

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE**

Islamabad the 9th August, 2021.

NOTIFICATION

(Sales Tax)

S.R.O 1006(I)/2021.—In exercise of the powers conferred by the first proviso to sub-section (1) of section 23 of the Sales Tax Act 1990, the Federal Board of Revenue is pleased to specify as under a standardized format for invoices issued under sub-rules (5) and (6) of rule 150ZEB of the Sales Tax Rules 2006, namely:-

The following information *interalia* is required to be clearly printed on every invoice issued through all Point of Sale (PoS) systems integrated with FBR, namely:-

(A) Business information:-

- (i) business name or brand name;
- (ii) complete address of the business location;
- (iii) FBR's Sales Tax Registration Number (STRN) and National Tax Number (NTN);
- (iv) name of the Tax Office / Formation, the business is registered at; and
- (v) unique PoS registration number;

(B) Invoice details:-

- (i) unique sequential invoice number;
- (ii) date and time of sale;
- (iii) mode of payment (cash, credit or debit card, cheque or gift vouchers); and
- (iv) optional for business to business (B2B): Name of the buyer / customer / service recipient. (Name is recorded when the customer is liable for the tax or credit or invoice value is above Rs.100,000/-);

(C) Transaction details:-

- (i) item-wise description of goods or service and (unit) price exclusive of tax;
- (ii) tax rate for each item (item wise breakdown of tax rate. Apply 0% if an item is exempt);
- (iii) item-wise quantity of goods;
- (iv) tax amount;
- (v) total sale value;
- (vi) tax charged on the invoice;
- (vii) discounts, if any;
- (viii) PoS service fee of Re.1/- per invoice;
- (ix) total payable amount; and
- (x) total received amount; and

(D) FBR details:-

- (i) FBR fiscal invoice number (XXXXXX-DDMMYYHHMMSS-0001);
- (ii) logo of FBR's PoS invoicing system;
- (iii) verifiable QR code, dimensions: 7X7MM; and
- (iv) statement in legible font and size: "Verify this invoice through FBR Tax Asaan Mobile App or SMS at 9966 and win exciting prizes in draw".

2. A sample invoice is appended herewith for ease of sreplication.



BUSINESS NAME

Address:

STRN/NTN:

Tax Formation:

PoS No:

Invoice #

13/07/2021 09:09:43 PM

Cashier ABC

Mode of Payment:

Name/ CNIC/ NTN of the buyer (Optional for B2B)

#	Description	Price	GST Rate	Qty	GST	Total
1	ITEM NAME	Rs. 123	7.5	1	9.23	132.23
2	ITEM NAME	Rs. 123	7.5	1	9.23	132.23
3	ITEM NAME	Rs. 123	7.5	1	9.23	132.23
4	ITEM NAME	Rs. 123	7.5	1	9.23	132.23
5	ITEM NAME	Rs. 123	7.5	1	9.23	132.23

Total Amount: Rs.00.00

Sales Tax: Rs.00.00

Discount (if any): Rs.00.00

PoS Service Fee: Re.1.000

Payable: Rs.00.00

Received: Rs.00.00

FBR Invoice #

327788665512301/07/2021



Verify this invoice through FBR TaxAasaan MobileApp or SMS at 9966 and win exciting prizes in draw

PoS Software by:

[F.No.05/POS/IR/2021]

(Ali Mohammad)

Secretary (ST&FE-Policy)