

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 29th January, 2025.

NOTIFICATION

S.R.O. 69 (I) / 2025.- In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990 read with sub-section (9A) of section 3, sections 22, 23 and 40C thereof, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Sales Tax Rules, 2006, namely:—

In the aforesaid rules,—

- (1) for Chapter XIV, the following shall be substituted, namely: —

“Chapter XIV

PROCEDURE FOR LICENSING, ISSUANCE OF ELECTRONIC SALES TAX INVOICES AND INTEGRATION OF REGISTERED PERSONS

150Q. Application.— (1) Subject to sub-rule (2), provisions of this Chapter shall apply to all registered persons for electronic integration of their hardware and software used for generation and transmission of electronic invoices through license integrator or otherwise as provided in these rules.

(2) The Board shall notify such registered persons or class of registered persons through a notification in the official Gazette for the purposes of sub-rule (1):

Provided that the registered persons who have already registered and integrated their point of sale with the Board's computerised system shall be treated to have been integrated with Board's computerised system under these rules.

150R. Obligations and requirements.— (1) The registered person notified under sub-rule (2) of rule 150Q hereinafter referred to as “integrated person” in this Chapter, shall register, install and integrate his electronic invoicing hardware and software with the Board's computerized system in the manner specified by the Board through a Sales Tax General Order.

(3) Every electronic invoicing software or point of sales software including payment counter whether fixed or portable of the notified registered person which generates invoices for receipt of payment either in cash or through debit or credit card shall be integrated with the Board through the licensed integrator.

✓ **150XF. PRAL to act as a licensed integrator.** (1) Notwithstanding the provisions of rules 150XH, 150XI, sub-rule (2) of rule 150XJ and 150XK, PRAL shall act as licensed integrator for the purposes of rules 150XE, sub-rule (1) of rule 150XJ and rule 150XL.

(2) PRAL shall provide free of cost integration services to the registered persons on demand.

(3) PRAL, as and when required by the Board, shall provide a free of cost downloadable electronic invoicing software or point of sales software on Board's official website.

150XG. Functions of the licensing committee. — (1) Board shall notify a licensing committee which shall perform function in accordance with the provisions of rules 150XI, 150XK and 150XN or any other instructions or procedures, issued by the Board.

(2) Board shall notify convenor of the licensing committee.

150XH. Application for grant of licence. — (1) An application for grant of licence for integration of any registered person shall be made in duplicate to the Board.

(2) No application under sub-rule (1) shall be considered, unless it is accompanied by—

- (a) a comprehensive profile of the company;
- (b) brief about managerial and technical personnel indicating name, position, qualification and experience;
- (c) total number of current employees;
- (d) documents showing relevant capacity of the development and integration with enterprise resource planning systems and Payment Processing Systems;
- (e) registration certificate issued by Pakistan software houses Association or Institute of Chartered Accountants of Pakistan;
- (f) audited statement of accounts for the last three financial