

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE  
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Islamabad, the 16<sup>th</sup> December, 2020.

**NOTIFICATION**  
**(SALES TAX AND FEDERAL EXCISE)**

**S.R.O. 1339 (I)/2020.-** In exercise of the powers conferred by section 40 and section 45A of the Federal Excise Act, 2005, and section 40C and section 50 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Sales Tax Rules, 2006, namely: -

In the said Rules,

- (1) in Chapter I, in rule 5A, in sub-rules (1) and (4), the expression "clause (h) of", shall be omitted;
- (2) in Chapter XIV-AA, in rule 150ZEE,-
  - (a) in sub-rule (1), for the expression "said condition (xv)" the expression "supplies as referred to in column (1), at serial number 66 of Table-1 of the Eighth Schedule to the Act", shall be substituted;
  - (b) in sub-rule (3), for the expression "the said condition (xv)" the expression "column (1), at serial number 66 of Table-1 of the Eighth Schedule to the Act", shall be substituted; and
  - (c) in sub-rule (4), for the expression "under the said condition (xv)" the expression "on supplies as referred to in column (1), at serial number 66 of Table-1 of the Eighth Schedule to the Act", shall be substituted;
- (3) after Chapter XIV-AA, the following new Chapter XIV-AB shall be inserted, namely:-

**"CHAPTER XIV-AB**  
**CASH BACK TO CUSTOMERS**

**150ZEH . Application.-** The provisions of this chapter shall apply to the customers of Tier-I retailers who have integrated their retail outlets with the Board's computerized system for real-time reporting of sales.

**150ZEI. Definitions.-** In this chapter, unless there is anything repugnant in the subject or context,-

- (a) "approved outlet" means a retail outlet duly integrated with the Board's computerized system in pursuance of the provisions of sub-section (9) of section 3 of the Sales Tax Act, 1990;
- (b) "eligible goods" means goods on which sales tax has been paid at the standard rate or at the reduced rate of 12% as per serial number 66 of Table-I of the Sixth Schedule to the Sales Tax Act, 1990;
- (c) "electronically generated invoice" means an invoice generated by the approved outlet containing a printed Quick Response (QR) code on the invoice;

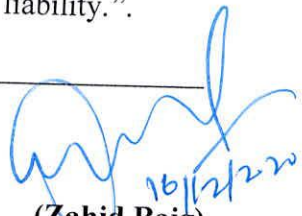
- (d) "mobile application" means "Tax Asaan" mobile phone application;
- (e) "customer" means customer of Tier-I retailers holding an electronically generated invoice; and
- (f) "wallet account" means an account generated online for Tier-I retailer as well as for its customers.

**150ZEJ . Procedure for claim of cash back by the customers.-** (1) All customers of Tier-1 retailers are entitled to redeem 5% of the sales tax paid as cashback on eligible goods of the tax amount as inscribed on the invoice issued by the Tier-1 retailers.

- (2) To redeem under sub-rule (1) the cash online, the customer shall log on to the mobile application.
- (3) Soon after log on under sub-rule (2), an independent FBR wallet account shall be created for each customer.
- (4) Approved outlet shall also create an independent FBR wallet account for each customer.
- (5) An identical FBR wallet account shall be created for each point of sale by the approved outlet.
- (6) The customer shall verify the electronically generated invoice through the mobile application.
- (7) As soon as the electronically generated invoice is verified, the system shall automatically calculate the 5% amount of the tax paid on the invoice.
- (8) The customer shall transfer the amount determined under sub-rule (7) into his FBR wallet account.
- (9) The customer may redeem the earned amount within one month of his purchases accumulated in his FBR wallet account on any approved outlet who shall refund the amount accumulated in the wallet account of the customer after ensuring that the earned amount is transferred from the customer's wallet account to the approved outlets wallet account.
- (10) The approved outlet shall adjust the amount so refunded to the customer which shall be automatically uploaded from the approved outlet's wallet account to the sales tax return of the approved outlet for the relevant tax period by auto adjusting the output tax liability."

[C.No. 3(13)ST-L&P/2017(Pt)]



  
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