

ST WHT Payment & Claim on Digitally Ordered Goods in Sales Tax Return

User Manual

Version: 0.1

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PAKISTAN REVENUE AUTOMATION (PVT.) LTD

PRAL – Head office, Software Technology Park-III, Plot No. 156, Service Road (North),
Industrial Area, I-9/3, Islamabad. Pakistan

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1. Introduction

This user manual has been developed to assist Payment Intermediaries, Courier Companies, Online Marketplaces, and other relevant stakeholders. It provides detailed instructions on executing statutory responsibilities through IRIS, including e-payment creation, PSID and CPR generation, submission of monthly withholding statements, and the claiming of admissible sales tax credits.

The guidance contained in this manual is intended to promote accuracy, consistency, and procedural compliance across all stages of sales tax withholding on digitally ordered goods.

2. Objective

The objective of this manual is to empower withholding agents and stakeholders to manage sales tax on digitally ordered goods with accuracy, efficiency, and transparency. It is intended to clarify responsibilities, provide guidance for proper utilization of the IRIS system, and ensure that all statutory obligations are met in a timely and consistent manner.

This document emphasizes clarity, consistency, and informed decision-making, enabling withholding agents and other stakeholders to contribute to a transparent, reliable, and well-coordinated e-commerce taxation ecosystem.

3. Scope of the Document

This manual is intended for Payment Intermediaries, Courier Companies, Online Marketplaces, and other stakeholders responsible for withholding and reporting sales tax on digitally ordered goods. It specifically covers:

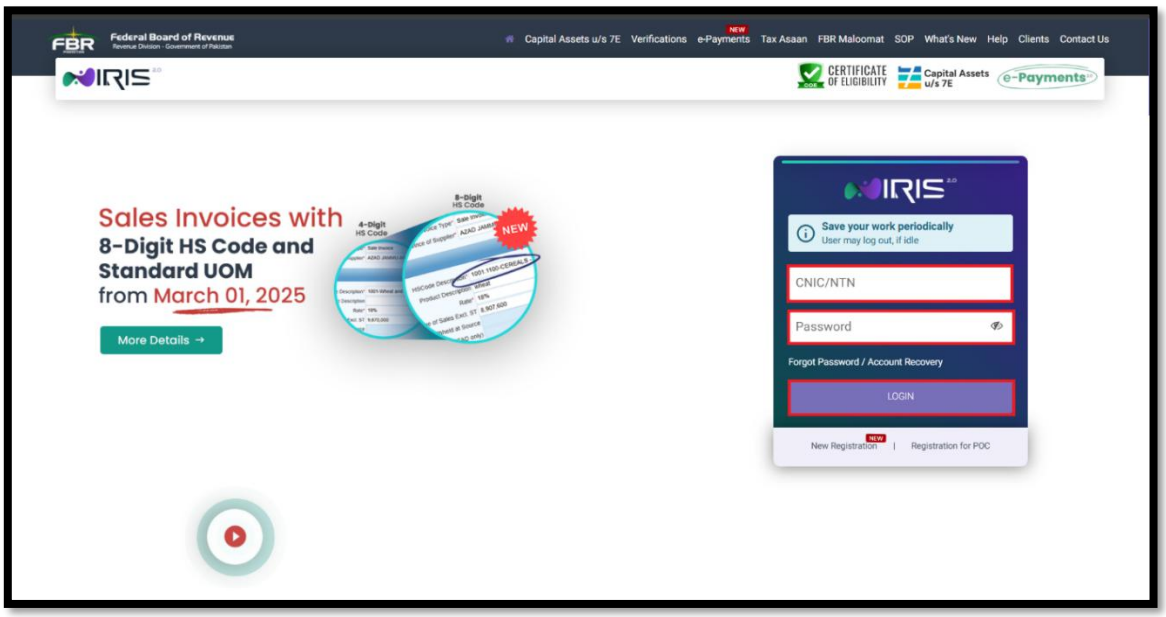
- Record supplier details (CNIC/NTN, registration number, invoice information).
- Enter invoice value and payment received; calculate sales tax withheld automatically.
- Upload and verify multiple supplier records via Excel.
- Create e-payments, generate PSID, print payment challans, and obtain CPR.
- Submit monthly Sales Tax Withholding statements for all agents.
- Claim, adjust, or delink sales tax credits through the main return.
- Resolve discrepancies in payments, statements, or credit claims.

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4. Sales Tax Withheld on Digitally Ordered Goods

To facilitate effective tax collection in the e-commerce sector, the Federal Board of Revenue (FBR) has implemented a system where sales tax on digitally ordered goods is withheld at source. This responsibility falls on intermediaries (withholding agent) such as Payment Intermediaries Courier Companies & Online Marketplaces. Payment of Sales Tax Withheld on Digitally Ordered Goods

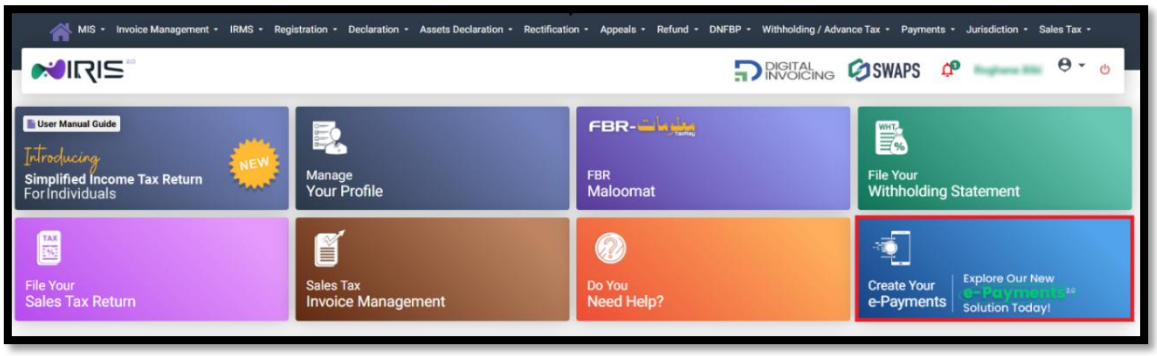
- Navigate to FBR IRIS https://iris.fbr.gov.pk/
- Enter details & Click on **Login** button.



4.1. E-Payments Creation

The main dashboard will be displayed.

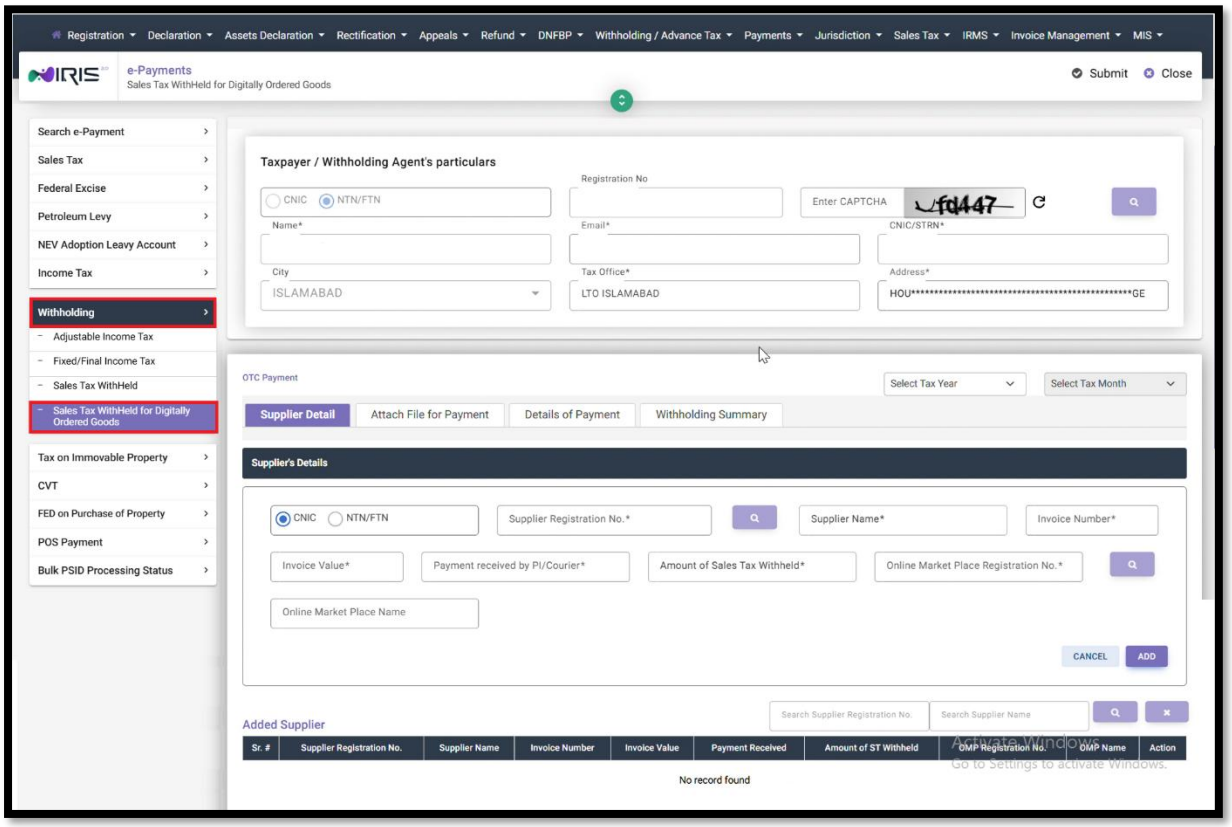
- Click on **Create your e-Payments** tile



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The e-Payments window will appear on the screen

- Navigate to **Withholding** section
- Click on **Sales Tax Withheld for Digitally Ordered Goods**

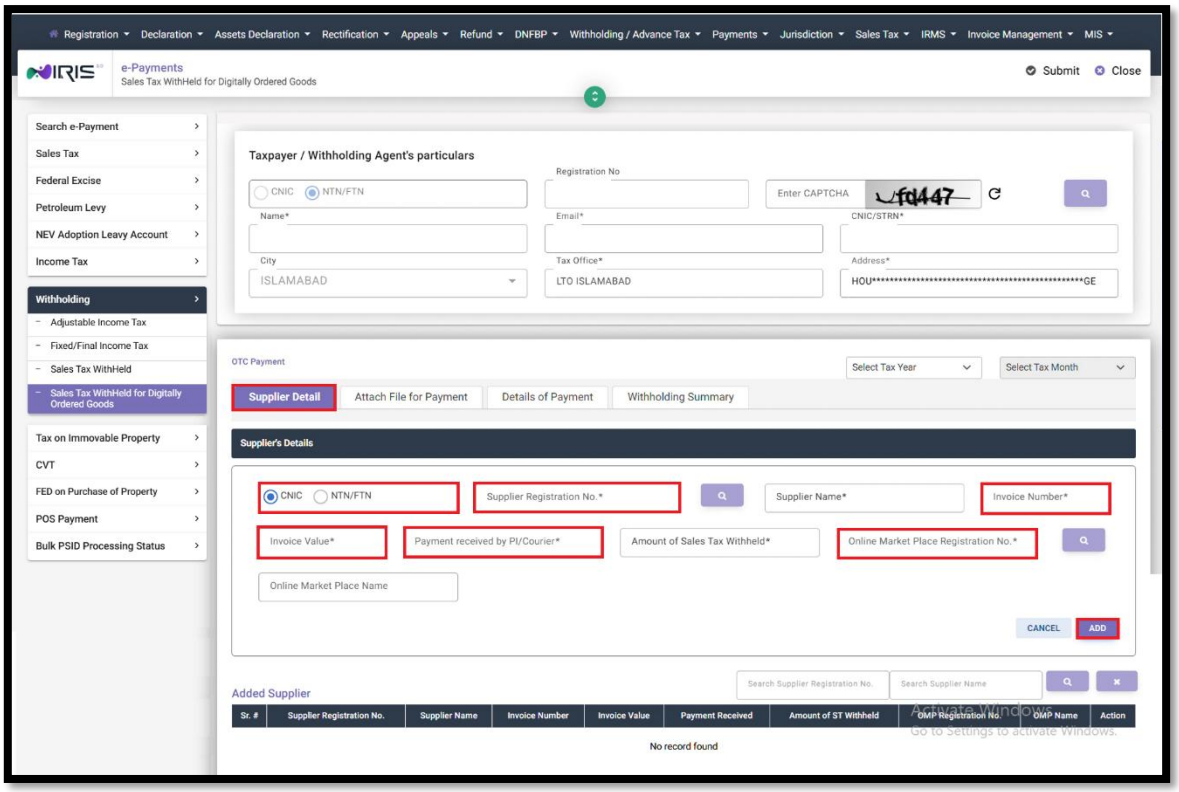


4.1.1. Supplier's Detail

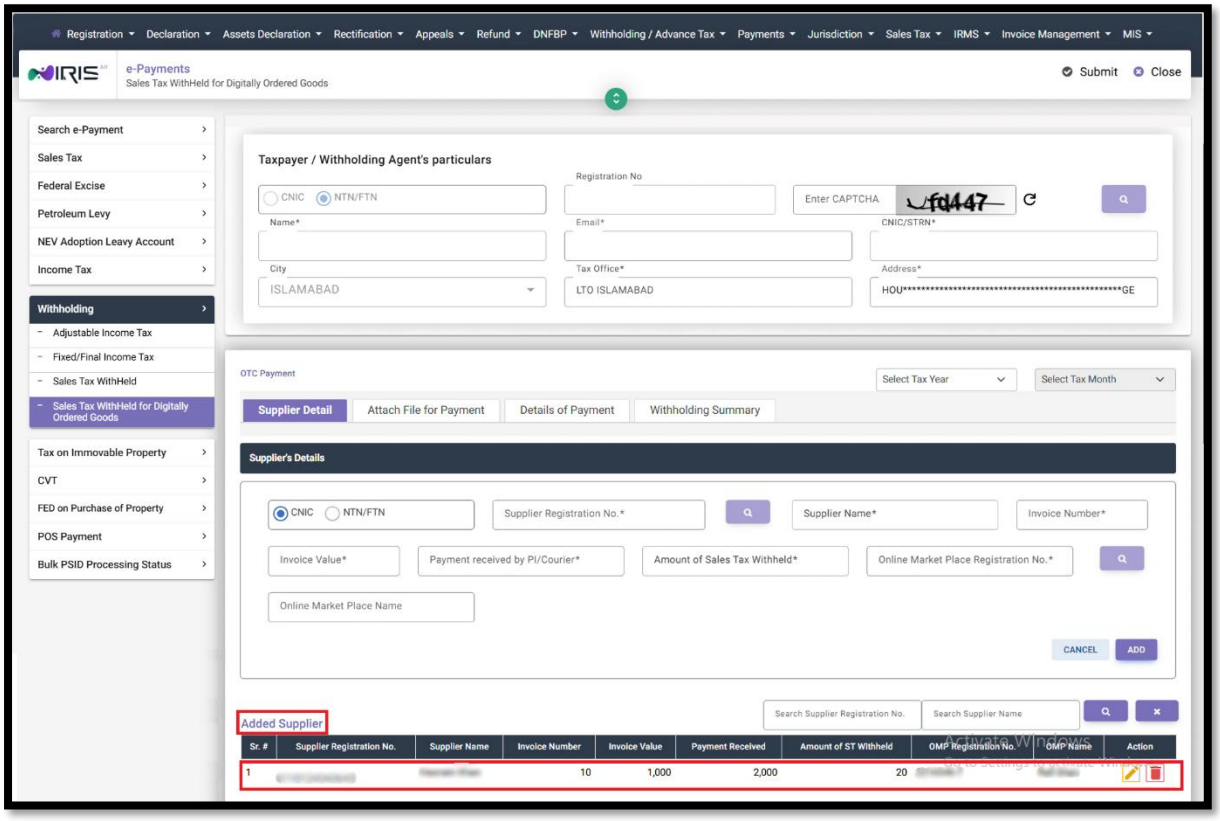
In the supplier's detail section provide all the mandatory details

