

# **POS Booklet**

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## Provisions in Sales Tax Act,1990

Definition: [“(43A) [“Tier-1 retailer”

Tier-1 retailer means a retailer falling in any one or more of the following categories, namely:-

- (a) a retailer operating as a unit of a national or international chain of stores;
- (b) a retailer operating in an air-conditioned shopping mall, plaza or centre, excluding kiosks;
- (c) a retailer whose cumulative electricity bill during the immediately preceding twelve consecutive months exceeds Rupees [twelve] hundred thousand;
- (d) a wholesaler-cum-retailer, engaged in bulk import and supply of consumer goods on wholesale basis to the retailers as well as on retail basis to the general body of the consumers”;
- (e) [\*\*\*]
- (f) a retailer who has acquired point of sale for accepting payment through debit or credit cards from banking companies or any other digital payment service provider authorized by State Bank of Pakistan;
- (g) a retailer whose deductible withholding tax under sections 236G or 236H of the Income Tax Ordinance, 2001(XLIX of 2001) during the immediately preceding twelve consecutive months has exceeded the threshold as may be specified by the Board through notification in the official Gazette; and  
[\*\*\*]
- (h) any other person or class of persons as prescribed by the Board.]

**Section 3[(9A).** Notwithstanding anything contained in this Act, Tier-1 retailers shall pay sales tax at the rate as applicable to the goods sold under relevant provisions of this Act or a notification issued there under:

Provided further that from such date, and in such mode and manner, as prescribed by the Board, all Tier-1 retailers shall integrate their retail outlets with Board’s computerized system for real-time reporting of sales.

### Consequences

#### 8B. Adjustable input tax

(6) In case a Tier-1 retailer does not integrate his retail outlet in the manner as prescribed under sub-section (9A) of section 3, during a tax period or part thereof, the adjustable input tax for whole of that tax period shall be reduced by 60%.

#### 14AB. Discontinuance of gas and electricity connections. –

Notwithstanding anything contained in this Act or any other law for the time being in force, the Board shall have power through Sales Tax General Order to direct the gas and electricity distribution companies for discontinuing the gas and electricity connections of any person who fall in the following categories, namely: –

- (a) Any person, including tier-1 retailers, who fail to register for sales tax purpose or

(b) Notified tier-1 retailers registered but not integrated with the Board's Computerized System:

Provided that upon registration or integration, as the case may be, of the above said persons, the Board shall notify the restoration of their gas or electricity connection through Sales Tax General Order.

### 33. Offences and penalties

Offences	Penalties	Section
<p>24. Any person, who is integrated for monitoring, tracking, reporting or recording of sales, production and similar business transactions with the Board or its computerized system, conducts such transactions in a manner so as to avoid monitoring, tracking, reporting or recording of such transactions, or issues an invoice which does not carry the prescribed invoice number or barcode 487[or QR code] or bears duplicate invoice number or counterfeit barcode, 488[or QR code or defaces the prescribed invoice number of barcode or QR code] or any person who abets commissioning of such offence.</p>	<p>Such person shall pay a penalty of five hundred thousand rupees or two hundred per cent of the amount of tax involved, whichever is higher. [Without prejudice to above, he shall also be liable], upon conviction by a Special Judge, to simple imprisonment for a term which may extend to two years, or with additional fine which may extend to two million rupees, or with both.</p> <p>[Notwithstanding above, the business premises of such person shall be liable to be sealed by an officer of Inland Revenue in the manner prescribed.]</p> <p>Any person who abets commissioning of such offence, shall be liable, upon conviction by a Special Judge, to simple imprisonment for a term which may extend to one year, or with additional fine which may extend to two hundred thousand rupees, or with both.</p>	<p>sub-section (9A) of section 3 and section 40C.</p>
<p>25A. A person required to integrate his business as stipulated under sub-section (9A) of section 3, 494[or sub-section (4) of section 40C,] who fails to get himself registered under the Act, and if registered, fails to integrate in the manner as required under the law and rules made thereunder.]</p>	<p>Such person shall be liable to pay:</p> <ul style="list-style-type: none"> <li>(i) penalty of five hundred thousand rupees for first default;</li> <li>(ii) penalty of one million rupees for second default after fifteen days of order for first default;</li> <li>(iii) penalty of two million rupees for third default after fifteen days of order for second default;</li> <li>(iv) penalty of three million rupees for fourth default after fifteen days of order for third default:</li> </ul>	<p>Sub-section (9A) of section 3]</p>

	<p>Notwithstanding above, the business premises of such person shall be liable to be sealed by an officer of Inland Revenue in the manner prescribed:</p> <p>Provided that if the retailer integrates his business with the Board's Computerized System before imposition of penalty for second default, penalty for first default shall be waived by the Commissioner.]</p>	
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**56C. Prize schemes to promote tax culture. -**

(1) The Board may prescribe prize schemes to encourage the general public to make purchases only from registered persons issuing tax invoices.

(2) The Board may prescribe procedure for “mystery shopping” in respect of invoices issued by tier-1 retailers integrated with FBR online system randomly and in case of any discrepancy, all the relevant provisions of this Act shall apply accordingly.

**76. Fee and service charges. –**

(1) The “Board with approval of the Federal Minister-in-charge” may, by notification in the official Gazette, subject to such conditions, limitations or restrictions as it may deem fit to impose, levy fee and service charges for valuation, in respect of any other service or control mechanism provided by any formation under the control of the Board, including ventures of public-private partnership, at such rates as may be specified in the notification.

(2) The Board may authorize and prescribe the manner in which fee and service charges collected under sub-section (1) shall be expended.

## THE SALES TAX RULES, 2006

### 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.

(2) The integrated person through Board's online system shall provide information of his outlets, points of sale or electronic invoicing machines as the case may be.

(3) No supply shall be made by the integrated person, except through the integrated outlets, point of sale or electronic invoice issuing machines.

(4) The point of sale or the electronic invoice issuing machine shall perform the following functions, namely: -

- (a) generate, receive, record, analyze and store invoice data;
- (b) issue sales tax invoices in the prescribed format, create the digital signature and record the digital signature on the sales tax invoice;
- (c) transmit the invoice data to the Board's Computerized System through secure means and receive the unique FBR invoice number;
- (d) encrypt and preserve the reported sales tax invoice data in an irrevocable and secure manner;
- (e) generate the QR Code on the base of unique FBR invoice number and print the QR Code on receipt;
- (f) must perform closing on close of the day, week and month; and
- (g) every adjustment, modification or cancellation must be recorded duly maintaining logs for each activity; and system events need to be recorded.

(5) The Annexure-C of the sales tax return shall be auto-filled from the electronic invoices issued by the integrated person.

(6) The electronic invoicing software or point of sales software shall be capable of generating and sending alert messages to the Board's computerized system in case of any malpractice or error or any inconsistent action noticed in the system and keeping a log thereof.

(7) The Board may require an integrated person to integrate the facility of debit and credit card machine, QR Code or any other mode of digital transaction available at all the sale points and the sales through aforesaid means shall not be ordinarily refused.

(8) The Board may require an integrated person to record transactions on each point of sales by a CCTV camera and the recording thereof shall be retained for a period of at least one month. Such recordings shall be provided to the Commissioner concerned as and when demanded and for the period of time as specified by the Board through a sales tax general order.

(9) In case of supply of exempt items, the electronic invoices shall also be issued through system integrated with the Board's Computerized System under these rules.

(10) The cost for integration including the cost of equipment and electronic invoicing software or point of sales software shall be borne by the integrated person.

(11) The integrated person shall prominently display on each of the notified outlets, points of sale or electronic invoicing machines a signboard bearing FBR's official logo along with the text "Integrated with FBR" and also the registration number of each electronic invoicing software or point of sales software verifiable through the Board's verification services.

(12) In case of online sale including online market place, the integrated person shall register such website, software and mobile application with the Board's Computerised System to record the auto-electronic invoices as specified by the Board through a Sales Tax General Order.

(13) The electronic invoice generated under these rules shall contain the following particulars, namely: -

- (a) unique FBR invoice number (XXXXXX-DDMMYYHHMMSS-0001),
- (b) unique and verifiable QR code dimensions: 7X7MM;
- (c) unique electronic invoicing or point of sales software registration number;
- (d) logo of FBR digital invoicing system;
- (e) name of the seller;
- (f) address of the seller;
- (g) seller registration number;
- (h) name of the recipient;
- (i) address of the recipient;
- (j) recipient registration number;
- (k) date of issue of invoice;
- (l) tax period;
- (m) description;
- (n) quantity;

- (o) value exclusive of tax;
- (p) sales tax rate;
- (q) amount of sales tax;
- (r) sales tax withheld at source;
- (s) extra tax;
- (t) further tax;
- (u) federal excise duty payable in sales tax mode;
- (v) total discount;
- (w) invoice reference no
- (x) HS code;
- (y) unit of measurement; and
- (z) SRO and serial number applicable:

Provided that the particulars in respect of serial numbers (s), (t), (u) and (z) may not apply to a retailer issuing electronic invoices to general public other than a manufacturer-cum-retailer or an importer-cum-retailer.

