

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 29th January, 2025.

NOTIFICATION

S.R.O. 69 (I) / 2025.- In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990 read with sub-section (9A) of section 3, sections 22, 23 and 40C thereof, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Sales Tax Rules, 2006, namely:—

In the aforesaid rules,—

- (1) for Chapter XIV, the following shall be substituted, namely: —

“Chapter XIV

PROCEDURE FOR LICENSING, ISSUANCE OF ELECTRONIC SALES TAX INVOICES AND INTEGRATION OF REGISTERED PERSONS

150Q. Application.— (1) Subject to sub-rule (2), provisions of this Chapter shall apply to all registered persons for electronic integration of their hardware and software used for generation and transmission of electronic invoices through license integrator or otherwise as provided in these rules.

(2) The Board shall notify such registered persons or class of registered persons through a notification in the official Gazette for the purposes of sub-rule (1):

Provided that the registered persons who have already registered and integrated their point of sale with the Board’s computerised system shall be treated to have been integrated with Board’s computerised system under these rules.

150R. Obligations and requirements.— (1) The registered person notified under sub-rule (2) of rule 150Q hereinafter referred to as “integrated person” in this Chapter, shall register, install and integrate his electronic invoicing hardware and software with the Board’s computerized system in the manner specified by the Board through a Sales Tax General Order.

(2) The integrated person through Board's online system shall provide information of his outlets, points of sale or electronic invoicing machines as the case may be.

(3) No supply shall be made by the integrated person, except through the integrated outlets, point of sale or electronic invoice issuing machines.

(4) The point of sale or the electronic invoice issuing machine shall perform the following functions, namely: —

- (a) generate, receive, record, analyze and store invoice data;
- (b) issue sales tax invoices in the prescribed format, create the digital signature and record the digital signature on the sales tax invoice;
- (c) transmit the invoice data to the Board's Computerized System through secure means and receive the unique FBR invoice number;
- (d) encrypt and preserve the reported sales tax invoice data in an irrevocable and secure manner;
- (e) generate the QR Code on the base of unique FBR invoice number and print the QR Code on receipt;
- (f) must perform closing on close of the day, week and month; and
- (g) every adjustment, modification or cancellation must be recorded duly maintaining logs for each activity; and system events need to be recorded.

(5) The Annexure-C of the sales tax return shall be auto-filled from the electronic invoices issued by the integrated person.

(6) The electronic invoicing software or point of sales software shall be capable of generating and sending alert messages to the Board's computerized system in case of any malpractice or error or any inconsistent action noticed in the system and keeping a log thereof.

(7) The Board may require an integrated person to integrate the facility of debit and credit card machine, QR Code or any other mode of digital transaction available at all the sale points and the sales through aforesaid means shall not be ordinarily refused.

(8) The Board may require an integrated person to record

transactions on each point of sales by a CCTV camera and the recording thereof shall be retained for a period of at least one month. Such recordings shall be provided to the Commissioner concerned as and when demanded and for the period of time as specified by the Board through a sales tax general order.

(9) In case of supply of exempt items, the electronic invoices shall also be issued through system integrated with the Board's Computerized System under these rules.

(10) The cost for integration including the cost of equipment and electronic invoicing software or point of sales software shall be borne by the integrated person.

(11) The integrated person shall prominently display on each of the notified outlets, points of sale or electronic invoicing machines a signboard bearing FBR's official logo along with the text "Integrated with FBR" and also the registration number of each electronic invoicing software or point of sales software verifiable through the Board's verification services.

(12) In case of online sale including online market place, the integrated person shall register such website, software and mobile application with the Board's Computerised System to record the auto-electronic invoices as specified by the Board through a Sales Tax General Order.

(13) The electronic invoice generated under these rules shall contain the following particulars, namely:—

- (a) unique FBR invoice number (XXXXXX-DDMMYYHHMMSS-0001),
- (b) unique and verifiable QR code dimensions: 7X7MM;
- (c) unique electronic invoicing or point of sales software registration number;
- (d) logo of FBR digital invoicing system;
- (e) name of the seller;
- (f) address of the seller;
- (g) seller registration number;
- (h) name of the recipient;
- (i) address of the recipient;

- (j) recipient registration number;
- (k) date of issue of invoice;
- (l) tax period;
- (m) description;
- (n) quantity;
- (o) value exclusive of tax;
- (p) sales tax rate;
- (q) amount of sales tax;
- (r) sales tax withheld at source;
- (s) extra tax;
- (t) further tax;
- (u) federal excise duty payable in sales tax mode;
- (v) total discount
- (w) invoice reference no
- (x) HS code;
- (y) unit of measurement; and
- (z) SRO and serial number applicable;

Provided that the particulars in respect of serial numbers (s), (t), (u) and (z) may not apply to a retailer issuing electronic invoices to general public other than a manufacturer-cum-retailer or an importer-cum-retailer.

150S. Issuance of electronic invoice and record.— (1) The integrated person shall issue a real-time verifiable electronic sales tax invoice for every taxable supply and service. The invoice so issued shall be retained as record for a period of six years on electronic media as provided under section 24 of the Act.

