Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue
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C.No. 10(3)/IR/TDU/2026/ 128825 – R Islamabad, the 13th November, 2026

Sales Tax General Order No. 36 of 2026 - IR Operations

Subject: Removal of Difficulty in Issuance of Electronic Sales Tax Invoices and Integration with the Federal Board of Revenue's Computerized System – Oil And Gas Exploration And Production Companies

WHEREAS, sub-sections (5) and (6) of Section 23 of the Sales Tax Act, 1990 empower the Federal Board of Revenue (hereinafter referred to as "the Board") to require any person or class of registered persons to integrate their electronic invoicing systems with the Board's computerized system for real-time reporting of sales;

2. AND WHEREAS, under Chapter XIV of the Sales Tax Rules, 2006 (Rules 150Q to 150XQ), substituted via S.R.O. 69(I)/2025 and expanded through S.R.O. 1852(I)/2025, a finalized digital framework has been laid down for all remaining categories of registered taxpayers to transition to the Electronic Invoicing System;

3. NOW, THEREFORE, in exercise of the powers conferred under section 55 of the Act, read with the second proviso to sub-section (1) and sub-section (4) of section 23 of the Act, for removal of the difficulty faced by the E&P companies specified as per attached **Table-I**, the Board is pleased to prescribe the following procedure:

(i) This Order shall be called the Sales Tax General Order ("STGO") for Digital Invoicing Compliance, 2026 for E&P companies. It shall come into force for sales tax return required to be submitted by E&P companies for the month of December, 2026 and onwards.

(ii) Each joint venture partner of a Petroleum Concession Agreement ("PCA) shall issue a digital invoice for its respective share based on the invoice issued by the Operator of respective PCA/lease. However, a non-operator shall be allowed to submit or upload sales tax invoice, issued on its behalf, by the operator to generate unique invoice number and QR code on FBR system. The Operator of PCA shall continue to issue commercial invoices in accordance with their contractual obligations and existing operational arrangements.

(iii) The digital invoice shall be issued on or before the date of submission of monthly sales tax return.

(iv) The E&P companies are permitted to:

Khalid Mehmood
Second Secretary (ST-E&P)

a) Fetch the parked invoice from DI dash board into Annexure C, before submission of monthly sales tax return; and
b) Delete/amend the invoice reported in Annexure C, before submission of monthly sales tax return.

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

Cc:

(i) SA to Member (IR Operations), FBR, Islamabad
(ii) Member (Strategic Reforms and Transformation), FBR, Islamabad
(iii) Director General (IT and Digital Transformation), FBR, Islamabad
(iv) Chief Commissioners Inland Revenue, LTOs, CTOs and RTOs
(v) Chief (Transformation Delivery Unit), FBR, Islamabad
(vi) Chief (TPS)/Webmaster, FBR, Islamabad, for uploading on the FBR website

Table-1

List of E&P Companies

Sr. No.	Name of E&P Company	NTN
1	Oil & Gas Development Company Limited (OGDCL)	0787223
2	Government Holdings (Private) Limited (GHPL)	1218669
3	Mari Energies Limited	1414673
4	Polish Oil and Gas Company (POGC)	2802127
5	Khyber Pakhtunkhwa Oil and Gas Company Limited (KPOGCL)	4322139
6	United Energy Pakistan Limited	3792746
7	Orient Petroleum Inc.	1505202
8	Prime Global Energy	0823414
9	Saif Energy Limited	2006305
10	Pakistan Oilfields Limited (POL)	0657658
11	MOL Pakistan Oil and Gas Co. B.V.	1938929
12	Pakistan Petroleum Limited (PPL)	0711545
13	Al-Haj Enterprises Limited	3045126