

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

C.No1(05)STL&P/TAMA/2022/8559-R

Islamabad the 18th January, 2022


Circular No. 05 of 2022
(Sales Tax)

Subject: POS Integrated Retailers – Implementation of Rule 150ZEB(II) of the Sales Tax Rules, 2006

All Tier-I Retailers as defined in section 2(43A) of the Sales Tax Act, 1990 are expected to maintain highest standards of documentation, reporting, and transparency. In their endeavours to achieve such high standards, they are integrated with FBR's IT system for real-time reporting of their economic transactions. It has transpired that many an integrated Tier-I Retailer indulge in making cash transactions, which mitilates not only against the overall scheme of things, but also the intended objectives.

2. In this connection, it is pertinent to note that Rule 150ZEB(II) of the Sales Tax Rules, 2006, mandates that each Tier-I Retailer "must have the facility of debit and credit card machine installed at each notified outlet and the sales through debit or credit cards shall not be ordinarily refused."

3. Accordingly, all integratable Tier-I Retailers are liable to have debit/credit card machine installed at their outlets and IRS Field Formations to ensure implementation the rules in this respect.


Khalid Mehmood
Second Secretary (ST-L&P)

Circulations:

