

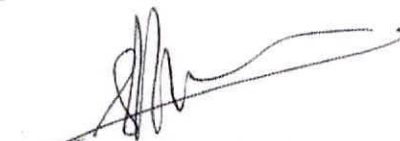
**Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
Inland Revenue**

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**Subject: Operationalization of SRO 1006(1)/2021 dated 9<sup>th</sup> August 2021**

A standardized format of the Sales Tax invoice has been issued detailing the “minimum requirements” of the Sales Tax Invoice. It is informed that the “Invoice No” at the top of the standardized invoice is the “Unique sequential invoice number” as per Sub Rule (5) of Rule 150 ZEB of the Sales Tax Rules 2006 and will portray the Tier-1 retailer’s own sequential invoice number. The FBR Invoice number shall be the 18 digit FBR’s fiscal invoice number as per Sub Rule (6) of Rule 150 ZEB of the Sales Tax Rules, 2006.

2. The POS Service Fee of Rs.1 per invoice shall be collected by the T-1Rs from the Customer and shall be deposited along with the monthly Sales Tax return which is being amended to include a row for “POS Service Fee”. This row shall be auto populated by the system based on the invoices generated and recorded at the Board’s computerized System. The POS Service Fee collected each month shall be deposited by the T-1 Retailer in a separate Head of Account.



**Salman Ahmad Khan**  
Secretary (IR-Analysis)/ PoS