

SINDH REVENUE BOARD

HOW TO E-FILE YOUR SALES TAX ON SERVICES RETURN

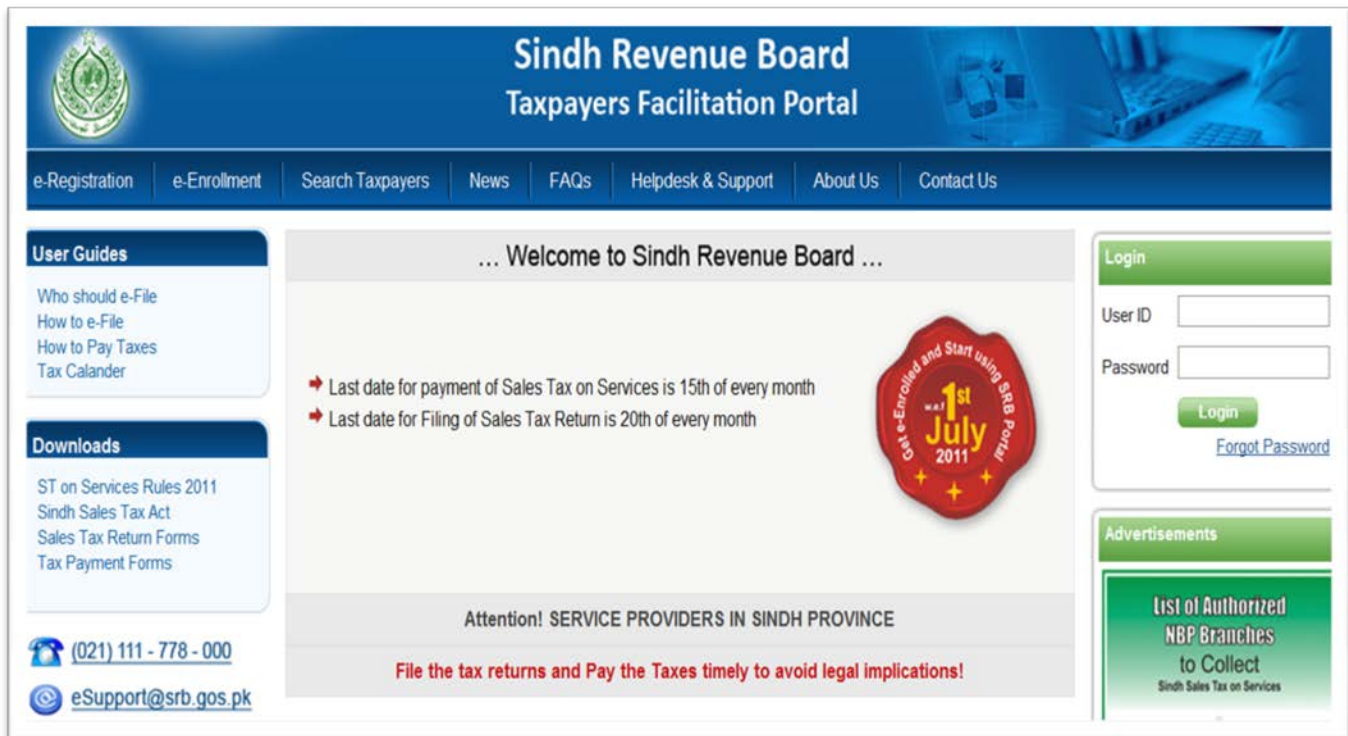
TAXPAYERS' GUIDE

2nd Version

Date: 8th July, 2011

STEP 01: LOGIN AT eSRB

(Figure 01)



- **Enter USER ID & PASSWORD and click on “login” button**

You should have USER ID & PASSWORD to login at eSRB portal.
If you do not have USER ID & PASSWORD, please enroll yourself at eSRB.
 (“How to get Enrolled”: a separate guideline is given in **User Guides**)

- **Upon successful login, you will directed to “your account at eSRB”**
(Figure 02)

Sindh Revenue Board
Taxpayers Facilitation Portal

eCBR Demo Company
(Last Login: 4-Jul-2011, 1:12 PM)

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

Why SRB

S8000006.1 - COY (SRB Office) ECBR DEMO COMPANY CHANGE 1

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.

