print Sales Tax Return](#)

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SALES TAX 2016-17

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.

[List](#)

[All , Prepared , Submitted , Revised , Summary Report](#)

[Taxpayer Guidance](#)

[Taxpayer Guidance](#)

REGISTRY

NTN Name Tax Period Normal Revised Submission Date

CNIC in case of Individual COY/AOP/IND Business Nature Tax Office Revised N°

COMPANY IMPORTERS/ SERVICE PROVIDER LTU ISLAMABAD Assessed N°

Annex- I, DEBIT & CREDIT NOTES (DCN) Preparing

Particulars of Supplier/Buyer

NTN CNIC Name

Type Registered ▼

Debit / Credit Note

Number Date Type Select ▼

Reason Select ▼ Specify if Others

Particulars of Original Invoice

Invoice Type Select ▼ Number Date

Sale/Purchase Type ▼ Quantity Value Excl Sales Tax

Sales Tax/FED in ST Mode ST Withheld Extra Tax

Further Tax

Particulars of Revised Invoice

Quantity Value Excl. Sales Tax Sales Tax/FED in ST Mode

ST Withheld Extra Tax Further Tax

Difference Adjustable (Original - Revised)

Quantity Value Excl. Sales Tax Sales Tax/FED in ST Mode

ST Withheld Extra Tax Further Tax

Particulars of Supplier / Buyer		Debit / Credit Note						Original Invoice					Revised Invoice								
Sr.	NTN/CNIC	Name	Type	Number	Date	Type	Reason	Type	Number	Date	Type	Quantity	Tax	Mode	Withheld	Tax	Tax	Quantity	Tax	Mode	Withheld
Adjustable purchases from																					

INTERFACE OF “DEBIT AND CREDIT DATA” OPTION

After selecting “Debit and Credit Data” Option, this interface would appear. In order to display all the available Debit / Credit Note Data click “Search” Button. In order to search Debit/Credit note by specific Seller/Buyer, fill in one of the following search criteria.

The screenshot displays the 'Sales Tax & Federal Excise Return (2016-2017)' interface. The current number is M-63617071. The status is 'Preparing'. The interface includes a sidebar with navigation options like 'Print this Page', 'Sales Tax (Control Center)', 'Tax Period' (Monthly/Quarterly), 'MIS Report', and 'Annex - C' through 'Annex - J'. The main content area is titled 'Debit & Credit Note Data' and features an 'Advance Search' section. This section includes a description: '(i) Enter search criteria for Debit and Credit invoices and press search button to view all invoices.' Below this, there are input fields for 'NTN', 'From Date', 'To Date', 'Amount', and 'Doc Number'. There are also buttons for 'Upload NTN file' (with a 'Browse...' option) and 'Download Sample File'. A 'Search' button with a magnifying glass icon is highlighted with an orange box. At the bottom, there are buttons for 'Load Data' (highlighted with an orange box), 'Download', and 'Back'.

NTN	Name	Tax Period	Normal	Revised	Submission Date
[REDACTED]	[REDACTED]	Jan, 2017	N		

Debit & Credit Note Data

Advance Search:

Description
(i) Enter search criteria for Debit and Credit invoices and press search button to view all invoices.

NTN: [] From Date: [] To Date: []
Amount: [] Doc Number: []
Upload NTN file: [Browse...] Download Sample File []

[Search]

[Load Data] [Download] [Back]

REPORTS WITH RESPECT TO ROWS 7a, 7b AND 7c

- i. If the supplier has not declared the sales claimed as input tax, the buyer will be allowed provisional input tax adjustment till the 10th day of the next month, however:
 - In case of non-declaration by the supplier in the next month, input tax provisionally allowed will be recovered through row 7a;
 - In case of declaration by the supplier, adjustment of input tax will be allowed through row 7b;
 - The balance of input tax disallowed will appear in row 7c

- ii. If the buyer does not declare withheld amount of sales tax, the supplier will be allowed provisional reduction in output tax till the 10th day of the next month, however:
 - In case of non-declaration by the buyer in the next month, the said reduction in output tax will be recovered through row 7a;
 - In case of declaration by the buyer, adjustment will be allowed through row 7b;
 - The balance of reduction of output tax disallowed will appear in row 7c.

- iii. If the buyer does not accept the Credit Note, the supplier will be allowed provisional reduction in output tax till the 10th day of the next month, however:
 - In case of non-acceptance by the buyer of the Credit note in the next month, the said reduction in output tax will be recovered through row 7a;
 - In case of acceptance by the buyer of the Credit note, adjustment will be allowed through row 7b;
 - The balance of reduction of output tax disallowed shall appear in row 7c.

REPORT - ROW '7a'

After selecting report in row '7a', this interface would appear.

NTN	Name	Tax Period	Normal	Revised	Submission Date
		Jan, 2017	N		
CNIC in case of Individual	COY/ADP/IND	Business Nature	Tax Office	Revised N°	Assessed N°
	COMPANY	IMPORTERS	LTU KARACHI		

Recovery/adjustment of provisionally allowed input tax credit

Your following suppliers have not so far declared your following purchases in their sales tax and federal excise returns, however, you were allowed provisional adjustment of input tax against their invoices but they have failed to file their returns by the 10th day of the next month, therefore, your said inadmissible input tax credit is adjusted/recovered in terms of proviso to section 7(2)(i) read with section 8(1)(i) of the Sales Tax Act, 1990. You are, therefore, advised to contact the said suppliers and persuade them to declare your said purchases and file their returns so that you could get input tax credit of the said purchases.

Name of the Supplier	NTN	Tax Period	Sales tax claimed on purchases
No Records Found			
			Total: 0.00

Recovery/adjustment of provisionally allowed reduction in output tax

Your following buyers have not so far declared sales tax withheld amount in their monthly sales tax and federal excise return, however, you were allowed provisional reduction in your output tax against the said amount but they have failed to declare the said withheld amount of sales tax by the 10th day of the next month in their monthly sales tax and federal excise return, therefore, your said reduction in output tax is adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return so that you could get benefit of reduction of output tax.

Name of the Buyer	NTN	Tax Period	Sales tax withheld and to be paid by the buyer
No Records Found			
			Total: 0.00

Recovery/adjustment of provisionally allowed reduction in output tax

Your following buyers have not so far accepted the Credit Note Issued by you, however, you were allowed provisional reduction in your output tax against the said Credit Note but they have failed to accept the said Credit Note by the 10th day of the next month, therefore, said reduction in output tax is adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to accept the said Credit Note so that you could get benefit of reduction of output tax.

Name of the Buyer	NTN	Tax Period	Output tax reduced through Credit Note which shall result into reduction in input tax credit by the buyer
No Records Found			
			Total: 0.00

[Back](#) [Print](#)

REPORT - ROW '7b'

After selecting report in row '7b', this interface would appear.

NTN	Name	Tax Period	Normal	Revised	Submission Date
		Jan_2017	<input type="checkbox"/>	<input type="checkbox"/>	15/03/2017
CNIC in case of Individual	COY/AOP/END	Business Nature	Tax Office		Revised N°
	COMPANY	IMPORTERS	LTU KARACHI		Assessed N°

Allowance of input tax credit

Your following suppliers have declared your following purchases in their sales tax and federal excise returns. Hence, the Input tax credit of the said purchases is allowed.

Name of the Supplier	NTN	Tax Period	Sales tax claimed on purchase	Status of declaration of purchase and filing of return (Date of filing may be mentioned)
No Records Found				
				Total: 0.00

Allowance of reduction in output tax

Your following buyers have declared sales tax withheld amount in their monthly sales tax and federal excise return. Hence, the reduction in output tax is allowed.

Name of the Buyer	NTN	Tax Period	Sales tax withheld and to be paid by the buyer	Status of declaring of sales tax withheld amount by the buyer in his return (Date of declaration in the return by the buyer)
No Records Found				
				Total: 0.00

Allowance of reduction in output tax

Your following buyers have accepted your Credit Note. Hence, the reduction in output tax is allowed.

Name of the Buyer	NTN	Tax Period	Output tax reduced through Credit Note which shall result into reduction in input tax credit by the buyer	Status of accepting of Credit Note by the buyer (Date of acceptance by the buyer)
No Records Found				
				Total: 0.00

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REPORT - ROW '7c'

After selecting report in row '7c', this interface would appear.

NTN	Name	Tax Period	Normal	Revised	Submission Date
		Jan, 2017	N		15/02/2017
CNIC in case of Individual	COY/AOP/END	Business Nature	Tax Office	Revised N°	Assessed N°
	COMPANY	IMPORTERS	KYU KARACHI		

Balance of inadmissible input tax credit

Your following suppliers have not so far declared your following purchases in their sales tax and federal excise returns, however, you were allowed provisional adjustment of Input tax against their invoices but they have failed to file their returns by the 10th day of the next month, therefore, your said inadmissible input tax credit was adjusted/recovered in terms of proviso to section 7(2)(f) read with section 8(1)(f) of the Sales Tax Act, 1990. You are, therefore, advised to contact the said suppliers and persuade them to declare your said purchases and file their returns so that you could get input tax credit of the said purchases.

Name of the Supplier	NTN	Tax Period	Sales tax claimed on purchases
No Records Found			
			Total: 0.00

Balance of inadmissible reduction in output tax

Your following buyers have not so far declared sales tax withheld amount in their monthly sales tax and federal excise return, however, you were allowed provisional reduction in your output tax against the said amount but they have failed to declare the said withheld amount of sales tax by the 10th day of the next month in their monthly sales tax and federal excise return, therefore, your said reduction in output tax was adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to declare the said withheld amount of sales tax in their monthly sales tax and federal excise return so that you could get benefit of reduction of output tax.

Name of the Buyer	NTN	Tax Period	Sales tax withheld and to be paid by the buyer
No Records Found			
			Total: 0.00

Balance of inadmissible reduction in output tax

Your following buyers have not so far accepted the Credit Note issued by you, however, you were allowed provisional reduction in your output tax against the said Credit Note but they have failed to accept the said Credit Note by the 10th day of the next month, therefore, the said reduction in output tax was adjusted/recovered. You are, therefore, advised to contact the said buyers and persuade them to accept the said Credit Note so that you could get benefit of reduction of output tax.