**150S. Issuance of electronic invoice and record.**- (1) The integrated person shall issue a real-time verifiable electronic sales tax invoice for every taxable supply and service. The invoice so issued shall be retained as record for a period of six years on electronic media as provided under section 24 of the Act.

(2) The debit note and credit note shall also be issued electronically through the integrated system and retained for a period of six years as provided in sub-rule (1).

(3) In case of online sale including online market place, the electronic invoices shall be issued automatically and the record thereof shall be maintained for a period of six years as provided in sub-rule (3).

**150T. Conditions for electronic storage.** - The electronic documents specified in rule 150S shall be stored in such manner that information at the time of original transmission of the document is re-created at the time of departmental audit.

**150U. Audit.** – (1) The integrated person shall provide access to premises and all the record specified in sections 22 and 23 of the Act for the purposes of sections 25 and 38 of the Act to the Officer of Inland Revenue as authorized by the Commissioner having jurisdiction.

(2) The Board may issue instructions for technical audit.

**150V. Extension in due date of Integration** - The Commissioner Inland Revenue having jurisdiction may allow extension in time. for up to sixty days in aggregate with fifteen days intervals, for integration or compliance under this chapter:

Provided that such integrated person shall continue to issue paper invoices until such time as extended by the Commissioner.

**150W. Provisions of Electronic Transactions Ordinance, 2002.** - All the provisions of Electronic Transactions Ordinance, 2002 (LI of 2002), relating to the recognition of documents, records, information, communication and transaction in electronic form, accreditation of certification service providers and for matters ancillary thereto, shall apply.

**150X. Consequences of non-compliance or contravention.** - (1) The integrated person who is found to have tampered with the system or made sales in the manner otherwise than as prescribed in this Chapter, or who contravenes any of the provisions of this Chapter, shall be subject to penalty under section 33 and any restriction under any provisions of the Act or the rules made thereunder.

**150XA. Responsibilities of the Integrated Persons.** - The integrated person shall:

- (a) make all electronic invoicing hardware and software including payment counters comprising point of sale at each outlet, available for installation of the systems;
- (b) be responsible for smooth functioning of all the hardware and software;
- (c) report to the Board and the concerned Commissioner within twenty-four hours of any operational failure, damage disruptions or tampering of the system; or
- (d) report any inoperative electronic invoicing hardware and software within twenty-four hours with reasons along with documentary evidence to the Commissioner holding the jurisdiction.

**150XB. Provision of verification facility by the Board.**- The Board shall provide a facility on its website to the buyer of an integrated person to verify if the invoice issued to him by such integrated person has been communicated to the Board's Computerized System.

**150XC. Internet Interruption.** - The invoices generated during any period of failure of electronic invoicing software or point of sales software including disruption caused by internet or power failure shall be clearly identified as invoices issued in the offline mode and shall be uploaded within 24 hours of restoration.

**150XD. Functions of the Officer of Inland Revenue.** - (1) The Officer of Inland Revenue having jurisdiction, shall monitor operation of the system through periodic visits authorized in this behalf by, the Commissioner.

(2) Where an integrated person does not account for sales without generating an invoice countering QR code or FBR invoice number, the Officer of Inland Revenue shall compute the taxes on such goods relating to unaccounted for invoices, and recover the same under the relevant provisions of law, besides any other action including penal action that may be taken under the Act or the rules made there under.

**150XE. Licensing.** - (1) Save as provided in rule 150XF, no person shall carry out integration of the notified registered persons through software unless he has obtained a license under these rules.

(2) No licensee under these rules shall maintain or operate system or provide any other service, which is not authorized under these rules.

(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 years
- (g) list of major clientele;
- (h) incorporation certificate under the Companies Act;
- (i) National Tax Number (NTN) Certificate;
- (j) the paid up capital for the latest financial year is at least Rs. 10 million or above
- (k) registration with Sales Tax Department if required;

- (l) Computerized National Identity Cards (CNICs) of directors of the incorporated company;
- (m) undertaking that the company has never been blacklisted by any Government or Provincial department or organization and has not been involved in confirmed cases of fiscal fraud;
- (n) list of projects executed in the last three years; and
- (o) any other documents required through instructions orders issued by the Board.

**150XI. Procedure for grant of licence.-** (1) On receipt of application for grant of licence in the Board, the licensing committee shall scrutinize the documents provided and it shall evaluate the eligibility of the applicant within seven days of receipt of application.

(2) The licensing committee may also carry out visits, if necessary for physical inspection to ascertain the eligibility of the applicant for licensing under these rules.

(3) The licensing committee shall recommend or reject an application within fifteen days of date of submission of the application, specifying reasons FBR recommendation or rejection of the application under these rules.

(4) The licensing committee shall make recommendations to the Board for grant of licences in respect of the companies who meet the criteria under these rules.

(5) The licensing committee shall grant the licence to the recommended applicant with the prior approval from the Board.

**150XJ. Right granted to the licensee.-** (1) A licensee shall have the right to install, configure, integrate. operate and maintain the electronic invoicing software or point of sales software on real time basis in accordance with conditions of the licence issued to him.

(2) The licence granted under these rules shall be subject to provisions of the Act and shall be valid for five years from date of issuance.

(3) The licence granted under these rules shall be non-transferable and shall not be allowed to be used by any sub-contractor.

**150XK. Renewal of licence.-** (1) The application for renewal of licence shall be made to the Board three months before its expiry.

(2) The licensing committee shall evaluate the application and make recommendations to the Board for the renewal of licence.

(3) The licensee shall be required to comply with all the provisions of these rules for the renewal period.

**150XL. Technical support. -** (1) The licensee shall be responsible for post deployment maintenance of the system, including –

- (a) setting up and maintenance of all information technology equipment connected to the electronic invoicing hardware and software: and

- (b) is authorized to, -
  - (i) upgrade the system hardware and software;
  - (ii) fix all bugs; and
  - (iii) immediately respond to troubleshoot any post deployment problems for uninterrupted working of the system.

(2) The licensee shall be responsible for safe and secure capture of real-time transmission of sales data from the electronic invoicing software or point of sales software to FBR database at all times.

**150XM. Supervision of the System.** - The Board shall notify the team responsible for overall supervision of the system and the steps to be taken to address problems encountered during operation of the systems.

**150XN. Procedure for cancellation or termination of licence.**- (1) The Team notified by the Board as a result of supervision of the system or on receipt of a report from any of the Commissioners Inland Revenue, or on a valid complaint, shall initiate process for cancellation of the licence by causing to serve a notice upon the licensee immediately or within fifteen days of receipt of the report of the Commissioner or a valid complaint, to show cause as to why the licence issued under these rules, may not be cancelled or terminated if it has a reason to believe that the licensee has

- (a) failed to provide specified services to the satisfaction of the Board;
- (b) contravened any of the conditions of the license;
- (c) contravened any provision of these rules or the Act; or
- (d) violated any applicable law while being a licensee under these rules:

Provided that if on the basis of material evidence, there exists prima facie sufficient grounds against the licensee, the licensing committee may suspend the license to safeguard public finances and to prevent any other serious damage.

(2) The licensing committee may, after giving the licensee adequate opportunity of being heard and after examination of the record cancel or terminate the licence issued under these rules.

(3) In case of cancellation of licence under these rules. the affected person or company shall have the right to file representation against the order of the licensing committee before the Board.

(4) The Board shall decide the representation after giving proper opportunity of being heard and the decision of the Board shall be final.

**150XO. Fee and charges.** - (1) The licensee shall charge fee for configuration and integration of electronic invoicing software or point of sale software from the integrated persons not above the threshold as may be specified by the Board through a sales tax general order.

(2) No fee shall be payable by the Board and any of its field formations.  
150XP. Establishment of Inland Revenue enforcement network The Board shall establish Inland Revenue enforcement network which shall be responsible for combatting evasion and leakage of taxes payable on goods and services by way of enforcement units of the concerned filed formations.

150XQ. Functioning of Inland Revenue enforcement network. - To check and verily any of the eventualities, the enforcement squads of Inland Revenue shall petrol the premises of the integrated persons and verify, whether all the electronic invoicing software or point of sales software are integrated and invoices are being reported to FBR in real-time and shall report such invoices generated from non-integrated electronic invoicing software or point of sales software to Commissioner Inland Revenue. The Commissioner, after receipt of the report from the enforcement network, shall recover the tax in accordance with the provisions of the Act.";

## CHAPTER XIV-AC of the Sales Tax Rules, 2006: Prize Scheme

**150ZEK. Application.**— The provisions of this chapter shall apply to the customers of tier-1 retailers who have integrated their retail outlets with the Board's computerized system for real-time reporting of sales and mystery shopping in respect of verification of invoices from such retailers.

**150ZEL. Procedure for prize scheme.**—(1) The customers of integrated tier-1 retailer, who reports unverified invoices issued by tier-1 retailer shall be entitled to prizes in respect of their purchases from the integrated tier-1 retailers.