- Select **CNIC or NTN/FTN** from the Radio button
- Enter **Supplier Registration Number**.
- **Supplier Name** will be auto-fetched by the system
- Provide **Invoice Number**
- Provide **Invoice Value**
- Enter **Payment Received by PI/Courier**
- **Amount of Sales Tax Withheld** will be auto calculated through Invoice Value
- Input **Online Marketplace Registration No.**
- Click on **Add** button

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- All the newly added details will be displayed under the **Added Supplier section**

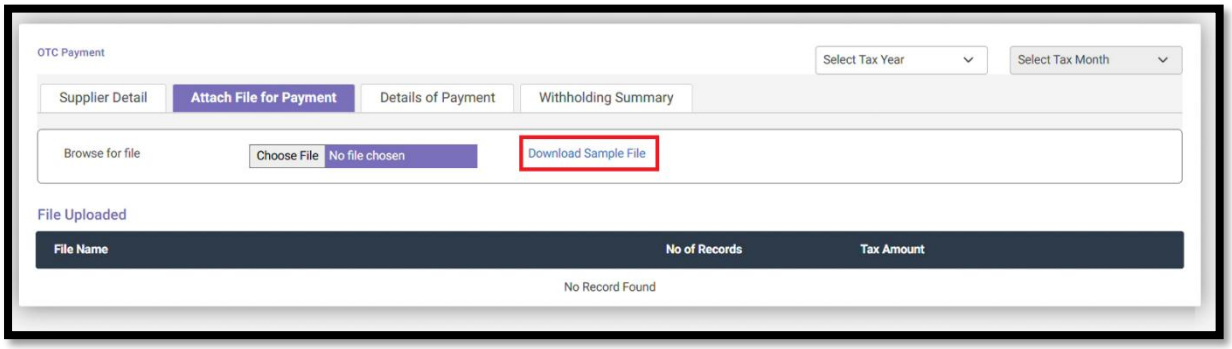


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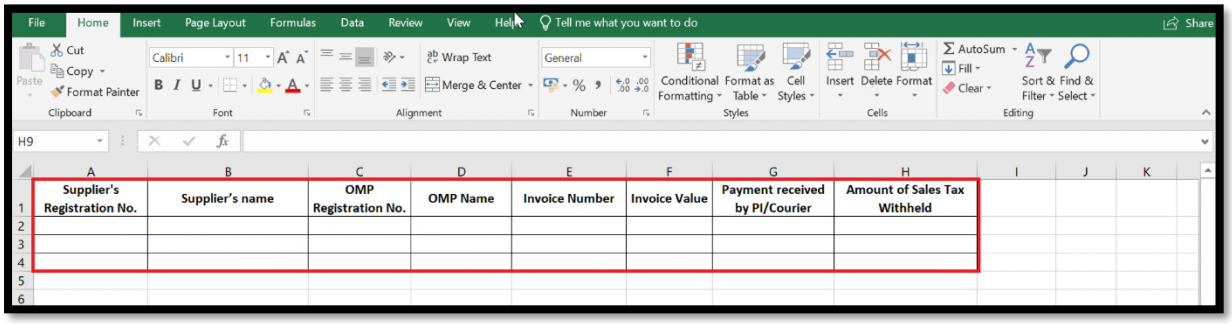
4.1.2. Attach File for Payment

The system allows users to attach an Excel file containing the required information to add multiple records at once, reducing the need for manual input and improving efficiency.

- Navigate to **Attach File for Payment** tab
- Click on **Download Sample File** to update the data in the required format

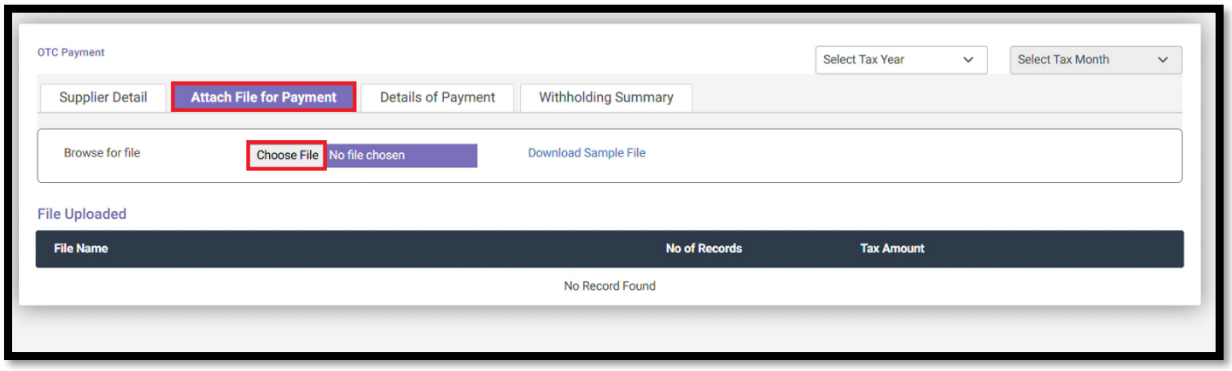


- An Excel file will appear, displaying the relevant columns to be filled



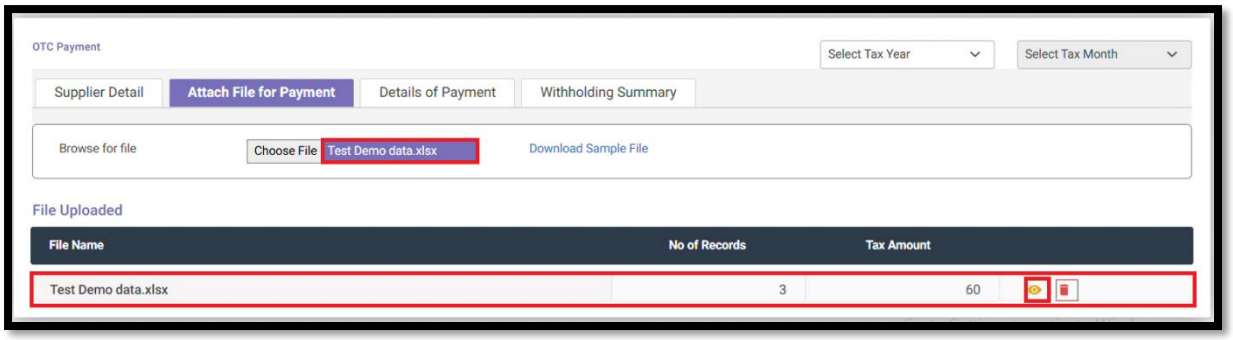
Once all the data has been duly filled

- Click on **Choose File** to locate and attach the Excel sheet with supplier's data

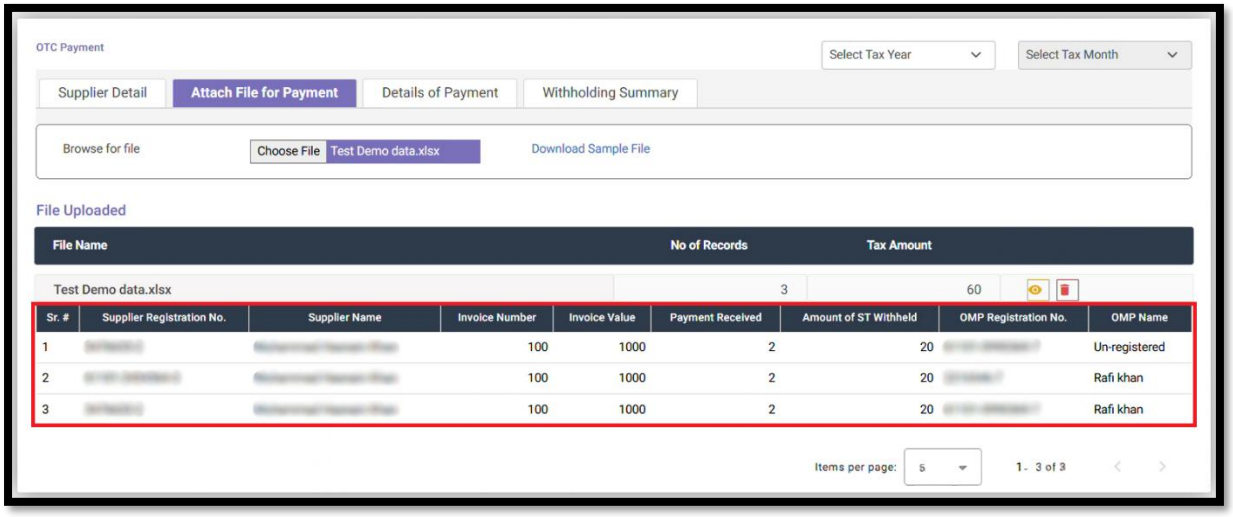


- The attached file data will be displayed in the **File Uploaded** section

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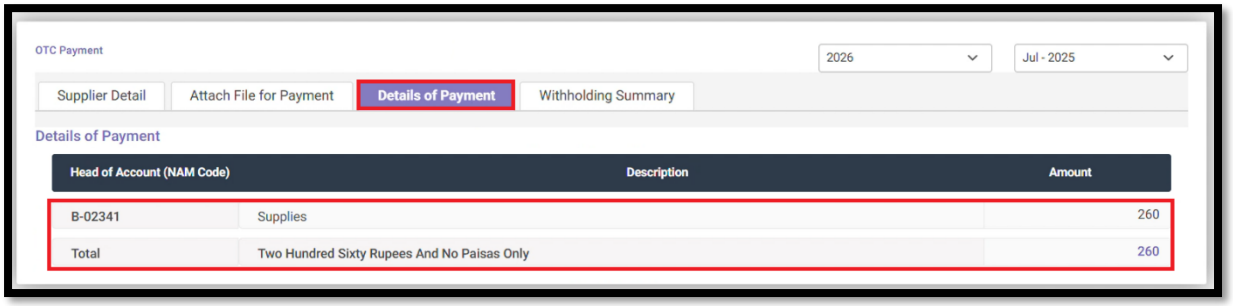


- Click on **View** icon to view the data in detail



4.1.3. Details of Payment

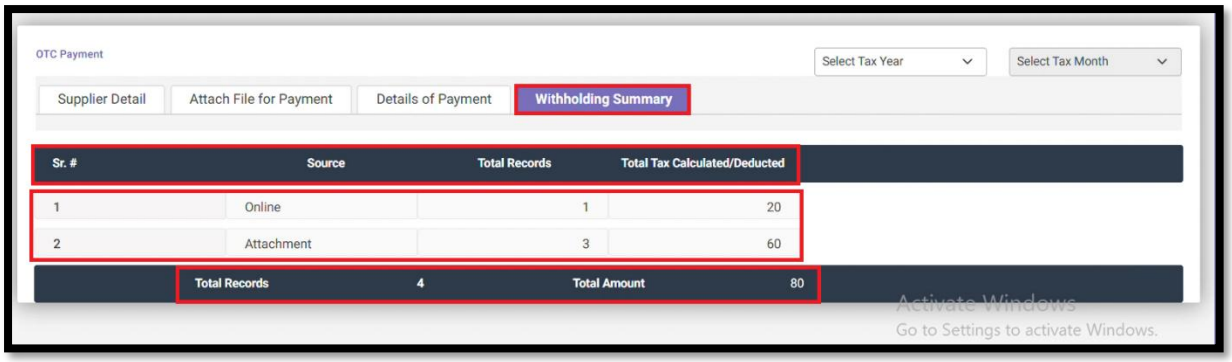
The user can view the payment information corresponding to the data provided in the **Supplier Detail** and **Attach File for Payment** sections.



