

PUNJAB REVENUE AUTHORITY

HOW TO E-FILE YOUR SALES TAX ON SERVICES RETURN

TAXPAYERS' GUIDE

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Step 01: **Login at PRA**
(<https://pra.punjab.gov.pk>)

- **Enter USER ID & PASSWORD and click on "login" button**
 - You should have USER ID & PASSWORD to login at PRA portal.
 - If you do not have USER ID & PASSWORD, please enroll yourself at PRA. ("How to get Enrolled": a separate guideline is given in User Guides)

Upon successful login, you will directed to "your account at PRA"

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
- 2.1.2 Fill the tabs applicable to you
- 2.1.3 The form will be displayed into "Sections"

2.2 First section is "Registry":

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

2.3 Please select "Tax Period" from left side of form:

- Select "Tax year" & "Month"

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.

2.6 If you have clicked 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 are given below.

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

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

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.

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

2.6.2 Sales Tax Debits:

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

2.6.2.1 Service Provided / Rendered (Annex-C)

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

2.6.2.2 Services Exported

- 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:

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

- 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.