(2) The customers shall verify the electronically generated invoice of integrated retailers either through "**tax asaam**" application or by sending by WhatsApp number to be communicated through an order by the Board

(3) The application or WhatsApp number, as the case may be shall notify the customer regarding the status of invoice either as "Verified" or "unverified".

(4) In case of unverified invoice, the customer shall report the same through the application or WhatsApp number, as the case may be, providing the following details: -

- (a) Name of the customer;
- (b) CNIC of the Customer;
- (c) Mobile Number of the Customer;
- (d) IBAN of the Customer;
- (e) Proof of digital payment;
- (f) Picture of the unverified invoice; and
- (g) GPS Tagged picture of the business premises that has issued unverified invoice

Provided that if the proof of digital payment is not provided by the customer, the right to claim the prize shall stand forfeited.

(5) In case of unverified invoice, an alert shall be generated in the IRIS login of the Commissioner Inland Revenue and he shall authenticate the unverified invoice to establish the entitlement or otherwise of the customer for the prize:

Provided that the Commissioner shall also take necessary action in terms of S.No.24 in the Table of section 33 of the Act.

(6) In case the particulars, as provided by the customer are found incorrect or incomplete at any stage, the onus for delay in the disbursement of prize shall rest with the customer.

(7) Omitted

(8) Omitted

(9) The total prize money and the denomination of the prizes shall be decided on by the Board.

(10) omitted

150ZEM. Procedure for mystery shopping.–(1) Mystery shopping shall be conducted by a person or the firm, duly authorized by the Board.

(2) The person or firm authorized by the Board under sub-rule (1), shall carry out mystery shopping on random basis from tier-1 retailers.

(3) The person or firm authorized by the Board under sub-rule (1), shall verify the invoices from the online system of FBR and in case of fake or invalid invoice, report the matter to the Board for necessary action as per relevant provisions of the Act and the rules thereunder.

(4) omitted

(5) omitted

CHAPTER XIV-AD Procedure for Sealing and De-sealing of Business Premises of Tier-I Retailers

S.R.O. 252/2022

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

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Islamabad the 16<sup>th</sup> February, 2022.

**NOTIFICATION  
(SALES TAX)**

**S.R.O. 252 /2022.**— In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, read with sub-section (43A) of section 2, sub-section (9A) of section 3, section 33, section 40C, and 56C 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, after Chapter XIV-AC, the following new Chapter shall be inserted, namely:—

**“CHAPTER XIV-AD  
Procedure for Sealing and De-sealing of  
Business Premises of Tier-1 Retailers**

**150ZEN. Application.**— The provisions of this chapter shall apply to the following persons, namely:-

- (1) any person who is integrated for monitoring, tracking, reporting or recording of sales, production and similar business transactions with the Board or its computerized system, conducts such transactions in a manner so as to avoid monitoring, tracking, reporting or recording of such transactions, or issues an invoice which does not carry the prescribed invoice number or barcode or QR code or bears duplicate invoice number or counterfeit barcode or QR code; and
- (2) any person who is required to integrate his business as stipulated under sub-section (9A) of section 3 read with sub-section 43A of section 2, but fails to get himself registered under the Act, and if registered, fails to integrate in the manner as required under the law and rules made thereunder.

**150ZEO. Procedure for sealing of business premises of integrated tier-1 retailers.**— The business premises of such person as mentioned in sub-rule (1) of rule 150ZEN shall be liable to be sealed in the manner prescribed as under:-

- (1) the Commissioner Inland Revenue, in whose territorial jurisdiction the business premises of tier-1 retailer is located, may initiate proceedings for sealing of the business premises on the basis of information that such person was found involved in the issuance of tax invoice that does not carry the invoice number or QR Code as prescribed, bears duplicate invoice number or counterfeit QR Code, the invoice is defaced, or there is any other evidence of tempering;
- (2) The information referred to in sub-rule (1) may be acquired in the following manner:-
  - (i) reported as unverified on "Tax Asaan" application or POS Dashboard;
  - (ii) physically available or acquired through mystery shopping as referred to in sub-section (2) of section 56C of the Act; or
  - (iii) through any other reliable source.
- (3) The Commissioner Inland Revenue concerned shall verify any invoice through invoice number or QR code before declaring it unverified;
- (4) Where the Commissioner Inland Revenue has evidence as provided under sub-rule (3), that a tier-1 retailer has either issued three unverified invoices in a day or five unverified invoices in seven days against a single STRN, the Commissioner Inland Revenue shall seek the approval of the Chief Commissioner Inland Revenue in writing for sealing of the retailer's business premises besides mentioning the team of officers and officials that shall carry out the process of sealing of the said business premises:

Provided in case the unverified invoices belong to a business premises of tier-1 retailer having jurisdiction in some other field formation, the Commissioner Inland Revenue concerned shall seek approval from the Chief Commissioner Inland Revenue in whose jurisdiction the integrated tier-1 retailer falls besides mentioning the team of officers and officials that shall carry out the process of sealing of the said business premises;

- (5) The Chief Commissioner Inland Revenue, in whose jurisdiction the integrated tier-1 retailer falls, shall on receipt of request for

approval as mentioned in sub-rule (4), issue an order in writing for allowing or disallowing the sealing of such business premises after recording the reasons therein, and, in case of allowing sealing of business premises, shall also notify the team for carrying out the process of sealing immediately:

Provided where the jurisdiction of tier-1 retailer falls in some other field formation, the concerned Chief Commissioner shall request the Board for notification of the team;

- (6) The Chief Commissioner Inland Revenue in whose jurisdiction the integrated tier-1 retailer falls, shall decide whether one or more branches are to be sealed depending on the unverified invoices issued by the respective branches; and
- (7) The sealing order shall be communicated by the concerned Chief Commissioner Inland Revenue to the Member (IR-Operations) for information and a copy thereof shall be sent to Chief (POS) for record.

**150ZEP.Procedure for sealing of business premises of non-integrated tier-1 retailers.--** The business premises of such person as mentioned in sub-rule (2) of rule 150ZEN shall be liable to be sealed in the manner prescribed as under:-

- (1) The Officer Inland Revenue, not below the rank of an Assistant Commissioner, having territorial jurisdiction, shall report in writing the non-integration of tier-1 retailer, in violation of sub-section (9A) of the Act, to the Commissioner Inland Revenue concerned, recommending initiation of sealing of business premises under S.No. 25A of section 33 of the Act;
- (2) The Commissioner Inland Revenue concerned after conducting inquiry shall forward the report to the Chief Commissioner Inland Revenue, citing cogent reasons for recommending sealing of business premises besides mentioning the team of officers and officials that shall carry out the process of sealing of the said business premises:

Provided where non-integrated tier-1 retailer falls in the jurisdiction of some other field formation, the Commissioner Inland Revenue concerned shall seek approval from the Chief Commissioner Inland Revenue in whose jurisdiction the non-

integrated tier-1 retailer falls besides mentioning the team of officers and officials that shall carry out the process of sealing of the said business premises;

- (3) The Chief Commissioner Inland Revenue concerned shall issue an order in writing for allowing or disallowing the sealing of such business premises after recording the reasons therein, and, in case of allowing sealing of business premises, shall also notify the team for carrying out the process of sealing immediately:

Provided where the jurisdiction of tier-1 retailer falls in some other field formation, the concerned Chief Commissioner shall request the Board for notification of the team; and

- (4) The sealing order shall be communicated by the concerned Chief Commissioner Inland Revenue to the Member (IR-Operations) for information and a copy thereof shall be sent to Chief (POS) for record.

**150ZEQ.Procedure for de-sealing of business premises of integrated tier-1 retailers.--** Where business premises have been sealed under rule 150ZEO, the procedure for de-sealing of business premises shall be as under:-

- (1) The Commissioner Inland Revenue having jurisdiction over the case shall impose a penalty as provided under serial No. 24 of section 33 of the Act and ensure its payment. De-sealing order of the business premises shall be issued by the concerned Commissioner Inland Revenue within one day of the payment of penalty;
- (2) The Commissioner Inland Revenue shall ensure software audit of all POS machines installed in all the branches of such retailer within three working days after de-sealing of the business premises;
- (3) The Commissioner Inland Revenue shall ascertain the exact quantum of under-declared sales as a result of software audit and create a demand of tax sought to be evaded; and
- (4) Once the penalty imposed has been recovered, any demand created as a result of software audit shall not impede de-sealing of the business premises provided that the software bug has been

removed and all requirements of Chapter XIV-AA of Sales Tax Rules, 2006 have been fulfilled by the integrated tier-1 retailer.

**150ZER. Procedure for de-sealing of business premises of non-integrated tier-1 retailers.--** Where business premises have been sealed under rule 150ZEP, the procedure for de-sealing of business premises shall be as under:-

- (1) The Commissioner Inland Revenue having jurisdiction shall impose a penalty prescribed under serial No. 25A of section 33 of the Act and ensure its payment;
- (2) The business premises of non-integrated tier-1 retailer shall remain sealed till the payment of penalty and integration of all POS machines installed in all its branches or outlets;
- (3) The integration process shall be carried out in presence of FBR team constituted for this purpose by the respective Commissioner Inland Revenue having jurisdiction. In order to ensure error-free integration of tier-1 retailer, the team so constituted shall include a technical person:

Provided where the jurisdiction of tier-1 retailer falls in some other field formation, the concerned Chief Commissioner shall request the Board for notification of the team; and

- (4) The concerned Commissioner Inland Revenue shall furnish to the Chief Commissioner Inland Revenue a certificate, within three days, in writing that all POS machines installed in the business premises have been integrated with the FBR Computerized system and are free from any technical and functional errors.

