PRA PUNJAB REVENUE AUTHORITY

GATEWAY TO DEVELOPMENT

PRA-Iris
Sales Tax Return filing
Frequently Asked Question

FAQs - PRA Iris Sales Tax Return Filing

1) **What if I do not find the answer to my question here?**

   If you can't find an answer here, you may avail other options:

   a. Visit the Help section at PRA-Iris login screen: https://e.pra.punjab.gov.pk/public/txplogin.xhtml
   b. Send your questions via email to eSupport@pra.punjab.gov.pk.
   c. Call the PRA helpline from 9:00 AM to 5:00 PM (Monday to Friday):
      - National: (042) 992 054 76-77
      - International: (0092) 42 992 054 76-77

2) **What is Iris?**

   Iris is an integrated, end-to-end, highly configurable ERP that covers all business processes related to Income Tax and Sales Tax.

3) **What does Iris stand for?**

   Iris is not an acronym. It's the name of a flower, symbolizing wisdom.

4) **How can I access PRA Iris?**

   You can access PRA Iris at this URL: https://e.pra.punjab.gov.pk/public/txplogin.xhtml

5) **Which browser is recommended for PRA Iris?**

   PRA Iris works with the latest versions of most browsers, including Chrome, Opera, Internet Explorer (IE 9+), Firefox, Netscape, and Safari. However, Google Chrome is recommended. For Internet Explorer, use default settings and avoid Compatibility Mode.

6) **How can I learn to use PRA Iris?**

   Before using PRA Iris, check out the FAQs and User Guides available under the Help link on the PRA Iris login page.

7) **What is my User ID for PRA Iris?**

   Your User ID is your Registration Number, which is:

a. For Pakistani individuals: 13-digit CNIC/NICOP (without dashes)

b. For non-Pakistani individuals: 7-digit NTN (excluding dash and check digit)

c. For AOPs/Companies: 7-digit NTN (excluding dash and check digit)

8) **Can I log in to multiple sessions simultaneously?**

Yes, you can log in from multiple sessions at the same time.

9) **Why do I log out automatically?**

For security reasons, your session will automatically close after 15 minutes of inactivity.

10) **Why are Hyperlinks not working after login?**

If hyperlinks aren't working, press Ctrl + Shift + Del to clear cookies, then try again.

11) **How can I e-enroll myself to get a Password and PIN?**

To e-enroll, follow these steps:

a. Go to the https://e.pra.punjab.gov.pk/public/txplogin.xhtml page.
b. Click the "E-Enrollment" tab.
c. Fill in the required information and captcha.
d. Submit the form, then enter the verification codes sent to your email and phone.
e. You will receive your Password and PIN via email and SMS.

12) **How can I reset a forgotten Password?**

To reset your password:

a. Visit the https://e.pra.punjab.gov.pk/public/txplogin.xhtml page.
b. Click "Forgot Password" and fill in the required information and captcha.
c. Submit the form, then enter the verification codes sent to your email and phone.
d. Click "Verify" to reset your password.

13) **How can I change my Password?**

To change your password:

a. Log in to PRA Iris.
b. Click "Change Password" at the top right of the screen.
c. Enter your current and new passwords, then confirm the new password.
d. Click "OK" to save the changes.

14) **How can I change my PIN?**

To change your PIN:

a. Log in to PRA Iris.
b. Click "Change PIN" at the top right of the screen.
c. Enter and confirm your new PIN.
d. Click "OK" to save the changes.

15) **Why can I not start a task even when I have a Password and PIN?**

You can't start tasks until you complete the second part of the Registration process by submitting the Registration Form with all required data and documents.

16) **How can I create a new task?**

To create a new task:

a. Select the relevant option from the Horizontal Bar Menu.
b. Choose the appropriate task from the Vertical Dropdown Menu.
c. Enter the required information and select the relevant dates to proceed.

17) **How can I delete a mistakenly created wrong task?**

To delete a wrong task before submission:

a. Go to the "Draft" folder.
b. Find the task, select it, and click the "Delete" button.
c. The task will be removed, allowing you to create the correct one.

18) **Why do I get a message about missing Address details when submitting the Registration Form?**

This message appears if:

a. Your residence address is missing under the "Address" tab, or you haven't marked it as your residence.
b. You haven't entered or linked your business address under the "Address" tab.

19) **How can I appoint my Advisor/Attorney/Consultant?**

To appoint an Advisor/Attorney/Consultant:

a. Log in to PRA Iris.
b. Go to “Registration” on the Horizontal Bar Menu.
c. Select “R11/12 Form of Registration filed for Modification.”
d. Enter the required details and select the relevant dates.
e. Link the Advisor/Attorney/Consultant by entering their CNIC/NTN and selecting them from the list.

