

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE

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Islamabad, the <sup>10th</sup> October, 2019.

NOTIFICATION  
(SALES TAX)

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S.R.O. *1203* (I) /2019.– In exercise of the powers conferred by sub-section (1) of section 4, section 40 and section 45A of the Federal Excise Act, 2005, section 50 and sub-section (1) of section 71, read with sub-section (9A) of section 3, sub-section (7) of section 7, sub-section (2) of section 8, clause (ii) of sub-section (2) of section 8B, sections 9, 10, 14, 21 and 21A, clause (c) of sub-section (1) of section 22, first proviso to sub-section (1) of section 23, section 26, sections 28,33 and 40C, sub-section (6) of section 47A, sections 48, 50A, 52, 52A, 66 and 67A thereof, the Federal Board of Revenue is pleased to direct that in the Sales Tax Rules, 2006, the following further amendments shall be made, namely:–

In the said Rules,–

- (1) in the preamble, after the word “with”, the expression “sub-section (9A) of section 3,” shall be inserted;
- (2) in rule 14, in sub-rule (1), in the proviso, in the Table, in column (1),–
  - (a) for serial number 49 and entries relating thereto in columns (2) and (3), the following shall be substituted, namely: –

“49	Urea fertilizer	M. Tons
49A	DAP Fertilizer	M. Tons
49B	Other fertilizers	M. Tons”;

- (b) after serial number 52 and entries relating thereto in columns (2) and (3), the following new entries shall be added, namely: –

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“53	Cane Molasses	M. Tons
54	Ethanol	M. Tons
55	Vegetable ghee	M. Tons
56	Cooking Oil	M. Tons
57	Edible oil	M. Tons”;

- (3) in rule 18, in sub-rule (9), in the Table, after serial number 5, in column (1) and entries relating thereto in columns (2), (3) and (4), the following new serial number and entries relating thereto shall be added, namely: –

“6.	Brick manufacturers (brick kilns paying tax under Tenth Schedule to the Act) (on quarterly basis)	15 <sup>th</sup> day of the month following the end of quarter of the financial year	18 <sup>th</sup> day following the 15 <sup>th</sup> day as specified in column (3)”;
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- (4) in rule 31, in sub-rule (4), after full-stop at the end, the following expression shall be added, namely: –

“Further, a claimant-wise bank advice duly signed by the signatory and co-signatory indicating the amount payable and the declared bank account of the claimant shall also be sent to the State Bank of Pakistan.”;

- (5) in rule 34, in clause (a), after the word “fertilizers”, the expression “, cotton ginners” shall be inserted;

- (6) in rule 39B, for sub-rule (2), the following shall be substituted, namely: –

“(2) The refund claims of aforesaid claimants for the tax periods prior to July, 2019 shall be processed in accordance with the provisions of Chapter V as were in force on the 30th June, 2019.”;

- (7) in rule 39C, for the word “ceiling”, the expression “the lower of the two amounts, namely, the amount of input tax actually consumed in goods as exported or supplied at zero-rated rate, or the amount as per ceiling, if any,” shall be inserted;

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(8) in rule 39G, after the words “relating to”, the expression “transmission of bank advice to State Bank,” shall be inserted;

(9) for rule 150ZB, the following shall be substituted, namely:—

**“150ZB. Electronic Invoice System.—**(1) The registered person specified in rule 150ZA, hereinafter referred to in this Chapter as specified registered person, shall install such fiscal electronic device and software, as approved by the Board, available on its website with complete technical instructions for installation, configuration and integration.

(2) The specified registered person shall register all his branches with the Board’s computerized system, from which they make or intend to make supplies and shall also register each point of sale (POS) to activate the integration duly providing the following information, namely:—

- (a) POS registration number;
- (b) name of business;
- (c) branch name;
- (d) branch address;
- (e) POS identification number; and
- (f) registration date.

(3) The provisions of rules 150ZEB, 150ZEC and 150ZEG shall also apply to the sales made from each of the registered branches in respect of—

- (a) recording of sales;
- (b) components and features of electronic fiscal device (EFD);
- (c) functionalities of POS;
- (d) transmission of sale invoice data to the Board;
- (e) printing and contents of sale invoice including printing of QR code and FBR fiscal invoice number thereon;
- (f) population of transmitted data in Annex-C of the return of relevant month;
- (g) bearing of cost of equipment and integration thereof;

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- (h) display of FBR logo and the banner text;
- (i) recording and transmission of online sales including those made through social media sites.
- (j) accreditation of POS system; and
- (k) reporting of failure of registered person to transfer sale data by the customer.”;

(10) in Chapter XIV-AA, for the chapter title, the following be substituted, namely: –

**“ONLINE INTEGRATION OF TIER-1 RETAILERS”**

(11) for rule 150ZEA, the following shall be substituted, namely: –

**“150ZEA. Application.**–(1) The provisions of this Chapter shall apply to all Tier-1 retailers as defined in clause (43A) of section 2 of the Sales Tax Act, 1990.

(2) Commencing from the 1<sup>st</sup> December, 2019, all Tier-1 retailers shall integrate their retail outlets with Board’s computerized system for real-time reporting of sales, in the mode and manner, as prescribed in this Chapter.

(3) The supplies as referred to in column (1), at serial number 66 of Table-1 of Eighth Schedule to the Act, of finished fabric and locally manufactured finished articles of textile and textile made-ups and leather and artificial leather shall be entitled to the reduced rate as prescribed in column (4) subject to conditions in column (5) there against. The retail supplies of these items shall be subject to standard rate as prescribed in sub-section (1) of section 3 of the Act, if they are made from retail outlets which are not integrated in the manner prescribed in this Chapter.”;

(12) in rule 150ZEB,–

- (a) in sub-rule (1), after the word “in”, the expression “sub-rule (1) of” shall be inserted;



