

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

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Islamabad, the 21<sup>st</sup> September, 2020.

**NOTIFICATION**  
**(Sales Tax)**

**S.R.O. 888(I)/2020.**— In exercise of the powers conferred by sub-section (4) of section 38 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 aforesaid rules, after Chapter VIA, the following new Chapter VIAB shall be inserted, namely: -

**“Chapter VIAB**  
**Real-Time Electronic Access for Audit & Survey**

**44B. Application.**— The provisions of this Chapter shall apply for the purpose of real-time electronic access to the premises, stocks, accounts and record of the registered person or survey of person liable to be registered.

**44C. Definitions.**- In this Chapter, unless there is anything repugnant in subject or context, -

- (a) “authorized officer” means an officer of Inland Revenue duly authorized under sub-section (1) of section 38 of the Act;
- (b) “real-time electronic access” includes—
  - (i) real-time electronic exchange of data including through SAF-T; or
  - (ii) access through video link;
- (c) “SAF-T” (Standard Audit File for Tax) means electronic exchange of reliable accounting data in XML (eXtensible Markup Language) format, as approved by the Board, available on its website with complete technical instructions; and

- (d) "video link" means connection enabling communication audio-visually from a remote location.

**44D. Real-time electronic access to stocks, accounts and record.** - (1) The registered person shall provide continuous and full real-time electronic access to the premises, stocks, record, accounts and data, whether maintained electronically or otherwise, as and when required by an authorized officer as provided under section 38 of the Act. The authorized officer shall have real-time electronic access to-

- (a) the operation of any computer system which stores, generates or receives data related to taxable activity;
- (b) supporting documentation including file structures, etc., operational and technical manuals, audit trail, controls, safe keeping and information on how the accounting system of the registered person is organized; and
- (c) any premises or place specified in sub-section (1) of section 38 of the Act

(2) An officer of Inland Revenue, duly authorized by the Board or the Commissioner IR having jurisdiction in this behalf, shall have full and continuous real-time electronic access to the premises, stocks, record, accounts and data for the purpose of survey of person or class of persons liable to be registered.

**44E. Standard Audit File for Tax (SAF-T).**- (1) The registered person shall, as and when required, provide data on SAF-T files on XML format, as approved by the Board.

(2) The SAF-T files shall be transferred through a website or electronic data carriers, as notified by the Board.

(3) The basic structure of SAF-T shall, *inter alia*, include the following, namely: -

- (a) account books, including journals and ledgers;
- (b) bank details and bank statement;
- (c) inventory record;
- (d) record of sales of goods;
- (e) record of purchases, including exempt purchases against which no input

claimed; and

- (f) detailed record of invoices, including sale invoices, purchase invoices, invoices for advance sale and debit/credit notes.

(4) The registered person shall ensure the authenticity and integrity of the data and use all electronic or procedural means to prevent loss and corruption of data during transmission or storage.

(5) The registered person shall invariably maintain a back-up data to overcome any possible system failure or loss or corruption of data.

**44F. Access through video link.-** The registered person shall, as and when required, provide full and continuous access through video link to the business or manufacturing premises, registered office or any other place where any stocks, business records or documents required under the Act are kept or maintained.

**44G. Responsibility of the registered person.-** The registered person shall, at his own expense, implement changes, if required, in his computerized system, and shall install such equipment and systems to enable the authorized officer to have continuous real-time electronic access in terms of the provisions of this chapter read with section 38 of the Act.

**44H. Failure to provide real-time electronic access.-** In case a registered person fails to comply with the provisions of this chapter, he shall be liable to penal action as provided in the Act. ”.

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**[C. No. 1/30-STB-II/2020]**

  
(Fakhrya Anjum)  
Secretary (ST&FE-Budget-II)