Know more about "QRMP scheme and how to furnish details in IFF" and Answers to Frequently Asked Questions

18/02/2021

1. Invoice Furnishing Facility (IFF) is an optional facility made available as per Rule 59(2) of the CGST Rules, 2017. This is provided for those quarterly taxpayers who want to pass on input tax credit (ITC) to their recipients (buyers/customers), in first two months of a quarter. It may be noted that IFF for a month will expire after the due date of 13th of next month, and cannot be filed after this date. To know more about furnishing details in IFF and payment of tax (in Form GST PMT-06) by taxpayers in QRMP scheme, following webinars conducted by GSTN in different languages can be referred:

Language of the Webinar	Topic of the Webinar
	Furnishing of details in IFF and Payment of tax (Form GST PMT-06) by taxpayers in QRMP scheme
English	https://youtu.be/w0MWN5pxPKU
Hindi	https://youtu.be/yOBizK3X9Ec
Marathi	https://youtu.be/__YoTacazBg
Tamil	https://youtu.be/wHFvJxogTM0

2. For FAQs related to QRMP and IFF, click this link: https://tutorial.gst.gov.in/downloads/news/faq_on_qrmp_iff.pdf

3. QRMP Scheme has been implemented to simplify compliance for taxpayers with turnover less than Rs. 5cr. Under this scheme, taxpayers having an aggregate turnover at PAN level up to Rs. 5 crore can opt for quarterly filing of Form GSTR-1 and Form GSTR-3B. Payment can be made in the first two months by a simple challan in FORM GST PMT-06. To know more about QRMP scheme following webinars conducted by GSTN in different languages can be referred:

Language of the Webinar	Topic of the Webinar
	The QRMP Scheme for Taxpayers
English	https://youtu.be/Yf9wNdr0aE0
Hindi	https://youtu.be/XtKbTz9nMFg
Marathi	https://youtu.be/bTwRxjTBULE
Telugu	https://youtu.be/aZc0j-mgeuA
Tamil	https://youtu.be/jKHEryrfR-c

4. For UM and FAQs related to QRMP and IFF, click links below:

- **Furnishing Documents in Invoice Furnishing Facility (IFF) under QRMP Scheme**

https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_IFF.htm

https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_IFF.htm

- **Form to Change Profile from/into QRMP Scheme**

https://tutorial.gst.gov.in/userguide/returns/index.htm#t=manual_change_profile.htm

https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_change_profile.htm