

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

C.No.1 (190) ST-L&P/2026/35900-R

Islamabad, the 30th March, 2026

Sales Tax General Order # 01 of 2026/ IR Operations

Subject: Issuance of Electronic Sales Tax Invoices and Integration of Registered Persons

Whereas, the provisions of sub-sections (5) and (6) of Section 23 of the Sales Tax Act, 1990 mandate the Federal Board of Revenue (FBR) to require any person or class of persons to integrate their electronic invoicing system with the Board's computerized system for real-time reporting of sales in such mode, manner, and from such date as may be specified therein, and further provide that such integration shall be carried out by licensed integrators in the prescribed manner.

2. Whereas, FBR through SRO. 1413(I)/2025 dated 01.08.2025 obligate all sales tax registered persons to integrate with FBR's computerized system through a licensed integrator and issue digital invoices. Whereas, some hardships of involvement of more than one licensee integrator in cases of persons/class of persons have been reported.

3. In order to streamline the procedure, the Federal Board of Revenue is pleased to direct that a registered person may, for the purposes of integration of its electronic invoicing hardware and software with the Board's computerized system, engage one or more licensed integrators, as approved or notified by the Board, wherever required.

4. The Federal Board of Revenue is pleased to further direct that an integrated person shall only be allowed to cancel, delete, or edit a valid electronic sales tax invoice generated due to bonafide mistake, through the Board's computerized system within a period of seventy-two (72) hours from the time of its generation.

5. Provided that any such cancellation, deletion, or editing after the expiry of seventy-two (72) hours from the time of generation of the electronic sales tax invoice shall be subject to prior approval of the concerned Commissioner Inland Revenue, in such manner and subject to such conditions as may be specified by the Board.

6. This issues with the approval of the competent authority i.e. Member (IR Ops), FBR, Islamabad.


(Javed Iqbal)

Chief (ST-Operations)

★ **Javed Iqbal**
Chief (Sales Tax-Operations)
Federal Board of Revenue
Islamabad