Name of the Buyer	NTN	Tax Period	Output tax reduced through Credit Note which shall result into reduction in input tax credit by the buyer
No Records Found			
			Total: 0.00

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VERIFICATION OF RETURN

After inputting data in relevant Annexures, You will have to select “Verify” option

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 zero] + [13c + 14b + 18 + 19 + 20 + 21 + 22 + 23+23a+23b]		0
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)		0
36. Tax paid on normal/previous return (applicable in case of amended return)		0
37. Balance Tax Payable/ (Refundable) (35 - 36)		0
38. Select bank account for receipt of refund		<input type="text"/>

Head of Account	Amount
B02341 - Sales Tax on Goods	0
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	0

Province Wise Breakup of Sales Tax/FED in ST Mode on Services (Annex-P)	
Province/Area	Amount
BXXXXX - Baluchistan	0
B02386 - Khyber Pakhtunkhwa	0
B02382 - Punjab	0
B02384 - Sindh	0
BXXXXX - Capital Territory & Others	0
Total	0

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

CPR Nos.

Print Acknowledgement Feed CPR e-Payment Print Challan Null Return Delete Save **Verify** Submit Forward to Officer for Approval Print

Request for Revision Print with Annexes

FEED CPR OPTION

After verification, You will have to select Feed CPR option to select relevant tax payment

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 zero] + [13c + 14b + 18 + 19 + 20 + 21 + 22 + 23+23a+23b]		0
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)		0
36. Tax paid on normal/previous return (applicable in case of amended return)		0
37. Balance Tax Payable/ (Refundable) (35 - 36)		0
38. Select bank account for receipt of refund		

Head of Account	Amount
B02341 - Sales Tax on Goods	0
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	0

Province Wise Breakup of Sales Tax/FED in ST Mode on Services (Annex-P)	
Province/Area	Amount
BXXXXX - Baluchistan	0
B02386 - Khyber Pakhtunkhwa	0
B02382 - Punjab	0
B02384 - Sindh	0
BXXXXX - Capital Territory & Others	0
Total	0

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

CPR Nos.

Print Acknowledgement **Feed CPR** e-Payment Print Challan Null Return Delete Save Verify Submit Forward to Officer for Approval Print

Request for Revision Print with Annexes

SUBMISSION OF RETURN

After selecting relevant CPRs, you could submit the return.

PAYABLE / REFUNDABLE	30. Credit to be carried forward [if 28 > 29, then $[(28 - 29) + 27]$; otherwise 27]	<input type="text" value="0"/>
	31. Federal Excise Duty (FED) Drawback	<input type="text" value="0"/> Annex-E
	32. Sales Tax Payable [if 17 > 25 then $(17 - 25)$; otherwise zero] + $[13c + 14b + 18 + 19 + 20 + 21 + 22 + 23 + 23a + 23b]$	<input type="text" value="0"/>
	33. Federal Excise Duty (FED) Payable (Incl. FED @ Rs.1KG on Locally Produced Oil, from Annex-A)	<input type="text" value="0"/> Annex-E & A
	34. Petroleum Levy (PL) Payable	<input type="text" value="0"/>
	35. Total amount to be paid = $(32 + 33 + 34)$	<input type="text" value="0"/>
	36. Tax paid on normal/previous return (applicable in case of amended return)	<input type="text" value="0"/>
	37. Balance Tax Payable/ (Refundable) $(35 - 36)$	<input type="text" value="0"/>
38. Select bank account for receipt of refund	<input type="text" value=""/>	

HEAD WISE PAYABLE	Head of Account	Amount	PAID AMOUNTS	Province Wise Breakup of Sales Tax/FED in ST Mode on Services (Annex-P)	
				Province/Area	Amount
	B02341 - Sales Tax on Goods	<input type="text" value="0"/>		BXXXXX - Baluchistan	<input type="text" value="0"/>
	B02366 - Sales Tax on Services	<input type="text" value=""/>		B02386 - Khyber Pakhtunkhwa	<input type="text" value="0"/>
	B02367 - FED in VAT Mode	<input type="text" value=""/>		B02382 - Punjab	<input type="text" value="0"/>
	B02485 - FED Excluding Natural Gas	<input type="text" value="0"/>		B02384 - Sindh	<input type="text" value="0"/>
	B02501 - FED on Natural Gas	<input type="text" value="0"/>		BXXXXX - Capital Territory & Others	<input type="text" value="0"/>
	C03901 - Petroleum Levy	<input type="text" value="0"/>		Total	<input type="text" value="0"/>
	Total Amount Payable	<input type="text" value="0"/>			

Total Amount Paid (in figures) in words

CPR Nos.





***PROCEDURE FOR E-FILING
FEDERAL SALES TAX RETURNS
FOR WITHHOLDING AGENTS***

eFBR LOGIN PAGE

Sales Tax Return for Withholding agents are required to be e-filed on eFBR web portal. This is where you login with you User ID and Password.

The screenshot shows the eFBR Taxpayer Facilitation Portal (e.fbr.gov.pk) login page. The browser address bar shows the URL <https://e.fbr.gov.pk/AuthLogin.aspx>. The page header includes the FBR Pakistan logo, the portal name, and the current time (9 AM to 11 PM) and helpline number (051 : 111-772-772). The navigation menu includes Home, e-Enrollment, e-Registration, e-Payments, Search Taxpayers, Helpdesk & Support, Downloads, News Gallery, FAQs, and Contact Us. The main content area features a green banner with the 'Iris' logo and text: "For all electronic transactions related to Income Tax, for Tax Year 2014 onwards, [click here;](#) FBR-Helpline Timings 9 AM to 11 PM. National: (051) 111-772-772 International: (0092)-51-111-772-772 Email: • For queries related to Income Tax, Sales Tax & Federal Excise Law: irqueries@fbr.gov.pk • For queries related to Customs Law: cusqueries@fbr.gov.pk". Below the banner is a "Partner in Progress" section with the FBR Helpline logo and contact information: www.fbr.gov.pk, helpline@fbr.gov.pk, and (051) 111-772-772. On the right side, there is a "Login" form with fields for "User ID:" and "Password:", and buttons for "Sign in", "e-Enroll Now", and "Forgot Password". Below the login form is an "Advertisements" section with two ads: "Related Sectors" and "Special Sales Tax Return for 2014". The footer includes the FBR logo with the tagline "as good as IT gets", navigation links (Home, Contact Us, Security Tips, Terms & Conditions), and a Norton Secured logo powered by Symantec, with a note "ABOUT SSL CERTIFICATES".

SELECTION OF SALES TAX RETURN FOR WITHHOLDING AGENTS

Under Declaration option, select Sales Tax Return for Withholding Agents from Sales tax option.

The screenshot displays the Taxpayer Facilitation Portal (e.fbr.gov.pk) interface. The top navigation bar includes the FBR Pakistan logo and the portal title. Below the navigation bar, a menu is open under the 'Declaration' option, showing 'Sales Tax' highlighted. A sub-menu is visible under 'Sales Tax', with 'Sales Tax Return for Withholding Agents' highlighted. The background shows a user profile '2907581-5 - COY L' and a blue banner with text: 'The documents which w compressed files to enhar using any compression ut' and 'in pdf, are now offered as u need to un-zip these files by'.

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

Income Tax ▶

2907581-5 - COY L Sales Tax ▶

Manual Data Entry

Data Entry DashBoard

Manual Data Entry for IT6

Data Entry DashBoard for IT6

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

The documents which w compressed files to enhar using any compression ut

in pdf, are now offered as u need to un-zip these files by

SELECTION OF CALENDAR YEAR

First, you will have to select calendar year in respect of which monthly sales tax return for withholding agents is to be filed.

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

WHT Statements Control Centre

Please select one option from each of the following and click Go button; a new screen will be displayed on the right hand side for working:

1) Calendar Year (highlighted)

2) Year Ending

3) Frequency Monthly

4) Statement Type

4) Data Type Online Data Entry Excel File Attachment

Monthly Sales Tax Return for Withholding Agents

Particulars of Withholding Agent / Tax Payer / Collector

NTN / FTN	<input type="text" value=""/>	Name	<input type="text" value=""/>
Tax Period	<input type="text" value=""/>	Address	<input type="text" value=""/>

Help & Guideline

No Download Link Available

SELECTION OF TAX PERIOD

After selecting calendar year, you will have to select tax period for which monthly sales tax return is to be filed.

WHT Statements Control Centre

Please select one option from each of the following and click Go button; a new screen will be displayed on the right hand side for working:

1) Calendar Year

2) Year Ending Date

3) Frequency

Monthly

4) Statement Sales Tax Return

Statement

4) Data Type

Online Data Entry
 Excel File Attachment

[Help & Guideline](#)

No Download Link Available

Monthly Sales Tax Return for Withholding Agents

Particulars of Withholding Agent / Tax Payer / Collector

NTN / FTN	<input type="text"/>	Name	<input type="text"/>
Tax Period	<input type="text"/>	Address	<input type="text"/>

MANUAL DATA ENTRY

In case of few transactions, manual data could be fed by selecting Online Data Entry option.

WHT Statements Control Centre

Please select one option from each of the following and click Go button; a new screen will be displayed on the right hand side for working:

1) Calendar Year

2) Year Ending Date

3) Frequency Monthly

4) Statement Type Sales Tax Return Statement

4) Data Type Online Data Entry Excel File Attachment

[Help & Guideline](#)

No Download Link Available

Monthly Sales Tax Return for Withholding Agents

Particulars of Withholding Agent / Tax Payer / Collector

NTN / FTN	<input type="text"/>	Name	<input type="text"/>
Tax Period	<input type="text"/>	Address	<input type="text"/>

ONLINE DATA ENTRY INTERFACE

WHT Statements Control Centre

Please select one option from each of the following and click Go button; a new screen will be displayed on the right hand side for working:

1) Calendar Year

2) Year Ending Date

3) Frequency Monthly

4) Statement Type Sales Tax Return Statement

4) Data Type Online Data Entry Excel File Attachment

[Help & Guideline](#)

No Download Link Available

Monthly Sales Tax Return for Withholding Agents

Particulars of Withholding Agent / Tax Payer / Collector

NTN / FTN	<input type="text" value="[REDACTED]"/>	Name	<input type="text" value="[REDACTED]"/>
Tax Period	<input type="text" value="31/01/2017"/>	Address	<input type="text" value="[REDACTED]"/>

Sales Tax Return Statement Status: Preparing

1. NTN	<input type="text"/>	2. CNIC	<input type="text"/>
3. Type	<input type="text" value="Supplies"/>	5. No of Invoices	<input type="text"/>
3. Supplier's Name		<input type="text"/>	
6. ST Charged		<input type="text" value="0"/>	7. ST Deducted
		<input type="text" value="0"/>	<input type="text"/>

Statement Records - Attached Files

No files are attached with this statement

Statement Records - Online Entry

No record found

Head of Account (NAMCode)	Description	Amount
---------------------------	-------------	--------

VOLUMINOUS DATA ENTRY

In case of voluminous transactions, an MS Excel format template could be attached through Excel File Attachment option.