**[C. No. 11/IT-POS/IR/2021]**

  
(Farooq Azmat Chatha)  
Secretary (ST & PE-Policy)

Government of Pakistan  
Revenue Division  
Federal Board of Revenue

**NOTIFICATION**

**Islamabad, the 17<sup>th</sup> February, 2025.**

**S.R.O. 164 (I)/2025.**— In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990(VII of 1990), read with clause (43A) of section 2, sub-section (9A) of section 3, section 33, section 40C and section 56C 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, -

- (a) in rule 150ZEL, in sub-rule (5), for the colon at the end, a full stop shall be substituted and thereafter the proviso shall be omitted;
- (b) in rule 150ZEO,—
  - (i) in sub-rule (4), for the expression "either issued three unverified invoices in a day or five unverified invoices in seven days against a single STRN", the expression "involved in issuances of unverified invoice, or if store becomes disconnected with the FBR data base for forty eight hours, or invoices of offline period not entered in the system in next twenty four hours or device does not keep record of invoices during offline period, as the case may be" shall be substituted;
  - (ii) in sub-rule (5), for the expression "issue an order in writing for allowing or disallowing the sealing of such business premises after recording the reasons therein.", the expression "either allow or disallow the sealing of such business premises" shall be substituted;
  - (iii) after sub-rule (7), the following new sub-rule shall be added, namely:—

“(8) The business premises of the registered person may be sealed on any violation made by registered person.”;
- (c) in rule 150ZEP, in sub-rule (I), for the expression “sub-section (9A)”, the expression “section 3(9A)” shall be substituted;
- (d) for rule 150ZEQ, the following shall be substituted, namely:-

**"150ZEQ. Procedure for de-sealing of business premises of integrated tier-1 retailers.**— Where a business premises has been sealed under rule 150ZEO, the following procedure for de-sealing thereof shall be adopted, namely:—

- (i) the Commissioner Inland Revenue having jurisdiction over the case shall impose a penalty by passing an order as provided under serial No. 24 of section 33 of the Act;
  - (ii) de-sealing order of the business premises shall be issued by the concerned Commissioner Inland Revenue within 24 hours of the payment of penalty and the demand created during audit, nothing shall impede de-sealing of the business premises provided that the software bug has been removed and all requirements of Chapter XIV-AA of Sales Tax Rules, 2006 have been fulfilled by the integrated tier-1 retailer;
  - (iii) the registered person may file appeal against the order;
  - (iv) the Commissioner Inland Revenue shall ensure software audit through an integrator of all POS machines installed in all the branches of such retailer within three working days after de-sealing of the business premises. The Commissioner Inland Revenue shall ensure to record the sale during that period;
  - (v) the Commissioner Inland Revenue shall ascertain the exact quantum of under-declared sales as a result of software audit and create a demand of tax sought to be evaded; and
  - (vi) in case of non-payment, de-sealing shall be done after a month and business premises shall be re-sealed after fifteen days, if default continues.”; and
- (e) in rule 150ZER, for clause (1), the following shall be substituted, namely:—
- “(1) The Commissioner Inland Revenue having jurisdiction shall impose a penalty by passing an order prescribed under serial No. 25A of section 33 of the Act.”.

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[C. No.3(7)ST&FE-Policy/2024]

  
(Izhar Zuberi)  
Second Secretary (ST&FE Policy)

Sales Tax General Order No 17 of 2022 (Exclusion Certificates)

Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
Inland Revenue  
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C.No.44/POS/IR/2021/ 118468-12

Islamabad, 13 May 2022

**Sales Tax General Order No. 17 of 2022**

**Subject: Tier-1 Retailers – Integration with FBR’s POS System –  
Amendment of STGO 01 of 2022**

The procedure for reversal of bar on input tax adjustment by 60% (i.e. the exclusion), as provided for in STGO 1 of 2022 dated 03.8.2021 has been automated. STGO 1 of 2022 dated 03.8.2021 is, thus, hereby amended to the extent of reversal of bar on input tax adjustment by 60% / issuance of exclusion certificates as under;

**I. Filing of application by the Registered Person:**

A Registered Person whose adjustable input tax has been reduced by 60% u/s 8B(6) of the Sales Tax Act 1990, by inclusion in STGO, shall file application for removal of this bar/ for restoration of input tax adjustment. Application shall be filed through the system (IRIS) by selecting the relevant reason for the exclusion from the purview of the said section, along with any proof/ evidence in support of the application.

**II. Passing of Order (Exclusion Certificate):**

Once an application is submitted, it shall be examined and an order (exclusion certificate) shall be passed by the concerned Commissioner-IR in the system, after such inquiries and examination of such record, as deemed necessary by him/ her, as under;

A. Acceptance of Application (i.e. Exclusion Certificate allowed):

In the event of acceptance of the application (i.e. Exclusion Certificate allowed) by the concerned Commissioner-IR, the system shall automatically restore the input tax adjustment as per law as under;

i. Application accepted by the concerned Commissioner-IR for the reason of “Integration with FBR’s POS system”:

Restoration of input tax adjustment shall apply w.e.f. the tax period next following the tax period(s) during which the Tier-1 Retailer remained non-

- 60%

integrated. As already clarified by the Board, the 60% reduction in input tax adjustment (disallowance) shall apply to the tax period in which the Registered Person integrated with FBR's system, as well as, to the prior tax period(s) during which the Registered Person remained non-integrated or remained partially integrated (i.e. not all the terminals and/ or branches were integrated).

Concerned Commissioner-IR, at the time of passing the order in the system shall provide the date of integration and the system shall restore the input tax adjustment accordingly, as above.

- ii. Application accepted by the concerned Commissioner-IR for the reason "Not a Tier-I Retailer as defined u/s 2(43A) of the Sales Tax Act, 1990":

In this scenario the reduction in input tax adjustment (disallowance) by 60%, shall be reversed w.e.f. from the date this bar was placed on and no tax period shall remain subjected to reduction in input tax adjustment (which was originally placed u/s 8B(6) of the Sales Tax Act, 1990).

- B. Rejection of Application (i.e. Exclusion Certificate disallowed):

In the event of rejection of the application, this reduction (disallowance) in input tax adjustment shall continue in all subsequent tax period(s), as before.

2. This procedure of automation in the hands of concerned Commissioner-IR will be effective from 10.5.2022 and cases for restoration of 60% reduction (disallowance) of input tax adjustment (excluded cases) as already communicated to PRAL by the Board, shall be managed/ implemented in the system by PRAL.

  
13/5/2022  
**Salman Ahmad Khan**  
Secretary POS (North)

**Circulation:-**

- (i) SA to Chairman, FBR
- (ii) SA to Member (IR-Operations), FBR
- (iii) Member (I.T), FBR (HQ) Islamabad
- (iv) Chief Commissioners LTOs, CTOs, MTO, RTOs
- (v) CEO, PRAL
- (vi) Pakistan Tax Bar Association (PTBA)
- (vii) Webmaster, FBR (HQ) for uploading

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**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE**  
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Islamabad, the 30<sup>th</sup> September, 2021.

**NOTIFICATION**

**S.R.O.1279(I)/2021.-** In exercise of the powers conferred by sub-section (1) of section 76 of the Sales Tax Act, 1990, the Federal Board of Revenue with the approval of the Federal Minister-in-charge is pleased to levy service charges at a rate of Rupee one per invoice issued through all points of sale (POS) integrated with the Board's computerized system for the real time reporting of sales, which shall be collected by Tier-1 retailers integrated with the Board's computerized system and deposited in a designated account along with monthly payment of sales tax and filing of the sales tax return.

[C.No.3(13)ST-L&P/2017]

  
(Ali Mohammad)  
Secretary (ST&FE-Policy)

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE  
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Islamabad, the 2<sup>nd</sup> October, 2019.

**NOTIFICATION**  
**(SALES TAX)**

**S.R.O. 1190(I)/2019.**— In exercise of the powers conferred by the second proviso to sub-section (1) and sub-section (4) of section 8B of the Sales Tax Act, 1990, and in supersession of its Notification No. S.R.O. 647(I)/2007, dated the 27<sup>th</sup> June, 2007, the Federal Board of Revenue is pleased to direct, that,—

- (a) The persons specified in column (2) of the Table-1 below shall be excluded from the purview of the said sub-section (1), namely:—

**Table-1**

<b>S. No.</b>	<b>Sectors</b>
(1)	(2)
1.	Persons registered in electrical energy sector
2.	Oil marketing companies and petroleum refineries
3.	Fertilizers manufacturers
4.	Persons making zero-rated supplies, including exports, provided that value of such supplies exceeds 50% of value of all taxable supplies in a tax period
5.	Distributors
6.	Gas distribution companies
7.	Telecommunication services
8.	Pakistan Steel, Bin Qasim, Karachi

9.	Registered persons other than manufacturers, making supplies of items covered under the Third Schedule to the Sales Tax Act, 1990, on which sales tax has been paid by the manufacturer or importer on retail price, provided that value of such supplies exceeds 80% of value of all taxable supplies in a tax period
10.	Commercial importers where value of imports subject to 3% value addition as prescribed in Twelfth Schedule to the Act exceeds 50% of value of all taxable purchases, including imports, in a tax period.

