Government of Pakistan
Revenue Division
Federal Board of Revenue
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Islamabad, the 3rd November, 2026

NOTIFICATION
(SALES TAX)

S.R.O. 2009 (I)/2026.— In exercise of the powers conferred by section 50, read with section 40C, 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-B,—

(i) in rule 150ZF,—

(a) in clause (g), the word "and", occurring at the end, shall be omitted; and

(b) in clause (h), after the word "tiles", a semicolon shall be inserted and thereafter the following new clauses shall be added, namely:—

"(i) household electrical goods specified in the Third Schedule to the Act, namely air conditioners, refrigerators, deep freezers, washing machines, including automatic washing machines, and televisions, in finished form for sale; and

(j) storage batteries, including those specified in the Third Schedule to the Act, in finished form, whether supplied for retail sale or to automotive manufacturers or assemblers, excluding—

(i) parts of storage batteries, including plates, separators and grids; and

(ii) storage batteries exempt from sales tax under the Sixth Schedule to the Act.";

(ii) in rule 150ZG,—

(a) in clause (a), after the words "joint venture", the words "or a state-owned enterprise" shall be inserted;

(b) in clause (e), the word "and", occurring at the end, shall be omitted; and

(c) in clause (f), for the full stop at the end, the expression "; and" shall be substituted and thereafter the following new clause shall be added, namely:—

"(g) "state-owned enterprise" means a state-owned enterprise as defined in the State-Owned Enterprises (Governance and Operations) Act, 2023 (VII of 2023).";

(iii) in rule 150ZH, after sub-rule (4), the following new sub-rule shall be added, namely:—

"(5) For the specified goods mentioned in clauses (i) and (j) of rule 150ZF, tax stamps shall be affixed on the product and its packing in such manner, including manual application, as the Board may specify.";

(iv) in rule 150ZI,—

(a) in the marginal heading, for the word "companies" the word "persons" shall be substituted; and

(b) after sub-rule (2), the following new sub-rules shall be added, namely:—

"(3) Every licence shall name the specified goods covered by it, which may be the goods mentioned in one or more clauses of rule 150ZF.

(4) A licensee shall carry out electronic monitoring, tracking or tracing, and provide the related services, only in respect of the specified goods named in its licence and shall have no right, exclusive or otherwise, in respect of any other specified goods, and each licence shall be dealt with separately for the purposes of fee and charges, security deposit, term, renewal, cancellation and termination under this Chapter.

(5) A licence granted before the commencement of this sub-rule shall be deemed to be limited to the specified goods for which it was granted, unless extended by the Board to any other specified goods.";

(v) in rule 150ZK, in sub-rule (2), in clause (p), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that a state-owned enterprise shall, in lieu of the documents mentioned in clauses (h), (k) and (m), furnish the law, notification or instrument under which it is established and the approval of its competent authority to apply for and hold the licence.";

(vi) in rule 150ZL, in sub-rule (2), in clause (d), for the full stop at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that a state-owned enterprise, in lieu of the qualifications mentioned in clauses (a), (b) and (c), shall—

(i) have the statutory mandate or authority to provide the system and the related services under the licence;

(ii) have the technical capability and capacity, including secure printing capability, to provide the system and the related services; and

(iii) be in a financial position to undertake the project, as determined by the licensing committee.";

(vii) in rule 150ZM,—

(a) in sub-rule (6), for the words "a company", the words "an applicant" and for the words "such a company", the words "such an applicant" shall be substituted;

(b) in sub-rules (7), for the word "company", the word "applicant" shall be substituted; and

(c) in sub-rules (8), for the word "company", the word "applicant" shall be substituted;

(viii) in rule 150ZN, after the words "on real time basis", the words ", and to provide the related services, including issuance, supply, affixation, activation and verification of tax stamps and the supply, installation and maintenance of application equipment," shall be inserted;

(ix) in rule 150ZO, after sub-rule (4), the following new sub-rule shall be added, namely:—

"(5) All data generated, collected or processed under the system shall be the property of the Board on behalf of the Government of Pakistan and, on expiry, cancellation or termination of the licence, shall be handed over to the Board along with the codes and records in accordance with the terms of the licence.";

(x) in rule 150ZQC, after sub-rule (4), the following new sub-rule shall be added, namely:—

"(5) The Board may specify automatic, semi-automatic or manual application equipment for each production line according to its annual volume, and the licence shall state the ownership of such equipment and the manner in which its cost is recovered.";

(xi) in rule 150ZQG, for sub-rule (1), the following shall be substituted, namely:—

"(1) The licensee shall charge fee for tax stamps and the related services referred to in rule 150ZN, including application equipment where provided by the licensee, directly from the manufacturer or importer."; and

(xii) in rule 150ZQJ, in sub-rule (1),—

(a) in clause (l), the word "and", occurring at the end, shall be omitted;

(b) in clause (m), for the full stop at the end, the expression "; and" shall be substituted; and thereafter the following new caluse shall be added, namely:—

"(n) in case of import, not clear the specified goods from customs without affixing and activating tax stamps.".

[C. No. 3(107)/ ST & FE Policy/2026]

(Izhar Zuberi)
Second Secretary (ST&FE Policy)