FBR PAKISTAN Taxpayer Facilitation Portal (e.fbr.gov.pk)

Home Administration Registration Declaration Requests e-Payments e-Folder CREST Logout

WHT Statements Control Centre

Please select one option from each of the following and click Go button; a new screen will be displayed on the right hand side for working:

- 1) Calendar Year
- 2) Year Ending Date
- 3) Frequency
- 4) Statement Type
- 4) Data Type

Excel File Attachment (highlighted in orange)

reset GO

No Download Link Available

Monthly Sales Tax Return for Withholding Agents

Particulars of Withholding Agent / Tax Payer / Collector

NTN / FTN Tax Period Name Address

Sales Tax Return Statement Status: Preparing

Back Nil Statement Online Entry **Attach File**

1. NTN 2. CNIC 3. Supplier's Name
3. Type 5. No of Invoices 6. ST Charged 7. ST Deducted

Add Update Delete Clear Print Verify Submit Revise

Statement Records – Attached Files

No files are attached with this statement

Statement Records – Online Entry

No record found

Head of Account (NAMCode)	Description	Amount
B-02341	Sales Tax on Goods	
B-02366	Sales Tax on Services	
Total Amount Deposited		

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EXCEL FILE ATTACHMENT INTERFACE

After selecting Excel File Attachment option, this interface would appear. The MS excel template could be downloaded from Download Sample File option.

The screenshot displays the Taxpayer Facilitation Portal (e.fbr.gov.pk) interface. The main header shows the FBR Pakistan logo and the portal name. The navigation menu includes Home, Administration, Registration, Declaration, Requests, e-Payments, e-Folder, CREST, and Logout. The user is logged in as COY (LTU KARACHI).

The main content area is titled "Monthly Sales Tax Return for Withholding Agents". It contains a form for "Particulars of Withholding Agent / Tax Payer / Collector" with fields for NTN / FTN, Tax Period, Name, and Address. Below this is the "Attach Statement File" section, which is currently in "Status: Preparing" mode. The status bar includes "Back", "Online Entry", and "Attach File" buttons.

The "Attach Statement File" section includes a note: "Note: If you have imported your attachment files before 22/12/2011, and you are still in *preparing mode* then delete those files. Please download new template and attach again in order to verify your statements successfully. Already verified OR submitted statements does not need above mentioned steps to follow." Below the note is a "Browse File" button and a "File Type" dropdown menu set to "Excel File (For up to 65,000 records)". There are "Import" and "Cancel" buttons, with the "Import" button highlighted by a red box.

At the bottom of the interface, there is a "Download Sample File" button. Below this, the "Attached Files" section shows "No file attached".

A file upload dialog box is open at the bottom of the screen, asking: "Do you want to open or save Monthly Sales Tax Return Statement Import Template.xls (17.0 KB) from e.fbr.gov.pk?". The dialog box has "Open", "Save", and "Cancel" buttons.

EXAMPLE OF MS EXCEL TEMPLATE

Monthly Sales Tax Return Statement Import Template [Compatibility Mode] - Excel

FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW Nitro Pro 8 Muhammad Rehan

Clipboard Font Alignment Number Styles Cells Editing

A3 2222222-2

	A	B	C	D	E	F	G	H
1	TaxPayer_NTN	TaxPayer_CNIC	TaxPayer_Name	Type	No_Of_Invoices	SalesTax_Charged	SalesTax_Deducted	
2	1111111-1	11111-1111111-1	asma	Sales Tax	25	1000	200	
3	2222222-2	11111-1111111-2	aminah	Sales Tax on services	33	2000	400	
4	3333333-3	11111-1111111-3	rashida	Sales Tax	90	3000	600	
5	4444444-4	11111-1111111-4	ali	Sales Tax	110	4000	800	
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								

Sheet1

READY 100%

IMPORTING EXCEL FILE

The screenshot shows the FBR Pakistan Taxpayer Facilitation Portal. The main heading is "Taxpayer Facilitation Portal (e.fbr.gov.pk)". The user is logged in as "COY (LTU KARACHI)". The page title is "Monthly Sales Tax Return for Withholding Agents".

The form includes the following sections:

- Particulars of Withholding Agent / Tax Payer / Collector:** Fields for NTN / FTN, Tax Period (30/11/2015), Name, and Address.
- Attach Statement File:** A section with a "Status: Preparing" indicator and buttons for "Back", "Online Entry", and "Attach File".
- Note:** A note stating: "Note: If you have imported your attachment files before 22/12/2011, and you are still in *preparing mode* then delete those files. Please download new template and attach again in order to verify your statements successfully. Already verified OR submitted statements does not need above mentioned steps to follow."
- File Selection:** A "Browse File" button next to a text field containing the file path "C:\Users\... Desktop\Monthly Sales Tax Return State...". A "Browse..." button is also present.
- File Type:** A radio button selected for "Excel File (For up to 55,000 records)".
- Import/Cancel Buttons:** An "Import" button with a green arrow icon and a "Cancel" button with a red 'X' icon are both highlighted with red boxes.
- Download Sample File:** A link to "Download Sample File" with a "NEW" badge.
- Attached Files:** A section showing "No file attached".
- Guide Lines:** A section with instructions: "Instructions Sales tax return for Withholding agent. Please do not change the heading labels and do not provide bottom totals or Add any New Column. 1. Taxpayer NTN/FTN: Please provide 8 Digits NTN in format #####-#, if 7 Digits NTN is available then provide in format #####-0".

The left sidebar contains navigation options for "WHT Statements Control Centre" and "WHT Statements" with instructions: "Please select one option from each of the following and click Go button; a new screen will be displayed on the right hand side for working:". The options are:

- 1) Calendar Year: 2015
- 2) Year Ending Date: [Dropdown]
- 3) Frequency: Monthly (Nov)
- 4) Statement Type: Sales Tax Return Statement
- 4) Data Type: Excel File Attachment

Buttons for "Reset" and "Go" are located below the "Data Type" section. A "Help & Guideline" link and "No Download Link Available" message are also present.

SUCCESSFUL EXCEL FILE ATTACHMENT

In case of successful excel file attachment, following interface would appear. In case excel file is not attached successfully, portal would show discrepancies. After successful excel file attachment you should select Online data entry option.

The screenshot displays the Taxpayer Facilitation Portal (e.fbr.gov.pk) interface for filing a Monthly Sales Tax Return for Withholding Agents. The user is logged in as [REDACTED] - COY (LTU KARACHI). The interface includes a navigation menu with options like Home, Administration, Registration, Declaration, Requests, e-Payments, e-Folder, CREST, and Logout. The main content area shows the 'Monthly Sales Tax Return for Withholding Agents' form. The 'Data Type' section has 'Online Data Entry' selected, which is highlighted with a red box. A message indicates 'Your file has been attached successfully'. Below this, there is a 'Browse File' section with a 'Choose File' button and a 'File Type' dropdown set to 'Excel File (For up to 65,000 records)'. An 'Import' button is visible. At the bottom, an 'Attached Files' table shows the following data:

File Name	Number Of Records	Taxable Amount	Tax Amount	Deposited Amount	View	Delete
Monthly Sales Tax Return Statement Import Template (2).xls	1	0	1,000	200	View	Delete
	1	0	1,000	200		

Below the table, there are 'Guide Lines' and instructions for the sales tax return for withholding agents, including a note to not change heading tables and not provide bottom totals.

VERIFICATION AND SELECTION OF CPRs

In case of no discrepancies, you should select Verify option. After selection of Verify option, option to add CPR would be enabled. Here you are required to manually add CPR number. Once you have added CPR numbers, portal would take about 12 to 24 hours processing time.

Home Administration ▶ Registration ▶ Declaration ▶ Requests ▶ e-Payments ▶ e-Folder CREST Logout

WHT Statements Control Centre
Please select one option from each of the following and click Go button; a new screen will be displayed on the right hand side for working:

1) Calendar Year []
2) Year Ending Date [...Year Ending Date...]
3) Frequency [Monthly Nov]
4) Statement Type [Sales Tax Return Statement]
4) Data Type [Online Data Entry]

[-] - COY (LTU KARACHI)

Monthly Sales Tax Return for Withholding Agents

Particulars of Withholding Agent / Tax Payer / Collector

NTN / FTN [] Name []
Tax Period [] Address []

Sales Tax Return Statement Status: Preparing
[Back] [Nil Statement] [Online Entry] [Attach File]

1. NTN [] 2. CNIC [] 3. Supplier's Name []
3. Type [Supplies] 5. No of Invoices [] 6. ST Charged [0] 7. ST Deducted [0]
[Add] [Update] [Delete] [Clear] [Pin] [Verify] [Submit] [Revise]

Statement Records – Attached Files

File Name	Records	Taxable Amount	Tax Amount	Deposited Amount
Monthly Sales Tax Return Statement Import Template (2).xls	1	0	1,000	200
	1	0	1,000	200

Statement Records – Online Entry
No record found

Head of Account

(NAMCode)	Description	Amount
B-02341	Sales Tax on Goods	200
B-02366	Sales Tax on Services	0
Total Amount Deposited		200

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SUBMISSION OF RETURN

Once CPRs are successfully processed, submit option would be enabled.

