

According to Requirement of FBR
Pakistan.



FRQs

1. What is e-Filing?

This is a facility provided to the taxpayers to file income tax returns/statements through internet.

2. What is e-Service?

E-Service is simply a way to serve your documents using internet and taxes online system. It saves time and, quite often, a significant amount of money over traditional methods. More information about eService.

3. What is the fee for e-Filing?

There's no fee of e-Filing.

4. What are the benefits of e-Filing?

- E-Filing is fast, easy and safe.
- Convenient and accessible - Files relating tax can be accessed anytime from anywhere.
- No more standing in line to file your documents.
- 24 hours a day, 7 days a week to file your documents.

5. What notification will I receive on my e-Filings?

After online submission your statements, you will receive an immediate acknowledgement. This comprises the date of submission and reference quote number.

6. What about customer support?

e-FBR provides unlimited toll-free technical support by phone as well as free training.

7. What are the benefits of e-file?

These are the benefits of e-filing:

- Convenience:- You can electronically file 24 hours a day, 7 days a week.

According to Requirement of FBR
Pakistan.



-
- Security:- Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.
 - Accuracy:- Electronic filed returns have 13 percent fewer errors than paper returns.
 - Proof of Filing:- An acknowledgment is issued when your return is received and accepted.
 - Direct Deposit. You can have your refund direct deposited into your bank account.

8. Is it safe and secure to e-file?

Yes! Your tax information is in encrypted and transmitted over secure computer network to ensure confidentiality.

9. Is there a fee for e-file?

The Central Board Revenue will not charge a fee for e-filing CBR offering this service to taxpayers not charges a fee for the preparation and/or submission any type of return.

10. How do I know if my e-filed return has been received?

Acknowledgments (electronic confirmations) are issued online through email. When the returns are received and approved. If there are no errors, an acknowledgment is usually received within 24 hours of the transmission. If the server detects an error, an error message is sent back to you in your email address. Once the corrections are made, the returns are re-transmitted to the CBR Server.

11. Do I need to submit any paperwork or supporting document if I e-file?

No paperwork needs to be submitted when you electronically file your return through e-FBR. We advise you maintain copies of all documents for your records. In some cases, the department will notify taxpayers if documentation is needed for verification.

12. To begin e-Filing CBR Returns and Statements please e-Enroll at <http://e.fbr.gov.pk> (Registration->Enrollment->Company/Individual)

Yes! Your tax information is in encrypted and transmitted over secure computer network to ensure confidentiality.

For Company e-Enrolment

According to Requirement of FBR
Pakistan.



Please make sure you are using NTN and Reg/Inc.No as printed on NTN Certificate.
Use Director NTN instead of CNIC, (Director NTN can be searched on www.CBR.gov.pk , NTN

Verification Option)

For Individual e-Enrolment

Entering your NTN and CNIC as it is printed on NTN Certificate.

13. Enter Secret Digits as it is given in Graphic Image at e-Enrolment Page.

Note. If the Director NTN is not associated during issuance of Company NTN, you may Fax the Director Particulars on Official Company Letter Head on Fax number: (051) 920 44 04. Upon receipt of that fax we will associate him as Director of the Company so that e-Enrolment Process may be completed at your end.

After completion of e-Enrolment process you will be issued User-ID and Password.

14. How to create enrollment to begin e-Filing?

To begin e-Filing CBR Returns and Statements please e-Enroll at <http://e.fbr.gov.pk>
(Registration->Enrollment->Company/Individual)

For Company e-Enrolment

Please make sure you are using NTN and Reg/Inc.No as printed on NTN Certificate.

Use Director NTN instead of CNIC, (Director NTN can be searched on www.CBR.gov.pk , NTN
Verification Option)

For Individual e-Enrolment

1. Entering your NTN and CNIC as it is printed on NTN Certificate.

2. Enter Secret Digits as it is given in Graphic Image at e-Enrolment Page.

Note. If the Director NTN is not associated during issuance of Company NTN, you may Fax the Director Particulars on Official Company Letter Head on Fax number: (051) 920 44 04. Upon receipt of that fax we will associate him as Director of the Company so that e-Enrolment Process may be completed at your end.

After completion of e-Enrolment process you will be issued User-ID and Password.

Info Compiled by:

Mirza Shuja

According to Requirement of FBR
Pakistan.



15. What Information is required to start e-Enrollment for Companies?

Please Use following

Company NTN: e.g. 0709874

Reg.No: e.g. L-00001/199910802

Director NTN: e.g. 1682604

Complete the e-Enrollment Process at <http://e.fbr.gov.pk> (Registration->Enrollment->Corporate option) and Fax signed and Stamped Form on Fax.No. 051-9204404.

After completion of the process. Thereafter you will be issued User-ID and Password for e-Filing.

**Director of the Company is new or not previously associated with Company NTN?
Could not Complete Company enrollment due to missing director NTN?**

When it is identified that no Director NTN is associated with your Company NTN. Please Fax Director Particulars/NTN on Official Company Letter Head on Fax.No. 051-9204404 to associate his NTN with the Company Profile. Thereafter you can complete the e-Enrollment Process and get User-ID and Password for e-Filing.