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 (5)
 - ST Return (4)
 - ST Statements (2)
- Requests (11)
 - ST Request (11)
 - Payment Request (2)

eSupport@srb.gos.pk
[\(021\) 111 - 778 - 000](tel:(021)111-778-000)

STEP 02: PREPARATION OF SALES TAX ON SERVICES RETURN

2.0 Please click on “Declaration”, the declaration menu will show filing options.

2.1 Select “Sales Tax on Services Return”

- 2.1.1 A form will appear (Figure 03)
- 2.1.2 Fill the tabs applicable to you.
- 2.1.3 The form will be displayed into “Sections”

(Figure 03)



2.2 First section is “Registry”:

The screenshot shows the 'Registry' section of the SRB website. It contains a form with the following fields and values:

SSTN	Name	Tax Period	Normal	Amended	Submission Date
S8000006-1	ECBR DEMO COMPANY CHANGE 1				
Individual	COY/AOP/IND	Service Category			Tax Office
	COMPANY				SRB-Karachi
Principal Service					Service Code

- This section shows your registration particulars i.e. SNTN, NTN, Name, & CNIC etc.
- This section is pre-filled.

2.3 Please select “Tax Period” from left side of form:

- Select “Tax year” & “Month”

The screenshot shows the 'Sales Tax (Control Center)' interface. Under the 'Tax Period' section, the 'Monthly' radio button is selected. A dropdown menu is open, displaying a list of months from 'Jul,10' to 'Jun,11'. The 'Jun,11' option is highlighted in blue. Other visible links include 'Sales Tax on Services Return', 'File Null Return', 'Print Sales Tax Return', and 'Print Sales Tax Return with Annexes'.

2.4 Click on Sales Tax Return if you have any tax payable

2.5 Click on File Null Return, if nothing is due to pay.

This screenshot shows the 'Sales Tax (Control Center)' interface with the 'Tax Period' dropdown menu closed. The 'Monthly' radio button is selected, and the dropdown now displays 'Jan,11'. The 'Sales Tax on Services Return' link is highlighted with a dashed border. Other visible links include 'File Null Return', 'Print Sales Tax Return', and 'Print Sales Tax Return with Annexes'.

2.6 If you have click on “Sales Tax Return” the Return Form SST-03, will appear, fill its sections as follow:

2.6.1 “Sales Tax Credit” Section:

This section Accumulates input tax paid i.e. “Sales Tax Credit”. Details of items is given below.

Description		Value	Sales Tax Amount
SALES TAX CREDITS	1. Domestic Purchases excluding fixed assets	Annex-A <input type="text" value="0"/>	<input type="text" value="0"/>
	2. Imports excluding fixed assets (includes value addition tax on commercial imports)	Annex-B <input type="text" value="0"/>	<input type="text" value="0"/>
	3. Capital / Fixed Assets (Domestic Purchases & Imports)	<input type="text" value="0"/>	<input type="text" value="0"/>
	4. (-) Non-creditable inputs (relating to exempt, non-taxed supplies/rendering of services)		<input type="text" value="0"/>
	5. Input Tax for the month = [(1 + 2 + 3) - 4]		<input type="text" value="0"/>
	6. Credit carried forward from previous tax period(s)		<input type="text" value="0"/>
	7. Tax withheld by the buyer as withholding agent		<input type="text" value="0"/>
	8. Accumulated credit = [(5 + 6+7)]		<input type="text" value="0"/>

2.6.1.1 Domestic Purchases excluding fixed assets for Providing/Rendering of Services

- The Annex-A, will open as you click on it for entering your domestic purchases to claim input tax adjustment. Notes are given at the end of Annex for help.

Annex-A Summary of Domestic Purchases

NTN CNIC Name

Doc. Type Doc. No. Doc. Date HS Code

Purchase Type Rate Value District

Sales Tax GST

Involved Withheld

SUP	STS	Sr.	Particulars of Supplier			Document				Purchase Type	Rate	Value
			NTN	CNIC	Name	District	Type	Number	Date			
Total (Net after incorporating the Credit/Debit Notes, if any)												

- An auto generated summary is given at end showing status of suppliers' as a taxpayer.

	Value	Sales Tax	ST Withheld
Taxable	0	0	0
Exempt	0	0	0
Zero Rate	0	0	0
Fixed Assets	0	0	0
Gross Total			

Summary of purchase records				
Sr.	Supplier Types	Online Entry	Attachments	Total
1.	Black Listed	0	0	0
2.	Suspended	0	0	0
3.	Blocked	0	0	0
4.	Suspected	0	0	0
5.	Non Filers	0	0	0
6.	Risky	0	0	0
7.	Non-Active	0	0	0
8.	Others	1	0	1
9.	Total	1	0	1

2.6.1.2 Imports excluding Fixed Assets (Including Value Addition Tax on Commercial Imports:

- Please click on Annex B, if you have any Imports as your input to claim input tax adjustment.