20) **How can I file a Sales Tax Return?**

To file a Sales Tax Return:

a. Log in to PRA Iris.
b. Navigate to “Sales Tax” and select “35 (Monthly Sales Tax Return filed voluntarily).”
c. Choose the tax period, enter the necessary details, and submit the return.

21) **How can I select the tax period for my Sales Tax Return?**

After logging in:

a. Go to “Sales Tax” in the menu and select “35 (Monthly Sales Tax Return filed voluntarily).”
b. Click on “Period,” enter the tax year, and select the desired tax period.

22) What is a Credit/Debit Note, and How can I process them?

Credit/Debit Notes are used to adjust sales/purchase returns already declared. They are claimed in Annexure I of the Punjab Sales Tax on Services Returns by loading of sales tax credit/debit note invoices already entered through Invoice Management. In case of sales of services to Registered persons, the process is initiated through claim of debit note by the buyer.

Please consult detailed process in PRA-Iris Sales Tax Returns User guide available at PRA website.

23) How can I enter the Sale Tax Withholding Invoice?

Enter the sales invoice through invoice management and save. Enter the same invoice again with invoice type as STWH and save.

24) **How can I find out if my Sales Tax is Payable or Refundable?**

Click on the "Payable/Refundable" link, then click "Calculate" to see if your tax is payable or refundable.

25) **What is the "Head Wise Payable" section for?**

This section shows the amount payable under different heads. Click the tab and then click "Calculate" to view the details.

26) **How can I enter arrears in Annex – G?**

Click on the "Annex – G (Arrears)" tab, available at left side of the Sales Tax Return under the head "Data" then click "+" button against each category i.e. Default Surcharge, Arrears (Sales Tax) and Penalty/ fee resulting in popping up of window where you may enter the detail and click OK.

27) **How can I add Domestic Sales?**

Click on the "Domestic Sales" tab, then click "Load Sales" to view all invoices and submit them.

28) **How can I declare Purchases in Annex – A?**

Click on the "Annex-A (Purchases)" tab, then click "Load Invoices" to view and link sales invoices and debit/credit notes.

29) **How can I add Imports in Annex – B?**

Click on the "Annex-B" tab, then click "Load GD(s)" to view and claim the desired GDs.

30) **How can I add Export invoices in Annex – D?**

Click on the "Annex-D" tab and then click "Add Invoice" to enter the required details for each Export GD.

31) **How can I add sales invoices claiming Withholding?**

First of all, save Sales invoice by using the Invoice Management System. Click "Invoice Management" through the main menu of PRA-Iris portal, then select "Sales ledger". Add Sales Invoice through entering required fields. Save the sale invoice.

Once the sale invoice is saved, create another sale invoice having the same particulars except the invoice type. Select STWH instead of Sales Invoice in Invoice Type. Enter the required fields and save the invoice. These invoices claiming Withholding are ready to be claimed in Annexure C.

32) **How can I add payment information?**

Click on the "Payment" tab, then click the + icon to enter the CPR number, amount code, and paid amount.

33) **How can I verify and submit my Sales Tax Return?**

Click on the "Verification" tab, enter the pin code, and click "Verify." Save as a draft, then click "Submit" to submit the sales tax return.

34) **How can I print my Sales Tax Return?**

Click the "Print" button for a PDF version. To include annexure details, click "Print with Annexures."

35) **How can I file an Application for Extension in the filing date for Sales Tax Return?**

To file for an extension:

a. Log in to PRA Iris and select "Sales Tax."
b. Select "35 (Application for extension of filing of sales tax return)."
c. Enter the tax year, complete the required information, and submit.

36) What is the Sales Tax Withholding Statement?

The Sales Tax Withholding Statement is a declaration on prescribed format which are to be filed by the Withholding Agents not providing any taxable services within the territory of the province of Punjab and are not liable to file Punjab Sales Tax on Services Return. This statement is to be submitted within the due date as stipulated under the relevant law and rules.

37) How can I submit a nil Sales Tax Withholding Statement?

If no Sales Tax Withholding (STWH) invoices are linked to your account for a given tax period, you can submit a nil statement. This means you are declaring that no sales tax was withheld during that period.

38) **How can I manage Sales Tax Withholding Invoices by the Service Provider?**

PRA-Iris allows taxpayers to load sales tax withholding invoices automatically if they are service recipient for the relevant tax period. They can also delink invoices that are not to be claimed in the return. There is an option to calculate the impact of loading and delinking invoices.

39) How can I submit a correction for incorrect details in the return?

