

Government of Pakistan
Revenue Division
Federal Board of Revenue
Directorate of Digital Initiatives Islamabad

C.No.01/POS/IR/2021-Vol-II/STGO/55325-R

Islamabad, the 10th April, 2023

Sales Tax General Order No. 10 of 2023

Subject: Tier-1 Retailers – Integration with FBR’s POS System


The Finance Act, 2019 added sub-section (6) to section 8B of the Sales Tax Act, 1990 (“the STA, 1990”) whereby a Tier-1 Retailer “(T-1R)” who did not integrate its retail outlet in the manner prescribed under sub-section (9A) of section 3 of the STA, 1990 during a tax period, its adjustable tax for that period would be reduced by 15%. The figure of 15% has been raised to 60% vide Finance Act, 2021.

2. In order to operationalize this important provision of law, a system-based approach has been adopted whereby all T-1Rs who are liable to integrate but have not yet integrated, with effect from July-2021 (Sales Tax Returns filed in August, 2021) are to be dealt with as per the procedure laid down in STGO No. 1 of 2022 issued on 3rd August 2021.

3. Vide the instant Sales Tax General Order, a list of 37 identified T-1Rs has been placed on FBR’s web portal at www.fbr.gov.pk allowing them to integrate with FBR’s system by 10th of April, 2023 and the procedure of exclusion from this list of 37 identified T-1Rs shall apply as laid down in STGO 17 of 2022 dated 13.05.2022.

4. Upon filing of Sales Tax Return for the month of April, 2023 for all hereby notified T-1Rs not having yet integrated, their input tax claim would be disallowed as above, without any further notice or proceedings, creating tax demand by the same amount.

Enclosed: List of 37 Integrateble Tier-1 Retailers


(Osama Sameer)
Deputy Director (POS-I)

Circulation:-

- (i) SA to Chairman, FBR
- (ii) SA to Member (IR-Operations), FBR
- (iii) Chief Commissioners LTOs, CTOs, MTO, RTOs
- (iv) Pakistan Tax Bar Association (PTBA)
- (v) Webmaster, FBR (HQ) for uploading

List of Integrateable Tier-1 Retailers - STGO No. 10 of 2023

Sr. #	Tax Office	STRN	NTN	Name	Business Name	Category of 2(43)A
1	RTO Peshawar	3277876303750	3380352	Haroon Jewellers	Haroon Jewellers	ga
2	RTO Peshawar	3277876303751	1559344	Arshad Mahmood	Sona Centre	ga
3	RTO Peshawar	3277876262548	3914077	Waft Shoes Store	Waft Shoes Store	(e)
4	RTO Peshawar	3277876262571	4194660	Anaaj Bakers & Sweets	Anaaj Bakers & Sweets	(e)
5	RTO-I Karachi	3277876300575	4685480	Muhammad Huzafa	Bin Abdul Aziz Supermarket	(f) - bank machine
6	RTO-I Karachi	3277876264484	1787099	Sami Ul Islam	Prime Jewel Collection	(ga) - jeweller above 300 sq ft
7	RTO-I Karachi	3277876253949	8194098	Faisal	M/S Freedom Electronics	(b) - air conditioned mall
8	RTO-I Karachi	3277876300717	0260894	Adnan Yousuf	M/S: Niazi Jewellers	(f) - bank machine
9	RTO-I Karachi	3277876287059	2494810	Muhammad Amir	Great Style	(f) - bank machine
10	RTO Sialkot	3277876303089	9637278	Shafia Bilal	Ansha Secrets	2(43A) (e)
11	RTO Sialkot	3277876267626	3044969	Abdul Razzak	New Islam Pipe Store	2(43A) (e)
12	RTO Sialkot	3277876152678	2895890	Muhammad Zeeshan Majeed	Majeed Honda	2(43A) (e)
13	RTO Sialkot	3277876301387	3202159	Malik Arslan	Malik G Collection	2(43A) (e)
14	RTO Sargodha	3277876302575	6148332	Fahad Hassan	Libaas Boutique	(e)(f)
15	RTO Sargodha	3440288735993	7548383	Ali Ijaz	Zoon Multi Brand	(e)
16	RTO Sargodha	3277876302578	4309031	Muhammad Irfan	Karachi Furniture	(e)
17	RTO Sargodha	3277876302025	5679517	M Ayub	Muhammad Ayub & Sons	(e)
18	RTO Sargodha	3277876302576	7986822	Naeem Abbas	Dubai Palai/Hardware Store	(e)
19	RTO Sargodha	3277876303188	7188391	Khadija Faisal	Lahore Shoes (Club Road)	2(43A)(d)
20	RTO Sargodha	3277876298551	3557333	Muhammad Nadeem	Ladly Boutique	2(43A)(d)
21	RTO Sargodha	3277876303655	6955148	Abdul Hanan Shahid	Barley Bakers	2(43A)(d)
22	RTO Faisalabad	3277876163555	5504966	Hassan	Al-Buraq Autos	Clause "b"
23	RTO Faisalabad	3277876164143	2296020	Gulzar Ahmad	Choudry Traders	Clause "e"
24	RTO Faisalabad	3277876171134	5195820	Muhammad Bilal	Bilal Traders	Clause "e"
25	RTO Abbottabad	3277876164210	5573382	Azam Electronics	Azam Electronics	2(43)A
26	RTO Sukkur	3277876302664	1405758	Allah Bukhsh	M/S:- New Isra Furniture	2(43)A
27	RTO-II Karachi	3277876236242	0273551	Abdul Qadir	Tawakkal Mart	(e)
28	RTO-II Karachi	3277876195321	1188489	Sohail	Smart Traders	(d)
29	RTO-II Karachi	3277876292363	4466214	Muhammad Bilal	Season'S	(e)
30	RTO-II Karachi	3277876299871	8354895	Sadaat Mir	H&H Clothing Studio	(f)
31	RTO-II Karachi	3277876302180	1545510	Hashim Hussain	Nasir & Sons Traders	(e)
32	RTO-II Karachi	3277876302165	2655250	Mansoor Ahmed	Prime Electronics	(e)

33	RTO-II Karachi	3277876302177	3416825	Usmania Jewellers	Usmania Jewellers	(f)
34	RTO Sahiwal	3277876301058	0459126	Shahzad Yousaf	M/S C-Mart , College Road, Sahiwal	2(43A)(e)
35	RTO Sahiwal	3277876299379	4630025	Sajjad Ahmad	M/S Hasmat Center	2(43A)(e)
36	RTO Sahiwal	3277876267383	3423562	Anwar Khan	M/S Khan Bartan & Crockery Store	2(43A)(e)
37	RTO Bahawalpur	3277876147187	7972119	M/s Al Maroof & Co.	M/s Al Maroof & Co.	2(43A)(e)