FATE WING FBR
OUTREACH PROGRAM

Updated upto : 19-OCT-2011

Date	17-OCT-2011
Time	3 PM
Venue	ICAP Office, Islamabad

Subject : **INFORMATION TECHNOLOGY RELATED ISSUES**

Queries, related to information technology (IT), raised during the interactive session of FBR held at ICAP Islamabad are appreciated by FBR and those are grouped as follows:

A. Taxpayer Registration & Enrollment
B. Tax Payments
C. Income Tax Returns
D. Sales Tax Returns
E. Withholding Tax Statements
F. Call Centre
G. Website

On the basis of the queries raised during this outreach program, a set of questions, answers and associated guidelines are summarized below.

A. TAXPAYER REGISTRATION & ENROLLMENT

A-1 Why all the three credentials of e-enrollment i.e. user-id, password and PIN are not sent at the email address?

The e-enrollment is one-time process, therefore in order to ensure the security of credentials and confirmation of all the three given contacts of the applicant, i.e, e-mail, cell phone and mailing address, these credentials are sent as follows:

User-Id	by e-mail
Password	by SMS
PIN	by courier

Immediately upon receipt of user-id and password, the taxpayer can login at https://e.fbr.gov.pk and start preparing his return without waiting for the PIN. The PIN is required for **Submission** of the return after due preparation and verification. The PIN is sent by courier that is usually delivered on the next working day.

Note : We are working on simplifying the e-enrollment process for the salaried persons which will be implemented shortly.

B. TAX PAYMENTS

B-1 How the correction of Tax Period can be made in the CPR?

The tax period should be written very carefully in the PSID (Payment Slip Id.) so that the CPR (Computerized Payment Receipt) is printed properly and the taxpayer is able to e-file the return without any hassle.

However, if the tax period is inadvertently written then you should follow the process given below:

a. If you have identified the error on the same day before close of banking hours, then approach the concerned bank branch for making the correction.

b. If you could not get it rectified through the bank as prescribed in (a) above, then send a request by email with a scanned image of the CPR for its correction at the email address eDirector@pral.com.pk. After making the correction, you will be informed via e-mail.

Note: Please write your name and Cell number in the e-mail for contacting you in order to process your case expeditiously.

B-2 Why the CPR loading is not instant and takes 12-72 hours?

Computerized Payment Receipt (CPR) is issued by SBP and NBP as confirmation of tax payment. The banks perform their Close-of-day process after 5 pm which sometimes takes a couple of hours after 5 pm. The CPRs issued by the banks are only made available in FBR's e-filing system once the Close-of-Day process of the bank branch is successfully completed which is normally done before 9 pm.

The bank branches which operate under CAP-2 system and issue the CPRs on Laser Printer are made available for e-filing after close of day by the bank on the same day. The remote area branches operating under CAP-1 system which issue CPR on Dot Matrix Printer send electronic data on the next working day and these are made available accordingly. Most of the CPRs of CAP-1 are loaded within 36 hours, however in case of weekends and public holidays the CPRs are made available at end of the first working day.

Note-1 : List of branches operating under CAP-2 system is available at the website https://e.fbr.gov.pk

Note-2 After making the tax sales tax payment, the taxpayer can file the return within three days.

Note-3 In case of withholding tax statements, the payments made during a month are to be reported by 20th of next month in the monthly withholding tax statements.

B-3 Is it mandatory to visit the PRAL counter in the bank first and then pay the taxes at the cash counter of the bank?

PRAL counter is established in the bank branches in order to facilitate the taxpayers in preparing the Payment Slip Id. (PSID) which reduces the time taken at the cash counter. Taxpayers can prepare the PSID in their offices and go directly to the cash counter.

Moreover, the account holders of NBP can pay the taxes by using the **Direct Debit Facility for e-Payments**, for which they are not even required to visit the bank branch. This facility can be availed via internet and the Computerized Payment Receipt (CPR) is also delivered to the taxpayers instantly by email. *This facility will be extended to the account holders of other banks shortly.*

B-4 Why tax payment is not accepted against the In-Active NTN holders?

The NTNs are shown as in-active due to following two reasons:

a) The taxpayer who's CNIC (Computerized National Id Card) number is **not** available in the system.

b) The tax office ordered to mark the NTN as in-active mostly due to consecutive non-filing or having no activity.

In case of situation given in para (a) above, the taxpayer should provide copy of the CNIC along with duly filled TRF-01 Form (Taxpayer Registration Form) at the nearest Taxpayer Facilitation Centre (TFC).

In case of situation given in para (b) above, the taxpayer should obtain an NOC from the concerned Regional Tax Office (RTO) and submit duly filled TRF-01 Form at the nearest Taxpayer Facilitation Centre (TFC).

Note : There is a misconception that the persons removed from the Active Taxpayer List (ATL) can't pay taxes, it may be noted that all persons removed from ATL can pay taxes without any problem.

C. INCOME TAX RETURNS

C-1 How the Registry Portion of taxpayer completed in the last year can be imported in the current return for e-filing?