- (b) the persons specified in column (2) of the Table-2 below may adjust input tax to the extent of ninety-five percent of the output tax for that tax period and the excess amount shall be carried forward to the next tax period, namely:-

**Table-2**

S. No.	Sectors
(1)	(2)
1.	Retailers also importing goods in bulk and operating chains of stores.

- (c) the first proviso of sub-section (1) and sub-sections (2) and (3) of section 8B of the Sales Tax Act, 1990, shall apply, *mutatis mutandis*, to the input tax to be adjusted or carried forward as provided in clause (b).

[C. No. 1/2-STB/2019 (Pt-2)]

  
**(Tauqeer Ahmed)**  
 Secretary (ST&FE-Budget)

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

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Islamabad, the 29<sup>th</sup> April, 2020.

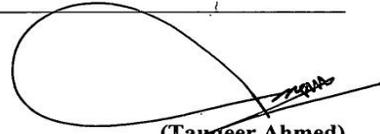
**NOTIFICATION**  
**(SALES TAX)**

**S.R.O. 344(I)/2020.**— In exercise of the powers conferred by second proviso to sub-section (1) and sub-section (4) of section 8B of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to direct that the following amendment shall be made in its Notification No. S.R.O. 1190(I)/2019, dated the 2<sup>nd</sup> October, 2019, namely:—

In the aforesaid Notification, in clause (b), in Table-2, in column (1), for S. No. 1 and entry relating thereto in column (2), the following shall be substituted; namely:—

"1.	All Tier-1 retailers who have integrated all their POSs with the Board in terms of Chapter XIV-AA of Sales Tax Rules, 2006."
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[C. No. 1/2-STB/2019]

  
(Faqeer Ahmed)  
Secretary (ST&FE-Budget)

## Provisions of Income Tax Ordinance 2001

### Relevant Definitions u/s 2 in Income Tax Ordinance

(30A) *integrated enterprises* means a person integrated with the Board through approved fiscal electronic device and software, and who fulfills obligations and requirements for integration as may be prescribed;

(66A) *tax invoice means* an invoice as prescribed under the Income Tax Rules, 2002;

### 64D. Tax credit for point of sale machine. —

(1) Any person who is required to integrate with Board's computerized system for real time reporting of sale or receipt, shall be entitled to tax credit in respect of the amount invested in purchase of point of sale machine.

(2) The amount of tax credit allowed under sub-section (1) for a tax year in which point of sale machine is installed, integrated and configured with the Board's computerized system shall be lesser of—

- (a) amount actually invested in purchase of point of sale machine; or
- (b) rupees one hundred and fifty thousand per machine.

(3) For the purpose of this section, the term point of sale machine means a machine meant for processing and recording the sale transactions for goods or services, either in cash or through credit and debit cards or online payments in an internet enabled environment.]

**21. Deductions not allowed.** — Except as otherwise provided in this Ordinance, no deduction shall be allowed in computing the income of a person under the head "Income from Business" for —

(r) any expenditure attributable to sales claimed by any person who is required to integrate but fails to integrate his business with the Board through approved fiscal electronic device and software:

Provided that disallowance of expenditure under this clause shall not exceed eight percent of the allowable deduction.

### 182. Offences and penalties. —

(1) Any person who commits any offence specified in column (2) of the Table below shall, in addition to and not in derogation of any punishment to which he may be liable under this Ordinance or any other law, be liable to the penalty mentioned against that offence in column (3) thereof: —

Sr. No.	Offences	Penalties	Section of ordinance to which offence has reference
32	Any person, who is integrated for monitoring, tracking, reporting or recording of sales, services and similar business transactions with the Board or its computerized system, conducts such transactions in a manner so as to avoid monitoring, tracking, reporting or recording of such transactions, or issues an invoice which does not carry the prescribed invoice number or QR code or bears duplicate invoice number or counterfeit QR code, or defaces the prescribed invoice number or QR code, or any person who abets commissioning of such offence	Such person shall pay a penalty of five hundred thousand rupees or two hundred per cent of the amount of tax involved, whichever is higher.	237A
33	Any person, who is required to integrate his business for monitoring, tracking, reporting or recording of sales, services and similar business transactions with the Board or its computerized system, fails to get himself registered under the Ordinance, and if registered, fails to integrate in the manner as required under law.	Such person shall be liable to pay a penalty up to one million rupees, and if continues to commit the same offence after a period of two months after imposition of penalty as aforesaid, his business premises shall be sealed till such time he integrates his business in the manner as stipulated under subsection (3) of section 237A, as the case may be	237A

### 191. Prosecution for non-compliance with certain statutory obligations. —

(1) Any person who, without reasonable excuse, fails to —

- (h) integrate his business with Board's computerized system; or
- (i) generate tax invoice verifiable by the Board's system;

shall commit an offence punishable on conviction with a fine or imprisonment for a term not exceeding one year, or both.

#### 237A. Electronic record. —

(3) In case of an integrated enterprise, no sale shall be made or service shall be rendered, as the case may be, without generating fiscal invoices as prescribed.

#### 237B. Prize schemes to promote tax culture.-

(1) The Board may prescribe prize schemes to encourage the general public to make purchases, or avail services only from integrated enterprises issuing tax invoices.

(2) The Board may prescribe procedure for mystery shopping in respect of invoices issued by integrated enterprises randomly and in case of any discrepancy, all the relevant provisions of the Ordinance shall apply accordingly.

# CHAPTER VIIA ONLINE INTEGRATION OF BUSINESSES

## S.R.O.779(I)/2020

Government of Pakistan  
(Revenue Division)  
Federal Board of Revenue  
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Islamabad, the 26<sup>th</sup> August, 2020.

### NOTIFICATION (Income Tax)

**S.R.O. 779(I)/2020.**— In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published vide Notification No. S.R.O. 296(I)/2020, dated the 9th April, 2020 as required by sub-section (3) of the said section 237, namely:—

In the aforesaid Rules, after Chapter VII, the following new Chapter shall be inserted, namely:—

#### “CHAPTER VIIA

#### ONLINE INTEGRATION OF BUSINESSES

**33A. Application.**— The provisions of this Chapter shall apply to all persons mentioned in column (2) of schedule I, excluding those specified in column (4), whose principal place of business is –

- (a) in case of a company, anywhere in Pakistan; and
- (b) in all other cases, within the civil limits including cantonments of districts specified in Schedule II.

**33B. Obligations and requirements.**— (1) The Person as specified in rule 33A, hereinafter referred to as “integrated enterprise” in this Chapter, shall install such fiscal electronic device and software, as approved by the Board, available on its website with complete technical instructions for installation, configuration and integration.

(2) The person shall notify to the Board, through the Computerized System, of all the establishments, hereinafter referred to as notified establishments, from which they intend to carry on business and shall register each point of sale (POS) to activate the integration duly providing the following information, namely:—

- (a) POS Registration Number (to be provided by the System);

- (b) Name of business;
- (c) Branch name;
- (d) Branch address;
- (e) POS identification number; and
- (f) Registration date.

(3) No sale or service from the notified establishment shall be rendered without being recorded by the duly accredited electronic fiscal device (EFD), which means a system composed of one Sale Data Controller (SDC) and at least one Point of Sale (POS) connected together, that has the following characteristics and requirements, namely:—

- (a) it can perform following tasks, i.e. —
  - (i) receive, record, analyze and store fiscal data;
  - (ii) format fiscal data into fiscal invoices or bills;
  - (iii) transmit the fiscal data to the Board's Computerized System through secure means; and
  - (iv) print invoice or bill.;
- (b) sales data controller (SDC) is the component of an EFD that—
  - (i) receives transaction data from a POS component of the EFD;
  - (ii) analyses the transaction data into fiscal data;
  - (iii) formats the fiscal data as a fiscal invoice or bill creates the digital signature for the EFD and records the digital signature on the fiscal invoice or bill;
  - (iv) transmits the fiscal invoice or bill number to the POS;
  - (v) encrypt and preserves the transaction data and fiscal data in an irrevocable and secure manner;
  - (vi) transmits the fiscal data to the Board's Computerized System;
- (c) external SDC (E-SDC) is hardware set up as a separate component of the EFD used by integrated enterprise;
- (d) virtual SDC (V-SDC) is software attached to the POS system;

- (e) an integrated enterprise must integrate each and every POS of the business to any of the SDC;
- (f) an EFD must comply with the following, namely:–
  - (i) each POS is accredited;
  - (ii) each POS transmits to the SDC a bill, on which is recorded the transaction data specified in sub-rule (5), for each transaction of the business;
  - (iii) the SDC receives the transaction data, analyses the data, verify calculated taxes to produce fiscal data for the transaction, record the invoice or bill data and transmits the fiscal invoice or bill number to POS;
  - (iv) POS prints the fiscal invoice or bill with the fiscal invoice or bill number and QR Code;
  - (v) the SDC transmits the fiscal data to the Board's system; and
  - (vi) a fiscal invoice or bill is produced for each invoice; and
- (g) the point of sale should have the following functionalities, namely:–
  - (i) provide mechanism to connect to SDC;
  - (ii) send each invoice or bill to SDC for the issuance of fiscal invoice or bill;
  - (iii) generate the QR Code on the base of fiscal invoice or bill number generated by the SDC and print the QR Code on bill;
  - (iv) must perform closing on the close of day, week and month;
  - (v) send the summary report with following fields to FBR periodically (daily, weekly or monthly) –
    - (a) total sale; and
    - (b) total number of invoices or bills for the period;
  - (vi) every adjustment, modification or cancellation must be recorded duly maintaining logs for each activity; and
  - (vii) system events need to be recorded.