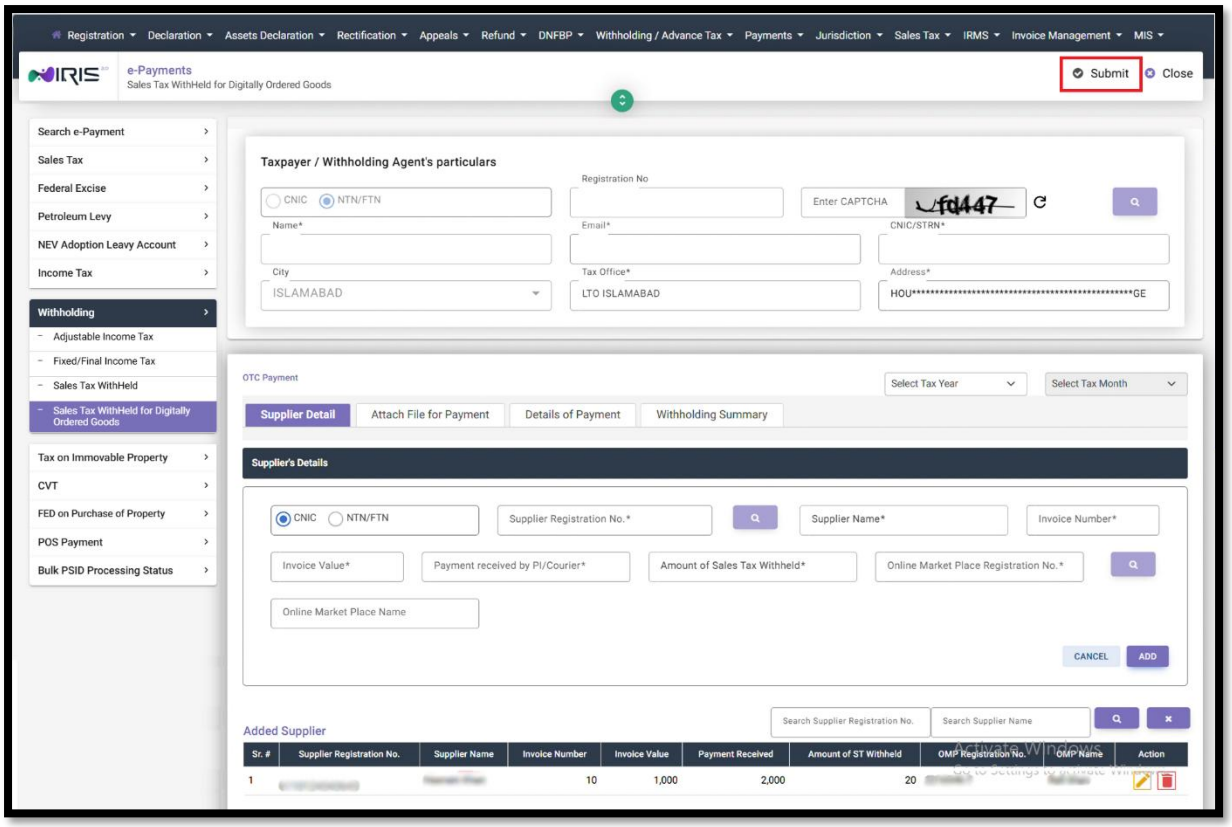
4.1.4. Withholding Summary

It displays a segregated summary of all payment data recorded through both Online and Attachment sources, including the total number of records and the total tax calculated or deducted.

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- Complete all withholding payment tasks, then click **Submit** to confirm payment completion.

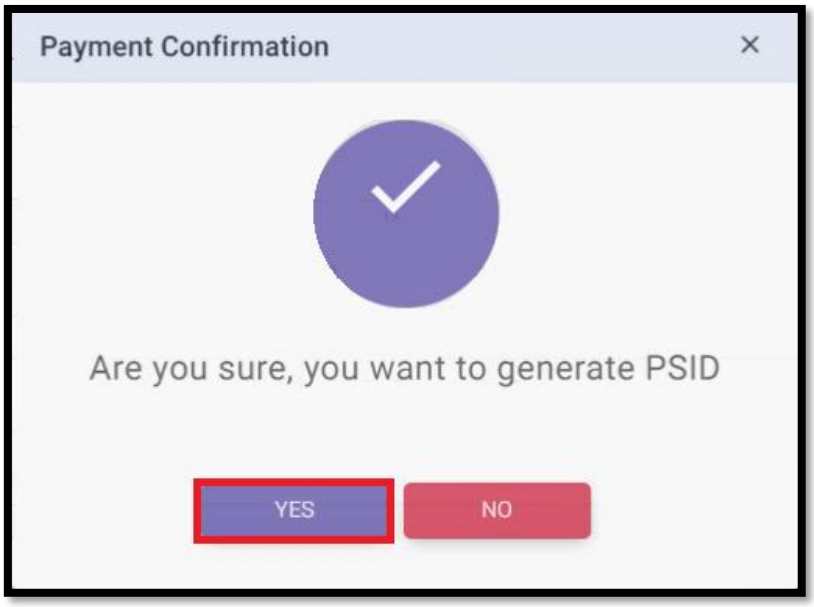


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4.1.5. PSID Generation

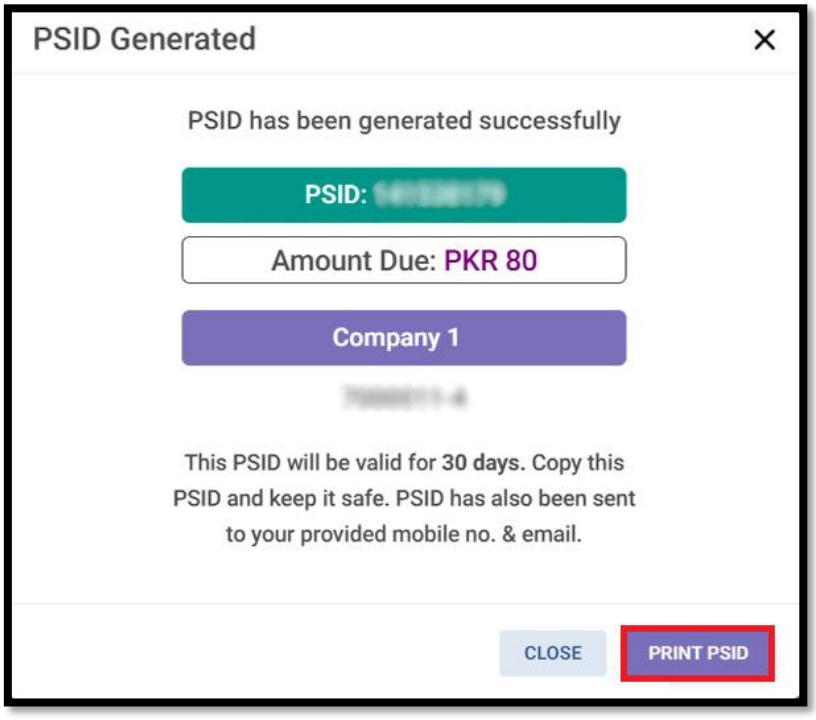
While clicking the Submit button a confirmation message will appear on screen for PSID generation

- Click on **Yes** button to proceed



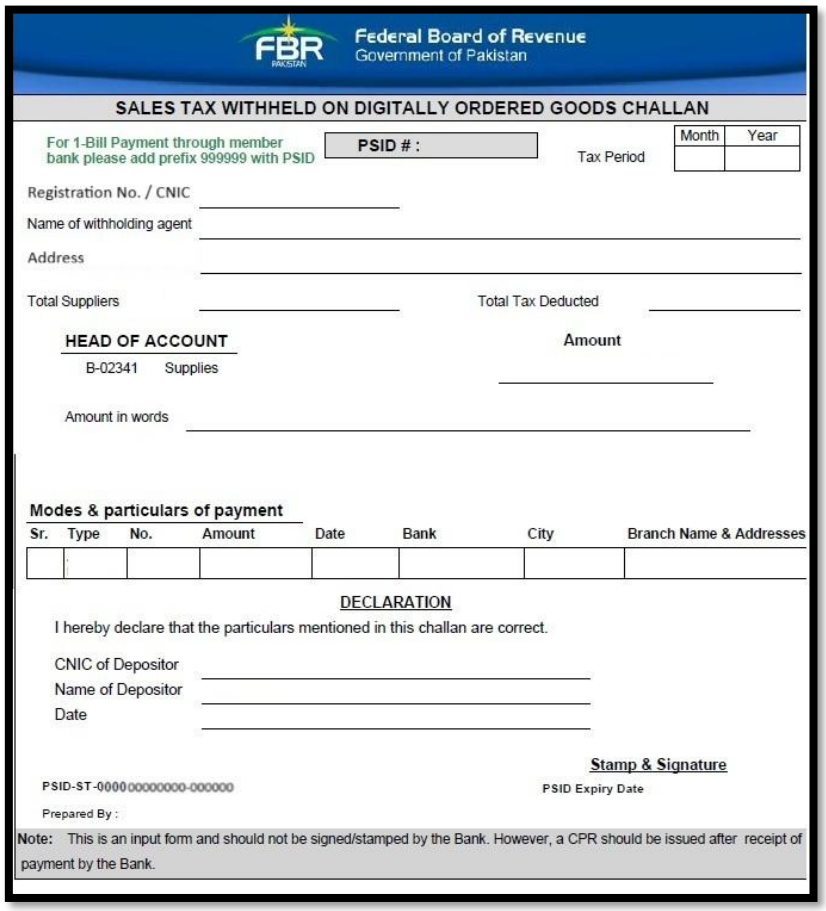
A successful PSID generation message will appear on the screen

- Click **Print PSID** to view and print the Payment Slip.



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The printed Payment Challan will be displayed as below



Federal Board of Revenue
Government of Pakistan

SALES TAX WITHHELD ON DIGITALLY ORDERED GOODS CHALLAN

For 1-Bill Payment through member bank please add prefix 999999 with PSID

PSID # :

Tax Period — Month | Year

Registration No. / CNIC

Name of withholding agent

Address

Total Suppliers

Total Tax Deducted

HEAD OF ACCOUNT

B-02341 Supplies

Amount

Amount in words

Modes & particulars of payment

Sr.	Type	No.	Amount	Date	Bank	City	Branch Name & Addresses

DECLARATION

I hereby declare that the particulars mentioned in this challan are correct.

CNIC of Depositor

Name of Depositor

Date

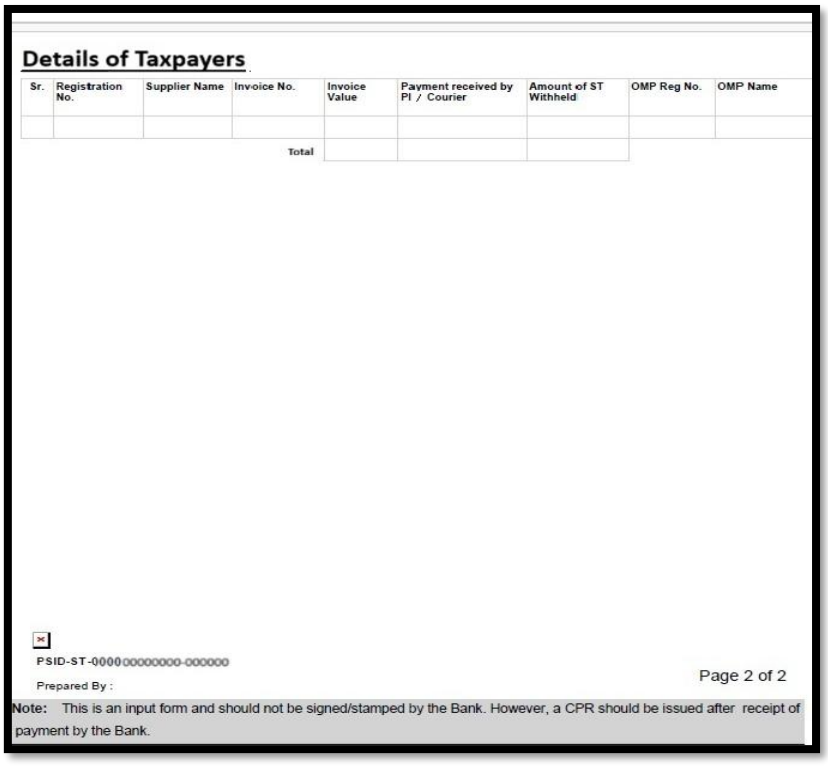
Stamp & Signature

PSID-ST-0000 00000000-000000

PSID Expiry Date

Prepared By :

Note: This is an input form and should not be signed/stamped by the Bank. However, a CPR should be issued after receipt of payment by the Bank.



Details of Taxpayers

Sr.	Registration No.	Supplier Name	Invoice No.	Invoice Value	Payment received by PI / Courier	Amount of ST Withheld	OMP Reg No.	OMP Name
			Total					

PSID-ST-0000 00000000-000000

Prepared By :

Page 2 of 2

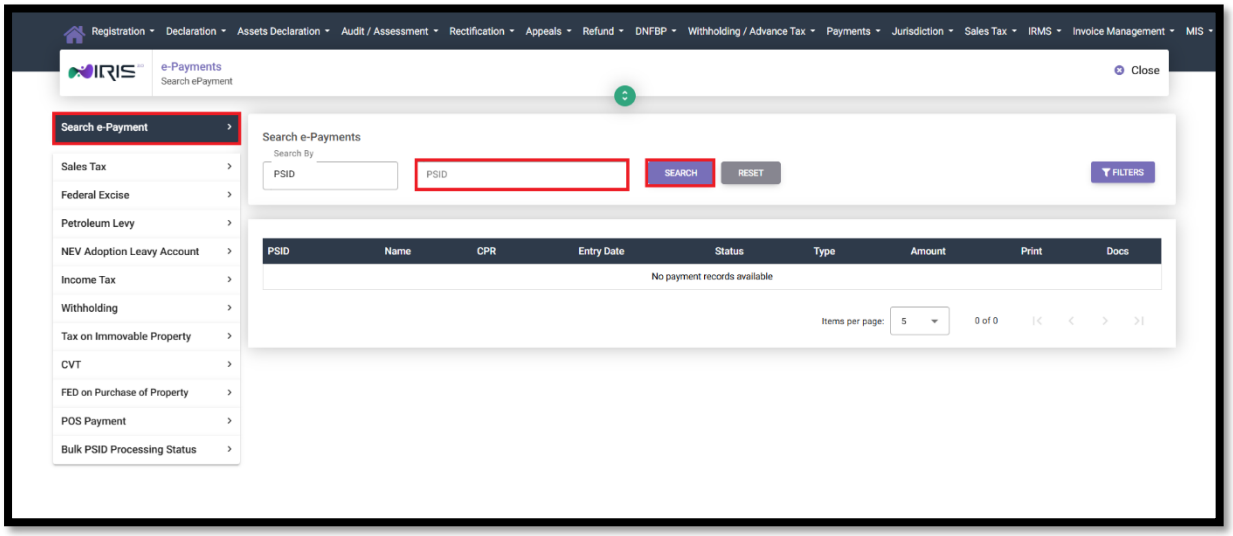
Note: This is an input form and should not be signed/stamped by the Bank. However, a CPR should be issued after receipt of payment by the Bank.

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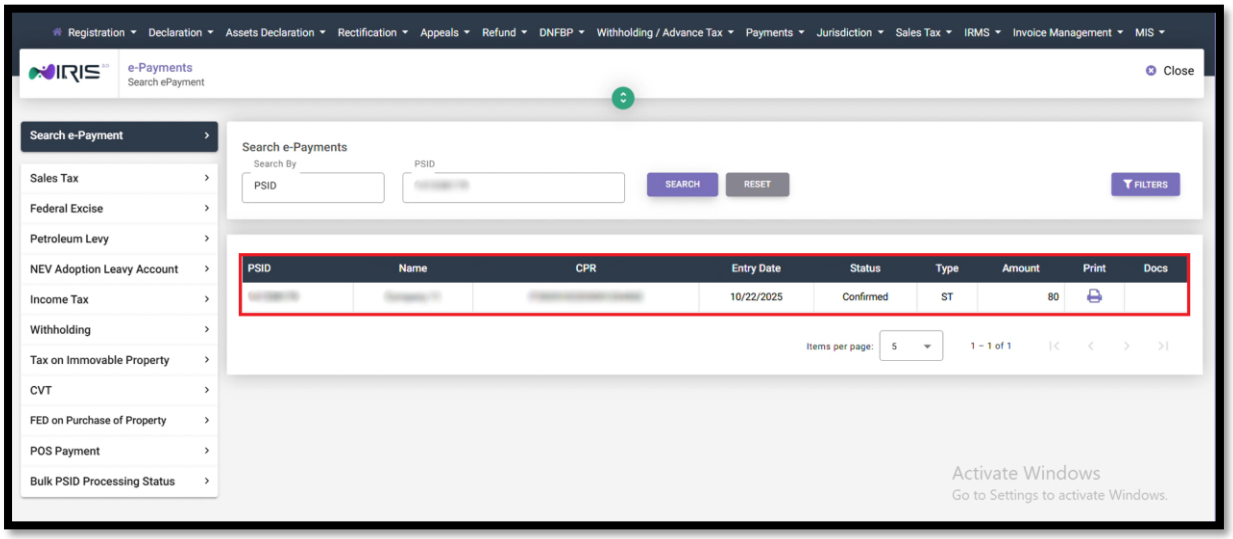
4.1.6. CPR Generation

After successful payment by the taxpayer the system will generate CPR

- Navigate to **Search e-Payment** section
- Input the generated **PSID**
- Click on **Search** button

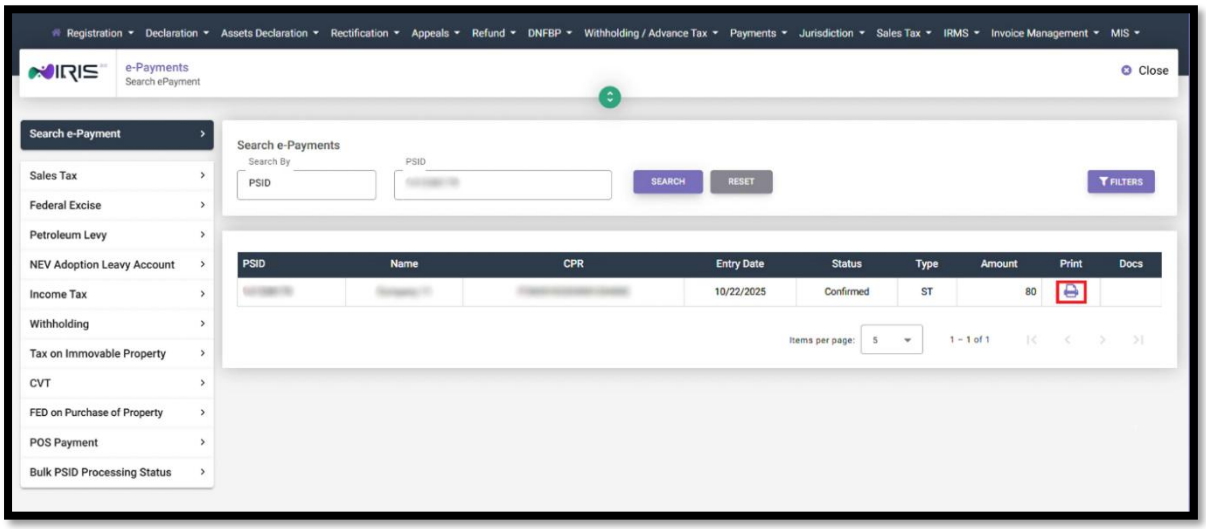


The CPR number along with details will appear



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- Click on Print button to print the receipt



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SALES TAX DEPARTMENT

COMPUTERIZED PAYMENT RECEIPT (CPR - ST)

SBP Banking Services Corporation

CPR No : ST- 00000000-0000-00000000

Payment Date :
Tax Office :
Tax Period :

Registration No. / CNIC :
Name of Withholding Agent :
Address :

Head of Account (NAM Code)	Description	Amount
B-02341	Supplies	

Amount of Tax :
Amount of Tax in Words :

Payment Mode	Amount	Date	A/C / Ref. No.	Bank & Branch

ST-00000000-0000-0000000

Signature & Stamp of Manager / Authorized officer

Document ID: - Generation Date : - User: 1 of 2

Details of Taxpayers

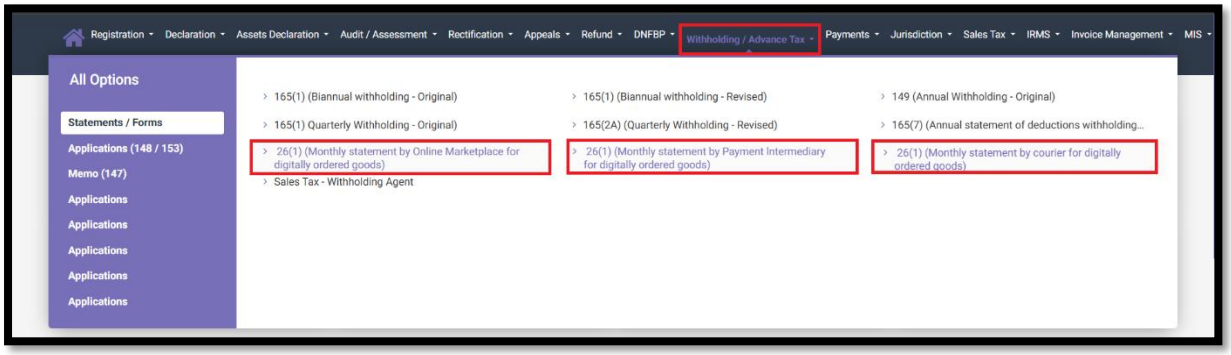
Sr.	Registration No.	Supplier Name	Invoice No.	Invoice Value	Payment received by PI/Courier	Amount of ST Withheld	OMP Reg No.	OMP Name
1								
			Total					

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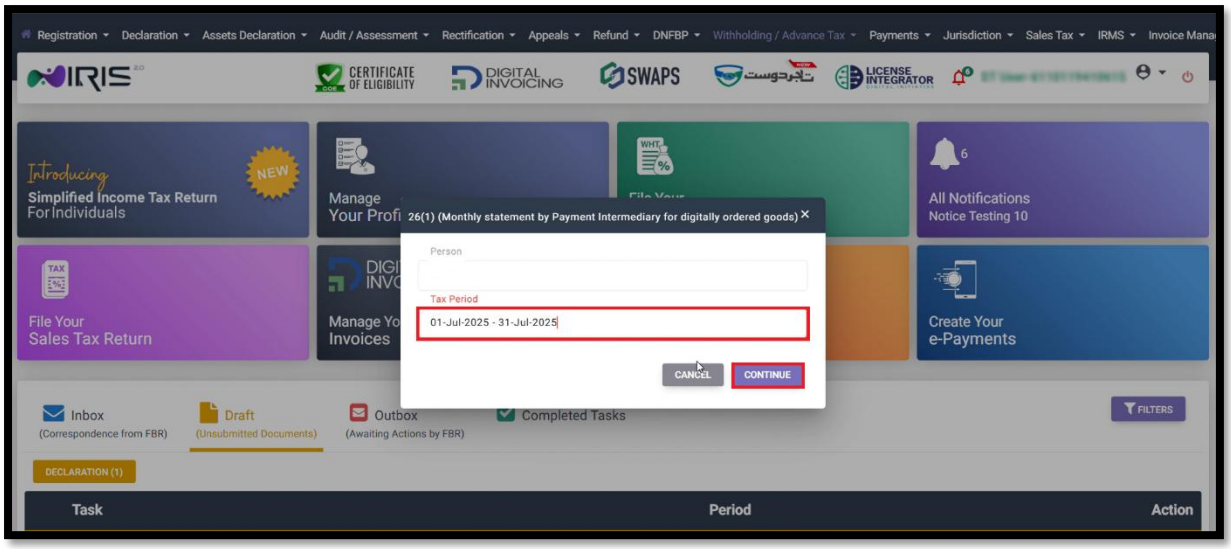
4.2. Statement of Sales Tax Withheld on Digitally Ordered Goods

The system enables withholding agents (OMP / Courier / PI) to compile and submit monthly Sales Tax Withholding Statements for the applicable tax period.

- Go to **Withholding / Advance Tax** drop-down menu from the IRIS main dashboard
- Select the relevant **Sales Tax Withholding Monthly Statement**



- Select the relevant Tax period
- Click on **Continue** button



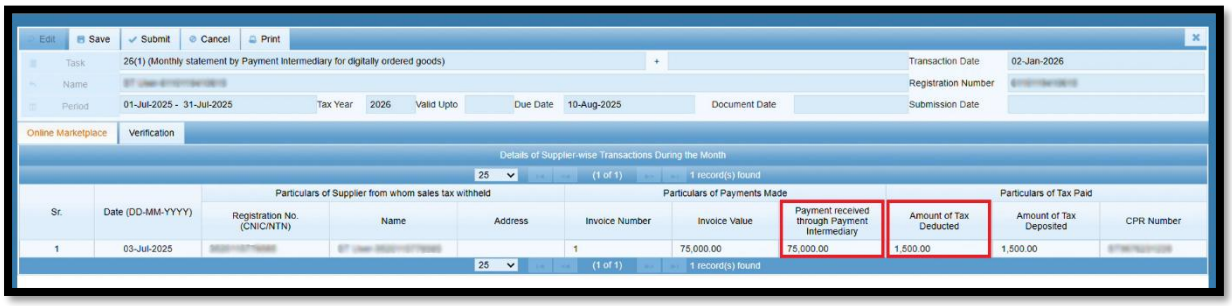
4.2.1. Monthly Statement by Payment Intermediaries / Courier Services for Digitally Ordered Goods.

Payment intermediaries and Courier Services are responsible for withholding and reporting sales tax only on the amounts they collect, or settle. Consequently, their withholding statements reflect solely the payments handled through their respective systems. The

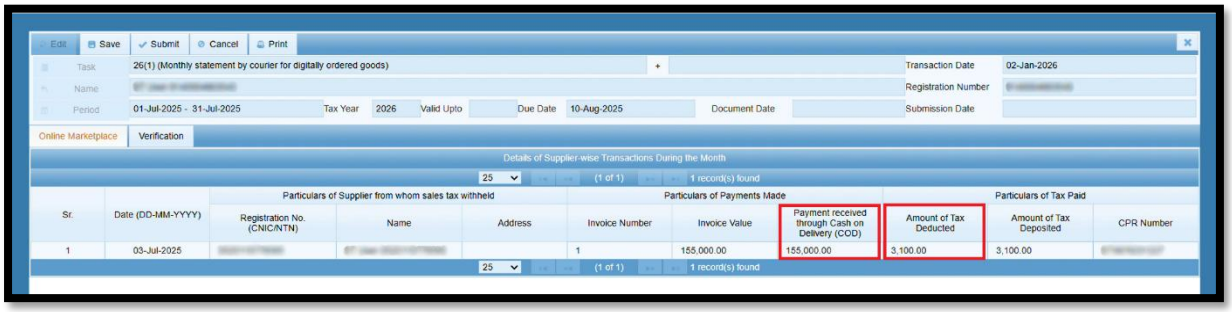
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withholding statement for all the withholding agents is auto-populated from CPR data of the relevant PI and Courier Service.

Payment Intermediary

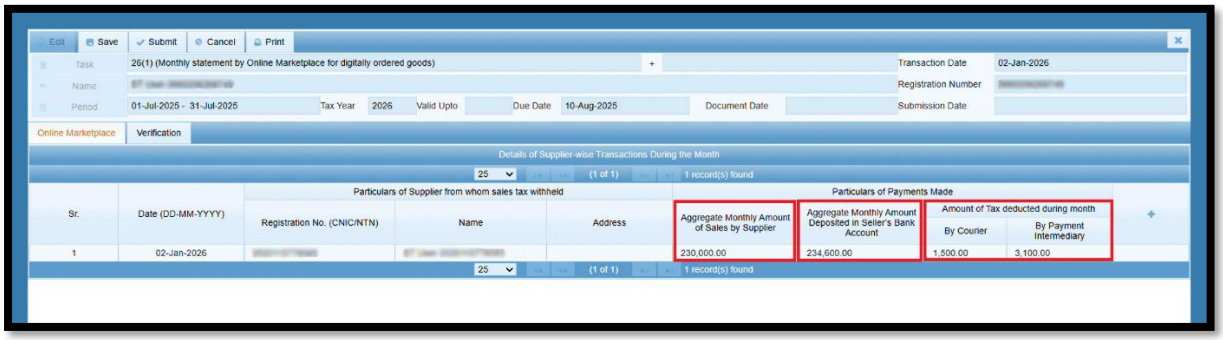


Courier Services



4.2.2. Monthly Statement by Online Marketplace for Digitally Ordered Goods

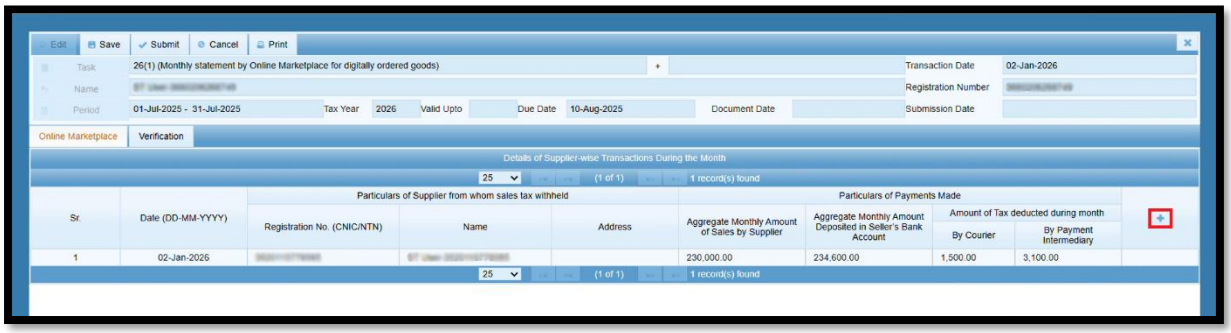
In contrast to PI & Courier Services, the statement for Online Marketplaces reflects the aggregate amount of all transactions, including payments processed through both Payment Intermediaries and Courier Services, as Online Marketplace's monthly statement is generated on the basis of monthly statements submitted by the payment intermediary and courier services.



