

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE

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Islamabad, the 09<sup>th</sup> August, 2021.

**NOTIFICATION  
(SALES TAX)**

S.R.O. 1005 (I)/2021.– In exercise of the powers conferred by section 50, read with section 56C 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, Chapter XIV-AB shall be omitted and thereafter the following new Chapter XIV-AC shall be inserted, namely:–

**“CHAPTER XIV-AC  
Prize Scheme**

150ZEK. **Application.**– The provisions of this chapter shall apply to the customers of tier-1 retailers who have integrated their retail outlets with the Board’s computerized system for real-time reporting of sales and mystery shopping in respect of verification of invoices from such retailers.

150ZEL. **Procedure for prize scheme.**– (1) The customers of integrated tier-1 retailer, whose names and CNICs are notified through random computerized draw shall be entitled to prizes in respect of their purchases from the integrated tier-1 retailers.

(2) The customers shall verify the electronically generated invoice of integrated retailers either through “tax asaan” application or by sending sms to number 9966.

(3) The application shall notify the customer regarding the status of invoice either as “verified” or “unverified”.

(4) In case of verified invoice, the customer shall furnish one time, the following detail to the online system, namely:-

- (a) Name;
- (b) CNIC; and
- (c) Mobile number

(5) Names and CNICs of the customers shall be included in the random computerized draw upon fulfillment of the requirement of sub-rule (4).

(6) In case of unverified invoice, the customer shall report the same through system. The Board shall conduct enquiry and take appropriate action under the relevant provisions of law.

(7) The computerized draw for the prizes shall be held in the first week of every month starting from the month of August, 2021 at the FBR Headquarters and the invoices of the immediately preceding month shall be entered in the draw.

(8) Draw winners shall be required to perform biometric verification, at the nearest e-sahulat facility of NADRA and submit scanned copy on "tax assan" application. After successful biometric verification, winners shall be required to provide their IBAN through "tax asaan" application.

(9) The total prize money and the denomination of the prizes shall be decided on month to month basis by the Board.

**150ZEM. Procedure for mystery shopping.**— (1) Mystery shopping shall be conducted by a person or the firm, duly authorized by the Board.

(2) The person or firm authorized by the Board under sub-rule (1), shall carry out mystery shopping on random basis from tier-1 retailers.

(3) The person or firm authorized by the Board under sub-rule (1), shall verify the invoices from the online system of FBR and in case of fake or invalid invoice, report the matter to the Board for necessary action as per relevant provisions of the Act and the rules thereunder.

(4) Any other person may, in case of fake or invalid invoice, report the matter to the Board for necessary action as per relevant provisions of the Act and the rules thereunder.

(5) The informer under sub-rule (4) may claim reward on the basis of the detection and recovery made in consequence of fake or invalid invoice in terms of provisions of section 72D of the Act.”.

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



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Secretary (ST&FE-Policy)