GOVERNMENT OF PAKISTAN
REVENUE DIVISION
CENTRAL BOARD OF REVENUE
(SALES TAX & Federal Excise WING)
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C. No. 3(3)ST-L&P/07-Pt Islamabad, the 21st August, 2007.

SALES TAX GENERAL ORDER NO. 04/2007.

Subject: **PROCEDURE FOR ELECTRONIC FILING OF SALES TAX AND FEDERAL EXCISE RETURN THROUGH CBR's COMPUTERIZED SYSTEM (e.cbr.gov.pk)**

In exercise of the powers conferred under section sub-section (6) of section 4 and sub-rule (10) of rule 18 of the Sales Tax Rules, 2006, the Central Board of Revenue is pleased to prescribe the following procedure for electronic filing of sales tax and federal excise return through the computerized system prescribed under section 50A of the Sales Tax Act, 1990:

(i) All the registered persons who are required to file returns electronically under rule 18 of the Sales Tax Rules, 2006, shall observe the procedure prescribed in this General Order in respect of the returns due on 15th August 2007 and afterwards.

(ii) E-filing procedures in force before 1st July 2007 shall be discontinued and those taxpayers who wish to file any returns for the tax periods June 2007 or earlier shall have to do so manually.

(iii) The electronic returns can be filed directly by a registered person or through an e-intermediary licensed under the Sales Tax Rules, 2006.

(iv) A user ID, PIN code and secure password shall be assigned to each user of the Computerized System i.e. a registered person or an e-intermediary, who enrols himself for electronic filing.

(v) In case of registered persons who have already been filing returns electronically, shall be contacted through email and asked to visit a specific link for activation of their account. After activation, unique user identifier (user ID), comprising of unique identification name/ number, password and PIN code shall be sent to the registered user through email.

(vi) Persons, not already registered, shall visit the CBR's web portal or Computerized System at **e.cbr.gov.pk** and select "registration → e-enrolment" option from the menu and provide basic information as required. They shall be then required to fill in a form containing the particulars already available in the System. The intending user shall also be able to correct or update the particulars/ details already in the System. The name of an authorized person shall be mentioned on the form. The form shall be printed and signed by the competent person. The authorized person shall visit the Tax Facilitation Centre of respective Collectorate along with the printed form and his original Computerized National Identity Card. The officer incharge of the Facilitation Centre/ Division, not below the rank of an Assistant Collector, shall verify the particulars on the form with those in the System and after being satisfied in this respect shall approve the allocation of user ID, which shall be sent to the address provided. The Board, however, can waive any of the aforesaid requirements.

(vii) To file the return, the registered user shall logon at **e.cbr.gov.pk** by using assigned User ID. Following steps will be followed:

- Select Declaration → Sales Tax → Sales Tax Return
- Select the Tax Period [Month, Year] from the drop down list
- Click the Monthly Return link
- Return form will be displayed which will be filled in accordance with the instructions in the Sales Tax Rules, 2006.
- E-filing can be completed in following stages:

Preparation: The user shall fill in all the relevant fields. (The return can be saved at any time during preparation process to avoid data loss)

Verification: The return can be verified by the person having access to PIN code. He shall press the Verify Button given at the bottom of form and follow the instructions.

Payment: Payment can be made by selecting either of two options provided in the form as below:

(i) Payment Challan: This option is to be utilized by persons who want to deposit tax amount in a branch of National Bank which is not online with CBR. The payment challan shall be printed and taken to the bank where payment shall be made and CPR no. shall be obtained. This number shall be fed in the System using the 'Feed CPR' button.

(ii) e-Payment: This option can be availed by persons opting to deposit tax amount in an NBP branch which is online with CBR server. After verifying the return, e-Payment button can be clicked and a payment slip number shall be generated which can be taken to the bank and amount deposited against the same. The bank shall accept the payment and provide an acknowledgement.

<u>Submission:</u> The user shall click the Submit button and a message shall appear at the top stating that your return has been submitted. Return Submission Certificate can be printed by clicking the <u>Print Certificate</u> button. It can also be saved on user's computer in PDF/Excel format.

- In case of no business activity during the relevant period i.e. when there are no sales, purchases etc. and no payment is due, the user shall click the 'Null Return' button and then can proceed for submission of the printing the return without following through all the steps provided above.

(viii) The Collectorates / RTOs shall feed manually filed returns in the respective RTOs/ Collectorates through the new module similar to that available on the web portal.

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