Annex-B Goods Declaration Imports

One Custom
 PaCCs/CARE
 WEBOC

Collectorate:
 GD Type:
 GD/CRN No.:
 GD Date:

Type:
 ST Rate:
 ST Value:
 ST Paid:

Value Addition Tax on Commercial:
 FED/SED Paid:

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	F
Total:							0	0	0	

	Sales Taxable Value	Sales Tax at Import Stage	Value Addition Tax	FED Paid at Import Stage
Taxable (Excluding Fixed Assets)	0	0	0	0
Commercial	0	0	0	0
Exempt	0	0	0	0
Fixed Assets	0	0	0	0
Gross Total				

2.6.1.3 Capital / Fixed Assets (Domestic Purchases & Imports)

- Please enter your Purchases of Capital / Fixed Assets and Sales Tax on there.

2.6.1.4 (-) Non Creditable inputs (relating to exempt, non-taxed supplies/ rendering of services and services provided in other jurisdiction and taxed there.)

- Please enter the Tax paid there, to adjust the claim.

2.6.1.5 Input Tax for the Month: Formula: [(1+2+3)-4]

- This will be auto calculated amount from given input information.

2.6.1.6 Credit carried forward from previous tax period(s) (determined by the department where applicable)

- Please enter any credit as determined by the department.

2.6.1.7 Sales Tax withheld by the buyer as withholding agent

- Enter the amount of sales tax deducted by the buyer of your service as withholding agent.

2.6.1.8 Accumulated Credit (Sr. 8) Formula [(5+6+7)]

- Accumulated input tax credit will be automatically calculated.

2.6.2 Sales Tax Debits:

- This section calculates total output tax for the tax period. Details of each item is given below:

SALES TAX DEBITS	9. Services provided / rendered	<u>Annex-C</u>	<input type="text" value="0"/>	<input type="text" value="0"/>
	10. Services Exported	<u>Annex-D</u>	<input type="text" value="0"/>	<input type="text" value="0"/>
	11. Output Tax for the month = (9)			<input type="text" value="0"/>

2.6.2.1 Service Provided / Rendered (Annex-C)

Annex-C (Domestic Sales Invoices)

Buyer Type: NTN: CNIC:

Name: Doc. Type: Credit Note: Doc. No.:

Doc. Date: HS Code: Sale Type: Goods: Rate:

District of Buyer:

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

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

Type	Value	Sales Tax	ST Withheld
Goods Sold to End Consumers	0	0	0
Goods Sold to Intermediary	0	0	0
Services Provided to End Consumers	0	0	0
Services Provided to Intermediary	0	0	0
Gross Total	0	0	0

- This section is about domestic sales; enter the particulars of sales made in Annex-C.

2.6.2.2 Services Exported

Annex-D (Goods Declarations-Exports)

One Custom
 PaCCS/CARE
 WEBOC

Collectorate:
 GD Type:
 GD/CRN No.:
 GD Date:

Export Value: (Rs.)
 M.R.No.:
 Type:

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

Actually Shipped:

Sr	Particulars of GD EXPORT (Machine Number.)				Type	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
	Edit No.	Collectorate	GD Type	GD Number								
Total:						00	0	0				

Type	Value of Exports In PK Repees	Value of Goods/Services Actually Shipped	Value of Short Shipment	Value of Goods/Services Admissible for Refund
Goods	0	0	0	0
Services	0	0	0	0
Gross Total	0	0	0	0

- Enter the particulars of any exports made during the tax period in Annex-D.

2.6.2.3 Output Tax For the Month = (9)

- Auto calculated amount is shown in the main page.

2.6.3 Determination of Tax Liability:

PAYABLE/ REFUNDABLE	12. Input for the month admissible under the rules	<input type="text" value="0"/>
	13. Available Balance (Cr or Dr)= [11 - (7 + 12 - (1 + 2))]	<input type="text" value="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 <input type="text" value="No"/>
	15. Sales Tax Payable =[if 13 > 0 then 13 otherwise zero]	<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	<input type="text" value="0"/>
	22. b) Default Surcharge	<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"/>

2.6.3.1 Input for the month (admissible under the Rules) Formula [3+6+admissible inputs 1& 2] see notes in annex-A. (Sr. 12)

- This shows accumulated tax credit admitted during the period. (Auto calculated figure)

2.6.3.2. Available Balance (Dr. or Cr) (Sr. 13) [Formula : (11-(7+12)]

- Output-admissible during the period-withheld by buyer
- This is auto calculated figure, shows net tax Payable/Refund

2.6.3.3 Do you want to Carry Forward the Inputs of Capital/ Fixed Assets declared at Sr. 3 above Y/N (Sr. 14)

- The rules have given option to taxpayer to claim refund and carry forward it to adjust in future periods.

2.6.3.4 Sales Tax Payable: Formula [if Sr. 13>0 then Sr. 15= Sr. 13 otherwise Sr.15=0.

2.6.3.5 Refund Claim on Capital / Fixed Assets : Formula [if 14=No, then “Minimum of Fixed Assets and Available Balance” otherwise zero. (Sr.16)

- If a taxpayer wants to claim refund (Yes on Sr.14) then that amount or the net refund of inputs whichever is minimum will be refunded. Auto calculated.

