



USER'S MANUAL DOCUMENT

Iris for AJK's Inland Revenue Department (Tax Payer – Sales Tax)



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New /Voluntary Registration (Sales Tax)

Taxpayers can register for Sales tax by submitting a form u/s 14(1) (Form of Registration filed voluntarily through Simplified) (Sales Tax) under “Registration” tab in Iris. Please note that to avail this facility the taxpayer must be registered as individual in Iris and have valid account credentials to login.

Following is the process to register for sales tax:

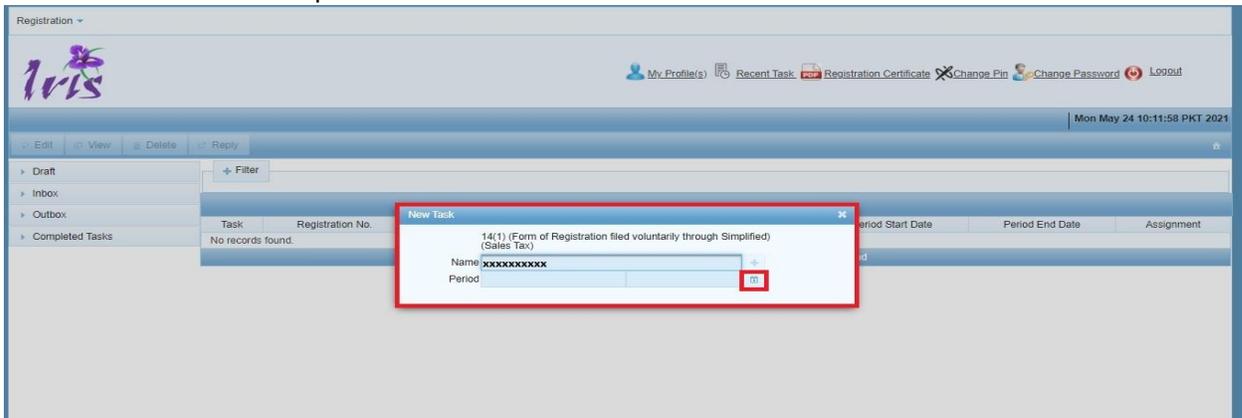
1. Access Iris through the provided **URL**.
2. Enter your Registration No. / CNIC No., password, and click the Login.

3. After successful login, Taxpayer will be redirected on Iris dashboard.

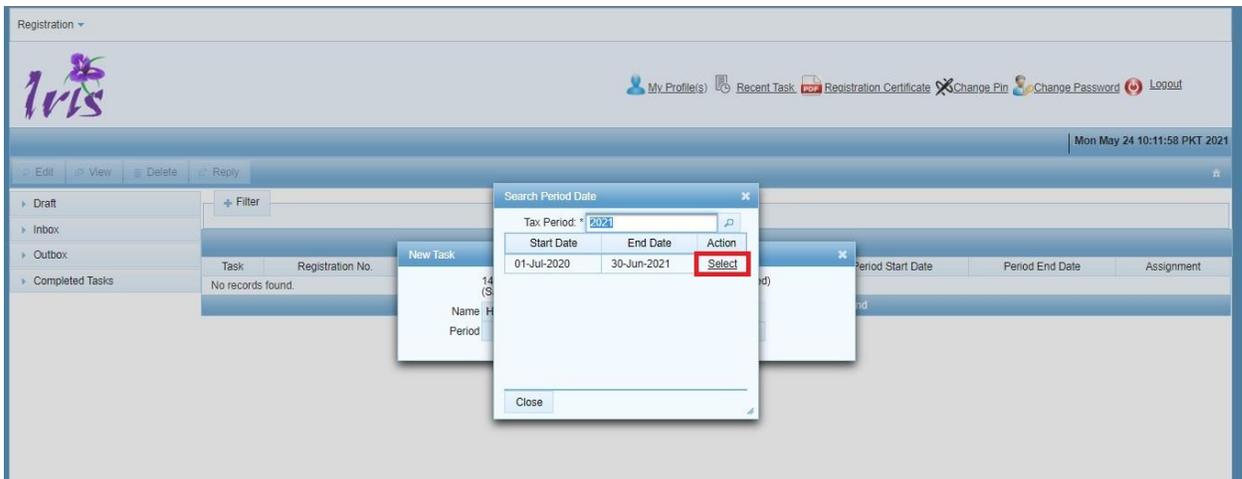
- Click "Registration" tab from top right corner of Iris mega menu, the task "14(1) (Form of registration filed voluntarily through Simplified) (Sales Tax)" will appear as shown below:



- After selecting the "14(1) (Form of registration filed voluntarily through Simplified) (Sales Tax)" link, Iris will open the Voluntary Registration (Sales Tax) task window and ask to choose a tax period, click on calendar icon to select period.



