Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue
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C.No.1(215)ST-L&P/2026108756-R Islamabad, the 28th September, 2026

Sales Tax General Order No. 25 of 2026

Subject: **Movement of Goods from Factory to Registered Person's Own Warehouse - Non-Applicability of Digital Invoicing and Prescribed Documentation**

An inter-premises movement of goods from a factory to the registered person's own warehouse, held under the same Sales Tax Registration Number (STRN), does not constitute a "supply" and therefore does not attract the obligation to issue a digital/e-invoice. Such movement must nonetheless be evidenced by a prescribed non-fiscal Stock Transfer Note, as set out at Annexure-A, to preclude its mis-characterisation as an undocumented supply during transit checks or audit.

2. The "Supply", as defined in Section 2(33) of the Sales Tax Act, 1990, requires a sale or other transfer of the right to dispose of goods as owner. Where goods move between the factory and warehouse of the same registered person, there is no change of ownership and no consideration; the transaction accordingly falls outside the charge created under Section 3 of the Act.

3. As no supply occurs, the requirement under Section 23 to issue a tax invoice does not arise, and Chapter XIV of the Sales Tax Rules, 2006 which governs transmission of tax invoices for taxable supplies through a licensed integrator or PRAL is not attracted.

4. This position is displaced where the receiving warehouse is separately registered for sales tax (a distinct STRN). In that event the movement is between two distinct registered persons and is treated as a taxable supply; digital invoicing under Chapter XIV becomes mandatory and output tax is chargeable in the normal manner.

5. In the absence of any accompanying document, goods-in-transit are exposed to detention at enroute under the monitoring regime referable to Section 40B, and to being treated, on audit, as clandestine removal/undocumented supply for want of a tax invoice.

6. For purpose of inter-premises movement of goods, the following SOPs are hereby prescribed to be carried with every such consignment.

(i) Prior to dispatch, the despatching unit shall generate a sequentially numbered Stock Transfer Note (format at Annexure-A) bearing the particulars listed therein, clearly endorsed "Stock Transfer — Not a Taxable Supply."

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(ii) Value shall be recorded at cost for inventory-control purposes only, and shall not be styled or numbered in a manner resembling a tax invoice.

(iii) The Stock Transfer Note shall accompany the consignment at all times during transit and be produced on demand at any check-post or during verification.

(iv) On receipt, the warehouse in-charge shall acknowledge the consignment on the Stock Transfer Note and update the warehouse stock register; the despatching unit shall correspondingly update the factory stock register maintained under Rule 22.

(v) Copies of the Stock Transfer Note shall be retained at both ends and reconciled monthly against production and inventory records; all records shall be preserved for six years as required under Section 24 of the Act.

(vi) Where the receiving warehouse holds a separate STRN, the despatching unit shall treat the movement as a taxable supply and issue a digital invoice through the licensed integrator or PRAL in accordance with Chapter XIV, with output tax accounted for and the invoice reflected in the relevant Sales Tax Return/Annexure-C in the ordinary course. The Stock Transfer Note procedure at Para 4 is not a substitute in such cases.

(vii) Field formations shall not treat production of a Stock Transfer Note, in lieu of a tax invoice, as evidence of non-compliance where the despatching and receiving premises share the same STRN. Any consignment moving without either a tax invoice or a Stock Transfer Note shall be treated as prima facie undocumented and proceeded against under the applicable provisions of the Act.

7. In order to obviate harassment of taxpayers and to ensure the smooth and unhindered movement of goods, all field formations shall strictly observe the following instructions during checking of goods in transit:

(i) No officer or official shall demand the Computerized National Identity Card (CNIC) of the driver, or any other document whatsoever, over and above the digital invoice or, in the case of inter-premises movement covered by this Order, the Stock Transfer Note prescribed at Annexure-A.

(ii) Under no circumstances shall a vehicle carrying goods without digital invoice shall be diverted to, taken to, or detained at any unauthorized premises.

(iii) Goods in the course of transportation shall not be subjected to physical checking, examination or unloading.

(iv) Non-issuance of a digital invoice shall be dealt with separately under the relevant provisions of the Act and the rules made thereunder, and shall

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not constitute a ground for detention of the vehicle or goods while in transit.

(v) Notwithstanding clause (iii) above, goods specified in the Third Schedule to the Act may be checked solely for the purpose of verifying that the retail price has been printed or embossed thereon as required under Section 3(2)(a) of the Act, and, in case of default, appropriate action may be taken in accordance with law.

(vi) Harassment of taxpayers, in any form or manner, is highly objectionable and shall not be tolerated. Any departure from these instructions shall be viewed seriously.

8. This issues with the approval of competent authority.

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

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ANNEXURE-A

PRESCRIBED FORMAT — STOCK TRANSFER NOTE

Stock Transfer Note No.:	
Date & Time of Dispatch:	
STRN:	
Despatching Unit (Name & Address):	
Receiving Warehouse (Name & Address):	
Description of Goods:	
HS/PCT Code:	
Quantity:	
Value (at Cost, for Stock Control Only):	
Vehicle Registration No.:	
Driver CNIC:	
Endorsement:	STOCK TRANSFER — NOT A TAXABLE SUPPLY
Authorised by (Despatch — Name/Designation/Signature):	
Acknowledged by (Receipt — Name/Designation/Signature):	