(2) The debit note and credit note shall also be issued electronically through the integrated system and retained for a period of six years as provided in sub-rule (1).

(3) In case of online sale including online market place, the electronic invoices shall be issued automatically and the record thereof shall be maintained for a period of six years as provided in sub-rule (3).

150T. Conditions for electronic storage.— The electronic documents specified in rule 150S shall be stored in such manner that information at the time of original transmission of the document is re-created at the time of departmental audit.

150U. Audit. – (1) The integrated person shall provide access to premises and all the record specified in sections 22 and 23 of the Act for the purposes of sections 25 and 38 of the Act to the Officer of Inland Revenue as authorized by the Commissioner having jurisdiction.

(2) The Board may issue instructions for technical audit.

150V. Extension in due date of Integration.— The Commissioner Inland Revenue having jurisdiction may allow extension in time, for up to sixty days in aggregate with fifteen days intervals, for integration or compliance under this chapter:

Provided that such integrated person shall continue to issue paper invoices until such time as extended by the Commissioner.

150W. Provisions of Electronic Transactions Ordinance, 2002. — All the provisions of Electronic Transactions Ordinance, 2002 (LI of 2002), relating to the recognition of documents, records, information, communication and transaction in electronic form, accreditation of certification service providers and for matters ancillary thereto, shall apply.

150X. Consequences of non-compliance or contravention.— (1) The integrated person who is found to have tampered with the system or made sales in the manner otherwise than as prescribed in this Chapter, or who contravenes any of the provisions of this Chapter, shall be subject to penalty under section 33 and any restriction under any provisions of the Act or the rules made thereunder.

150XA. Responsibilities of the Integrated Persons. — The integrated person shall —

- (a) make all electronic invoicing hardware and software including payment counters comprising point of sale at each outlet, available for installation of the systems;
- (b) be responsible for smooth functioning of all the

hardware and software;

- (c) report to the Board and the concerned Commissioner within twenty-four hours of any operational failure, damage disruptions or tampering of the system; or
- (d) report any inoperative electronic invoicing hardware and software within twenty-four hours with reasons along with documentary evidence to the Commissioner holding the jurisdiction.

150XB. Provision of verification facility by the Board.— The Board shall provide a facility on its website to the buyer of an integrated person to verify if the invoice issued to him by such integrated person has been communicated to the Board's Computerized System.

150XC. Internet Interruption. - The invoices generated during any period of failure of electronic invoicing software or point of sales software including disruption caused by internet or power failure shall be clearly identified as invoices issued in the offline mode and shall be uploaded within 24 hours of restoration.

150XD. Functions of the Officer of Inland Revenue.— (1) The Officer of Inland Revenue having jurisdiction, shall monitor operation of the system through periodic visits authorized in this behalf by the Commissioner.

(2) Where an integrated person does not account for sales without generating an invoice countering QR code or FBR invoice number, the Officer of Inland Revenue shall compute the taxes on such goods relating to unaccounted for invoices, and recover the same under the relevant provisions of law, besides any other action including penal action that may be taken under the Act or the rules made there under.

150XE. Licensing. — (1) Save as provided in rule 150XF, no person shall carry out integration of the notified registered persons through software unless he has obtained a license under these rules.

(2) No licensee under these rules shall maintain or operate system or provide any other service, which is not authorized under these rules.

(3) Every electronic invoicing software or point of sales software including payment counter whether fixed or portable of the notified registered person which generates invoices for receipt of payment either in cash or through debit or credit card shall be integrated with the Board through the licensed integrator.

150XF. PRAL to act as a licensed integrator. (1) Notwithstanding the provisions of rules 150XH, 150XI, sub-rule (2) of rule 150XJ and 150XK, PRAL shall act as licensed integrator for the purposes of rules 150XE, sub-rule (1) of rule 150XJ and rule 150XL.

(2) PRAL shall provide free of cost integration services to the registered persons on demand.

(3) PRAL, as and when required by the Board, shall provide a free of cost downloadable electronic invoicing software or point of sales software on Board's official website.

150XG. Functions of the licensing committee. — (1) Board shall notify a licensing committee which shall perform function in accordance with the provisions of rules 150XI, 150XK and 150XN or any other instructions or procedures, issued by the Board.

(2) Board shall notify convenor of the licensing committee.

150XH. Application for grant of licence. — (1) An application for grant of licence for integration of any registered person shall be made in duplicate to the Board.

