

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

Islamabad, the 7<sup>th</sup> December, 2023.

**S.R.O. 1775(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 said Rules, in Chapter XIV-AA, in rule 150ZEB,--

(a) for sub-rule (2), the following shall be substituted, namely:-

“(2) The integrated supplier shall notify to the Board, through the computerized system, all his outlets, hereinafter referred to as notified outlets, and the integrated supplier shall register each point of sale (POS) to activate the integration duly providing the following information, namely: –

- (a) POS registration number (to be provided by the system);
- (b) name of business;
- (c) branch name;
- (d) branch address;
- (e) POS identification number;
- (f) registration date
- (g) name and NTN of the POS solution provider;
- (h) name and CNICs of the proprietors or the directors of the solution provider, as the case may be; and
- (i) any other information required by the Board.”; and

(b) for sub-rule (8), the following shall be substituted, namely:-

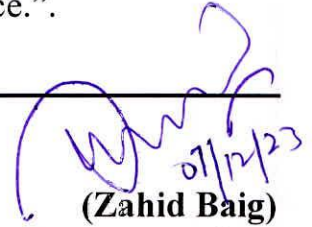
“(8) The integrated supplier shall not issue temporary or draft invoices through POS system. In case of sales return or exchange, a proper debit or credit note containing the reference of the original invoice shall be issued through the system and the details of amount refunded or additionally

charged, along with sales tax involved shall be clearly mentioned:

Provided that no sales return or exchange shall be entertained without reference to original invoice.”.

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



01/12/23

**(Zahid Baig)**

Second Secretary (ST & FE-Policy)