

**Government of Pakistan**  
**Revenue Division**  
**Federal Board of Revenue**  
Inland Revenue  
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C.No.1(190)ST-L&P/2026/55306-R

Islamabad, the 18<sup>th</sup> May, 2026

**Sales Tax General Order No. 05 of 2026**  
**(ICT)**

Subject: **ICT SERVICE PROVIDERS – INTEGRATION WITH FBR'S POS SYSTEM**

The Finance Act, 2025 added second proviso to section 3 of Islamabad Capital Territory (Tax on Services) Ordinance, 2001, which mandated the Federal Board of Revenue (FBR) to require any service provider as mentioned in Table 1 and Table 2 of the Schedule to integrate his business with the Board's computerized system for real-time reporting of provision of services.

2. In exercise of the powers conferred under the Ordinance, *ibid*, the Federal Board of Revenue is pleased to direct that all service providers specified in Table-1 and Table-2 of the Schedule to the said Ordinance, as further categorized in the table below, shall complete registration and testing for integration of their hardware and software with the Board's computerized system, through a licensed integrator, including Pakistan Revenue Automation Limited (PRAL), in accordance with the procedure prescribed under Chapter XIV of the Sales Tax Rules, 2006, and shall issue electronic invoices not later than the respective dates specified in columns (3), (4), and (5) of the table:-

| Sr. No. | Category of Service Provider                                                                                                                   | Date for Registration | Date for Testing | Date for Issuance of Electronic Invoices |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------|------------------------------------------|
| (01)    | (02)                                                                                                                                           | (03)                  | (04)             | (05)                                     |
| 1       | Public Limited Companies                                                                                                                       | 25-05-2026            | 05-06-2026       | 15-06-2026                               |
| 2       | All companies excluding at Serial No.01 with turnover exceeding 1 billion rupees declared in sales tax returns for the last twelve months.     | 25-05-2026            | 05-06-2026       | 15-06-2026                               |
| 3       | All companies excluding at Serial No.01 with turnover not exceeding 1 billion rupees declared in sales tax returns for the last twelve months. | 30-05-2026            | 10-06-2026       | 20-06-2026                               |
| 4       | All individuals and Association of Persons with turnover                                                                                       | 30-05-2026            | 10-06-2026       | 20-06-2026                               |

|   |                                                                                        |            |            |            |
|---|----------------------------------------------------------------------------------------|------------|------------|------------|
|   | exceeding 100 million rupees declared in sales tax returns for the last twelve months. |            |            |            |
| 5 | Registered persons other than listed above.                                            | 01-06-2026 | 15-06-2026 | 25-06-2026 |

3. It is further clarified that service providers who have already completed registration and have integrated their Point of Sale / hardware & software with the Board's computerized system prior to issuance of this general order shall be deemed to have been duly integrated for the purposes of this order and shall not be required to undergo re-integration.

  
**(Javed Iqbal)**  
 Chief (ST-Operations)

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