The latest particulars available in the NTN master index are automatically filled in the registry portion of the return at the time of e-filing of the income tax return.

However if a taxpayer has declared some changes in the return of previous years and could not apply for making changes through the TRF-01 form; he can copy those particulars by clicking the **Retrieve Registration information from TY-2010** button in the registry portion in the beginning of e-filing process.

C-3 How the loss can be shown in the return?

Loss can be shown in the e-filing of return by entering the amount with a minus (-) sign. However, the system automatically assigns a negative sign if the computed result is negative on the bases of in-built formula implemented in the e-filing system.

C-4 Does e-filing system provides marginal relief while computing tax liability in case of salaried persons?

Yes, the e-filing system automatically computes and provides marginal relief as per law in case of the tax computation of income from salary.

C-5 Does e-Filing system add any tax liability for the income from property upto Rs. 150,000 where an individual has any other source of income as well?

No tax liability is computed for the income from property upto Rs. 150,000 irrespective of whether an individual has income from any other source or not.

C-6 Can I show the expenses in any or all heads of Annexure-D as zero?

Yes, if there are no expenses in any head of Annex-D then you can enter zero in the respective column. Likewise, if no expenses at all are incurred by an individual in any head then he can feed zero in all the columns.

Note : In case no expenses are reported at all in Annex-D; the e-filing system will display the following message for confirmation by the return filer:

"You have not declared any expenses, are you sure?"

The return filer is provided following three options to respond to the above question:

a. Yes
In case of Yes, the return can be saved and submitted

b. Yes, with remarks
*In this case, the return filer can **feed remarks** and submit the return accordingly*

c. No
In case of No, the return filer can feed the expenses

C-7 Is there any provision for mentioning proportionate expenses in Annex-D for handling those cases where expenses are shared among family members?

The return filer can declare his own share of expense amount in the respective head.

D. SALES TAX RETURNS

D-1 How the sales tax withheld as withholding agent be reported in the Sales Tax return?

The sales tax withheld by the withholding agent should be reported in Annex-A.

D-2 How a registered person can keep electronic record of sales and purchases for quick filing of return on close of month?

Record of **purchases** can be maintained in the Excel format by downloading the prescribed format of **Annex-A**. Likewise the record of **sales** can be maintained in the Excel format by downloading the prescribed format of **Annex-C**. Both of these annexure can be prepared in offline mode, without having online connectivity to FBR portal, and the same can be uploaded at the time of filing of return which is the quickest method.

E. WITHHOLDING TAX STATEMENTS

E-1 Can we attach Excel file in the e-filing of withholding tax statement u/s 165?

Yes, you can download the prescribed format of withholding tax statements which is in Excel format and complete the entries in offline mode. This Excel sheet can be uploaded as withholding tax statement instead of feeding all the record in online mode.

F. CALL CENTRE

F-1 Where should we report the e-filing and tax domain related problems?

Issues related to e-filing can be reported as follows:

a. 24-Hrs Call Centre at 051 111-772-772
b. eSupport@pral.com.pk

Issues related to tax domain can be reported as follows:

a. 9 am to 4 pm Call Centre at 0800 227 and 111-227-227

Note : We are working on establishing a unified call center facility for both tax domain as well as e-filing matters, therefore shortly both of the above services will be available through just one number.

F-2 How to give feedback about the contact centre?

We encourage feedback with a view to improving the e-Services at contact centre. For this purpose, we have created a new facility for seeking ***feedback;*** you can give feedback as follows:

a. Send an e-mail at feedback@pral.com.pk, please write your Name and Cell number in the e-mail for calling you back.

b. The feedback service at call centre will also be available shortly as follows:

Call at 051 111-772-772 (24 Hrs) and select the ***Option-9*** as feedback.

F-3 What should we do when all Call Centre Representatives (CCR) are busy?

We increase the CCRs based on workload, Currently, when all operators are busy the taxpayer will have to wait or call later.

We have also planned to launch the "Call Back Facility - CBF" shortly which will work as follows:

When all the CCRs are busy, then you can either wait ***or*** *press "9" at your phone-set to make a* ***Call Back*** *request. Our Call Centre Representative will call you back at the same number from where you made a call. Please make "Call Back" request from your Cell Number or any Direct Line number instead of a PABX.*

F-4 What options are available at the contact centre?

Following options are available at the contact centre when you call at 051 111-772-772:

1	for Registration/Enrollment
2	for Income Tax
3	for Sales Tax
4	for Tax Payments
5	*for Tax Refunds
8	*for Call Back
9	*for Feedback

(*) These services will be launched shortly

F-5 Is there any e-Desk for taxpayers?

Yes, every RTO/LTU has established e-Desks at the Taxpayer Facilitation Centers wherein you can seek **Operator Assistance** as well as use **Self Service Facility** for e-filing.

G. WEBSITE

G-1 Why the website of FBR is overloaded in the last dates of e-Filing?

The bandwidth of eFBR portal is burstable and increases automatically with the load.

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