(2) No application under sub-rule (1) shall be considered, unless it is accompanied by—

- (a) a comprehensive profile of the company;
- (b) brief about managerial and technical personnel indicating name, position, qualification and experience;
- (c) total number of current employees;
- (d) documents showing relevant capacity of the development and integration with enterprise resource planning systems and Payment Processing Systems;
- (e) registration certificate issued by Pakistan software houses Association or Institute of Chartered Accountants of Pakistan;
- (f) audited statement of accounts for the last three financial

years

- (g) list of major clientele;
- (h) incorporation certificate under the Companies Act;
- (i) National Tax Number (NTN) Certificate;
- (j) the paid up capital for the latest financial year is at least Rs.10 million or above;
- (k) registration with Sales Tax Department if required;
- (l) Computerized National Identity Cards (CNICs) of directors of the incorporated company;
- (m) undertaking that the company has never been blacklisted by any Government or Provincial department or organization and has not been involved in confirmed cases of fiscal fraud;
- (n) list of projects executed in the last three years; and
- (o) any other documents required through instructions orders issued by the Board.

150XI. Procedure for grant of licence. — (1) On receipt of application for grant of licence in the Board, the licensing committee shall scrutinize the documents provided and it shall evaluate the eligibility of the applicant within seven days of receipt of application.

(2) The licensing committee may also carry out visits, if necessary for physical inspection to ascertain the eligibility of the applicant for licensing under these rules.

(3) The licensing committee shall recommend or reject an application within fifteen days of date of submission of the application, specifying reasons for recommendation or rejection of the application under these rules.

(4) The licensing committee shall make recommendations to the Board for grant of licences in respect of the companies who meet the criteria under these rules.

(5) The licensing committee shall grant the licence to the recommended applicant with the prior approval from the Board.

150XJ. Right granted to the licensee. — (1) A licensee shall have the right to install, configure, integrate, operate and maintain the electronic invoicing software or point of sales software on real time basis in accordance with conditions of the licence issued to him.

(2) The licence granted under these rules shall be subject to provisions of the Act and shall be valid for five years from date of issuance.

(3) The licence granted under these rules shall be non-transferable and shall not be allowed to be used by any sub-contractor.

150XK. Renewal of licence.— (1) The application for renewal of licence shall be made to the Board three months before its expiry.

(2) The licensing committee shall evaluate the application and make recommendations to the Board for the renewal of licence.

(3) The licensee shall be required to comply with all the provisions of these rules for the renewal period.

150XL. Technical support.— (1) The licensee shall be responsible for post deployment maintenance of the system, including —

- (a) setting up and maintenance of all information technology equipment connected to the electronic invoicing hardware and software; and
- (b) is authorized to, —
 - (i) upgrade the system hardware and software;
 - (ii) fix all bugs; and
 - (iii) immediately respond to troubleshoot any post deployment problems for uninterrupted working of the system.

(2) The licensee shall be responsible for safe and secure capture of real-time transmission of sales data from the electronic invoicing software or point of sales software to FBR database at all times.

150XM. Supervision of the System.— The Board shall notify the team responsible for overall supervision of the system and the steps to be taken to address problems encountered during operation of the systems.

150XN. Procedure for cancellation or termination of licence.— (1) The Team notified by the Board as a result of supervision of the system or on receipt of a report from any of the Commissioners Inland Revenue, or on a valid complaint, shall initiate process for cancellation of the licence by causing to serve a notice upon the licensee immediately or within fifteen days of receipt of the report of the Commissioner or a valid complaint, to show cause

as to why the licence issued under these rules, may not be cancelled or terminated if it has a reason to believe that the licensee has —

- (a) failed to provide specified services to the satisfaction of the Board;
- (b) contravened any of the conditions of the license;
- (c) contravened any provision of these rules or the Act; or
- (d) violated any applicable law while being a licensee under these rules:

Provided that if on the basis of material evidence, there exists prima facie sufficient grounds against the licensee, the licensing committee may suspend the license to safeguard public finances and to prevent any other serious damage.

(2) The licensing committee may, after giving the licensee adequate opportunity of being heard and after examination of the record, cancel or terminate the licence issued under these rules.

(3) In case of cancellation of licence under these rules, the affected person or company shall have the right to file representation against the order of the licensing committee before the Board.

(4) The Board shall decide the representation after giving proper opportunity of being heard and the decision of the Board shall be final.

150XO. Fee and charges. — (1) The licensee shall charge fee for configuration and integration of electronic invoicing software or point of sale software from the integrated persons not above the threshold as may be specified by the Board through a sales tax general order.

(2) No fee shall be payable by the Board and any of its field formations.


150XP. Establishment of Inland Revenue enforcement network.— The Board shall establish Inland Revenue enforcement network which shall be responsible for combatting evasion and leakage of taxes payable on goods and services by way of enforcement units of the concerned filed formations.

150XQ. Functioning of Inland Revenue enforcement network. — To check and verify any of the eventualities, the enforcement squads of Inland

Revenue shall patrol the premises of the integrated persons and verify whether all the electronic invoicing software or point of sales software are integrated and invoices are being reported to FBR in real-time and shall report such invoices generated from non-integrated electronic invoicing software or point of sales software to Commissioner Inland Revenue. The Commissioner, after receipt of the report from the enforcement network, shall recover the tax in accordance with the provisions of the Act.”;

- (2) Chapter XIV- AA and the rules contained therein shall be omitted; and
- (3) Chapter XIV- BB and the rules contained therein shall be omitted.

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