

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue

C.No.2(5)T&Ts/Fertilizer/2021 / 35844-R

Islamabad, the 11th March, 2021

Sales Tax General Order No.03 of 2021

Subject: Implementation of Track & Trace System under SRO 250/2019, Dated 26.02.2019 – Fertilizer Products

The provisions of Section 40C(2) of the Sales Tax Act, 1990 read with Rule 150ZF of the Sales Tax Rules, 2006 mandate Federal Board of Revenue (FBR) to notify the date for the implementation of Electronic Monitoring of production and sales of goods in the manner prescribed in the law on all manufacturing sites (unless otherwise provided) of all the notified sectors.

2. In exercise of the powers conferred under Section 40C (2) of the Sales tax Act, 1990 and Rule 150ZF of the Sales Tax Rules, 2006 it is hereby notified that no Fertilizer Products shall be allowed to be removed from a production site, factory premises or manufacturing plant or import station without affixation of tax stamps/Unique Identification Marking (UIMs) with effect from 1st July, 2021, which are to be obtained/procured from and applied by FBR's Licensee M/s. AJCL/MITAS/Authentix Consortium.

3. All manufacturers of Fertilizer Products are warranted under the law to make necessary arrangements for importation of applicators and other equipment required for successful installation and implementation of Track and Trace System at their production facilities.

4. This issues with the approval of the competent authority, Member Inland Revenue-Operations, FBR, Islamabad.



Tariq Hussain Shaikh
Project Director (Track & Trace System)