Home Administration ▶ Registration ▶ Declaration ▶ Requests ▶ e-Payments ▶ e-Folder CREST Logout

WHT Statements Control Centre
Please select one option from each of the following and click Go button; a new screen will be displayed on the right hand side for working:

1) Calendar Year []
2) Year Ending Date [...Year Ending Date...]
3) Frequency [Monthly Nov]
4) Statement Type [Sales Tax Return Statement]
4) Data Type [Online Data Entry]
[Reset] [Go]
Help & Guideline
No Download Link Available

COY (LTU KARACHI)

Monthly Sales Tax Return for Withholding Agents

Particulars of Withholding Agent / Tax Payer / Collector

NTN / FTN [] Name []
Tax Period [] Address []

Sales Tax Return Statement Status: Preparing

[Back] [Nil Statement] [Online Entry] [Attach File]

1. NTN [] 2. CNIC [] 3. Supplier's Name []
3. Type [Supplies] 5. No of Invoices [] 6. ST Charged [0] 7. ST Deducted [0]

[Add] [Update] [Delete] [Clear] [Print] [Verify] [Submit] [Revise]

Statement Records – Attached Files

File Name	Records	Taxable Amount	Tax Amount	Deposited Amount
Monthly Sales Tax Return Statement Import Template (2).xls	1	0	1,000	200
	1	0	1,000	200

Statement Records – Online Entry

No record found

Head of Account

(NAMCode)	Description	Amount
B-02341	Sales Tax on Goods	200
B-02366	Sales Tax on Services	0
Total Amount Deposited		200

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***PROCEDURE FOR E-FILING
SINDH SALES TAX RETURNS***

SRB E-PORTAL INTERFACE

After you login, the below user interface appears.

The screenshot shows the Sindh Revenue Board Taxpayer Facilitation Portal. At the top left is the SRB logo. The header contains the text "Sindh Revenue Board Taxpayer Facilitation Portal". Below the header is a navigation menu with links: Home, Administration, Registration, Declaration, Requests, e-Payments, e-Folder, and Logout. A yellow banner displays the user's name and "(SRB Office)". On the left, a "Why SRB" section explains the benefits of the virtual tax office and bank. The main content area features a "Dear Taxpayer" message and an "e-Folder" widget showing a list of documents for the 2011-12 tax year. The footer includes contact information, a security notice, and a copyright notice for PRAL.

Sindh Revenue Board
Taxpayer Facilitation Portal

Home Administration Registration Declaration Requests e-Payments e-Folder Logout

(SRB Office)

Why SRB

Now you have a Virtual Tax Office & Virtual Bank working round the clock. Therefore, why visit Tax offices/bank and submit returns manually, if you can easily prepare and submit returns electronically without leaving your office or home. Save your precious time, apply for e-Enrollment now and enjoy the benefits of e-Services offered by Sind Revenue Board.

e.support@srb.gos.pk
(021) 111 - 778 - 000

Dear Taxpayer,

We have created an e-Folder for you to view your submitted documents, messages & news etc. Sent by SRB and you

Please click to view e-Folder

e-Folder

Tax Year: 2011 - 12

- Declaration (6)
 - ST Return (4)
 - ST Statements (0)
- Requests (11)
 - ST Request (11)
 - Payment Request (0)

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Best viewed at 1024x768 with Internet Explorer 6.0.

Secured By: VeriSign
Copyright ©: PRAL - 2011

SELECTION OF SALES TAX RETURN

Under Declaration option, select Sales Tax on Services Return from Sales tax option.

The screenshot displays the Sindh Revenue Board Taxpayer Facilitation Portal. The header includes the SRB logo and the text "Sindh Revenue Board Taxpayer Facilitation Portal". A navigation bar contains links for Home, Administration, Registration, Declaration, Requests, e-Payments, e-Folder, and Logout. The "Declaration" menu is open, showing a dropdown for "Sales Tax" with "Sales Tax on Services Return" highlighted. Other options in the dropdown include "Sales Tax Return for Withholding Agents", "Monthly Statement By Shipping Agents", "Reconciliation By Banking And Non-Banking Financial Companies", "Statement of Services Provided or Rendered by the Clubs", "Monthly Statement For Telecom Services", "Monthly Statement of services Rendered by Stevedore", and "Quarterly Statement of the Services Rendered by the Ship Management Service Provider".

Why SRB
Now you have a Virtual Tax Office & Virtual Bank working round the clock. Therefore, why visit Tax offices/bank and submit returns manually, if you can easily prepare and submit returns electronically without leaving your office or home. Save your precious time, apply for e-Enrollment now and enjoy the benefits of e-Services offered by Sind Revenue Board.

e.support@srb.gos.pk
(021) 111 - 778 - 000

e-Folder
Tax Year: 2011 - 12
Declaration (6)
ST Return (4)
ST Statements (0)
Requests (11)
ST Request (11)
Payment Request (0)

Please click to view e-Folder

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Best viewed at 1024x768 with Internet Explorer 6.0.

Designed & Developed by PRAL
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SELECTION OF TAX PERIOD

First, you will have to select tax period for which monthly sales tax return is to be filed.

Sindh Revenue Board
Taxpayer Facilitation Portal

Home Administration Registration Declaration Requests e-Payments Logout

Print this Page

Sales Tax (Control Center)

Tax Period

Monthly Quarterly Half Yearly

Select
Jan,17
Dec,16
Nov,16
Oct,16
Sep,16
Aug,16
Jul,16
Jun,16
May,16
Apr,16
Mar,16
Feb,16
Jan,16
Dec,15
Nov,15
Oct,15
Sep,15
Aug,15
Jul,15
Jun,15
May,15
Apr,15
Mar,15
Feb,15
Jan,15
Dec,14
Nov,14
Oct,14
Sep,14

Return

File Null Return

Print Sales Tax Return

Print Sales Tax Annexes

How To File Return

Download Tutorial

Note: If you have any business account, you should file the tax return for the period, then file the 'File Null Return' above.

List

All, Prepared, Submitted, Revised, Summary Report

REGISTRY

Government of Sindh
Sindh Revenue Board
Sales Tax on Services Return

Current N°

SNTN	Name	Tax Period	Normal	Amended	Submission Date

CNIC in case of

Individual

COY/AOP/IND

Service Category

Individual

COMPANY

SERVICE PROVIDED OR RENDERED BY PERSONS ENGAGED IN INTER-CITY TRANSPORTATION OR CARRIAGE OF GOODS BY ROAD

Tax Office

SRB-Karachi

Service Code

9836.0000

SELECTION OF SALES TAX ON SERVICES RETURN

After selecting tax period, you will have to select Sales Tax on Services Return Option



Sindh Revenue Board
Taxpayer Facilitation Portal

Home Administration Registration Declaration Requests e-Payments Logout

Print this Page

Sales Tax (Control Center)

Tax Period
 Monthly Quarterly Half Yearly Annually

Sales Tax on Services Return

[File Null Return](#)

[Print Sales Tax Return](#)

[Print Sales Tax Return with Annexes](#)

[How To Fill 'Sales Tax-Return'](#)

[Download Sales Tax-Return Tutorial](#)

Note: If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above.

Government of Sindh
Sindh Revenue Board
Sales Tax on Services Return

Current N°

SNTN	Name	Tax Period	Normal	Amended	Submission Date	Tax Office	Service Code
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	SRB-Karachi	9836.0000
CNIC in case of		COY/AOP/IND	Service Category		Tax Office		
Individual		<input type="text"/>	COMPANY		SERVICE PROVIDED OR RENDERED BY PERSONS ENGAGED IN INTER-CITY TRAF		SRB-Karachi
Principal Service		SERVICE PROVIDED OR RENDERED BY PERSONS ENGAGED IN INTER-CITY TRANSPORTATION OR CARRIAGE OF GOODS BY ROAD					Service Code
							9836.0000

INTERFACE OF SALES TAX RETURN

After selecting Sales Tax on Services Return option, this interface would appear. Here you have to select respective Annexures to input data.

[Print SalesTax Return](#)

[Print SalesTax Return with Annexes](#)

[How To Fill 'Sales Tax-Return'](#)

[Download Sales Tax-Return Tutorial](#)

Note:If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above.

List

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[Taxpayer Guidance](#)

[Taxpayer Guidance](#)

Messages

[View Received Messages](#)

[Send New Messages](#)

[Reply Received Messages](#)

System Alerts (Total=0)

[Non-Filing \(0\)](#)

[Discrepancies \(0\)](#)

[Notifications \(0\)](#)

-

COMPANY

SERVICE PROVIDED OR RENDERED BY PERSONS ENGAGED IN INTER-CITY TRA

SRB-Karachi

Principal Service

Service Code

SERVICE PROVIDED OR RENDERED BY PERSONS ENGAGED IN INTER-CITY TRANSPORTAION OR CARRIAGE OF GOODS BY ROAD

9836.0000

	Description	Value	Sales Tax Amount
SALES TAX CREDITS	1. Domestic Purchases excluding fixed assets for Providing/Rendering of Service Annex-A	0	0
	2. Imports excluding fixed assets (includes value addition tax on commercial imports) Annex-B	0	0
	3. Capital / Fixed Assets (Domestic Purchases & Imports)	0	0
	4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services and relating to services Provided in the other Jurisdiction and taxed there)		0
	5. Input Tax for the month = [(1 + 2) - 4]		0
	6. Credit carried forward from previous tax period(s) (determined by the Department where applicable)		0
	7. Sales Tax withheld by the buyer as withholding agent Annex-C		0
	8. Accumulated credit = [(5 + 6+7)]		0
SALES TAX DEBITS	9. Services provided/rendered Annex-C	0	0
	10. Services Exported Annex-D	0	
	11. Output Tax for the month = (9)		0
/ REFUNDABLE	12. Input for the month (admissible under the Rules) = [6+[admissible inputs of 1 & 2]-4]		0
	13. Available Balance (Cr or Dr) = [11 - (7 + 12)]		0
	14. Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above	<input type="radio"/> Yes <input checked="" type="radio"/> No	No
	14a. Sales Tax withheld by the return filer as withholding agent Annex-A		0
	15. Sales Tax Payable =[if 13 > 0 then 13 + 14a otherwise 14a]		0
	16. Refund Claim on Capital/ Fixed Assets = [if 14 = "No" then "Minimum of Fixed Assets and Available Balance" otherwise zero]		0
	17. Credit to be carried forward= [if 13 < 0 and (13 + 16) < 0 then -(13 + 16) otherwise zero]		0
	18. End-of-Year Refund Claim= [if Tax Month = "JUN" and 17 > 0 then 17 otherwise zero]		0
	19. Net Credit carried forward= [if Tax Month = "JUN" then zero otherwise 17]		0

INTERFACE OF ANNEXURE 'A'

After selecting Annexure 'A', this interface would appear. In case of few transactions, manual data could be fed by filling respective details in the following tabs . In case of voluminous transactions, an MS Excel format template could be attached in "Attach file" option.