2.6.3.6 Credit to be Carried forward: formula [if 13<0 (available balance is Credit side) and (13+16)<0 then -(13+16) otherwise zero] (Sr. 17)

2.6.3.7 End of Year Refund Claim (as determined periodically) formula: [if Tax Month = JUN and Sr 17 > 0 then 17 otherwise zero. (Sr. 18)

- Auto generated amounts showing your refund claim if any at the year end.

2.6.3.8 Net Credit Carried Forward formula [if tax month = JUN then Zero otherwise zero]

- If the tax year ends then no carry forward otherwise as per periodical carried forward if any.

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

- Please enter amounts of fine/penalty/additional tax/default surcharge, if any.

2.6.5.1 Total amount to be paid (Sr.24) Formula : [15+20]

- Sales Tax Payable + any additional as in Sr.20
- This figure is auto-calculated.

2.6.5.2. Tax paid on normal/previous return

(Applicable in case of amended return)

2.6.6.1 Balance tax payable / (Refundable) Formula : [24-25]

- Auto calculated, shows net tax payable/refundable

2.6.7 Select Bank Account for receipt of Refund (Sr. 27)

- In case if Sr. 26 shows a refund then please select an account for refunds.

2.8 Head-wise Payable

HEAD WISE PAYABLE		PAID AMOUNTS	
Head of Account	Amount	CPR No.	Amount
B-02382 - Sales Tax on Services	<input type="text" value="0"/>		
B-02382 - Additional Tax	<input type="text" value="0"/>		
B-02382 - Default Surcharge	<input type="text" value="0"/>		
B-02382 - Penalty/Fine	<input type="text" value="0"/>		
Total Amount Payable	<input type="text" value="0"/>		

- This is last section of form and required Payment Receipts numbers and shows a summary of Head-wise payment. Enter CPR No. and Amount in paid section.

STEP 03: E-FILING THE RETURN



3.1 Save.

- Fill and Save the Returns Form, to prepare your Return. Click “**Save**” button to do so.
- **Save** will only be available before **verification**. Once the return is verified / submitted, the save button will be disabled.

3.2 Verify & Unverify.

- When you have “**Saved/Prepared**” your Return, verify it by clicking the “**Verify**” button.
- You have to save the return once, in order to verify it.
- After verification, the Return can either be Submitted or Unverified by clicking “**Unverify**” button.
- You cannot edit/update the return in Verified mode.

3.3 E-Payment & Enter CPR No.

- If there is some amount in the “Net Tax Payable” field (Code: 99991), you will need to pay this amount before submitting your return.
- There are two ways to make the payment against the return.
 - a) **e-Payment:** If there is some Net Tax Payable against your return, the button “e-Payment” will be enabled. Click the button and follow the instructions to create an e-Payment. A PSID (Payment Slip ID) is generated by the system. Take the Payment Slip (Print) to the bank and make payment against it. A CPR Number will be issued by the bank, against the payment. Until the payment is cleared by the Bank, all the buttons remain disabled except the Print Return button. Once the payment is cleared by the bank, the button “**Enter CPR No.**” is enabled
 - b) **Manual Payment:** Pay the Net Tax Payable amount in the bank, against your Income Tax Return. A CPR Number will be issued by the bank, against the payment.
- After you have been issued a CPR Number by the bank, against the payment, enter the **CPR No.** issued and the amount paid against the CPR, by clicking “**Enter CPR No.**” button. Now the Submit button will be enabled.

3.4 **Submit.**

- **Submit** button is enabled after you have entered the CPR No.
- You can submit the Return **only** after you have VERIFIED the return.
- **Submit** the IT Return by clicking the “**Submit**” button. You will receive an **Acknowledgment Slip**. Now the return is locked for any editing. To change anything in the return, you will have to revise it and work on the revised return.

3.5 **Revise**

- **Revise** button is enabled only after you have submitted the Return.
- By clicking the “**Revise**” button you can revise the Return.
- When you click the **Revise** button, you have to follow the above mentioned steps to submit the Revised Return.

3.6 **Print Return**

- ✓ **Print Return** button is used to print the Income Tax Return.
- ✓ After clicking this “**Print Return**” button the Return you have submitted will be opened in Acrobat Reader.
- ✓ You must have Acrobat Reader to get print of the Return.

NOTE : Make sure Pop-ups are enabled in your Internet Explorer, before clicking the Print Return button

3.7 **Acknowledgment**

- ✓ On clicking the “**Acknowledgement**” button, a web-based acknowledgement slip is displayed which may be printed by clicking the print button:

* The Return is filed after you have submitted the Return.

Thank You.