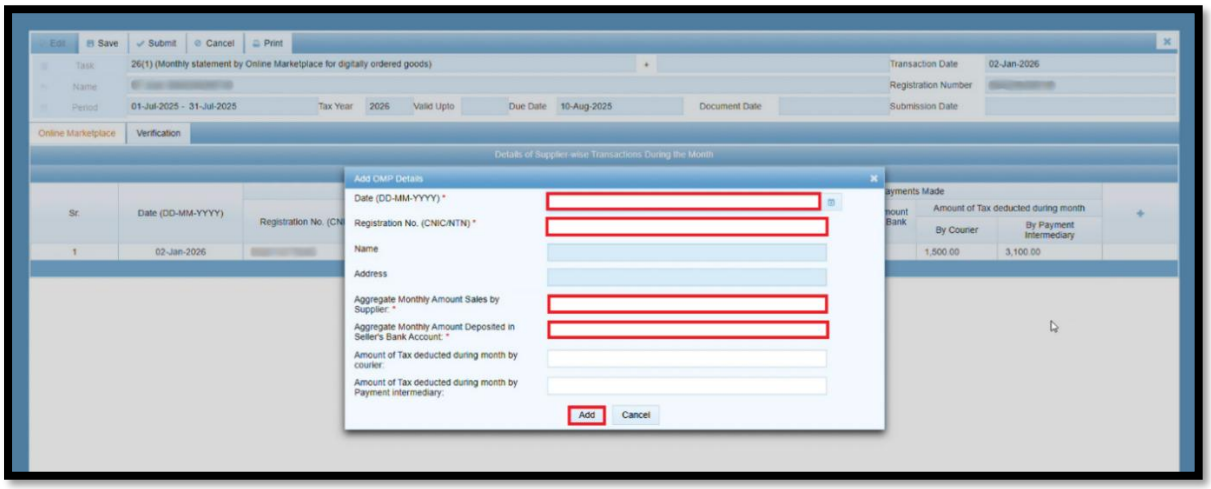
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OMP can manually add missing payment details before submitting the statement

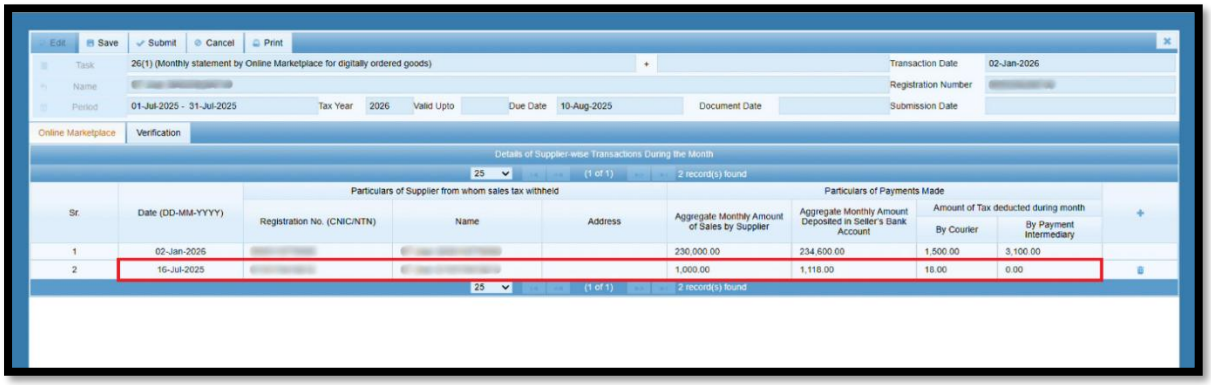
- Click on **+** icon



- Fill in all the mandatory details in the new pop-window
- Click **Add** button to complete the missing detail

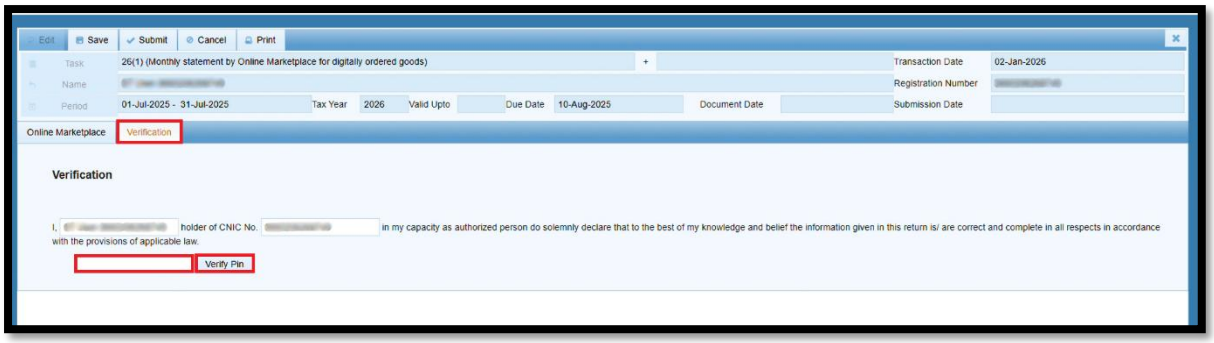


Once added, the details will be updated and reflected in the summary section.

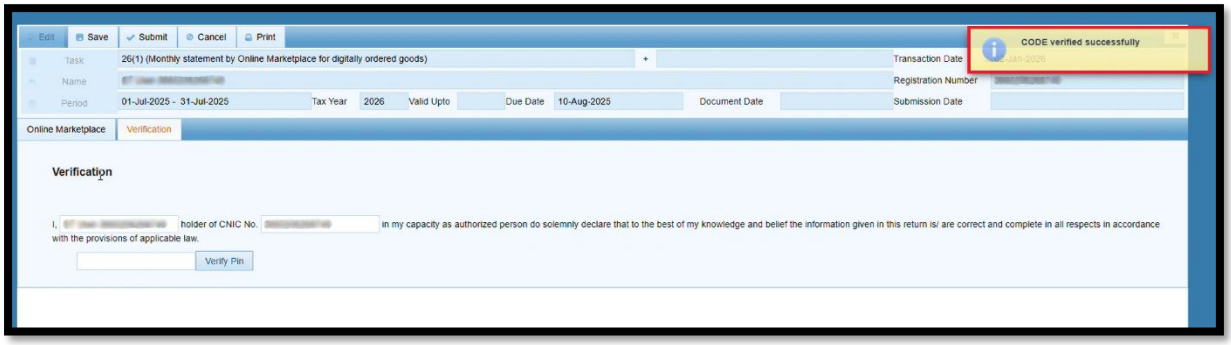


- Navigate to **Verification** tab and provide PIN to verify
- Click on **Verify Pin** to complete verification

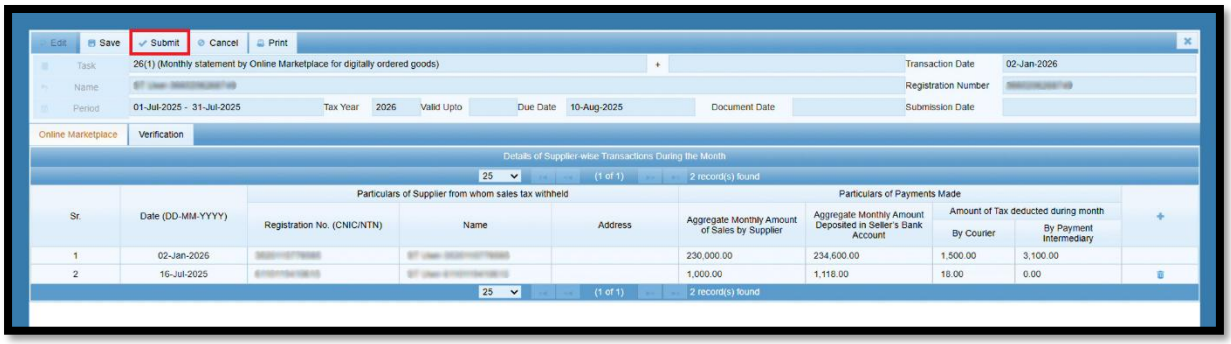
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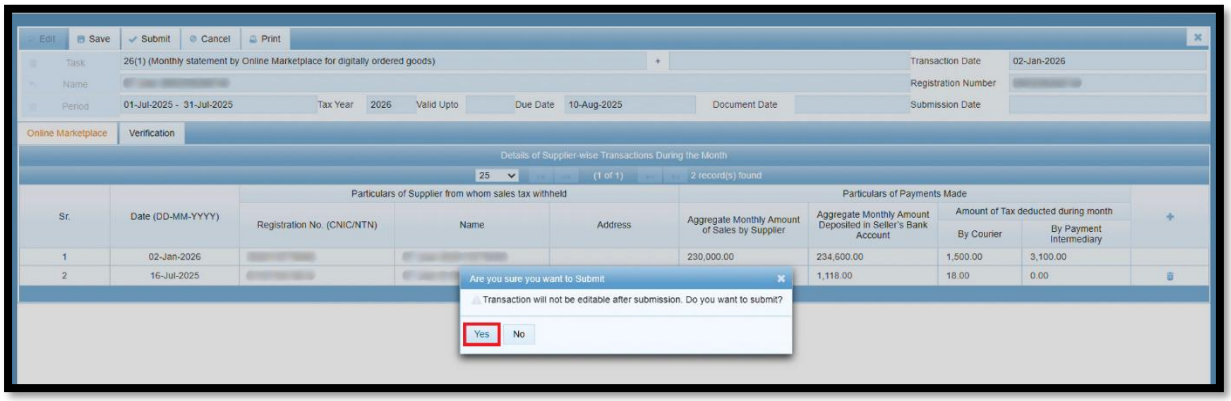
Successful pin verification will display the message on the screen



- Click on **Submit** button

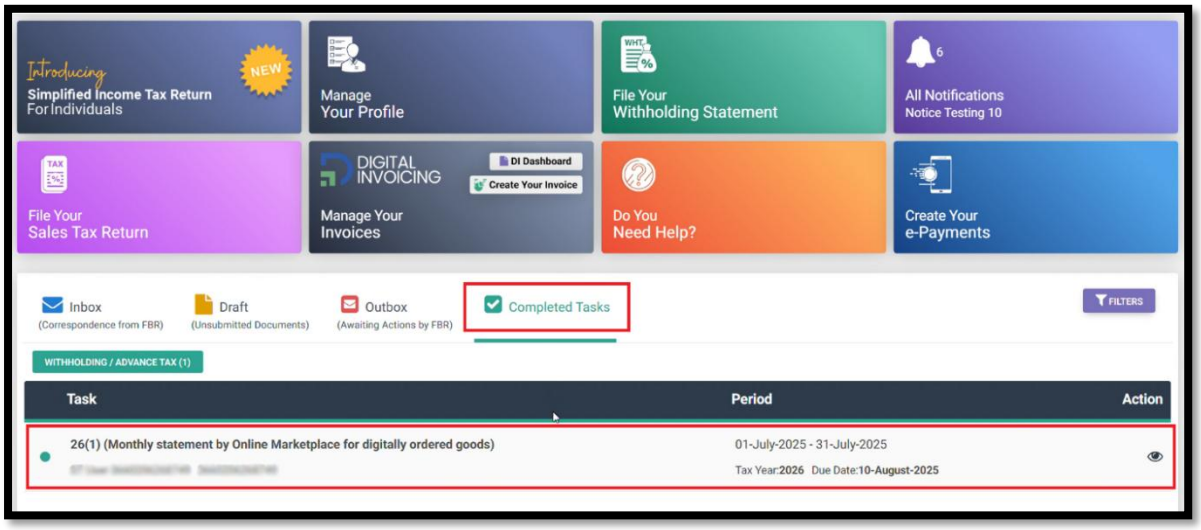


- Click **Yes** to confirm submission.



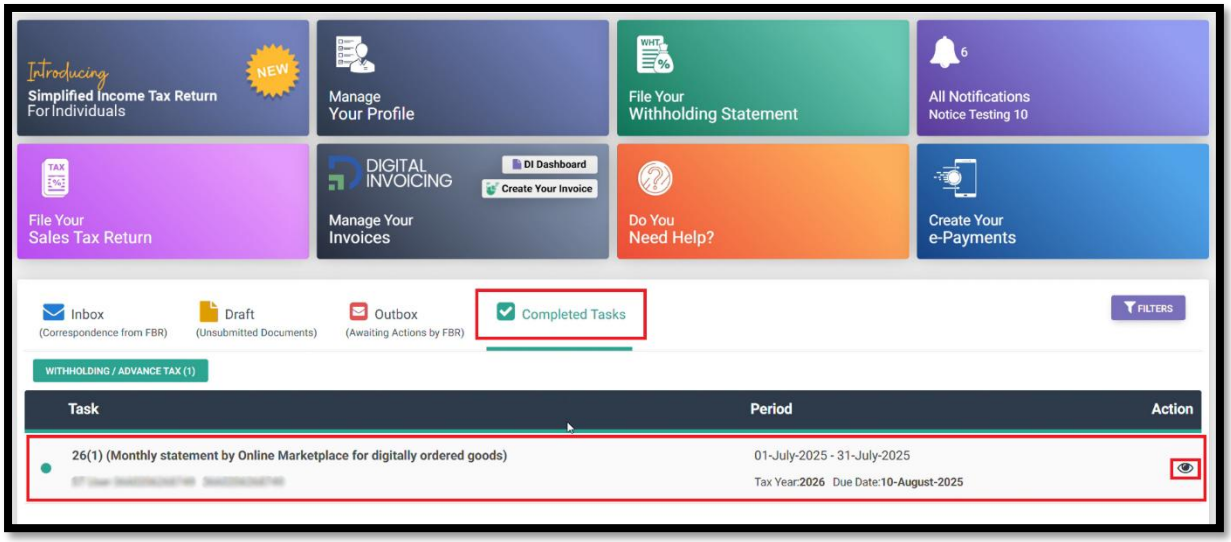
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Once submitted, the withholding statement will appear in the Taxpayer **Completed Tasks** section of the main dashboard.