Sales Tax (Control Center)

Tax Period
 Monthly Jan,17

[Sales Tax on Services Return](#)

[Print SalesTax Return](#)

[Print SalesTax Return with Annexes](#)

[How To Fill 'Sales Tax-Return'](#)

[Download Sales Tax-Return Tutorial](#)

Note:If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above.

List
[All](#) , [Prepared](#) , [Submitted](#) , [Revised](#) , [Summary Report](#)

[Taxpayer Guidance](#)

[Taxpayer Guidance](#)

Messages
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[Send New Messages](#)
[Reply Received Messages](#)

System Alerts (Total=0)
[Non-Filing \(0\)](#)
[Discrepancies \(0\)](#)
[Notifications \(0\)](#)

Current N^o 2699479

Sindh Revenue Board Sales Tax on Services Return

REGISTRY

SNTN
[REDACTED]

CNIC in case of Individual
[REDACTED]

Principal Service
SERVICE PROVIDED OR RENDERED BY PERSONS ENGAGED IN INTER-CITY TRANSPORTATION OR CARRIAGE OF GOODS BY ROAD

Name
[REDACTED]

COY/AOP/IND
COMPANY

Service Category
SERVICE PROVIDED OR RENDERED BY PERSONS ENGAGED IN INTER-CITY TRANSPORTATION OR CARRIAGE OF GOODS BY ROAD

Tax Period
Jan, 2017

Normal Amended Submission Date
N [REDACTED]

Tax Office
SRB-Karachi

Service Code
9836.0000

Preparing

Annex-A Summary of Domestic Purchases

NTN
[REDACTED]

Doc. Type
Purchase Invoice

Purchase Type
Goods

Sales Tax Involved [REDACTED]

CNIC
[REDACTED]

Doc. No.
[REDACTED]

Rate
15

GST Withheld [REDACTED]

Name
[REDACTED]

Doc. Date
[REDACTED] (DD/MM/YYYY)

Value
[REDACTED] (Excluding GST)

Credit Not Allowed [REDACTED]

HS Code
[REDACTED]

District
BADIN

Add Update Delete Clear Attach File Print Back To Return Grid List All

Particulars of Supplier		Document				Value of Purchase		Sales Tax Involved	Credit Not Allowed	GST Withheld	RP	Record Sour							
SUP	STS	Sr.	NTN	CNIC	Name	District	Type	Number	Date	HS Code	Purchase Type	Rate	Value of Purchase	Sales Tax Involved	Credit Not Allowed	GST Withheld	RP	Record Sour	
Total (Net after incorporating the Credit/Debit Notes, if any)														0	0	0	0		

INTERFACE OF “ATTACH FILE” OPTION

After selecting “Attach file”, this interface would appear. The MS excel template could be downloaded from “Download Sample File” option.

Home Administration Registration Declaration Requests e-Payments Logout

Print this Page

Sales Tax (Control Center)

Tax Period
● Monthly Jan.17

[Sales Tax on Services Return](#)

[Print SalesTax Return](#)
[Print SalesTax Return with Annexes](#)
[How To Fill 'Sales Tax-Return'](#)
[Download Sales Tax-Return Tutorial](#)
Note:If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above.
List
[All](#) , [Prepared](#) , [Submitted](#) , [Revised](#) , [Summary Report](#)

Government of Sindh
Sindh Revenue Board
Sales Tax on Services Return

Current N° 2699479

Preparing

SNTN	Name	Tax Period	Normal	Amended	Submission Date
[REDACTED]	[REDACTED]	Jan. 2017	N		

REGISTRY

CNIC in case of
Individual

COY/AOP/IND COMPANY Service Category SERVICE PROVIDED OR RENDERED BY PERSONS ENGAGED IN INTER-CITY TRA

Principal Service SERVICE PROVIDED OR RENDERED BY PERSONS ENGAGED IN INTER-CITY TRANSPORTAION OR CARRIAGE OF GOODS BY ROAD

Tax Office SRB-Karachi

Service Code 9836.0000

Sales Tax on Services Return

Browse for File: Browse... [Import Data](#)

[Download Sample File](#)

[Upload Files](#)

[Back To Return](#) [Back to Annexure A](#)

INTERFACE OF ANNEXURE 'B'

After selecting Annexure 'B', this interface would appear. In case of few transactions, manual data could be fed by filling respective details in the following tabs . In case of voluminous transactions, an MS Excel format template could be attached in "Attach file" option.

Home Administration Registration Declaration Requests e-Payments Logout

Print this Page

Sales Tax (Control Center)

Government of Sindh
Sindh Revenue Board
Sales Tax on Services Return

Current N^o 2699479

Tax Period
 Monthly Jan, 17

Preparing

REGISTRY

SNTN [Redacted] **Name** [Redacted] **Tax Period** Jan, 2017

Normal **Amended** **Submission Date** [Redacted]

Individual **COY/AOP/IND** **Service Category**

Principal Service

Tax Office SRB-Karachi **Service Code** 9836.0000

Annex-B Goods Declaration Imports

One Custom PaCCs/CARE WBOC

Collectorate KAPR/APPRaisalment COLL **GD Type** Select **GD/CRN No.** **GD Date**

Type Zero Rated **ST Rate** 16 **ST Value** **ST Paid**

Value Addition Tax on Commercial **FED/SED Paid**

Note: If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above.

List
All, Prepared, Submitted, Revised, Summary Report
Taxpayer Guidance
Taxpayer Guidance

Particulars of GD Imports (Machine No.)											
Sr No	Collectorate	GD Type	GD Number	GD Date	Type	ST Rate	Taxable Value of Imports	ST Paid at Import Stage	Value Addition Tax on Commercial	FED Paid at Import Stage	Record Source
Total:							0	0	0	0	

INTERFACE OF ANNEXURE 'C'

After selecting Annexure 'C', this interface would appear. In case of few transactions, manual data could be fed by filling respective details in the following tabs . In case of voluminous transactions, an MS Excel format template could be attached in "Attach file" option.

Sales Tax (Control Center)

Tax Period
 Monthly Jan,17 ▼

[Sales Tax on Services Return Annex - A](#)

[Print SalesTax Return](#)
[Print SalesTax Return with Annexes](#)

[How To Fill 'Sales Tax-Return'](#)
[Download Sales Tax-Return Tutorial](#)

Note:If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above.

List
[All](#) , [Prepared](#) , [Submitted](#) , [Revised](#) , [Summary Report](#) , [Taxpayer Guidance](#)

[Taxpayer Guidance](#)

Messages
[View Received Messages](#)
[Send New Messages](#)
[Reply Received Messages](#)

System Alerts (Total=0)
[Non-Filing \(0\)](#)
[Discrepancies \(0\)](#)
[Notifications \(0\)](#)

Sindh Revenue Board
Sales Tax on Services Return Current N^o 2699479

REGISTRY

SNTN **Name** **Tax Period** Jan, 2017

CNIC in case of
Individual **COY/AOP/IND** **Service Category**

- COMPANY SERVICE PROVIDED OR RENDERED BY PERSONS ENGAGED IN INTER-CITY TR

Principal Service
SERVICE PROVIDED OR RENDERED BY PERSONS ENGAGED IN INTER-CITY TRANSPORTAION OR CARRIAGE OF GOODS BY ROAD

Normal N **Amended** **Submission Date**

Tax Office SRB-Karachi

Service Code 9836.0000

Preparing

Annex-C (Domestic Sales Invoices)

Buyer Type Intermediary ▼ **NTN** **CNIC**

Name **Doc. Type** SSTWH ▼ **Doc. No.**

Doc. Date **HS Code** **Sale Type** Services ▼ **Rate** 15 ▼

District of Buyer BADIN ▼

Sales Value **Sales Tax Involved** **Extra Amount** **GST Withheld**

Add
Update
Delete
Clear
Attach File
Print
Back To Return
Grid List
All ▼

Sr.	Particulars of Buyer			Document									
	NTN	CNIC	Name	District of Buyer	Buyer Type	Type	Number	Date	HS Code	Sale Type	Rate	Sales Value	Sales Tax
Total (Net after incorporating the Credit/Debit Notes, if any)													0

INTERFACE OF ANNEXURE 'D'

After selecting Annexure 'D', this interface would appear. In case of few transactions, manual data could be fed by filling respective details in the following tabs . In case of voluminous transactions, an MS Excel format template could be attached in "Attach file" option.

Home Administration Registration Declaration Requests e-Payments Logout

Print this Page

Sales Tax (Control Center)

Tax Period: Monthly Jan, 17

[Sales Tax on Services Return](#)
[Annex - A](#)
[Annex - C](#)

Print Sales Tax Return
 Print Sales Tax Return with Annexes

How To Fill 'Sales Tax-Return'
[Download Sales Tax-Return Tutorial](#)

Note: If you don't have any business activity during the tax period, then just click the 'File Null Return' link given above.