(4) The invoice or bill for each transaction shall be transmitted to EFD specifying the following particulars, namely:—

- (a) POS Registration Number;
- (b) unique sequential invoice number;
- (c) date and time of sale invoice or bill;
- (d) name of customer or service recipient, where recorded;
- (e) item-wise description of service and price exclusive of sales tax, if any;
- (f) rate for each item, if applicable;
- (g) total amount inclusive of sales tax, if any;
- (h) discount, if any; and
- (i) mode of payment, cash or credit card. In case of credit card, the name of client and other relevant details thereof.

(5) POS shall print a clear and legible invoice or bill for each transaction, copy of which shall be provided to the customer, containing the following particulars in addition to those as in the preceding sub-rule, namely:—

- (a) QR Code (Generated based on FBR Fiscal Invoice Number);
- (b) FBR Fiscal Invoice Number;
- (c) name of the business;
- (d) national tax number; and
- (e) name or location of the notified establishment.

(6) The EFDs installed at each notified establishment shall be tamper-proof and all the data recorded thereon shall be backed up at an offline site.

(7) In case of sale returns or exchange, a proper credit note or supplementary invoice with prescribed particulars shall be issued containing the reference of original invoice and the detail of amount refunded or additionally charged, along with sales tax involved, if any.

(8) All the transactions made from the notified establishment shall be communicated to the Board's Computerized System through EFD.

(9) The SDC shall be capable of generating and sending alert messages resulting from any malpractice or error or any inconsistent action noticed in the system and keeping a log thereof.

(10) The transactions on each point of sales in the notified establishment shall be recorded by a CCTV camera and the recording thereof shall be retained for a period of at least three months. Such recordings shall be provided to the Commissioner concerned as and when demanded and for the time as specified.

(11) In case ancillary services or sale of goods are made from notified establishment, the transactions thereof shall also be recorded and the invoice or bill issued in the same manner. Such data shall also be communicated to the Board's Computerized System in the same manner.

(12) The cost for integration including the cost of equipment and fiscalization shall be borne by the taxpayer itself.

(13) The taxpayer shall prominently display at each establishment that the POS or the establishment is accredited by FBR to issue invoice or bill and that the registration number of each POS is verifiable through the Board's verification services.

**33C. Accreditation of points of sales (POS) systems.-** (1) A vendor, who wants to supply a POS of a particular brand, model and specification to a Person that is not an accredited POS, must apply to the Board for accreditation of the POS of that brand, model and specification.

(2) On receiving the application under sub-rule (1), the Board shall take steps to determine accreditation of the brand, model and specification of the POS. During the accreditation process, the supplier must provide the Board with access to information and equipment, and any other assistance reasonably required for carrying out the process.

(3) After completing the accreditation process, the Board shall either allow accreditation to the brand, model and specification of POS as applied for or refuse the same in accordance with the parameters determined by it.

(4) The Board shall, without delay after accrediting a POS under this sub-rule, publish the details of the brand, model and specification of the POS on its website along with the date of accreditation.

(5) The Board may revoke the accreditation of a POS if the POS ceases to comply with the determined parameters. The notice of revocation shall be sent to the

vendor specifying the reasons for revocation and also to the integrated supplier operating such POS. The Board shall also immediately remove the particulars of the POS from its website.

**33D. Record, access and examination.**— (1) The integrated enterprise shall maintain the record of all the bills and transactions made from a notified establishment and also at the notified central location. The taxpayer shall provide access to such premises as well as the specific record required to the Inland Revenue officer as authorized by the Commissioner concerned.

(2) Other provisions of the Ordinance regarding record maintenance and access thereto, and otherwise, shall also be applicable.

(3) FBR may issue the parameters for inquiry/investigation.

(4) The FBR may conduct inquiry and investigations at different levels to ensure that the taxpayer is complying with these rules, including by—

- (a) checking if the taxpayer is issuing valid invoices or bill;
- (b) checking if the POS and SDC for the taxpayer's business are accredited;
- (c) checking if the EFD complies with the guidelines set out in these rules;
- (d) checking the operation of the protocols; and
- (e) requiring taxpayers to provide relevant information and documents as necessary.

**33E. Online integration during intervening period.**— (1) During the intervening period till such time the Board puts into operation a system of accredited secure devices and real time communication of bills and other data as stipulated in rule 33B, the online integration shall be considered to have been achieved if all the conditions specified in this rule are fulfilled.

(2) The taxpayer shall certify, using his user ID and password on the Computerized System, that he shall fulfill all the requirements of this Chapter as relaxed by this rule and that he shall ensure integration of all notified establishments in the manner as stipulated in rule 33B within one month of the date when the Board declares readiness for the same through a notice sent through email or Computerized System. Such person shall provide details of all his establishments in the manner as stipulated in sub-rule (2) of rule 33B. Such person shall also make

necessary declaration during this process as stipulated by the Board's Computerized System.

(3) The taxpayer shall upload or transfer the data of all invoices or bills periodically to the Board's Computerized System but the interval during such transfer shall not exceed seven clear days in any case.

**33F. Consequences of non-compliance or contravention.**— A taxpayer found to have tampered with the system or issued bill or invoice otherwise than through the prescribed devices or contravenes any of the provisions of this Chapter, shall be liable to penalty or punishment in accordance with the provisions of Income Tax Ordinance, 2001.

**33G. Reporting of failure to transfer sale or bill data to the Board.**— The Board shall ensure to provide a facility on its website to a customer of an integrated enterprise Person to verify and ensure that the invoice or bill issued to him has been duly communicated to the Board's Computerized System and in case of non-verification, he may upload the image of invoice or bill to the Board's portal.

**THE SCHEDULE - I**  
[see rule 33A]

S.No	Description	PCT Heading, if applicable	Exclusion, if any
(1)	(2)	(3)	(4)
1.	Restaurants	9801.2000 9801.7000	Where – a. the restaurant is operating otherwise than as part of a food court; and b. the facility of air-conditioning is not installed or available in the premises.
2.	Hotels, motels, guest houses, marriage halls, Marquees, clubs including race clubs.	9801.1000 9801.3000 9801.4000 9801.5000 9801.6000 9801.7000	Where— a. The covered area is less than 4500 sq. feet b. the facility of air-conditioning is not installed or available in the premises.
3.	Inter-city travel by road.	9803.9000	Where – a. The taxpayer is only providing non air conditioned travel service; or b. Travel service maintaining a fleet of less than ten vehicles.

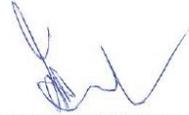
4.	Courier services and cargo services	9808.0000 98.04	Where – a. the taxpayer is not a company; and b. the taxpayer is offering only domestic courier or cargo service.
5.	Services provided for personal care by beauty parlours, clinics and slimming clinics, body massage centres, pedicure centres; including cosmetic and plastic surgery by such parlours / clinics,	9810.0000 9821.4000 and 9821.5000	Where – a. The covered area is less than 1000 sq. feet; or b. the facility of air-conditioning is not installed or available in the premises.
6.	Medical practitioners and consultants	9815.1000	Where – a. the consultation is being provided at a place other than a hospital or Poly-Clinic; and b. the consultation fee is less than Rs. 1500/-.
7.	Pathological laboratories, medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.	98.16 98.17	Where – c. the taxpayer is not a company; and d. the taxpayer is not maintaining more than one branch whether under its own name or through an associate.
8.	Hospitals or medical care centres providing medical consultation, hospitalization or other ancillary services	Respective headings	
9.	Health clubs, gyms, physical fitness centres, and body or sauna massage centres	98.21	Where – a. The covered area is less than 1000 sq. feet; or b. the facility of air-conditioning is not installed or available in the premises.
10.	Photographers	-	Photographers charging less than Rs. 100,000 per event
11.	Accountants	-	Accountants who are not operating as part of a firm or a company
12.	Retailers including manufacturer-cum-retailer, wholesaler-cum-retailer, importer-cum-retailer or such other person who combines the activity of retail sale with another business activity.	Respective headings	A retailer who does not fall in any on the following categories, namely:– a. a retailer operating as a unit of national or international chain of stores; b. a retailer operating in an air-conditioned shopping mall, plaza or center, excluding kiosks; c. a retailer whose cumulative electricity bill during the immediately