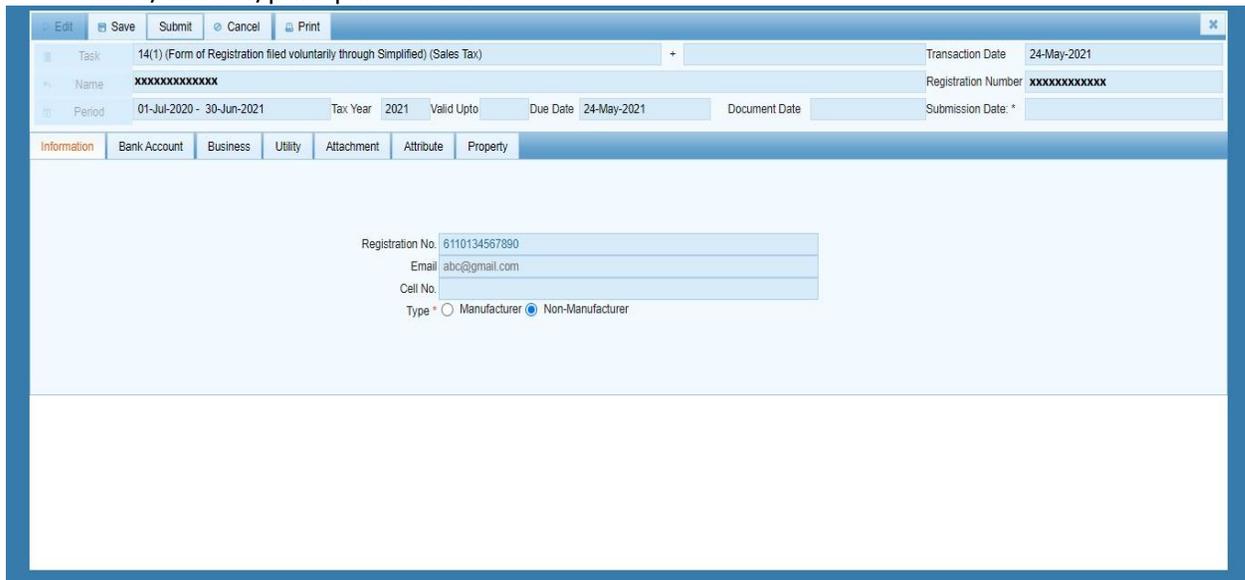
- As soon as the Taxpayer clicks calendar icon, Iris will load the tax period list for selection. Click on the "select" link against the desired tax period (2021 or onwards).



7. The application will redirect the Taxpayer to the AJK Sales Tax Registration task window where “Information” tab is open by default. It shows registration number, email and cell number pre-filled in their respective fields. Taxpayer can select Type of registration, i.e., Registration as Manufacturer; Registration as Non-Manufacturer.

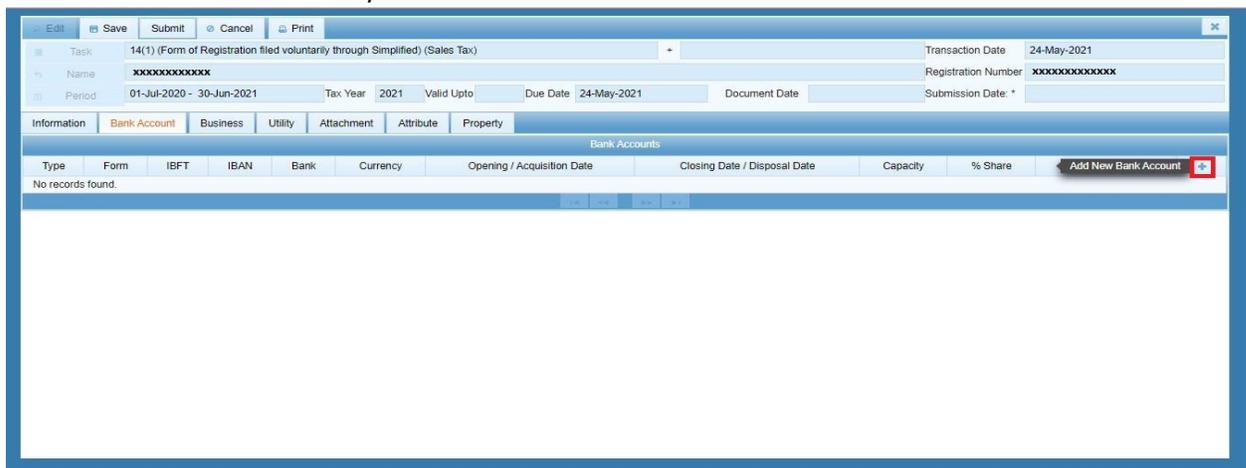
Note: Selection for the “type” filed is mandatory for all taxpayers i.e. Individual, AOP and Company.

- a. In case Taxpayer is an Individual, you cannot change the registration number, email address and cell number.
- b. If Taxpayer belongs to a Company or AOP, the application will ask to enter the CNIC of member/director/principal officer”.