List
[All](#), [Prepared](#), [Submitted](#), [Revised](#), [Summary Report](#)
[Taxpayer Guidance](#)

[Taxpayer Guidance](#)
[Messages](#)

**Government of Sindh
 Sindh Revenue Board
 Sales Tax on Services Return**

Current N° 2699479

Preparing

REGISTRY

SNTN: [Redacted] Name: [Redacted] Tax Period: Jan, 2017

Normal: Amended: Submission Date: []

Individual: COY/AOP/IND: Service Category: [] Tax Office: SRB-Karachi

Principal Service: [] Service Code: 9836.0000

Annex-D (Goods Declarations-Exports)

One Custom PaCCS/CARE WEBOC

Collectorate: KEXP(EXPORT COLLECTORAT) GD Type: Select GD/CRN No.: [] GD Date: []

Export Value: [] (Rs.) M.R.No.: []

Value of Goods/Services: [] Value of Short Shipment: [] Value of Goods/Services Admissible for Refund: [] MATE Receipt Date: []

Actually Shipped

Grid List All

Sr	Particulars of GD EXPORT (Machine Number.)				Value of Exports In PK Repees	Value of Goods/Services Actually Shipped	Value of Short Shipment	Value of Goods/Services Admissible for Refund	MATE Receipt No., Where Applicable	MATE Receipt Date	Record Source
	Collectorate	GD Type	GD Number	GD Date							
Total:					0	0	0	0			

FEED CPR OPTION

After inputting data in relevant Annexures, You will have to select Feed CPR option to select relevant tax payment

Notifications (0)

PAYABLE / REFUNDABLE

13. Available Balance (Cr or Dr) = [11 - (7 + 12)]

14. Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above Yes No

14a. Sales Tax withheld by the return filer as withholding agent **Annex-A**

15. Sales Tax Payable = [if 13 > 0 then 13 + 14a otherwise 14a]

16. Refund Claim on Capital/ Fixed Assets = [if 14 = "No" then "Minimum of Fixed Assets and Available Balance" otherwise zero]

17. Credit to be carried forward = [if 13 < 0 and (13 + 16) < 0 then -(13 + 16) otherwise zero]

18. End-of-Year Refund Claim = [if Tax Month = "JUN" and 17 > 0 then 17 otherwise zero]

19. Net Credit carried forward = [if Tax Month = "JUN" then zero otherwise 17]

20. Fine/Penalty/Additional Tax/ Default Surcharge [a + b + c]

21. a) Additional Tax / Default Surcharge / Others (e.g Section 16, etc)

22. b) Arrears

23. c) Penalty/Fine

24. Total amount to be paid = [(15 + 20)]

25. Tax paid on normal/previous return (applicable in case of amended return)

26. Balance Tax Payable/ (Refundable) = [(24 - 25)]

27. Select bank account for receipt of refund A/C No. Bank Name Branch

HEAD WISE PAYABLE	Head of Account	Amount
	B-02384 - Sales Tax on Services	<input type="text" value="0"/>
	B-02384 - Additional Tax/Surcharge/Others	<input type="text" value="0"/>
	B-02384 - Arrears	<input type="text" value="0"/>
	B-02384 - Penalty/Fine	<input type="text" value="0"/>
	Total Amount Payable	<input type="text" value="0"/>

PAID AMOUNTS	CPR No.	Amount

Print Acknowledgement **Feed CPR** e-Payment Print Challan Null Return Delete Save Verify Submit Print Prepare Proposed Revised Return

VERIFICATION AND SUBMISSION OF RETURN

After selecting relevant CPRs, you could verify and submit the return. Submit option would be enabled, once you have verified the return.

PAYABLE / REFUNDABLE	14. Do you want to Carry Forward the inputs of Capital/Fixed Assets declared at Sr-3 above	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="text" value="No"/>																			
	14a. Sales Tax withheld by the return filer as withholding agent	Annex-A	<input type="text" value="0"/>																			
	15. Sales Tax Payable = [if 13 > 0 then 13 + 14a otherwise 14a]		<input type="text" value="0"/>																			
	16. Refund Claim on Capital/ Fixed Assets = [if 14 = "No" then "Minimum of Fixed Assets and Available Balance" otherwise zero]		<input type="text" value="0"/>																			
	17. Credit to be carried forward= [if 13 < 0 and (13 + 16) < 0 then -(13 + 16) otherwise zero]		<input type="text" value="0"/>																			
	18. End-of-Year Refund Claim= [if Tax Month = "JUN" and 17 > 0 then 17 otherwise zero]		<input type="text" value="0"/>																			
	19. Net Credit carried forward= [if Tax Month = "JUN" then zero otherwise 17]		<input type="text" value="0"/>																			
	20. Fine/Penalty/Additional Tax/ Default Surcharge [a + b + c]		<input type="text" value="0"/>																			
	21. a) Additional Tax / Default Surcharge / Others (e.g Section 16, etc)		<input type="text" value="0"/>																			
	22. b) Arrears		<input type="text" value="0"/>																			
	23. c) Penalty/Fine		<input type="text" value="0"/>																			
	24. Total amount to be paid= [(15 + 20)]		<input type="text" value="0"/>																			
	25. Tax paid on normal/previous return (applicable in case of amended return)		<input type="text" value="0"/>																			
	26. Balance Tax Payable/ (Refundable) = [(24 - 25)]		<input type="text" value="0"/>																			
	27. Select bank account for receipt of refund	A/C No. <input type="text" value="Select"/>	Bank Name <input type="text"/>	Branch <input type="text"/>																		
	<table border="1"> <thead> <tr> <th style="writing-mode: vertical-rl; transform: rotate(180deg);">HEAD WISE PAYABLE</th> <th>Head of Account</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td>B-02384 - Sales Tax on Services</td> <td><input type="text" value="0"/></td> </tr> <tr> <td></td> <td>B-02384 - Additional Tax/Surcharge/Others</td> <td><input type="text" value="0"/></td> </tr> <tr> <td></td> <td>B-02384 - Arrears</td> <td><input type="text" value="0"/></td> </tr> <tr> <td></td> <td>B-02384 - Penalty/Fine</td> <td><input type="text" value="0"/></td> </tr> <tr> <td></td> <td>Total Amount Payable</td> <td><input type="text" value="0"/></td> </tr> </tbody> </table>				HEAD WISE PAYABLE	Head of Account	Amount		B-02384 - Sales Tax on Services	<input type="text" value="0"/>		B-02384 - Additional Tax/Surcharge/Others	<input type="text" value="0"/>		B-02384 - Arrears	<input type="text" value="0"/>		B-02384 - Penalty/Fine	<input type="text" value="0"/>		Total Amount Payable	<input type="text" value="0"/>
	HEAD WISE PAYABLE	Head of Account	Amount																			
		B-02384 - Sales Tax on Services	<input type="text" value="0"/>																			
		B-02384 - Additional Tax/Surcharge/Others	<input type="text" value="0"/>																			
		B-02384 - Arrears	<input type="text" value="0"/>																			
		B-02384 - Penalty/Fine	<input type="text" value="0"/>																			
		Total Amount Payable	<input type="text" value="0"/>																			
	<table border="1"> <thead> <tr> <th style="writing-mode: vertical-rl; transform: rotate(180deg);">PAID AMOUNTS</th> <th>CPR No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>				PAID AMOUNTS	CPR No.	Amount															
	PAID AMOUNTS	CPR No.	Amount																			

Print Acknowledgement Feed CPR e-Payment Print Challan Null Return Delete Save Verify Submit Print Prepare Proposed Revised Return



***PROCEDURE FOR E-FILING
SINDH SALES TAX RETURNS
FOR WITHHOLDING AGENTS***

SRB E-PORTAL LOGIN PAGE

Sales Tax returns for withholding agents are required to be e-filed on SRB e-portal. This is where you login with your User ID and Password.



Sindh Revenue Board Taxpayer Facilitation Portal



- [e-Registration](#)
- [e-Enrolment](#)
- [Search Taxpayers](#)
- [News](#)
- [FAQs](#)
- [Helpdesk & Support](#)
- [About Us](#)
- [Contact Us](#)

User Guides

- [How to e-Register PDF](#)
- [How to e-Enroll PDF](#)
- [How to e-File Return PDF](#)
- [How to Pay Taxes PDF](#)
- [Tax Calander PDF](#)
- [Direct Debit PDF](#)
- [How to Sign-up Withholding agents PDF](#)

Downloads

- [SRB Scheduled-II Sindh Sales Tax on Services Act, 2011](#)
- [Sindh Sales Tax on Services Rules, 2011](#)
- [Sales Tax Return Forms](#)
- [Tax Payment Forms](#)
- [Notification for Sales Tax on Services](#)
- [NBP Authorized Branches](#)

(021) 111 - 778 - 000

e.support@srb.gos.pk

Related Links

... Welcome to Sindh Revenue Board ...

This enrollment form is applicable only for Taxpayers who provide Taxable Services. For Withholding Agents please use [e-Signup form](#)

(For a taxpayer who already has "Login ID" of eFBR Portal)

Steps:

1. Click on e-Enrolment : Enter NTN & Image Character (please Make sure that your email ID & Mobile phone # as registered at FBR are valid).
2. Login at eFBR (you will be automatically redirected to eFBR).
3. Confirm copying of your particulars from eFBR to eSRB.
4. Go to eSRB (pass code & activation code will be sent on email & mobile phone through SMS).
5. Activate your enrolment at eSRB by clicking "enrolment activation" option under e-Enrolment.
6. Enter new password and PIN code.
7. For further details and guidance [click here](#).

Attention! SERVICE PROVIDERS IN SINDH PROVINCE

Please click [e-Enrolment](#) for creating your User-ID at eSRB for e-Filing of Returns & making Tax Payments

File the tax returns and Pay the Taxes timely to avoid legal implications!

NEWS:

Please abide by the law & rules and

Login

User ID

Password

[Forgot Password](#)

Advertisements

**List of Authorized
NBP Branches
to Collect**
Sindh Sales Tax on Services

SELECTION OF SALES TAX RETURN FOR WITHHOLDING AGENTS

Under Declaration option, select Sales Tax Return for Withholding Agents from Sales tax option.

