

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue

C.No.01/POS/IR/2021/ 210791-R

Islamabad, the 5th October, 2022

Sales Tax General Order No. 04 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 81 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 October 2022 and the procedure of exclusion from this list of 85 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 October, 2022 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 85 integrable Tier-1 Retailers


(Faqeer Muhammad)
MIS Officer (POS)

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