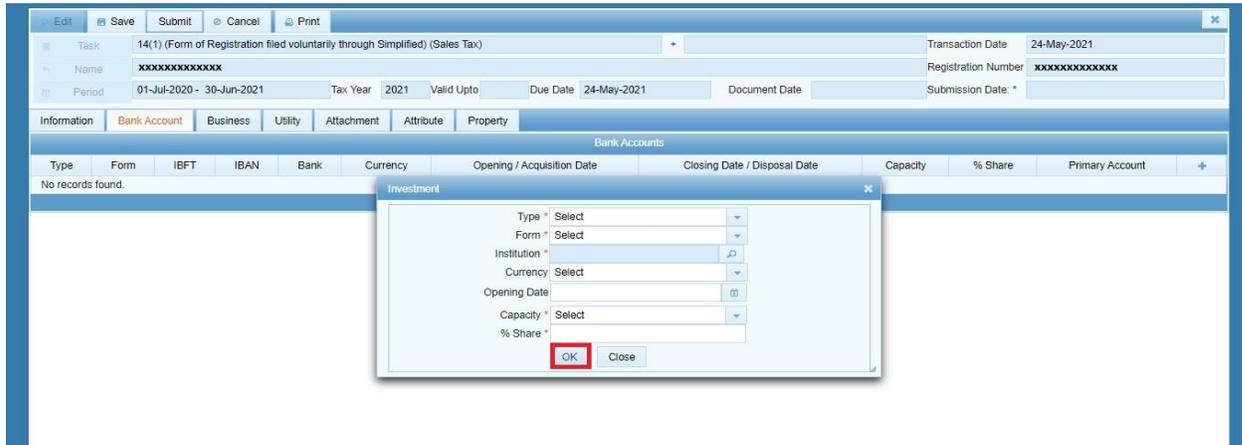
The screenshot shows a web application interface for registration. At the top, there are navigation buttons: Edit, Save, Submit, Cancel, and Print. Below this is a header section with the following fields: Task (14(1) (Form of Registration filed voluntarily through Simplified) (Sales Tax)), Transaction Date (24-May-2021), Name (XXXXXXXXXXXX), Registration Number (XXXXXXXXXXXX), Period (01-Jul-2020 - 30-Jun-2021), Tax Year (2021), Valid Upto, Due Date (24-May-2021), Document Date, and Submission Date (*). Below the header is a tabbed interface with tabs for Information, Bank Account, Business, Utility, Attachment, Attribute, and Property. The 'Information' tab is selected, showing a form with the following fields: Registration No (6110134567890), Email (abc@gmail.com), Cell No., and Type (Manufacturer/Non-Manufacturer). The 'Non-Manufacturer' radio button is selected.

8. For Company/AOP, as soon as the Taxpayer enters CNIC the application will verify CNIC and send a verification code on the taxpayer’s registered mobile number. Taxpayer needs to enter the received SMS code in provided field to complete the verification process.
9. Click on “Bank Account” tab. System will load bank account section as shown below:

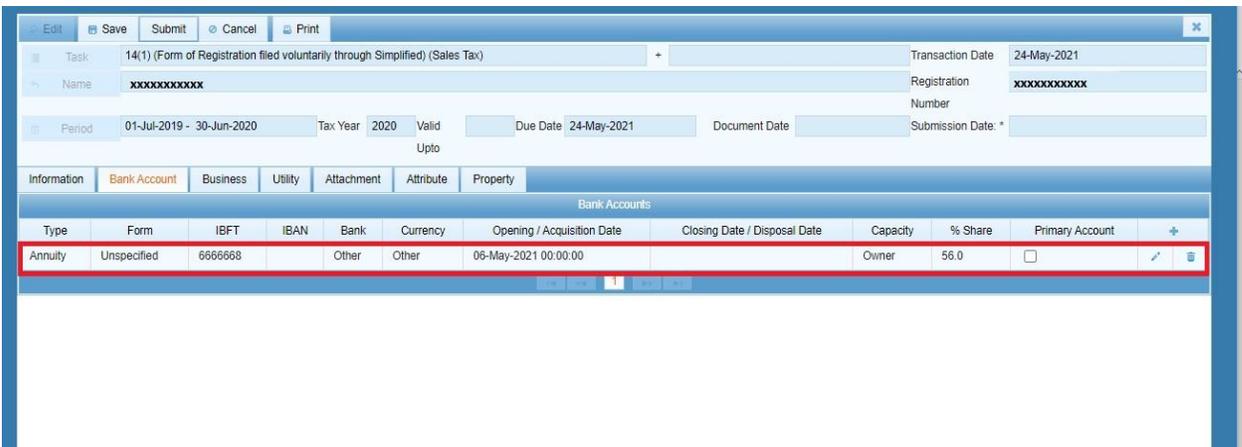


The screenshot shows the 'Bank Account' tab selected in the registration form. The tabbed interface now shows 'Bank Account', Business, Utility, Attachment, Attribute, and Property. Below the tabs is a table titled 'Bank Accounts' with the following columns: Type, Form, IBFT, IBAN, Bank, Currency, Opening / Acquisition Date, Closing Date / Disposal Date, Capacity, % Share, and an 'Add New Bank Account' button. The table is currently empty, with the text 'No records found.' displayed below it.

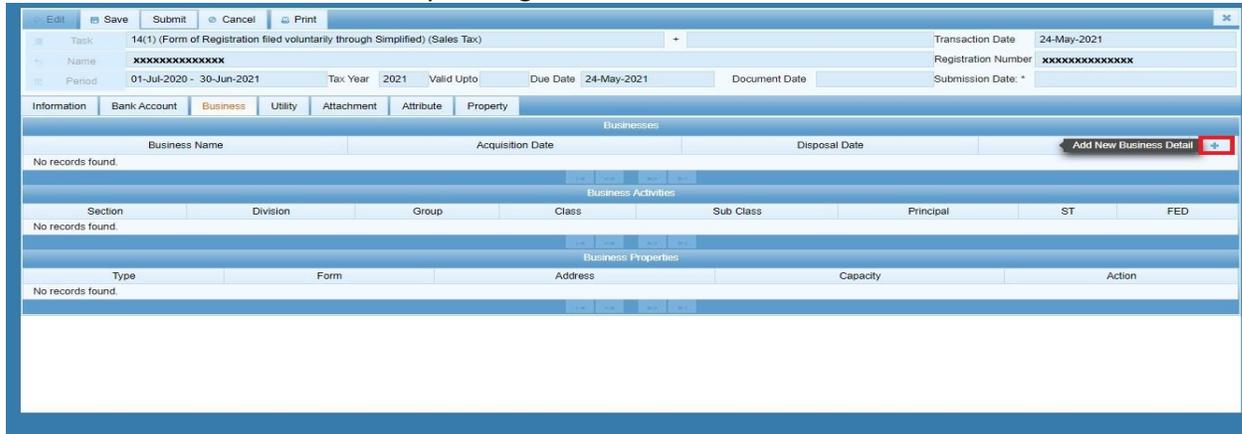
10. Click on + button to add Bank Account Details in following dialogue box (Investment), after filling out all of the necessary details, click “Ok” button to save the information.