The screenshot displays the Sindh Revenue Board Taxpayer Facilitation Portal. The header includes the SRB logo, the text "Sindh Revenue Board Taxpayer Facilitation Portal", and a "LIMITED" label. The navigation menu contains: Home, Administration, Registration, Declaration, Requests, e-Payments, e-Folder, and Logout. The "Declaration" menu is expanded, showing a "Sales Tax" dropdown. The "Sales Tax" dropdown menu lists several options: Sales Tax on Services Return, Sales Tax Return for Withholding Agents, Working Statement by Shipping Agents, Reconciliation By Banking And Non-Banking Financial Companies, Statement of Services Provided or Rendered by the Clubs, Monthly Statement For Telecom Services, Monthly Statement of services Rendered by Stevedores, and Quarterly Statement of the Services Rendered by the Ship Management Service Provider. An orange box highlights the "Sales Tax" dropdown, and another orange box highlights the "Sales Tax Return for Withholding Agents" option. A yellow box highlights the "e-Folder" section, which shows a "Tax Year" dropdown set to "2011 - 12" and a list of items: Declaration (5), ST Return (4), ST Statements (0), Requests (11), ST Request (11), and Request Request (0). A button labeled "Please click to view e-Folder" is located below the dropdown menu. The footer contains contact information: e.support@srb.gos.pk, (021) 111 - 778 - 000, and a logo for PRAL. It also includes links for Home, Contact Us, Security Tips, Help, and Terms & Conditions, along with the text "Best viewed at 1024x768 with Internet Explorer 6.0." and "Secured By: VeriSign". The copyright notice is "Copyright © PRAL - 2011".

SELECTION OF CALENDAR YEAR

First, you will have to select calendar year in respect of which monthly sales tax return for withholding agents is to be filed.

Home Administration Registration Declaration Requests e-Payments Logout

WHT Statements (Control Center)

Frequency
 Monthly

Period
Year
Month

Data Type
 Online
 Attachment

Statements Type
[Sales Tax Return Statement](#)

List
[All](#) , [Prepared](#) , [Submitted](#) ,
[Revised](#) , [Summary Report](#)

[Taxpayer Guidance](#)

Messages
[View Received Messages](#)
[Send New Messages](#)
[Reply Received Messages](#)

Monthly Sales Tax Return for Withholding Agents / Franchisors

Particulars of Withholding Agent / TaxPayer / Collector

SNTN/NTN/FTN/e-Sign up #	<input type="text"/>	Name	<input type="text"/>
Tax Period	<input type="text"/>	Address	<input type="text"/>

SELECTION OF TAX PERIOD

After selecting calendar year, you will have to select tax period for which monthly sales tax return is to be filed.

WHT Statements (Control Center)

Frequency

Monthly

Period

Year

Month

Data Type

Online

Attachment

Statements Type

[Sales Tax Return Statement](#)

List

[All](#) , [Prepared](#) , [Submitted](#) ,
[Revised](#) , [Summary Report](#)

[Taxpayer Guidance](#)

Messages

[View Received Messages](#)
[Send New Messages](#)
[Reply Received Messages](#)

Monthly Sales Tax Return for Withholding Agents / Franchisors

Particulars of Withholding Agent / TaxPayer / Collector

SNTN/NTN/FTN/e-Sign up #	<input type="text"/>	Name	<input type="text"/>
Tax Period	<input type="text"/>	Address	<input type="text"/>

MANUAL DATA ENTRY

In case of few transactions, manual data could be fed by selecting Online option.

WHT Statements (Control Center)

Frequency
 Monthly

Period
Year: 2017
Month: Jan

Data Type
 Online
 Attachment

Statements Type
Sales Tax Return Statement

List
All, Prepared, Submitted, Revised, Summary Report

Taxpayer Guidance

Messages
View Received Messages
Send New Messages
Reply Received Messages

Monthly Sales Tax Return for Withholding Agents / Franchisors

Particulars of Withholding Agent / TaxPayer / Collector

SNTN/NTN/FTN/e-Sign up #: [Redacted] Name: [Redacted]
Tax Period: 01/2017 Address: [Redacted]

Sales Tax Return Statement Status: Preparing

1. SNTN	[Redacted]	2. Name of Service Provider	[Redacted]	3. CNIC	[Redacted]
4. Invoice Date	[Redacted]	5. Description of Services	[Redacted]	6. Invoice No	[Redacted]
8. ST Charged	[Redacted] 0	9. ST Deducted	[Redacted] 0		

Statement Records - Attached Files

No files are attached with this statement

Statement Records - Online Entry

ONLINE OPTION INTERFACE

WHT Statements (Control Center)	
Frequency <input checked="" type="radio"/> Monthly	
Period Year: 2017 Month: Jan	
Data Type <input checked="" type="radio"/> Online <input type="radio"/> Attachment	
Statements Type Sales Tax Return Statement	
List All , Prepared , Submitted , Revised , Summary Report	
Taxpayer Guidance	
Messages View Received Messages Send New Messages Reply Received Messages	

Monthly Sales Tax Return for Withholding Agents / Franchisors

Particulars of Withholding Agent / TaxPayer / Collector			
SNTN/NTN/FTN/e-Sign up #		Name	
Tax Period	01/2017	Address	

Sales Tax Return Statement			Status: Preparing				
			<input type="button" value="Back"/> <input type="button" value="Null Statement"/> <input type="button" value="Online Entry"/> <input type="button" value="Attach File"/>				
1. SNTN		2. Name of Service Provider		3. CNIC			
4. Invoice Date		5. Description of Services		6. Invoice No		7. Value of Services	
8. ST Charged		9. ST Deducted					
<input type="button" value="Add"/> <input type="button" value="Update"/> <input type="button" value="Delete"/> <input type="button" value="Clear"/>			<input type="button" value="Print"/> <input type="button" value="Verify"/> <input type="button" value="Submit"/> <input type="button" value="Revise"/>				

Statement Records - Attached Files
No files are attached with this statement
Statement Records - Online Entry

VOLUMINOUS DATA ENTRY

In case of voluminous transactions, an MS Excel format template could be attached through Attachment option.

Home Administration Registration Declaration Requests e-Payments Logout

WHT Statements (Control Center)

Frequency
 Monthly

Period
Year: 2017
Month: Jan

Data Type
 Online
 Attachment

Statements Type
[Sales Tax Return Statement](#)

List
[All](#), [Prepared](#), [Submitted](#), [Revised](#), [Summary Report](#)

Taxpayer Guidance

Messages
[View Received Messages](#)
[Send New Messages](#)
[Reply Received Messages](#)

Monthly Sales Tax Return for Withholding Agents / Franchisors

Particulars of Withholding Agent / TaxPayer / Collector

SNTN/NTN/FTN/e-Sign up #	<input type="text"/>	Name	<input type="text"/>
Tax Period	01/2017	Address	<input type="text"/>

Attach Statement File Status: Preparing

Browse File

File Type Excel File (For up to 85,000 records)

[Download Sample File](#)

Attached Files

ATTACHMENT INTERFACE

After selecting Attachment option, this interface would appear. The MS excel template could be downloaded from Download Sample File option.

Home Administration Registration Declaration Requests e-Payments Logout

WHT Statements (Control Center)

Frequency
 Monthly

Period
Year: 2017
Month: Jan

Data Type
 Online
 Attachment

Statements Type
[Sales Tax Return Statement](#)

List
[All](#), [Prepared](#), [Submitted](#), [Revised](#), [Summary Report](#)

Taxpayer Guidance

Messages
[View Received Messages](#)
[Send New Messages](#)
[Back Received Messages](#)

Monthly Sales Tax Return for Withholding Agents / Franchisors

Particulars of Withholding Agent / TaxPayer / Collector

SNTN/NTN/FTN/e-Sign up #		Name	
Tax Period	01/2017	Address	

Attach Statement File Status: Preparing

[Back](#) [Online Entry](#) [Attach File](#)

Browse File [Browse...](#)

File Type Excel File (For up to 65,000 records)

[Import](#) [Cancel](#)

[Download Sample File](#)

Attached Files

EXAMPLE OF MS EXCEL TEMPLATE

Monthly Sales Tax Return Statement Import Template1 [Compatibility Mode] - Excel

FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW Nitro Pro 8 Muhammad Rehan

Clipboard Font Alignment Number Styles Cells Editing

C16

	A	B	C	D	E	F	G	H	I	J
	TaxPayer_NTN	TaxPayer_Name	Description_of_Service	No_Of_Invoices	s	SalesTax_Charged	SalesTax_Deducted	InvoiceDate	CNIC	
1	1111111-1	asma		25		1000	200	20110525	61101-4135265-6	
2	2222222-2	aminah		33		2000	200	20120518	61101-3255265-1	
3	3333333-3	rashida		90		3000	200	20110913	61101-3255265-1	
4	4444444-4	ali		110		4000	200	20110123	61101-4135265-6	
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30										
31										
32										

Sheet1 Sheet2 Sheet3

READY 85%

IMPORTING EXCEL FILE

Home Administration Registration Declaration Requests e-Payments e-Folder Logout

WHT Statements (Control Center) [Redacted] - COY (SRB Office) [Redacted]

Monthly Sales Tax Return for Withholding Agents / Franchisors

Particulars of Withholding Agent / TaxPayer / Collector

SNTN/NTN/FTN/e-Sign up # [Redacted] Name [Redacted]
Tax Period [Redacted] Address [Redacted]

Attach Statement File Status: Preparing

[Back](#) [Online Entry](#) [Attach File](#)

Browse File [Browse...](#)

File Type Excel File (For up to 65,000 records)

[Import](#) [Cancel](#)

[Download Sample File](#)

Attached Files

No file attached

Guide Lines

Instructions Sales tax return for Withholding agent
Please do not change the heading lables and do not provide bottom totals or Add any New Column

Frequency
 Monthly

Period
Year [Redacted]
Month [Nov]

Data Type
 Online
 Attachment

Statements Type
[Sales Tax Return Statement](#)

List
[All](#) , [Prepared](#) , [Submitted](#) ,
[Revised](#) , [Summary Report](#)

[Taxpayer Guidance](#)

Messages
[View Received Messages](#)
[Send New Messages](#)
[Reply Received Messages](#)

System Alerts (Total=0)
[Non-Filing \(0\)](#)
[Discrepancies \(0\)](#)
[Notifications \(0\)](#)

SUCCESSFUL EXCEL FILE ATTACHMENT

In case of successful excel file attachment, following interface would appear. In case excel file is not attached successfully, portal would show discrepancies. After successful excel file attachment you should select Online option.

The screenshot displays the Sindh Revenue Board Taxpayer Facilitation Portal interface. The main heading is "Sindh Revenue Board Taxpayer Facilitation Portal". The navigation menu includes Home, Administration, Registration, Declaration, Requests, e-Payments, e-Folder, and Logout. The user is logged in as "COY (SRB Office)".