			<p>preceding twelve consecutive months exceeds rupees twelve hundred thousand;</p> <p>d. a wholesaler-cum-retailer, engaged in bulk import and supply of consumer goods on wholesale basis to retailers as well as on retail basis to the general body of consumers; or</p> <p>e. a retailer whose shop measures one thousand square feet in area or more.</p>
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**THE SCHEDULE - II**  
[see rule 33A(b)]

S.No	Description
(1)	(2)
1.	Karachi
2.	Lahore
3.	Islamabad
4.	Rawalpindi
5.	Faisalabad
6.	Multan
7.	Peshawar
8.	Gujranwala

[F.No. 4(19)IT-Budget/2020]



**(Dr. Muhammad Nauman Anees)**  
Second Secretary (CM) IR Policy

**Government of Pakistan  
(Revenue Division)  
Federal Board of Revenue  
\*\*\*\*\***

**NOTIFICATION**

Islamabad, the 22<sup>nd</sup> March, 2024

**S.R.O. 428 (I)/2024.** – In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published vide Notification No. S.R.O. 1845(I)/2023, dated 22<sup>nd</sup> day of December, 2023 as required by sub-section (3) of section 237 of the said Ordinance, namely: -

In the aforesaid Rules, in chapter-VIIA, –

- (1) in the heading after the words “ONLINE INTEGRATION OF BUSINESSES”, the expression “PART-I PRELIMINARY” shall be inserted;
- (2) for rule 33A, the following shall be substituted, namely: -  
“33A. Application. – The provisions of this Chapter shall apply to all persons mentioned in column (2) of Schedule excluding those specified in column (4).”;
- (3) in rule 33B, –
  - (a) in sub-rule (1), –
    - (i) after the word “install”, the words “and integrate” shall be inserted; and
    - (ii) after the expression “software,”, the expression “through a licensed integrator” shall be inserted;
  - (b) in sub-rule (2), –
    - (i) after the words “Board”, the expression “on and after 1<sup>st</sup> July, 2024,”; shall be inserted;
    - (ii) in clause (e), the word “and” occurring at the end shall be omitted; and
    - (iii) in clause (f), for the full stop at the end, the expression “; and” shall be substituted and thereafter the following new clause (g) shall be added, namely: –  
“(g) licence number of licensed integrator.”;
  - (c) in sub-rule (3), the words “duly accredited”, shall be omitted;
- (4) for rule 33C, the following shall be substituted, namely: –

“33C. Licence of points of sales (POS) systems. - A licensed integrator, who wants to supply an electronic fiscal device and software must apply to the Board for the licence.”;

- (5) in rule 33E,-
- (a) in the heading, for the word “intervening” the word “Initial transitioning” shall be substituted;
  - (b) in sub-rule (1), for the word “intervening” the word “Initial transitioning” shall be substituted;
  - (c) in sub-rule (3), the words “seven clear days in any case”, the word “seven days or any extended period of time as determined by the concerned commissioner which shall not exceed sixty days.” shall be substituted;
- (6) for the SCHEDULE-I and SCHEDULE-II, the following shall be substituted, namely:-

**“THE SCHEDULE**  
**[see rule 33A]**

S.No	Description	Exclusion, if any
1	2	3
1.	Restaurants	Where — the facility of air conditioning is not installed.
2.	Hotels, motels, guest houses, marriage halls, Marquees, clubs including race clubs.	Where— the facility of air conditioning is not installed.
3.	Inter-city travel by road.	Where — (a) The taxpayer is only providing non air conditioned travel service; or (b) Travel service maintaining a fleet of less than five vehicles.
4.	Courier services and cargo services	
5.	Services provided for personal care by beauty parlours, clinics and slimming clinics, massage centres, pedicure centres.	Where — the facility of air-conditioning is not installed.
6.	All medical service providers including dentists, physiotherapists, plastic surgeons, hair implant surgeons, and veterinary doctors.	Where — the fee charges are less than Rs. 500/-.
7.	Pathological laboratories, medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.	

8.	Private hospitals or medical care centres providing medical consultation, hospitalization or other ancillary services	
9.	Health clubs, gyms, physical fitness centres, swimming pools and multipurpose clubs such as Lahore gymkhana, Islamabad club, Chenab Club, Karachi gymkhana, Royal Palm Lahore, Polo club etc. operated by any civilian/ non-civilian administration.	
10.	Photographers, videographers and event managers	Where The fee charges are less than Rs. 50,000 per event
11	Accountants defined as — (a) a Chartered Accountant within the meaning of the Chartered Accountants Ordinance, 1961 (X of 1961); or (b) a Cost and Management Accountant within the meaning of the Cost and Management Accountants Act, 1966 (XIV of 1966).	
12.	Retailers including manufacturer cum-retailer, wholesaler-cum retailer, importer-cum-retailer or such other person who combines the activity of retail sale with another business activity.	A retailer who does not fall in any of the following categories, namely: — (a) a retailer operating as a unit of national or international chain of stores; (b) a retailer operating in an air-conditioned shopping mall, plaza or center, excluding kiosks; (c) a retailer whose cumulative electricity bill during the immediately preceding twelve consecutive months exceeds rupees twelve hundred thousand; (d) a wholesaler-cum-retailer, engaged in bulk import and supply of consumer goods on wholesale basis to retailers as well as on retail basis to the general body of consumers; or (e) a retailer whose shop measures one thousand square feet in area or more.
13.	Foreign Exchange Dealers/Exchange Companies.	
14	Private schools, colleges, universities, professional institutes/ vocational training centers	Where The fee per child is less than Rs 1,000 per month.

**PART-II**  
**INTEGRATED ENTERPRISES AND LICENSING**  
**THEREOF**

Definitions. – Unless there is anything repugnant or contrary to the Income Tax Ordinance, 2001 (XLIX of 2001) and Income Tax Rules, 2002, the following words and expressions shall have meanings assigned to them as under: –

- (a) Applicant means any company or AOP which makes an application for a license under these rules;
- (b) Licensing Portal means a web portal, prescribed by the Board, used for: -
  - Registration, licensing, suspension and cancellation of the license of Licensed Integrators;
  - Registration of Integrated Enterprise;
  - Recording and reporting of invoices.
- (c) Integration means the real-time process through which the invoice can be read or utilized by Board's prescribed system on a prescribed format.
- (d) Licensed Integrator means any company or AOP having a valid license, issued by the Board to integrate Integrated Enterprise.

33H. Licensing. – (1) No person shall carry out Integration of the Integrated Enterprise through a software unless they have obtained a license under these rules.

- (2) No licensee under these rules shall maintain or operate a system or provide any other service, which is not authorized under these rules.
- (3) Every payment counter whether fixed or portable, which generates invoices for receipt of payment either in cash or through debit or credit card or any digital channel shall be integrated with the Board through the system licensed by the Board.
- (4) An Integrated Enterprise, who has already developed an in-house POS solution, may apply for license to the Board, with the condition that the license will be non-replicable and non-distributable to other businesses entities.
- (5) A Licensed Integrator, who has obtained a license under Sales Tax Rules, 2006, shall be considered as a licensed integrator under these rules.

33I. Functions of the Licensing Committee. — (1) The Board shall notify a licensing committee which shall function in accordance with the provisions of these rules or any other instructions, procedures issued in this respect.

- (2) An officer of Inland Revenue nominated by the Member Digital Initiatives shall be the convener of the licensing committee.

33J. Application for Grant of License. — (1) An application for grant of license for Integration of any Integrated Enterprise, shall be submitted through the Licensing Portal prescribed by the Board.

Provided that until a Licensing Portal is made available under sub rule (1), such applications shall be submitted manually or electronically in such form and manner as may be prescribed.