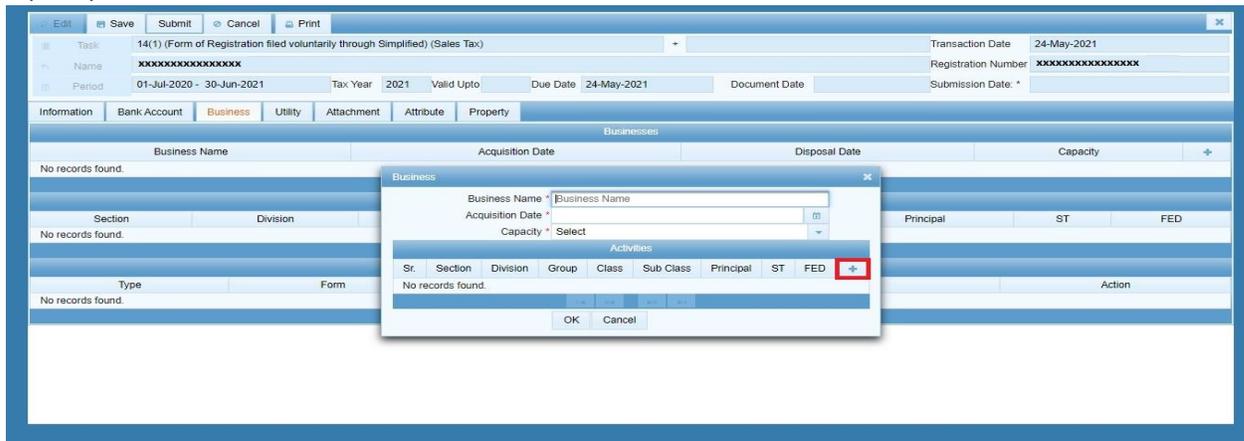
11. The saved information record will appear under “Bank Account” section with option to edit/delete the record as shown below:



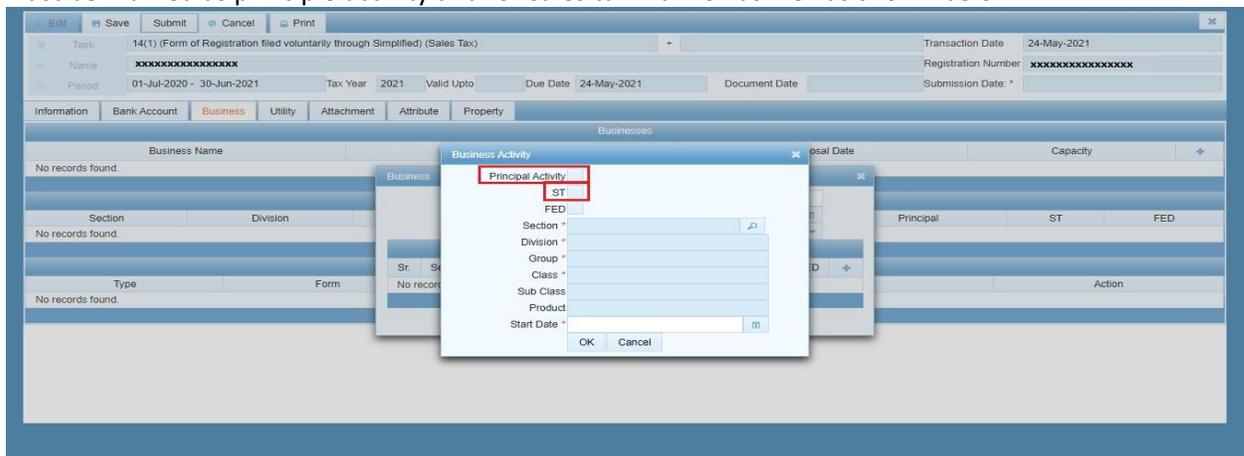
12. Now click on “Business” tab to add/edit business details. Following screen will appear where the user can add new business details by clicking the “+” button.



13. A dialog box will appear where user can add business name, acquisition date and select business capacity. To add business activities, click on “+” button under activities section as shown below:



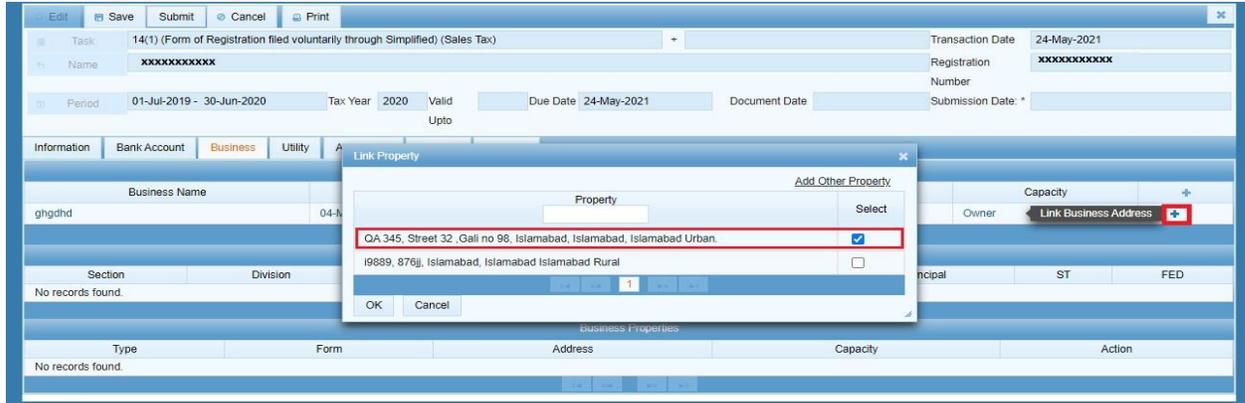
14. Activity Dialog box will appear as shown below, where user can add activity details and click “Ok” to save record. Taxpayer can enter multiple business activities in this section but at least one record must be marked as principle activity and for sales tax mark ST as well as shown below:



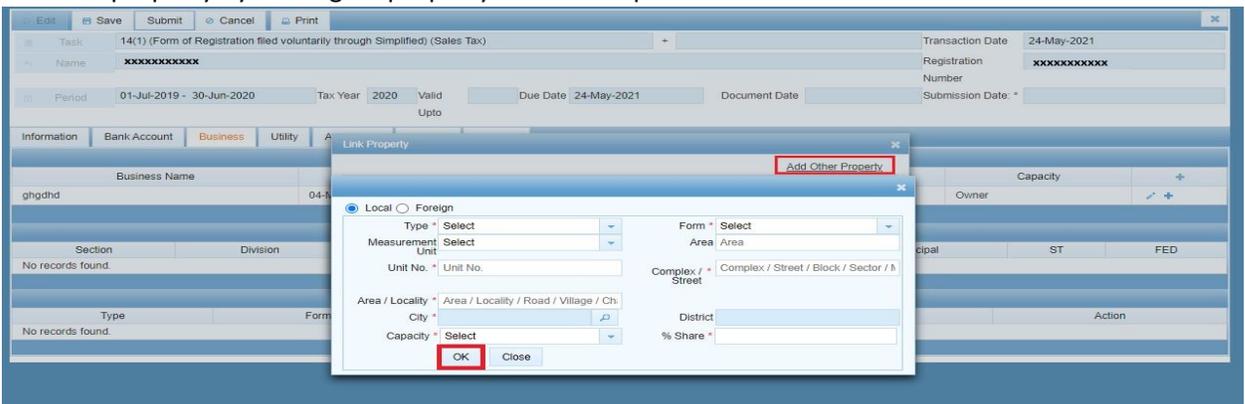
15. After adding activities, click “Ok” button to save the business record. The saved record will be displayed under Business details section as shown below.



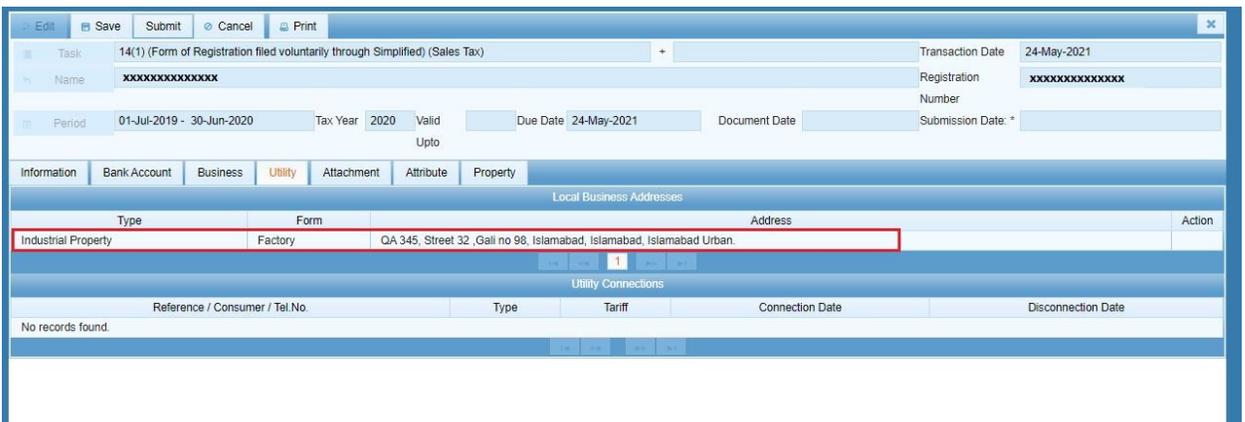
16. Every business must have at least one address/property linked with it for sales tax registration. To link property, select the relevant business record and click on + button provided in front of selected record as shown below:



17. Please note that the link property window will only list already added property records. To add new property Taxpayer can click on “Add Other Property” button from the link property window or can add new property by clicking on property tab from top menu.