4.3. Credit Claim on STWH on Digitally Ordered Goods.

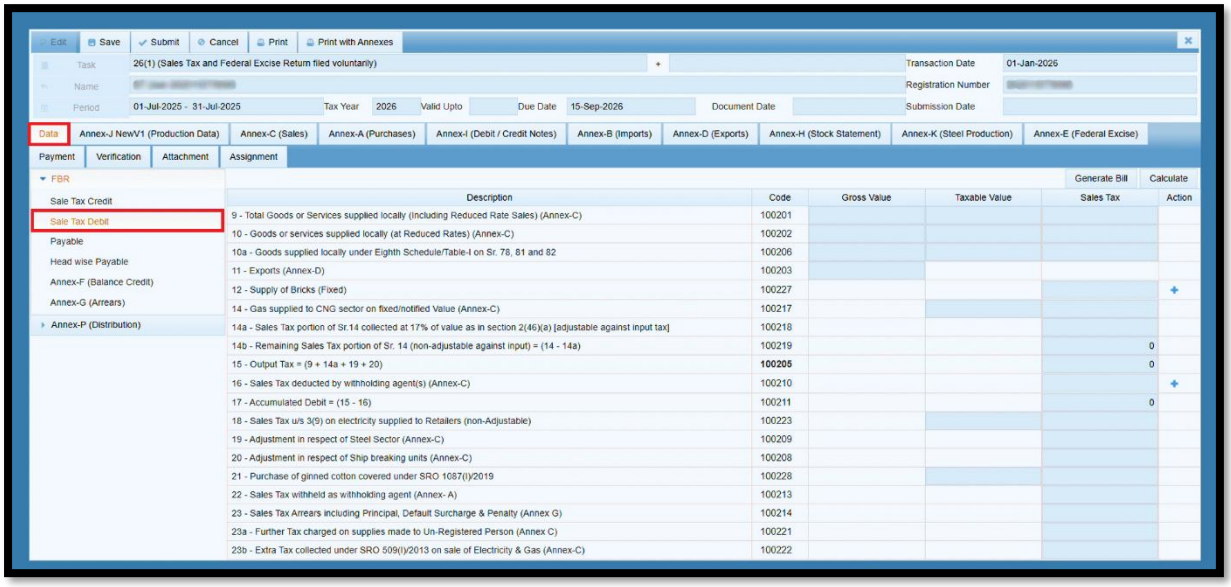
- Access the submitted STWH statement from the completed task
- Click on **View** button



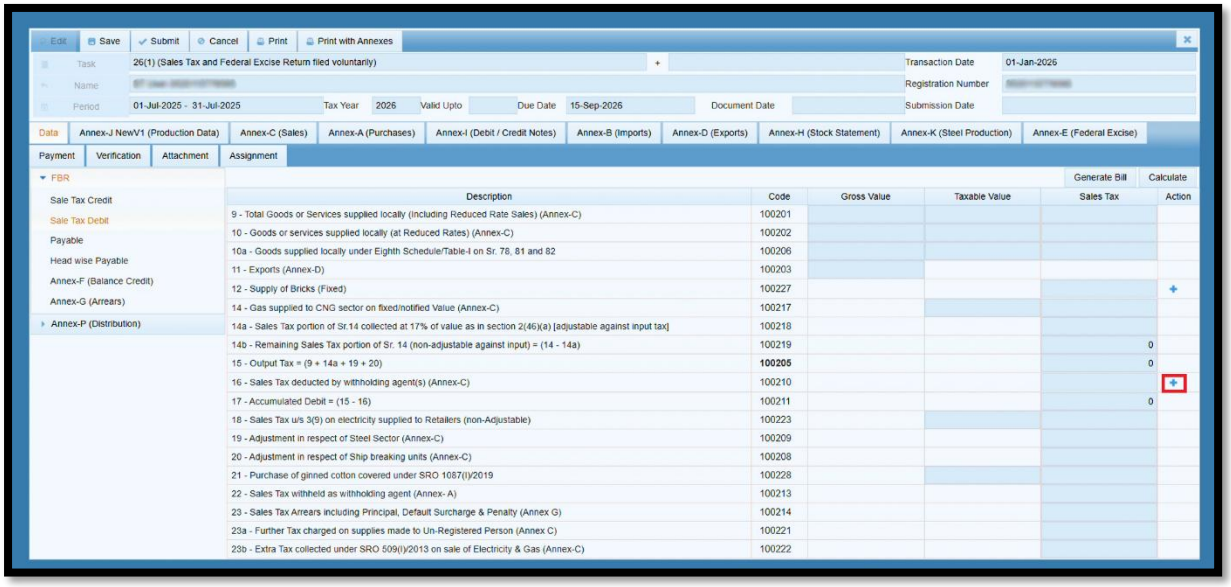
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4.3.1. Payment Credit Matrix (Pending & Claimed)

- Go to **Data** Tab
- Click on **Sales Tax Debit** section

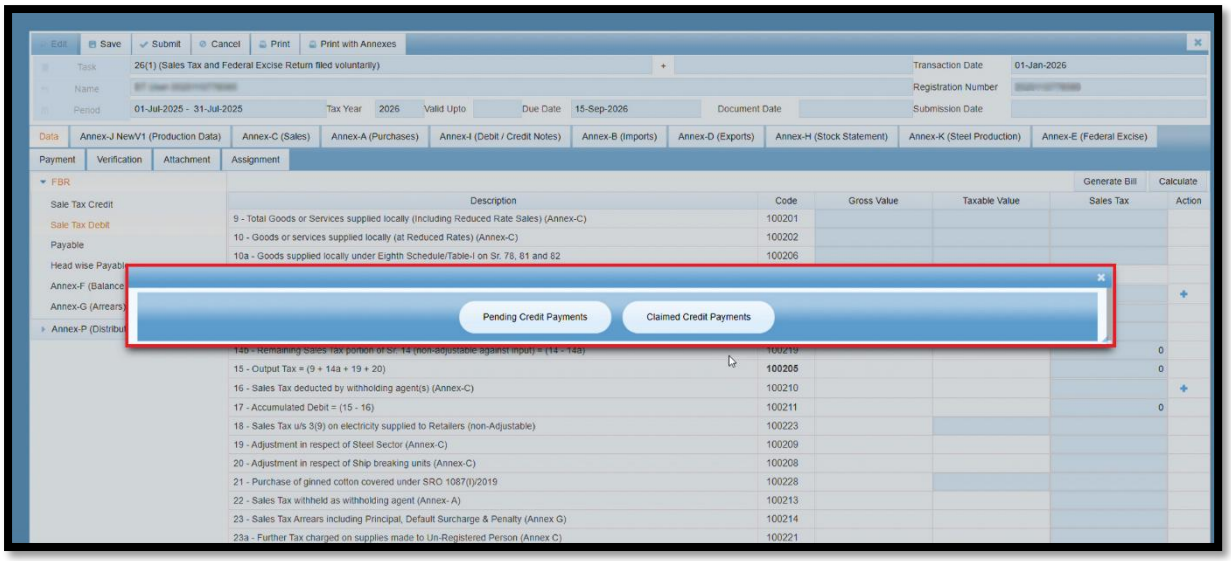


- Click on **+** icon on Row 16

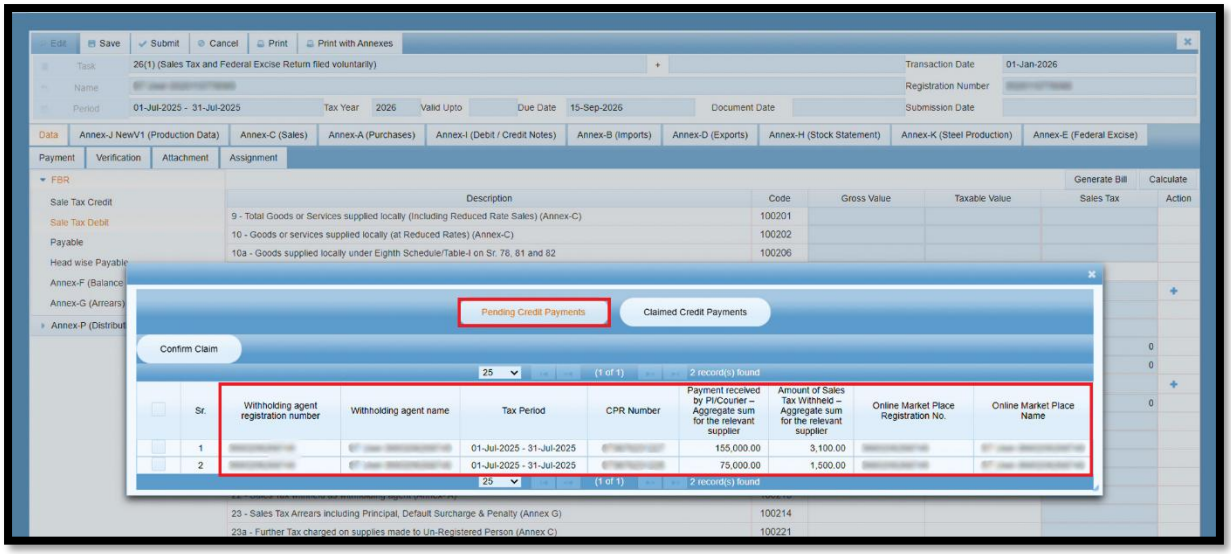


A new pop-window will appear on the screen containing buttons for Pending & Claimed Credit Payments

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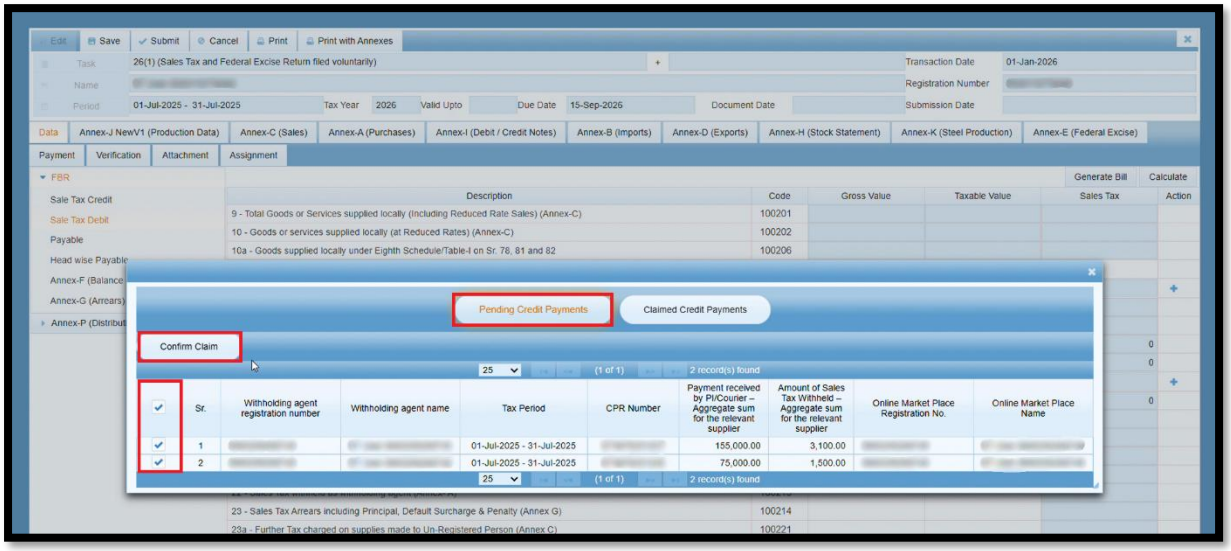
- Click on the **Pending Credit Payment** button to view all the Pending Payment
- The grid will display all the data from relevant CPR



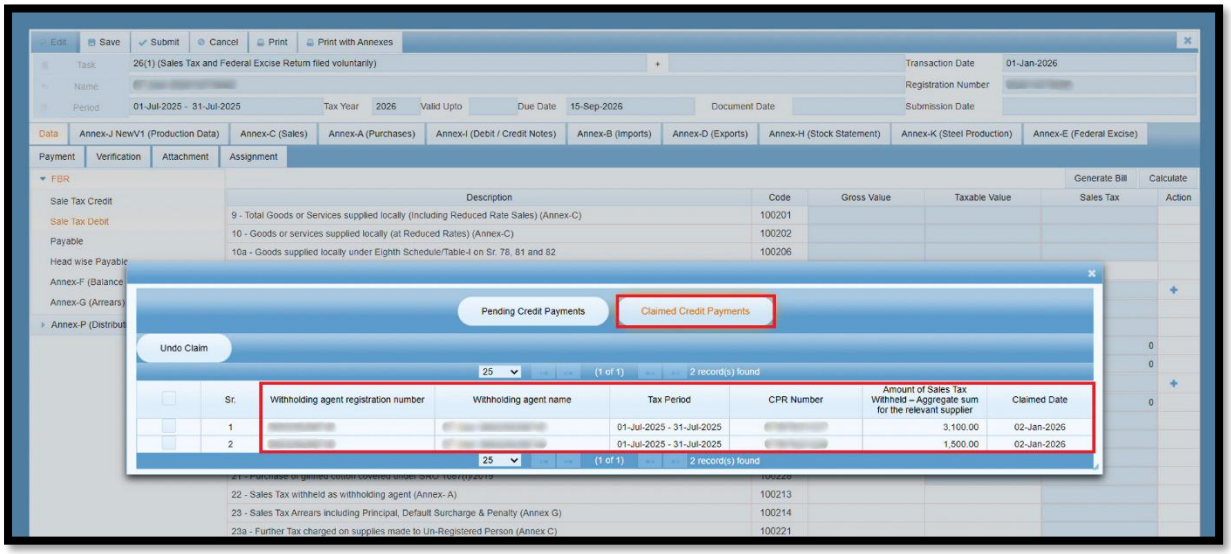
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4.3.2. Claiming Credit Payments

- Click on the **Check Box** to select the data available in **Pending Credit Payments**
- Click on **Confirm Claim** button to claim tax credit

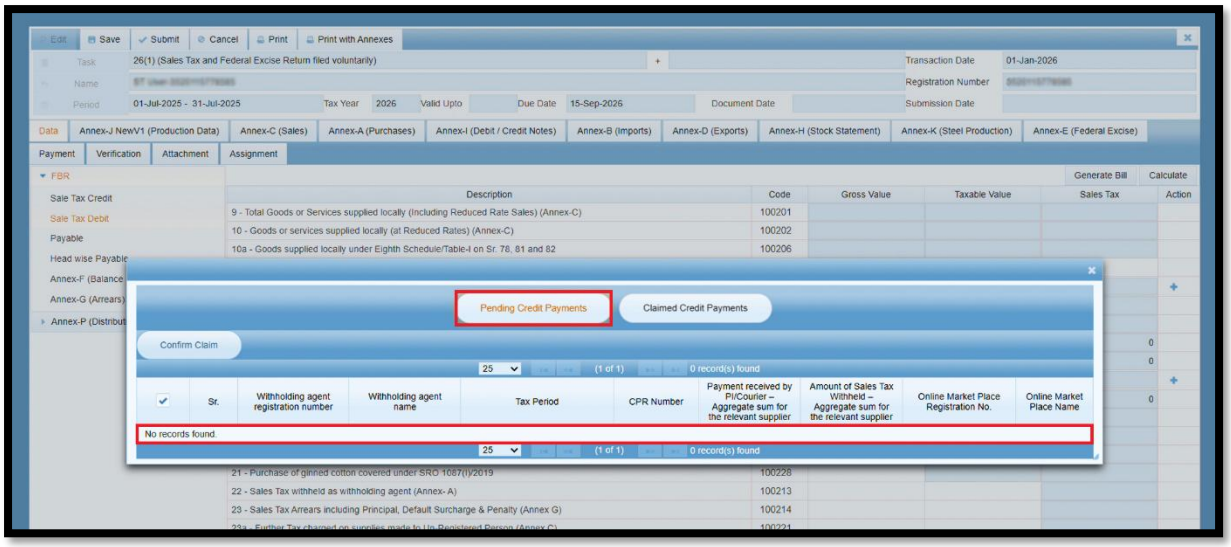


After confirmation, all the selected **Pending Credit Payments** will appear in **Claimed Credit Payments.**