You may submit a revised return after approval from the relevant Commissioner. The application for approval of revised return may be filed through PRA-Iris selecting "35 (6) Application to Revised Sales Tax Return" and attaching the relevant documents, if any. Prior to the submission of application, create a draft of proposed revised return and save it after verification. The provide the reference of the draft of the revised return in "reference Notice/ order" tab. Then submit your application for revised return. The order may be found in completed tasks, once issued. After approval, edit the saved return from the "draft folder" and submit it.

40) **How can I claim input tax credit?**

Input tax credit can be claimed through invoices in Annexure A and B in your Sales Tax Return. Make sure you have the correct invoices, GDs, and other required documents.

41) **How can I verify Sales Tax Returns?**

Sales Tax Returns can be verified by accessing the relevant section in PRA Iris and entering your pin code. Click "Verify" to complete the process.

42) **What should I do if I encounter an error during Sales Tax Return submission?**

Ensure that all required fields are filled correctly. If you still encounter errors, try clearing cookies and cache or contact PRA support.

eSupport@pra.punjab.gov.pk
042-99205476-77/042-99200279

43) How would I know if my Sales Tax Return has been successfully submitted?

After clicking the “Submit” button, a confirmation message is displayed “Return submitted successfully” and the “Submit” button is disabled. Submission date is also made available by the system. The submitted return can be viewed only in “Completed Tasks” folder.

44) **Can I edit a Sales Tax Return after submission?**

No, the Sales Tax Returns cannot be edited once submitted but they can be revised under the PRA's law and rules.

45) **How can invoices be marked as non-creditable with partial or complete value?**

Mark invoices as non-creditable if the seller is registered. For complete non-creditability, the entire sales tax amount will not be eligible for credit. For partial non-creditability, only part of the tax amount will be non-creditable.

46) **What is the “Monthly Statement for Collecting Agents”?**

The “Monthly Statement for Collecting Agents” is a platform provided to taxpayers registered with specific HS Codes (9823.0000, 9839.0000, 9813.0000). It allows these taxpayers to submit a monthly collection return for a selected tax period.

47) How can I enter the sales invoice for sales provided to unregistered taxpayers?

The sales to unregistered persons may be entered against the NTN 9999997 or they can also be entered by entering the names as well as CNICs of the unregistered service recipients.

48) **Do I need to file Punjab Sales Tax on Services Return even if I have no sales during the entire tax period?**

It is mandatory to file Punjab Sales Tax on Services Return even if no services have been provided during the relevant tax period. For the purposes of filing return declaring Nil sales, submit Annexure C1 and Annexure C with no invoice. Then verify and submit the return. This will discharge your liability to file Punjab Sales Tax on Services Return for the tax period.

49) How do service providers claim the withheld tax in PRA-Iris?’

After adding sales invoices, service providers must select the "STWH" invoice type, input the withheld tax amount, and save the invoice. They can then use the "Load STWH" button to search for invoices and click "Claim" for the specific invoice.

50) What happens if a withholding agent rejects a service provider's STWH invoice?

If the STWH invoice is rejected by the withholding agent, the service provider will not receive credit for the withheld tax. The rejected invoice will prevent the submission of the Sales Tax Return until it is delinked from Annex C.

51) What is the process for verifying an STWH invoice by the withholding agent?

Withholding agents can verify STWH invoices in real time, confirming their acceptance of the transaction and acknowledging responsibility for the tax payment. Once verified, the invoice cannot be edited or deleted by the service provider.

52) What are the conditions for claiming credit for withheld tax by service providers?

Service providers can only claim credit for the withheld tax if the withholding agent verifies the invoice. In case the withholding agent is not registered as a service provider, provisional credit is allowed, but if the tax is not deposited by the withholding agent, the service provider will be liable for the tax after the statutory period.

53) What happens if a withholding agent does not deposit the withheld sales tax?

If the withholding agent fails to deposit the withheld tax after the statutory period, a liability will be created for them under section 7a. The service provider will also be held liable for the default amount of sales tax after this period.

54) Can withholding agents claim input tax adjustments for withheld sales tax?

No, withholding agents cannot claim any input tax adjustments, either in the PRA or FBR systems, until they have deposited the withheld tax into the Punjab Government Treasury.

55) What is the process for de-linking STWH invoices in the PRA-Iris system?

Withholding agents can de-link STWH invoices from Annex C of the sales tax return after verifying or rejecting the invoice. De-linking is necessary for rejected invoices to enable the service provider to submit their Sales Tax Return.

56) What responsibilities do withholding agents have if they are not registered as service providers?

Withholding agents who are not registered as service providers must still file withholding statements in the PRA-Iris system. They must deposit the withheld tax in the Punjab Government Treasury, and failure to do so may result in tax liabilities.

57) What happens if a service provider receives provisional credit for withheld tax?

If the service provider receives provisional credit for the tax withheld and the withholding agent fails to deposit the tax, the service provider will be liable to pay the tax under section 7a after the statutory period.

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