18. After adding business details, click on “Utility” tab where already added business addresses will be listed as shown below:



19. Please note that to add utility details, the selected business record must have link with at least one property. If there is not property linked with the business the system will not allow to enter the utility details. Now select the required business record from the window and click “+” button to add utility meter record as shown below:

20. Add details in provided window for Utility connections and click “Ok” to save as shown below:

21. The saved records will be listed under Utility connections section as shown below:

Reference / Consumer / Tel.No.	Type	Tariff	Connection Date	Disconnection Date
78888	Commercial Utility	Other	07-May-2021 00:00:00	

22. Next step is to add important attachments. The Taxpayer getting registered for sales tax as either a Manufacturer or Non-Manufacturer is required to upload a scanned copy of “Bank Account Certificate” and photographs of the business premises. However, geo tagged image of machinery and each utility meter is mandatory for registration as a Manufacturer. Click on “Attachment” tab to attach said documents as shown below:

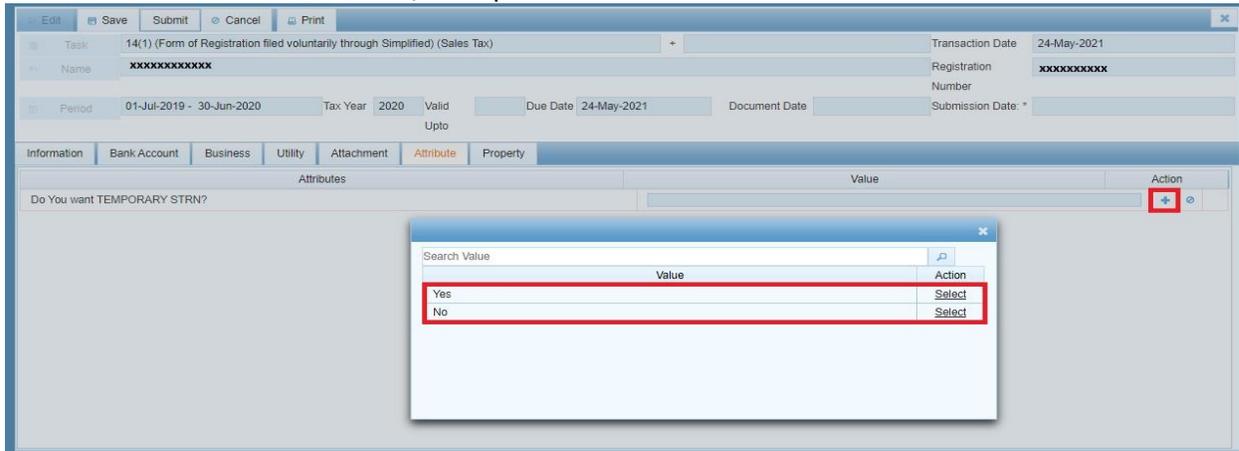
Code	Description	Action:
11700101	Bank Certificate	Add Attachment +
11700102	Pictures of utilities meter	+
11700103	Pictures of business premises	+
11700104	Pictures of machineries(Manufacturer Only)	+
11700105	Bill of Lading / List of HSCodes to be imported.	+

23. To attach the document, click on “+” button against the relevant record. Iris will load attachment window as shown below where Taxpayer can browse the required file and click “OK” to upload the selected document:

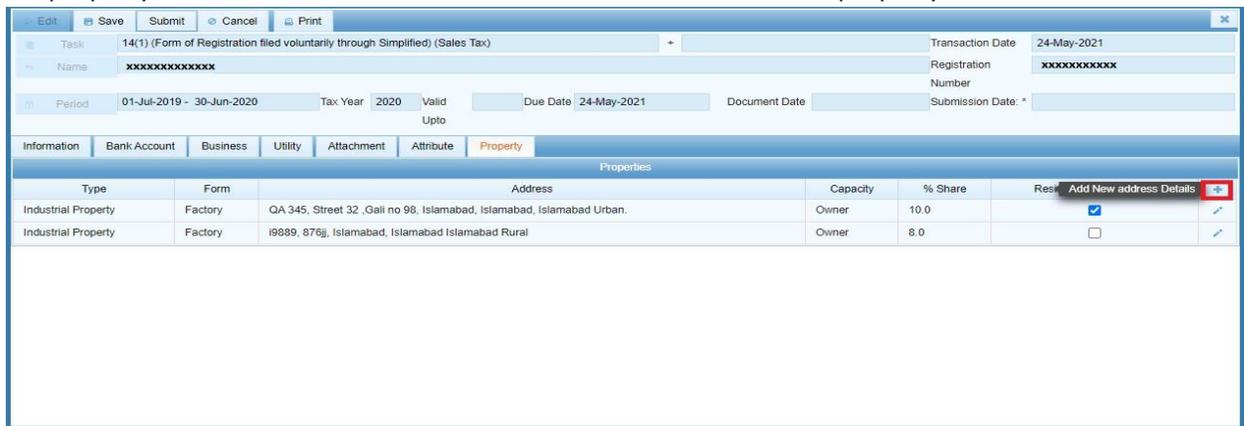
24. All attached document will be listed under the relevant records with option to edit or delete the selected document as shown below:

Sr.	File	Attachment Date	Action:
1	12.jpg	25-May-2021 15:54:03	✎ 🗑

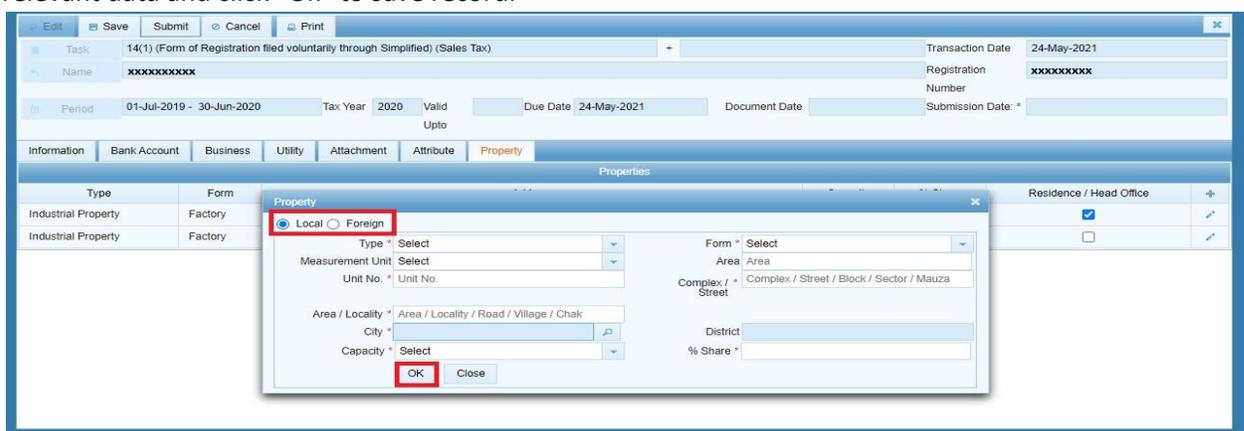
25. In case Taxpayer wants to get Temporary STRN, click on “Attribute” tab from top menu and then click on “+” button to select “Yes/No” option as shown below:



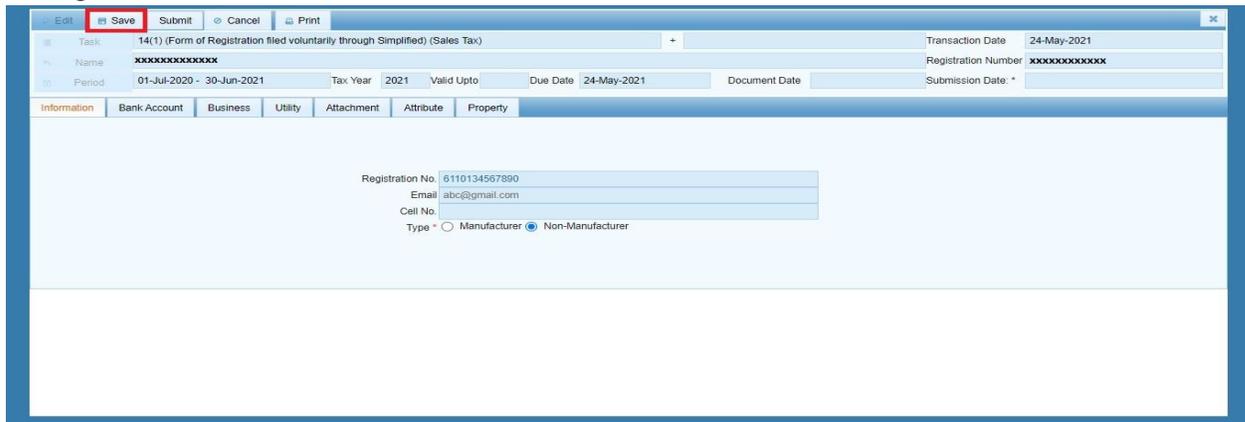
26. Now click on “Property” tab to add/edit properties details. As mentioned earlier, the property added under this section can be linked with your business details. Skip this step if you have already added the property details or use the "+" icon to add relevant information of property.



27. A Dialog box will appear to add property details, select property type i.e. local or foreign and enter relevant data and click “Ok” to save record.

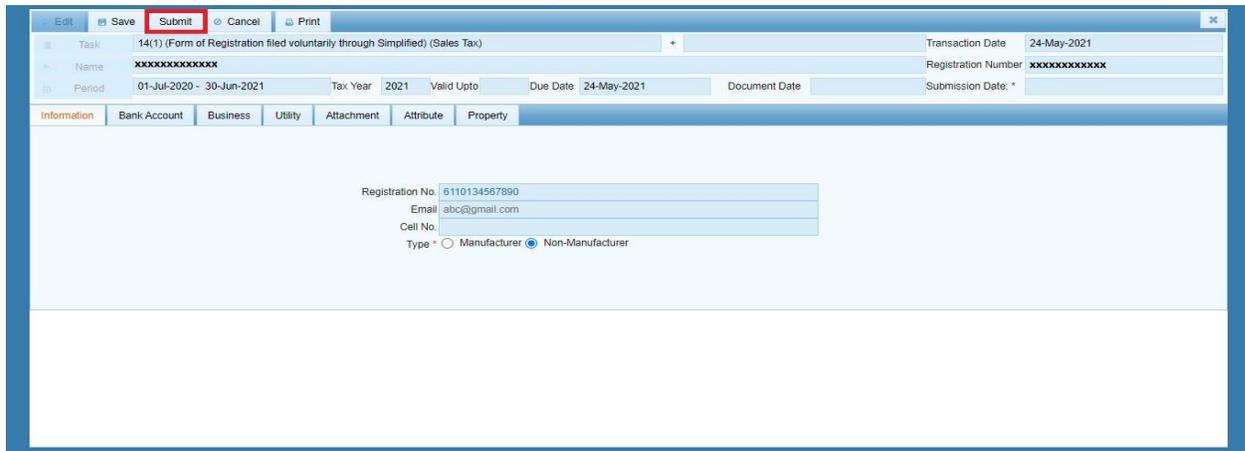


28. After filling out all of the necessary details, click the "Save" button on the top menu to save the sales Tax registration form.



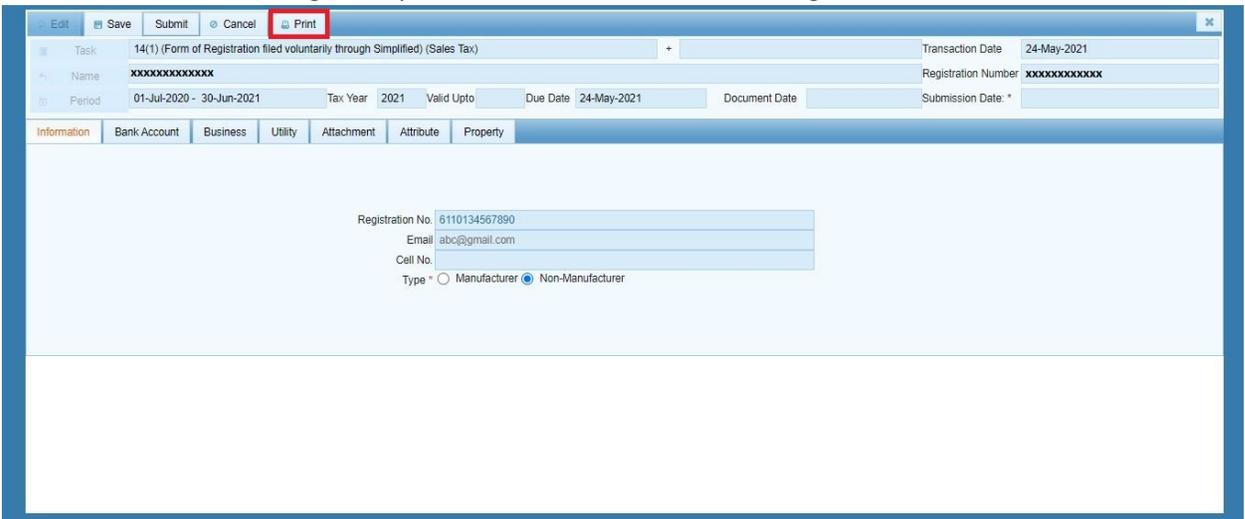
The screenshot shows a web application interface for a sales tax registration form. At the top, there is a menu bar with buttons for 'Edit', 'Save', 'Submit', 'Cancel', and 'Print'. The 'Save' button is highlighted with a red box. Below the menu, there are several input fields for 'Task', 'Name', 'Period', 'Tax Year', 'Valid Upto', 'Due Date', 'Document Date', 'Transaction Date', 'Registration Number', and 'Submission Date'. Below these fields, there are tabs for 'Information', 'Bank Account', 'Business', 'Utility', 'Attachment', 'Attribute', and 'Property'. The 'Information' tab is selected, showing fields for 'Registration No.', 'Email', 'Cell No.', and 'Type' (with radio buttons for 'Manufacturer' and 'Non-Manufacturer').

29. Click the "Submit" button to submit the Sales Tax Registration form. Please note that once submitted, the registration form will be no longer editable.



This screenshot is identical to the previous one, but the 'Submit' button in the top menu bar is highlighted with a red box instead of 'Save'.

30. Click on "Print" button to get the printable PDF of filled Sales Tax Registration form.



This screenshot is identical to the previous ones, but the 'Print' button in the top menu bar is highlighted with a red box.



Note: To complete the sales tax registration process, Taxpayer would be required to visit any e-sahulat center of NADRA within one month from the date of registration for biometric verification.

Upon successful verification Taxpayer is allowed to file their sales tax returns after the successful verification only. In case Taxpayer is unable to successfully verify within given time, Then Taxpayer will be removed from the (sales tax) active taxpayer list.

Compulsory (on Notice) Sales Tax Registration

Compulsory registration is a process where a Tax Officer identifies the income of a person as taxable and required to file a return of income under the Sales Tax Act, 1990. The authorized Tax Officer can issue notice for sales tax registration "14 (Notice to file Form of Registration) (Sales Tax)" to the selected Taxpayer. The Taxpayer already registered in Iris will receive the notice in Iris Inbox.

Registration Modification (Sales Tax)

Taxpayers who have registered for sales tax can opt for two types of modification. Modification can be requested for change in personal information like phone number, address etc. Iris web application will provide taxpayer an online form "181 Form of Modification" to request for change in personal / Business information.

De-registration (Sales Tax)

For Sales Tax De-registration, a Taxpayer can submit an application (21(1) Application for De-Registration of Sales Tax) to the relevant Commissioner Inland Revenue having the appropriate jurisdiction. The Commissioner, upon completion of any audit proceedings or inquiry which may have been initiated consequent upon the application of the registered person for de-registration, shall complete the proceedings or inquiry within ninety days from the date of application or the date all the dues outstanding against such person are deposited by him, whichever is later and such person shall be de-registered through the computerized system accordingly. The Commissioner may direct the applicant to discharge any outstanding liability which may have been raised by filing a final return under section 28.

Taxpayers can apply for deregistration if:

- Ceases to carry on the business
- Supplies become exempt from Sales Tax, or turnover becomes less than the threshold.

Special Instructions for ERROR Correction

In case user is unable to view all menu options in left panel or receive session termination error then there must be some issue with the internet connectivity. To resolve this error, check internet connectivity and re-login "Iris for AJ&K" web application.