- (2) No application under sub rule (1) shall be considered, unless it is accompanied by
- (i) a comprehensive profile of the company or AOP.
  - (ii) brief about managerial and technical personnel indicating name, position, qualification and experience;
  - (iii) total number of current employees;
  - (iv) documents showing relevant capacity of the development and integration with enterprise resource planning systems and Payment Processing Systems;
  - (v) registration certificate issued by Pakistan Software Houses Association and Pakistan Software Export Board.  
In case of a consortium or joint venture, at least one member or partner needs to have this registration.
  - (vi) returns of Income filed for the last three tax years (must be on the Active Taxpayer's List);
  - (vii) list of major clientele;
  - (viii) incorporation certificate under the Companies Act, 2017 or relevant legislation;
  - (ix) National Tax Number (NTN) Certificate:
  - (x) the paid-up capital/business capital for the latest tax year is Rs.10 million or above;
  - (xi) Computerized National Identity Cards (CNICs) of directors of the company or members of the AOP, as the case may be;
  - (xii) undertaking that the company or AOP has never been blacklisted by any Government or Provincial department or organization and has not been involved in any cases of fiscal fraud;
  - (xiii) list of projects executed in the last three years; and
  - (xiv) any other documents required through instructions and orders issued by the Board.
- (3) The system-based solution offered by the applicant must:
- (a) Develop, test, and certify business software for real-time invoicing, ensuring compatibility with existing systems of an Integrated Enterprise;
  - (b) Employ Agile methodologies for rapid adaptation to changing tax regulations;
  - (c) Implement robust information security standards (encryption, multi-factor authentication, data integrity checks) and adhere to industry compliance standards including ISO 27001;
  - (d) Define and implement open standards for seamless integration with Enterprise Resource Planning (ERP) and POS systems;
  - (e) Utilize modern Application Programming Interface (API) and web services for efficient data transmission, supporting industry-standard protocols (e.g. OAuth) for secure authentication;
  - (f) Implement remote monitoring tools for proactive issue detection and resolution.
  - (g) Use advanced network and application tracing techniques for rapid troubleshooting;
  - (h) Provide real-time reporting on system health and performance;
  - (i) Employ anomaly detection algorithms to identify and report unauthorized activities;
  - (j) Monitor the use of uncertified hardware or software and implement real-time alerts for immediate response to potential security breaches;

- (k) Design the system with built-in redundancy for continuous real-time reporting;
- (l) Ensure high availability to prevent interruption or loss of sales reporting and data;
- (m) Implement failover mechanisms to switch seamlessly between redundant systems in case of failure;
- (n) Enforce compliance continuously through automated checks and real-time updates;
- (o) Implement mechanisms to adapt quickly to changes in tax regulations and compliance standards;
- (p) Provide comprehensive training for end-users to ensure effective use of the system;
- (q) Offer responsive support services for troubleshooting and issue resolution; and
- (r) Maintain a knowledge base for users to access relevant information and updates.

33K. Procedure for Grant of License. — (1) On receipt of application for grant of license in the Board, the licensing committee shall scrutinize the documents provided. The licensing committee may also carry out visits, if necessary for physical inspection to ascertain the eligibility of the applicant for licensing under these rules.

- (2) The licensing committee shall recommend or reject an application within forty five days of date of submission of the application, specifying reasons for rejection of any application under these rules:

Provided that in cases of unforeseeable or unavoidable events or circumstances, beyond the control of licensing committee, an application for extension in timelines may be made to the Member Digital Initiatives and the Member Digital Initiatives may consider such application for extension.

- (3) The licensing committee shall make recommendations to Member Digital Initiative for grant of license.

33L. Rights Granted to the Licensee. —

- (1) A licensee shall install, configure, integrate, operate and maintain the point of sale on real time basis in accordance with conditions of the license issued to him.
- (2) The license granted under these rules shall be subject to provisions of the Ordinance and shall be valid for five years from date of issuance.
- (3) The license granted under these rules shall be non-transferable and shall not be allowed to be used by any sub-contractor.

33M. Renewal of license. —

- (1) The application for renewal of license shall be made to the Board three months before its expiry.
- (2) The licensing committee shall evaluate the application and make recommendations to Member Digital Initiatives for the renewal of the license or otherwise.

33N. Technical support. —

- (1) The licensee shall be responsible for post deployment maintenance of Point of sale as detailed below:

- (a) setting up and maintenance of all information technology equipment; and
- (b) the licensee shall be authorized to, -
  - (i) upgrade and enhance the system;
  - (ii) all bug fixes; and
  - (iii) immediate response to trouble shooting of any post deployment problems for uninterrupted working of the system.
- (2) The licensee shall be responsible for the provision of the system logs, if and when required by the Board.
- (3) The licensee shall be responsible for safe and secure capture of real time transmission of invoices from its point of origin to the Board's computerized system at all times.

33O. Responsibilities of the Member Digital Initiatives.- An officer of the Inland Revenue, Member Digital Initiatives shall be responsible for overall supervision of the system and the steps taken to address problems encountered during operation of the systems.

33P. Procedure for suspension, cancellation or termination of license.—

- (1) Member Digital Initiatives as a result of supervision of the system or on receipt of a report from any of the Commissioner Inland Revenue, or on a complaint, has reasons to believe that the licensee has;
  - (a) failed to provide specified services to the satisfaction of the Board;
  - (b) tempered with the system; or
  - (c) contravened any provision of these rules or the Income Tax Ordinance, 2001.

Member Digital Initiative shall immediately refer the matter to the licensing committee for further action under these rules.

- (2) Where the licensing committee, on the basis of material evidence, is satisfied that there are sufficient grounds against the licensee, the following procedure shall be followed, namely:
 

**Suspension and Cancellation.-** (i) The licensing committee shall suspend the license for the period of one month to safeguard public revenues and to prevent any other serious damage.

  - (ii) Such suspension of the license shall take place through a system generated order of the licensing committee, specifying reasons for suspension.
  - (iii) Following the suspension, the licensed integrator shall cease to have access to online portal and all the Integrated Enterprises integrated by such licensed integrator shall be sent notifications through the online system with an option to change their licensed integrator.
  - (iv) The licensed integrator shall, within one month of issuance of order of suspension, satisfy the licensing committee, through a scheduled hearing, clearly indicating that the contraventions and violations pointed out in the suspension order or any practices of misreporting of invoice has been rectified.
  - (v) After giving an opportunity of hearing to the licensed integrator through a scheduled hearing, if the licensing committee is satisfied, it may issue an order through system for revoking of

suspension of the licensed integrator; consequently, licensed integrator's access to the online portal will be reinstated.

- (vi) In case, after giving an opportunity of hearing, if the offence is confirmed, the licensing committee shall issue an self-speaking appealable order through system for cancellation of the license of the licensed integrator, and shall proceed to take legal and penal action under the relevant provisions of the Ordinance and Rules;
- (vii) Following the cancellation, the licensed integrator shall cease to have access to online portal and all the Integrated Enterprises integrated by such licensed integrator shall be sent notifications through the online system to change their licensed integrator within one month of the receipt of such notification.

**(3) Intervening Period.** – (i) After cancellation of license or change of licensed integrator, as the case may be, the licensed integrator authorized for integration of an Integrated Enterprise with Board's computerized system shall ensure provision of smooth, uninterrupted handing-over or migration of the system to the new licensed integrator for integration under these rules failing which proceedings under the act shall be initiated.

- (ii) In cases where a licensed integrator is delisting an Integrated Enterprise, such licensed integrator shall notify the licensing committee and ensure provision of smooth, uninterrupted handing-over or migration of the system to the new licensed integrator for integration under these rules failing which proceedings under the act shall be initiated:

Provided that where an Integrated Enterprise is changing licensed integrator or the license integrator is delisting an Integrated Enterprise, during the intervening period until the new licensed integrator has integrated the Integrated Enterprise, the Integrated Enterprise shall continue issuing invoices through the web API or offline local software data controller module as prescribed under the act and the relevant rules.

**(4) Appeals Against Suspension and Cancellation of License**

- (a) Board shall notify a grievance redressal committee which shall function in accordance with the provisions of these rules or any other instructions, procedures, issued by the Board.
- (b) An appeal against any appealable order passed under these rules, shall be filed to the grievance redressal committee, within 30 days of issuance of such order, through the licensing portal in the manner prescribed under these rules.
- (c) The grievance redressal committee may, after giving the concerned parties to the appeal an opportunity of being heard, pass such order, to confirm or cancel the order appealed against:

Provided that such order shall be passed not later than 60 days from the date of filing of appeal. Order passed by the grievance redressal committee shall be implemented by Member Digital Initiatives.

33Q. Audit of the License Integrator.- Member Digital Initiatives, on his own or on the written complaint by the concerned Commissioner, may authorize an officer of the Inland Revenue to conduct system audit of Licensed Integrator or Integrated Enterprise.

33R. Fee and Charges. — (1) The licensee shall charge the fee for configuration and integration of point of sale from the Integrated Enterprises.

(2) No fee shall be charged from any of the field formation or the Board.

33S. Responsibilities of the Integrated Enterprises.—

The Integrated Enterprises shall —

- (a) make all payment counters comprising of point of sale at each out let, available for installation of the systems;
- (b) be responsible for smooth functioning of point of sale;
- (c) report to the Board and the concerned Commissioner Inland Revenue within twenty four hours of any operational failure, damage disruptions or tampering of the system; or
- (d) report any inoperative point of issuance of invoice to the Commissioner Inland Revenue holding the jurisdiction.

33T. Functions of Commissioner Inland Revenue.—

- (1) The Commissioner having jurisdiction, shall ensure proper and uninterrupted operation of the system through periodic visits by an officer of Inland Revenue authorized in this behalf.
- (2) Where a Person does not account for sales without generating an invoice containing QR code or FBR invoice number, the commissioner shall take action in accordance to the provisions of the Ordinance and rules.”

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[F.No. 02-IT/POS/IR/2021]

  
(Muhammad Sajid Ahmad)  
Secretary (Income Tax Policy)