To begin e-Filing of Return and Statements complete e-Enrollment at <http://e.fbr.gov.pk> (Registration->Enrollment->Company)

16. How to Create, Verify and Submit e-Statements?

To create e-Statement go to Menu Options (i.e. Declarations->Income Tax->Income Tax Statements->Statements of Tax Collected/Deducted)

Preparation:

1. On Left Control Panel select the Month and click the desired Statement U/Sec for Preparation
2. You can prepare by entering data of each Deductee or attaching Data File already prepared at your system (in Excel Format)
3. Data File Attaching Procedure:

Info Compiled by:

Mirza Shuja

According to Requirement of FBR
Pakistan.



-
- a. Click Attach File button on Statement Screen
 - b. Download Sample File
(Please ensure that the Column Headings of your file should be same as in sample file and also ensure data format specimens)
 - c. Browse and attach Data File (Must match the column Sequence, Headings and Format as in Sample File)
 - d. Click online Data Entry
 - e. You have successfully completed the Data File Attachment Process with the statement.

Verification:

1. Click Verification Button
2. Enter Total No of Deductees and Total Tax Deduction Amount
(System will match your verified Numbers and Amount with the actual data Totals)
3. If you verified the total amounts correctly you can move to Submit Statement. Other wise correct the errors.

Submit Statement:

4. When there is no difference found during Verification of Totals the Click Submit Button, Otherwise it will not allow you to submit.
5. Acknowledgment Receipt will be displayed on successful submit
6. Print this receipts for onward references.
7. You have now successfully submitted the Statement to e-FBR Portal.

By following above methods you understand the other e-FBR Portal Functionalities

For further guidance and support contact following address

17. How to create enrollment to begin e-Filing?

To begin e-Filing CBR Returns and Statements please e-Enroll at <http://e.fbr.gov.pk>
(Registration->Enrollment->Company/Individual)

For Company e-Enrolment

Info Compiled by:

Mirza Shuja

According to Requirement of FBR
Pakistan.



Please make sure you are using NTN and Reg/Inc.No as printed on NTN Certificate.
Use Director NTN instead of CNIC, (Director NTN can be searched on www.CBR.gov.pk , NTN
Verification Option)

For Individual e-Enrolment

Entering your NTN and CNIC as it is printed on NTN Certificate.

2. Enter Secret Digits as it is given in Graphic Image at e-Enrolment Page.

Note. If the Director NTN is not associated during issuance of Company NTN, you may Fax the
Director Particulars on Official Company Letter Head on Fax number: (051) 920 44 04. Upon
receipt of that fax we will associate him as Director of the Company so that e-Enrolment Process
may be completed at your end.

After completion of e-Enrolment process you will be issued User-ID and Password.

18. What Information is required to start e-Enrollment for Companies?

Please Use following

Company NTN: e.g. 0709874

Reg.No: e.g. L-00001/199910802

Director NTN: e.g. 1682604

Complete the e-Enrollment Process at <http://e.fbr.gov.pk> (Registration->Enrollment->Corporate
option) and Fax signed and Stamped Form on Fax.No. 051-9204404.

After completion of the process. Thereafter you will be issued User-ID and Password for e-
Filing.

19. SALES TAX RETURN

According to Requirement of FBR
Pakistan.



Q. Where to report purchases from unregistered person? There is no column for the same in the sales tax return.

A. The purchases from unregistered persons can be mentioned in column captioned 'Others (Pl. Specify _____)' in Annex-A of the return. This column can be used to provide information for which no specific column has been provided in the return.

Q. Where to claim the invoices/ GDs relating to previous periods on which sales tax has been charged at 15%. There is no column in the summary of purchases (Annex-A) for such invoices/ GDs.

A. Such invoices/ GDs should also be included in column titled 'Others (Pl. Specify _____)'.

Q. Can all registered persons claim input tax on fixed assets?

A. The input tax adjustments on fixed assets can be claimed subject to limitations prescribed in sections 7, 8 and 8B and or in a notification issued under section 8(1)(b) of the Sales Tax Act, 1990.

Q. What is to be reported in column 4 of the return?

A. Against this column, all the input tax which has been paid but is not adjustable under law is to be mentioned. Such an input tax may relate exempt supplies or to services which are not taxable. Inadmissible input tax determined in accordance with the apportionment rules in the Sales Tax Rules, 2006, is also to be included here.

Q. What will be treatment to a registered person who deals in both types of items which are excluded from section 8B and those that are not excluded.

A. The exclusion is provided to the registered persons falling in the specified categories. If any registered person fulfils any of the specified criteria, he is excluded from section 8B and should fill in the return accordingly.

Q. What is to be reported in column 18 of the main return?

A. This column is to be filled in by those registered persons who are also required to deduct

According to Requirement of FBR
Pakistan.



withholding sales tax on their purchases i.e. Government departments, autonomous bodies and public sector organizations under the Sales Tax Special Procedure (Withholding) Rules, 2007 (SRO 660(I)/2007 dated 30th June 2007). They shall report here the total sales tax withheld by them from the payments made to their suppliers. All other registered persons can leave this column blank.

Q. Is there any column for refund/ drawback on account of excise duty?

A. The Federal Excise Act, 2005, provides for drawback of the FED paid on inputs used in exported goods. Such net drawback shall be payable as provided in column 33 if conditions mentioned in this column are fulfilled i.e. the total drawback exceeds all other FED payables.

Q. How to treat the carry forward amounts from June 2008 and earlier?

A. The amount shown as carry forward in the return for June 2008 can be shown as brought forward in column 6 of main return. In no case the brought forward amount should exceed the amount carried forward in the previous return.