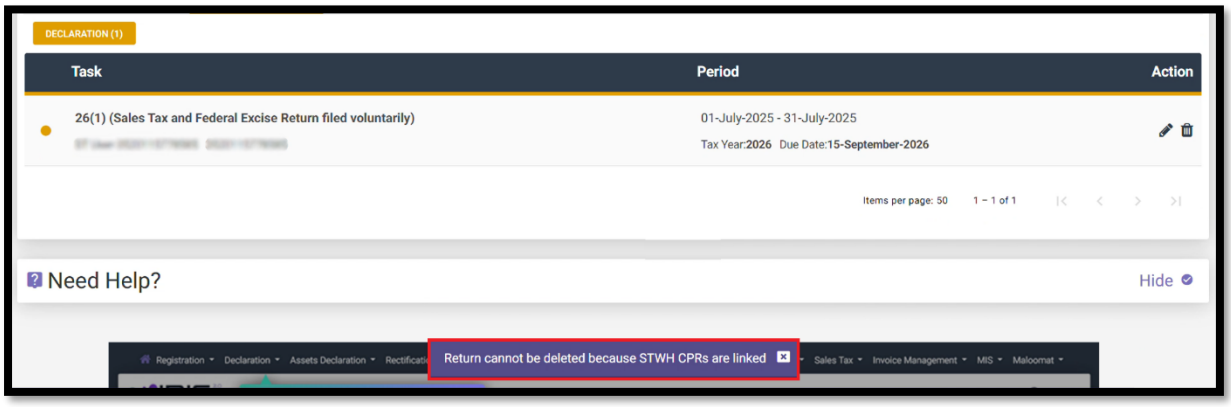


Pending payments will be removed from **Pending Credit Payments** once claimed

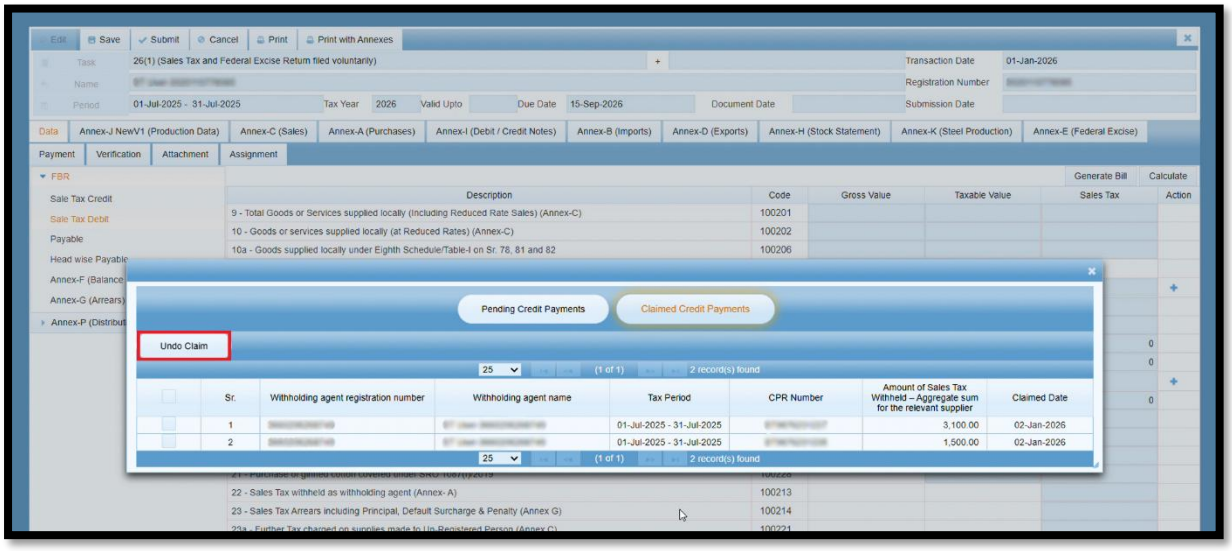
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An error message will be displayed if a taxpayer attempts to delete a return after the payments have been claimed.



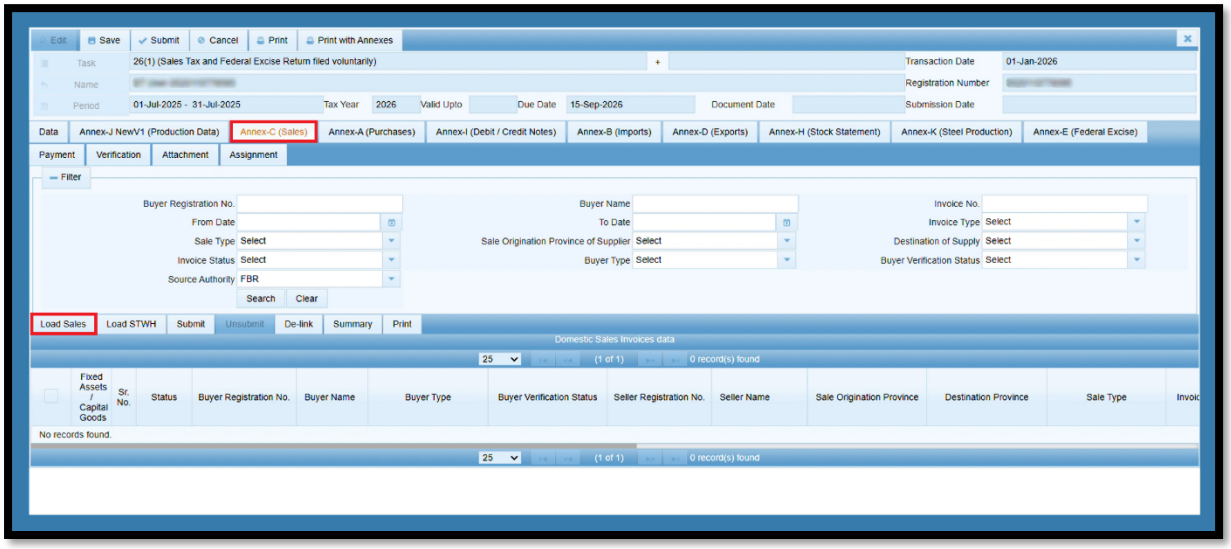
An **Undo** option is available to revert the claimed payment



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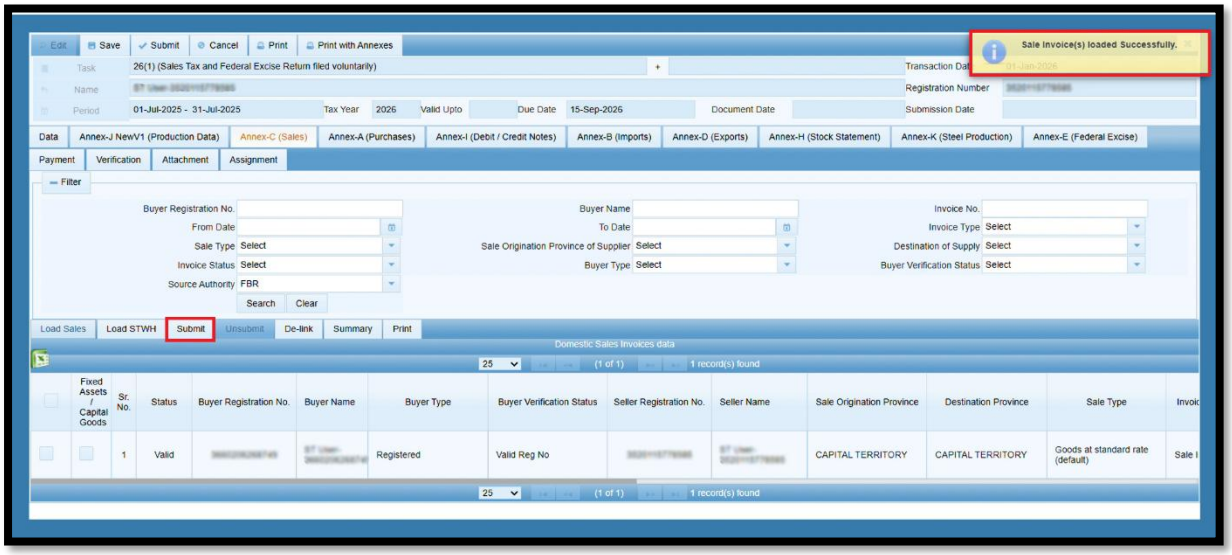
4.3.3. Load Sales & Submitting Annexure – C

- Navigate to Annex-C (Sales)
- Click on Load Sales



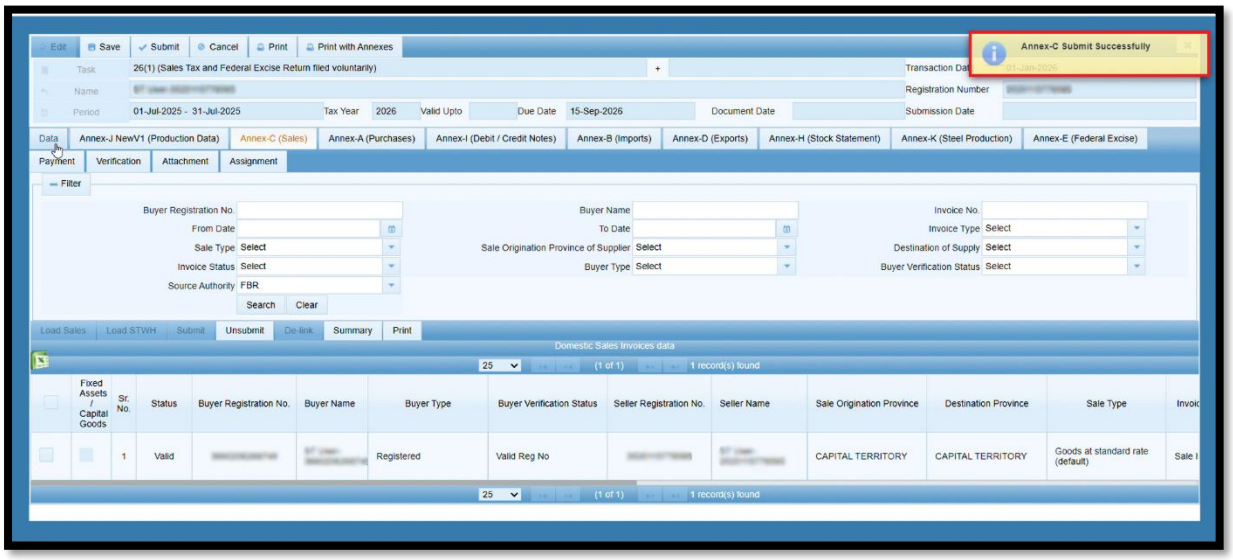
A message will be displayed once the sales invoice is successfully loaded.

- Click on **Submit** button to log Annexure-C data



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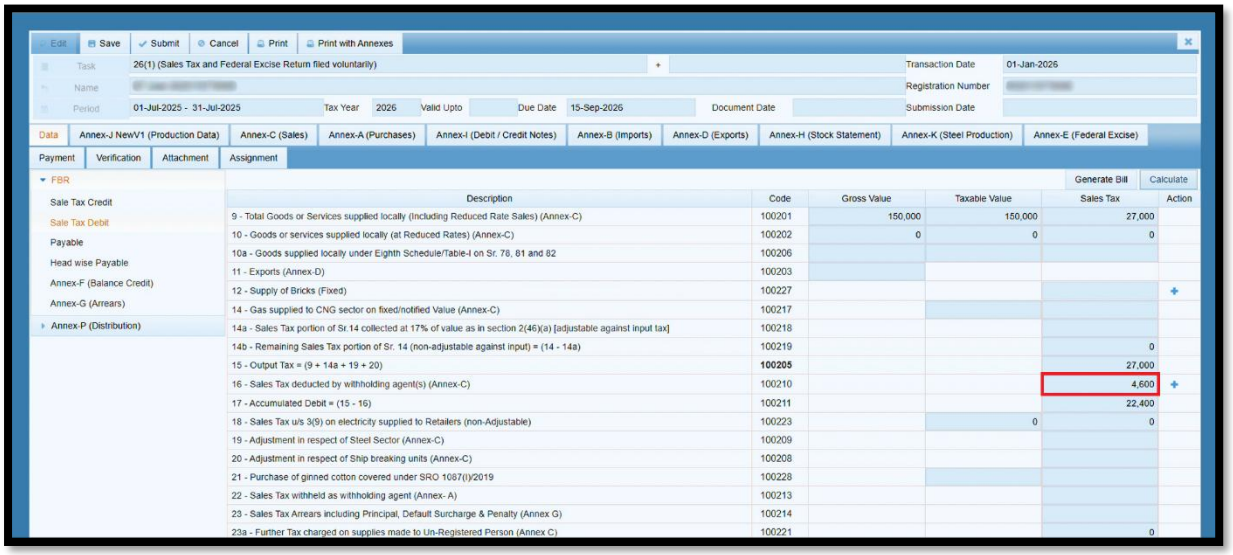
A confirmation will appear on the screen



