

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

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C.No.2(5)T&Ts/Fertilizer/2021-11126-R Islamabad, the 26<sup>th</sup> April, 2022

**Sales Tax General Order No.15 of 2022**

**Subject: Implementation of Track & Trace System under SRO 250/2019, Dated 26.02.2019 - Fertilizer Bags**

1. 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 of 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 Bag 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 Markings (UIMs) with effect from 1<sup>st</sup> July, 2022, which are to be obtained/procured from FBR's Licensee M/s. AJCL/MITAS/Authentix Consortium.
3. This issues with the approval of the competent authority, Member Inland Revenue Operations, FBR, Islamabad.



**Tariq Hussain Shaikh**  
Project Director (Track and Trace System)