

## THE SALES TAX RULES, 2006

### CHAPTER XIV-AC: 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]