4.3.4. Credit Payment Limitation

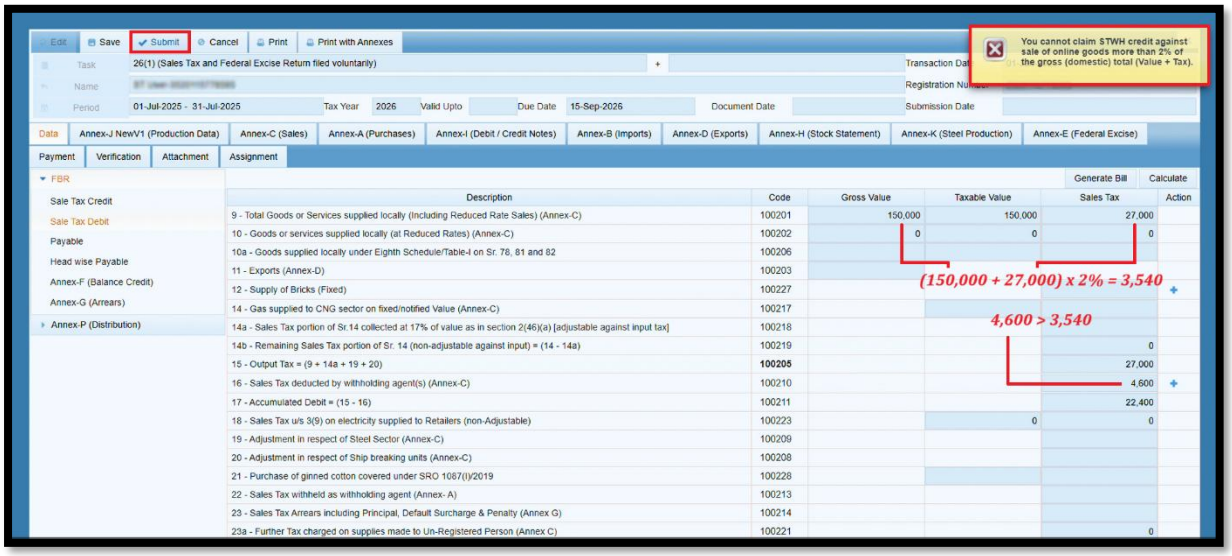
The sales tax withheld by the agent must not exceed 2% of the total of the gross value of goods or services plus the applicable sales tax declared in the return

The total Claimed Credit payment will reflect in Row 16 (Sales Tax Deducted by WTH agent) in Data tab

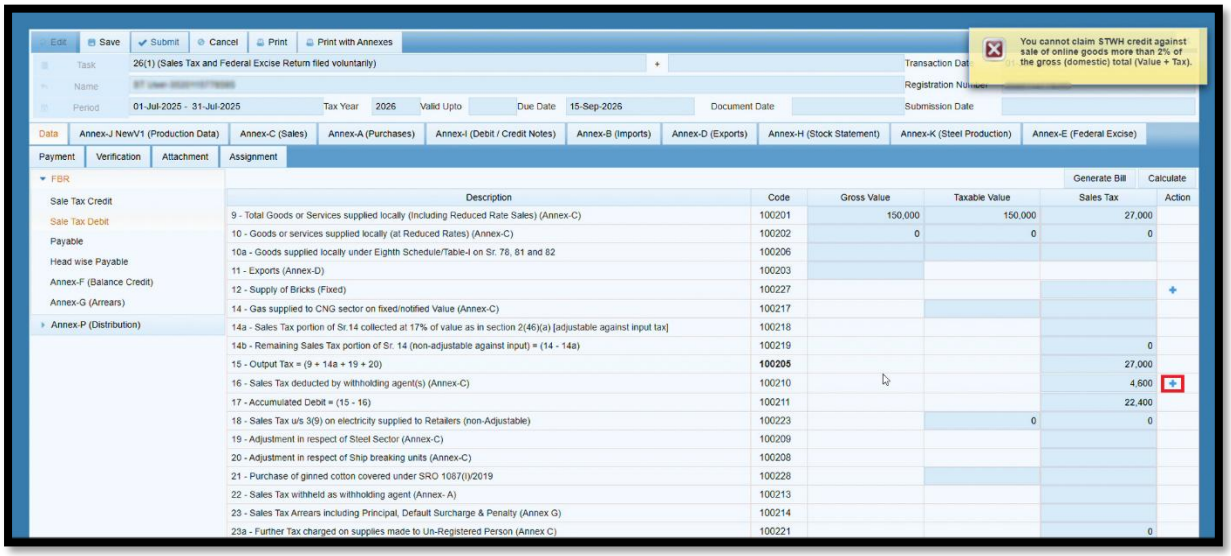


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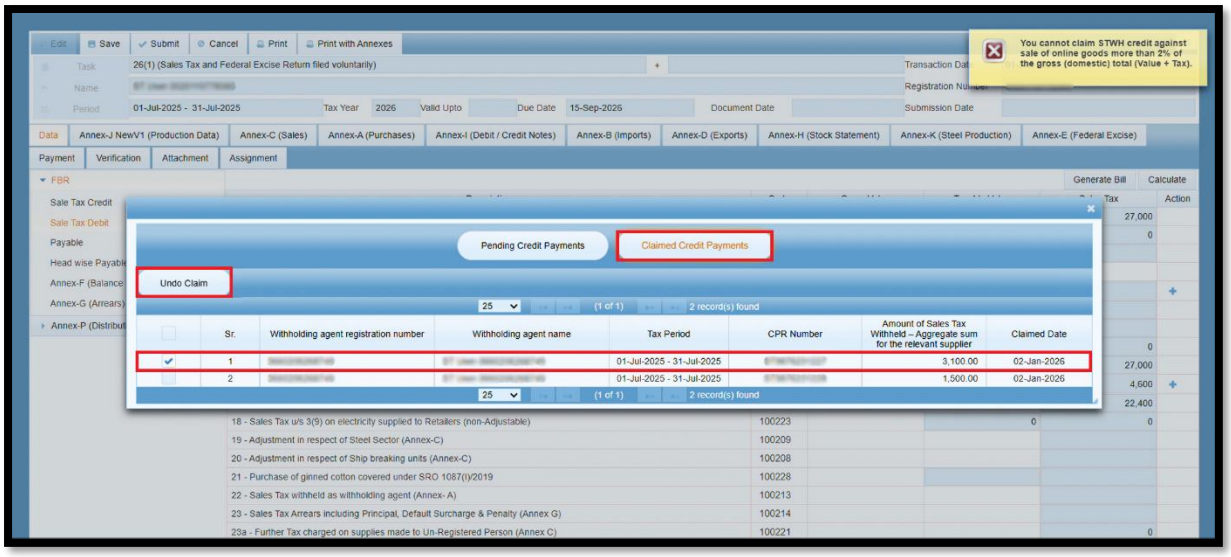
While submitting the STWH Return, the system will generate an error if the STWH Credit amount exceeds the Domestic Gross Value of Sales + Sales Tax deducted on these sales



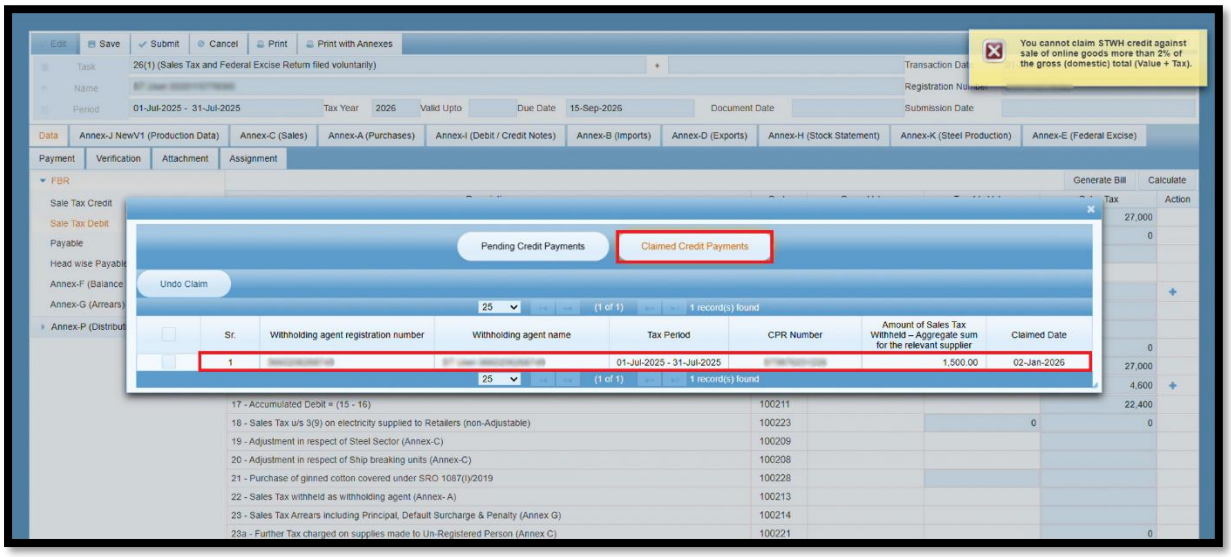
- Click on **+** icon to delink the Credit Payment



- Go to **Claimed Credit Payment**
- Select the CPR to delink
- Click on **Undo Claim** button

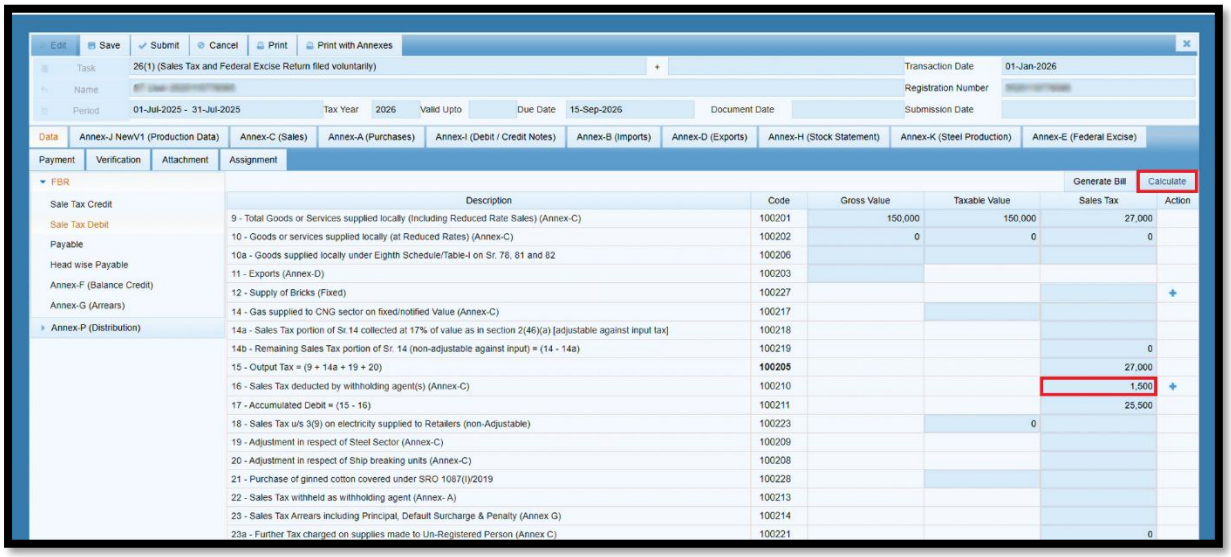


The selected CPR will be removed from Claimed Credit Payment



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- Click the **Calculate** button to update the computation.
- The revised Claimed Credit Payment will be displayed in Row 16.



- Click **Submit** button to complete the process.

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5. Frequently Asked Questions (FAQs)

Q. What is Sales Tax Withheld on Digitally Ordered Goods?

It is a mechanism where intermediaries deduct sales tax at source from payments made to suppliers for digitally ordered goods and remit it to the FBR.

Q. Who is considered a withholding agent?

Withholding agents include Payment Intermediaries (PI)s and Courier Companies receiving payments for digitally ordered goods.

Q. Who is responsible for paying withheld sales tax?

The withholding agent (PIs and Couriers) is responsible withholding Sales Tax on digitally ordered goods and making payments.

Q. How is the amount of sales tax to be withheld calculated?

The system automatically calculates it as a percentage of the invoice value submitted by the supplier.

Q. What is a PSID?

A Payment Slip ID (PSID) is a unique identifier generated upon submission of sales tax payment through IRIS.

Q. What is a CPR?

The Computerized Payment Receipt (CPR) is the official confirmation of payment made to FBR after PSID generation.

Q. Can multiple supplier records be submitted at once?

Yes, via the “Attach File for Payment” option using a formatted Excel sheet.

Q. What happens if incorrect invoice details are submitted?

The system may calculate incorrect tax, which must be corrected before PSID generation.

Q. Who submits the monthly withholding statement?

Payment Intermediaries, Courier Services, and Online Marketplaces submit monthly statements reflecting the withheld sales tax.

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Q. Can Online Marketplaces add missing payment details?

Yes, OMPs can manually add any missing payment details before submitting their statements.

Q. How is the statement generated for Online Marketplaces?

It aggregates all transactions, including those processed through PIs and Courier Services.

Q. Is a PIN required for statement verification?

Yes, verification of the statement requires entering and confirming a secure PIN.

Q. What is a credit claim on STWH?

It allows a taxpayer to claim input credit for sales tax withheld on their sales.

Q. How are pending credit payments identified?

Pending credit payments are displayed in the "Pending Credit Payment" grid based on CPR data.

Q. How do I claim credit for a pending payment?

Select the relevant payment in the grid and click "Confirm Claim."

Q. Can claimed payments be reverted in the draft Sales Tax Return?

Yes, using the "Undo Claim" option. Payments made by PIs and Couriers cannot be claimed through an already submitted return.

Q. Can ST Withheld against digitally ordered goods be claimed in a proceeding month instead of the same tax period?

Yes. All unclaimed STWH payments on digitally ordered goods can be claimed in months falling after the relevant tax period's ST return.

Q. Is there a limit to the credit claim?

Yes, claimed credit must not exceed 2% of the total gross value of goods plus applicable sales tax.

Q. What happens if claimed credit exceeds the allowable limit?

The system generates an error, and the taxpayer must delink or adjust the claim.

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Q. What happens if the PSID is lost?

The PSID can be searched and reprinted from the “Search e-Payment” section.

Q. Can a CPR be printed multiple times?

Yes, the system allows printing the CPR as many times as needed.

Q: Can a user submit payments for other agents?

No, only the registered withholding agent can submit their own.

Q: Can partial claims be made?

Yes, specific pending CPRs can be selected.

Q: How is reconciliation done between CPR and monthly statements?

The system automatically matches CPR records with the submitted statement.

Q: Can claimed credits be linked to multiple tax periods?

No, each credit is linked to the period of the original transaction.

Q: Can withholding agents claim credit for cancelled invoices?

No, only valid payments linked to completed invoices are eligible.

Q: Does the system allow combining multiple CPIDs into one claim?

Yes, multiple CPRs can be selected for a single credit claim.

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