The main content area is titled "Monthly Sales Tax Return for Withholding Agents / Franchisors". It contains a form for "Particulars of Withholding Agent / TaxPayer / Collector" with fields for SNTN/NTN/FTN/e-Sign up #, Name, Tax Period, and Address. Below this is the "Attach Statement File" section, which shows a status of "Preparing" and a message: "Your file has been attached successfully". There are buttons for "Back", "Online Entry", and "Attach File".

The "Attach Statement File" section also includes a "Browse File" button, a "Choose File" input field (showing "No file chosen"), and a "File Type" dropdown set to "Excel File (For up to 65,000 records)". There are "Import" and "Cancel" buttons. A "Download Sample File" link is also present.

The "Attached Files" section displays a table with the following data:

File Name	Number Of Records	Taxable Amount	Tax Amount	Deposited Amount		
Monthly Sales Tax Return Statement Import Template (3).xls	1	0	1,000	200	View	Delete
	1	0	1,000	200		

Below the table is a "Guide Lines" section with the following instructions:

Instructions Sales tax return for Withholding agent
Please do not change the heading labels and do not provide bottom totals or Add any New Column

1. **Taxpayer NTN/FTN:**Please provide 8 Digits NTN in format #####-#.
2. **Taxpayer Name:** Please provide valid tax payer's name
3. **Type:**Select relevant type
4. **No of Invoices:**Please provide number of invoices
5. **S/Tax Charged:**Please provide value of total sales tax charged

The left sidebar contains various navigation options: WHT Statements (Control Center), Frequency (Monthly), Period (Year, Month), Data Type (Online), Statements Type (Sales Tax Return Statement), List (All, Prepared, Submitted, Revised, Summary Report), Taxpayer Guidance, Messages (View Received Messages, Send New Messages, Reply Received Messages), and System Alerts (Total=0, Non-Filing (0), Discrepancies (0), Notifications (0)).

VERIFICATION AND SELECTION OF CPRs

In case of no discrepancies, you should select Verify option. After selection of Verify option, option to add CPR would be enabled. Here you are required to manually select relevant CPRs.

Home Administration Registration Declaration Requests e-Payments e-Folder Logout

WHT Statements (Control Center) - COY (SRB Office)

Monthly Sales Tax Return for Withholding Agents / Franchisors

Particulars of Withholding Agent / TaxPayer / Collector

SNTN/NTN/FTN/e-Sign up # [Redacted] Name [Redacted]
 Tax Period [Redacted] Address [Redacted]

Sales Tax Return Statement Status: Preparing

Back Null Statement Online Entry Attach File

1. SNTN [Redacted] 2. Name of Service Provider [Redacted] 3. CNIC [Redacted]
 4. Invoice Date [Redacted] 5. Description of Services [Redacted] 6. Invoice No [Redacted] 7. Value of Services [Redacted]
 8. ST Charged [Redacted] 9. ST Deducted [Redacted]

Add Update Delete Clear Print **Verify** Submit Revise

Statement Records - Attached Files

File Name	Records	Taxable Amount	Tax Amount	Deposited Amount
Monthly Sales Tax Return Statement Import Template (3).xls	1	0	1,000	200
	1	0	1,000	200

Statement Records - Online Entry

No record found

Head of Account B-02384 Sindh Sales Tax on Services

Sr	Description	Amount
1	Sales Tax on Services (withheld)	200
2	Additional Tax/Surcharge/Others	0
3	Arrears	0
4	Penalty / Fine	0
5	Total Amount Withheld during the month	200

System Alerts (Total=0)
 Non-Filing (0)
 Discrepancies (0)
 Notifications (0)

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 Best viewed at 1024x768 with Internet Explorer 6.0.

SUBMISSION OF RETURN

Once CPRs are successfully selected, submit option would be enabled.

Home Administration Registration Declaration Requests e-Payments e-Folder Logout

WHT Statements (Control Center) - COY (SRB Office)

Monthly Sales Tax Return for Withholding Agents / Franchisors

Particulars of Withholding Agent / TaxPayer / Collector

SNTN/NTN/FTN/e-Sign up # [Redacted] Name [Redacted]
Tax Period [Redacted] Address [Redacted]

Sales Tax Return Statement Status: Preparing

1. SNTN [Redacted] 2. Name of Service Provider [Redacted] 3. CNIC [Redacted]
4. Invoice Date [Redacted] 5. Description of Services [Redacted] 6. Invoice No [Redacted] 7. Value of Services [Redacted]
8. ST Charged [Redacted] 9. ST Deducted [Redacted]

Statement Records - Attached Files

File Name	Records	Taxable Amount	Tax Amount	Deposited Amount
Monthly Sales Tax Return Statement Import Template (3).xls	1	0	1,000	200
	1	0	1,000	200

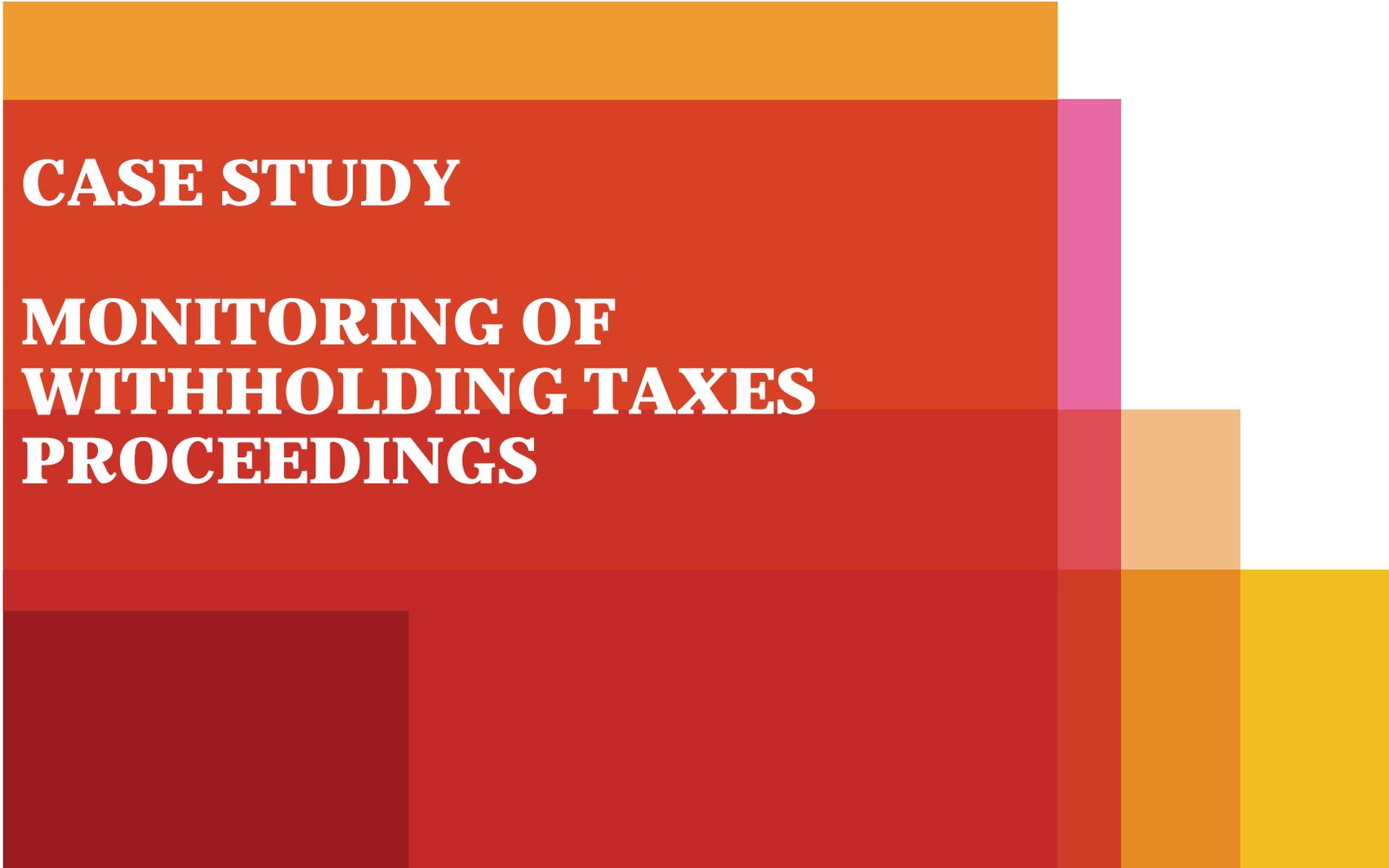
Statement Records - Online Entry

No record found

Head of Account B-02384 Sindh Sales Tax on Services

Sr	Description	Amount
1	Sales Tax on Services (withheld)	200
2	Additional Tax/Surcharge/Others	0
3	Arrears	0
4	Penalty / Fine	0
5	Total Amount Withheld during the month	200

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Best viewed at 1024x768 with Internet Explorer 6.0.



CASE STUDY

MONITORING OF WITHHOLDING TAXES PROCEEDINGS

CASE STUDY

Example of Monitoring of Withholding taxes Notice



Microsoft Word
Document



Microsoft Word
Document

Example of Reconciliation under Rule 44(4)



Microsoft Excel
Worksheet



Microsoft Excel
Worksheet

CASE STUDY

Certain hot issues in Withholding Tax Monitoring

- a) **Payments to non-residents (non-availability of withholding certificates / orders under section 152(5))**
- b) **Non-availability of valid exemption certificates for recipients**
- c) **Prizes offered for Sales promotion under section 156**
- d) **Payment of Insurance Premium to Insurance Companies**
- e) **Purchase of Imported finished goods**
- f) **Payment to Travelling Agent for the purchase of air tickets**
- g) **Payment for Freight / Cargo charges of goods to Shipping Companies / Shipping Agencies**
- h) **Payment to Retirement Funds**
- i) **Directors' fee**

CASE STUDY

Certain hot issues in Withholding Tax Monitoring (Cont'd)

- j) Reimbursement of expenses
- k) Payment to Third Party Contractors
- l) Remittance of Profit
- m) Classification of Goods / Services

Questions & Answers