

Government of Pakistan
Revenue Division
Federal Board of Revenue

NOTIFICATION
(SALES TAX)

Islamabad, 10th January, 2024

S.R.O. ²⁸ (I)/2024. - In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to notify that the following registered persons shall transmit sales tax invoices electronically in terms of rule 150Q of its Notification No. 1525(1)/2023 dated 10th day of November, 2023, as prescribed under Chapter XIV of the Sales Tax Rules 2006 namely:-


- (a) all importers and manufacturers of fast-moving consumer goods,
- (b) all wholesalers (including dealers), distributors of fast-moving consumer goods and
- (c) all wholesaler-cum-retailers engaged in bulk import and supply of fast-moving consumer goods on wholesale basis to the retailers.

(2) This Notification shall come into force on and from the 1st day of February, 2024.

(3) The aforesaid registered persons, may after showing plausible cause make application to the Commissioner Inland Revenue having jurisdiction for extension in time for compliance.

(4) In this Notification, unless there is anything repugnant in subject or context, "fast moving consumer goods" means consumer goods which are supplied in retail marketing as per daily demand of a consumer, excluding durable goods.

[1(11)DD(DI)23/Pt-I]


(Karamat Chaudhry)
Member (Digital Initiatives)
FBR (Hqrs), Islamabad
1-01-2024