

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
(INLAND REVENUE POLICY WING)

C. No. 1/2-STB/2019

Islamabad, the 9th August, 2019

SALES TAX CIRCULAR NO. 03 OF 2019

Further to Sales Tax Circular No. 02 of 2019 dated 1st August, 2019, it is stated that it has been reported by the general public that some businesses are charging sales tax from consumers / buyers without being registered with FBR under the Sales Tax Act, 1990.

2. It is further clarified that Sales Tax Registration Number (STRN) (thirteen digits) is issued to every person who is registered for sales tax purposes and only that person is authorized to charge sales tax on his taxable sales, except where goods fall under Third Schedule to the Sales Tax Act, 1990 (In such cases there is requirement of printing retail price on the product along with the sales tax amount on the product such as tea, ice cream, soap etc).


3. A business which is not registered for sales tax and does not have an STRN is not authorized to charge sales tax on the invoice.

4. Accordingly, it is advised in public interest that an invoice which does not bear a valid STRN should not include any sales tax amount and if any sales tax amount is indicated, the customer is entitled to demand a sales tax invoice with STRN printed on it.

5. It is also added that mentioning of NTN is not a substitute for STRN. In order to further facilitate the general public and providing a check on abuse of system, FBR has installed a special helpline / complaint cell for this matter. The consumers are encouraged to send the images of such invoices or report the matter to FBR for necessary action on following number / address:

FBR Helpline	111-772-772
Email	stmonitoring@fbr.gov.pk

6. People are requested to assist FBR in its campaign for proper implementation of law and avoiding undue charge of sales tax from the consumer.


(Anser Majeed)
Second Secretary (ST&FE-Budget)