

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

C.No. 9(3) TDU/IR/2026/120503-R

Islamabad, the 23rd October, 2026

Sales Tax General Order No. 30 of 2026 - IR Operations

Subject: Electronic Monitoring of Production by Installation of Video Surveillance Cameras on Textile Processing Machinery to Monitor the Processing of Natural, Man-Made and Blended Fibre in Loose, Opened or Other Non-Bale Forms, Including Cotton, Polyester, Viscose, Wool And Acrylic

In exercise of the powers conferred under Section 40C(2) of the Sales Tax Act, 1990 and Rules 150ZQR and 150ZQT of Chapter XIV-BA of the Sales Tax Rules, 2006, and in addition to Sales Tax General Order # 08 of 2025 dated 20th November, 2025, the Federal Board of Revenue is pleased to direct that all registered persons engaged in textile spinning shall install video surveillance cameras on textile processing machinery for monitoring the processing of natural, man-made and blended fibres in loose, opened or other non-bale forms, with immediate effect.

2. It is hereby notified that, in addition to the monitoring of cotton bales under Sales Tax General Order # 08 of 2025, the processing of natural, man-made and blended fibres in loose, opened or other non-bale forms, including cotton, polyester, viscose, wool and acrylic, at all textile spinning units shall be monitored through video surveillance and video analytics solution, by installation of video surveillance cameras at the following points of the blow room / opening and blending lines, as provided by the vendors approved by the Board:

- (a) hopper bale openers and hopper feeders with feeding lattice, where loose or opened fibre is fed manually;
- (b) weighing hopper feeders / blending feeders used for blending of natural and man-made fibres;
- (c) blow room lines dedicated to man-made fibres, including polyester, viscose and acrylic;
- (d) waste openers and recycling lines where soft waste, comber noil, card flat strips or recycled fibre is fed back into production; and
- (e) mixing / laydown areas where loose fibre is stacked or mixed before being fed into the blow room.

3. All the registered persons engaged in textile spinning are hereby directed under law to make necessary arrangements for installation of video surveillance cameras at the points specified in para 2 above, as part of the video analytics solution (including hardware and software), by 15th November, 2026.

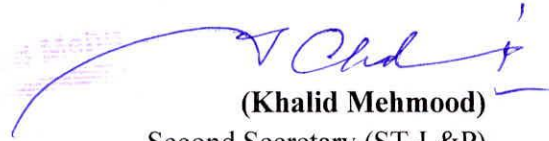

**Khalid Mahmood
Second Secretary (ST-LAP)**

4. All vendors authorized under Chapter XIV-BA of Sales Tax Rules, 2006, for electronic monitoring of production of persons engaged in textile spinning through video analytics, as notified in para 5 of Sales Tax General Order # 08 of 2025, are hereby directed to ensure that their video analytics solutions are integrated with the video surveillance cameras installed at the points specified in para 2 above, are capable of detecting, counting and quantifying fibre fed in loose, opened or other non-bale forms, and are compliant to the following criteria prescribed under rule 150ZQT of Sales Tax Rules, 2006:

- (a) real time capture of production process;
- (b) real time collection of data that shows production through object detection and object counting;
- (c) transmission of data to Central Control Unit at Board on real time basis, storage and archiving of data;
- (d) detection of unexpected stops;
- (e) quantitative analyses of productions; and
- (f) data analytics for required legal actions.

5. Sales Tax General Order # 08 of 2025 dated 20th November, 2025 shall continue to remain in force, and this General Order shall be read in addition thereto.

6. This issues with the approval of the competent authority, Member (IR-Operations), FBR, Islamabad and shall be applicable with immediate effect.


(Khalid Mehmood)
Second Secretary (ST-L&P)

Cc:

- (i) SA to Member (IR-Operations), FBR, Islamabad
- (ii) Member (Strategic Transformation), FBR, Islamabad
- (iii) DG (IT & DT), FBR, Islamabad
- (iv) Chief Commissioners-IR, LTOs / CTOs / RTOs
- (v) All vendors authorized under Chapter XIV-BA of the Sales Tax Rules, 2006
- (vi) Chief (TPS)/Webmaster FBR (HQ), Islamabad for uploading