

Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
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**NOTIFICATION**  
(SALES TAX)

Islamabad, the 10<sup>th</sup> November, 2023.

**S.R.O. 1525 (I)/2023.** - In exercise of the powers conferred by 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, in Chapter XIV, –

(a) for rule 150Q, the following shall be substitute, namely:-

**“150Q. Application.-** The provisions of this Chapter shall apply to electronic transmission of sales tax invoices by the registered persons from such date and in the manner as may be specified by the Board through notification in the official Gazette.”;

(b) for rule 150R, the following shall be substituted, namely:-

**“150R. Eligibility to use electronic invoicing system.--** (1) A registered person, notified under rule 150Q, hereinafter referred to as the integrated supplier in this Chapter, shall install electronic invoicing system provided by a person, licensed under Chapter XIV-BB of the Sales Tax Rules, 2006.

(2) No sale or supply by an integrated supplier shall be made without being recorded in the electronic invoicing system.”;

(c) for rule 150S, the following shall be substituted, namely:-

**“150S. Issuance of electronic invoice and record.—** The integrated supplier shall issue a real-time verifiable electronic sales tax invoice for every taxable supply and service made by him, containing such information as prescribed under section 23 of the Act. The registered person shall also retain the record and documents for a period of six years on electronic media as provided under section 24 of the Act.”;

(d) for rule 150T, the following shall be substituted, namely:-

**“150T. Issuance, recording and Transmission of electronic invoices.--** Integrated supplier shall comply with all requirements specified by the Board for integration, recording, storage, issuance and transmission of verifiable electronic invoices in real-time, such as provision of any hardware, software or connectivity required under these rules for the purpose of integration and operations of the electronic invoicing system.”;

(e) rule 150U shall be omitted;

(f) for rule 150W, the following shall be substituted, namely:-

**“150W. Audit.--** The integrated supplier shall allow physical and online remote access to the record, system, logs and documents maintained in electronic form as and when required by the officer of Inland Revenue as provided under section 25 of the Act.”;

(g) in rule 150X, in sub-rule (2), for the expression “Collector of Sales Tax”, the expression “Commissioner Inland Revenue” shall be substituted; and

(h) for rule 150Y, the following shall be substituted, namely:-

**“150Y. Failure to meet the conditions for electronic invoicing system.-**

(1) In case the integrated supplier notified under this chapter contravenes any of the provisions of this Chapter, he shall be liable to penal action as provided under relevant provisions of the Act.

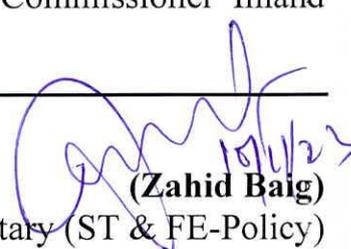
(2) The integrated supplier notified under this chapter may apply to the Commissioner Inland Revenue having jurisdiction, for extension in time for compliance.

(3) The Commissioner Inland Revenue may allow extension in time, for upto sixty days in aggregate with fifteen days intervals, for integration or compliance under this chapter from the date of issuance of notification under rule 150Q:

Provided that such an integrated supplier shall continue to issue paper invoices until such extended time the Commissioner Inland Revenue has allowed.

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[C.No. 1(11)DD(DI)/23]

  
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Second Secretary (ST & FE-Policy)