

**Government of Pakistan
Revenue Division
Federal Board of Revenue**

Islamabad, the 29th September, 2026

**NOTIFICATION
(SALES TAX AND FEDERAL EXCISE)**

S.R.O. 1666 (I)/2026.— In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, read with sub-section (9A) of section 3, sections 22, 23 and 40C thereof and section 40 read with section 17 and sub-section (5) of 18 of the Federal Excise Act, 2005, 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,—

(a) in rule 150Q, after sub-rule (3), the following new sub-rules shall be added, namely:—

“(4) Where, under the Federal Excise Act, 2005 or the rules or notifications made thereunder, a person is required to issue an electronic invoice or integrate with the Board’s computerized system, the provisions of this Chapter relating to integration, generation, transmission, validation, issuance, storage and verification of electronic invoices, debit and credit notes, advance receipt invoices, licensed integrators, offline invoicing and technical requirements shall, mutatis mutandis, apply to such person to the extent made applicable under that law.

(5) Without prejudice to the generality of the provisions applicable to services chargeable to tax under the Islamabad Capital Territory (Tax on Services) Ordinance, 2001, (XLII of 2001) the provisions of this Chapter relating to electronic invoicing and integration shall apply, mutatis mutandis, to persons providing or rendering such services.

Explanation.— For the purposes of sub-rules (3) and (4), a person already integrated with the Board’s computerized system under this Chapter shall not be required to undertake a separate technical integration solely by reason of liability under the Federal Excise Act, 2005 or the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001).

(b) in rule 150R, in sub-rule (13),—

After clause z, the following shall be added, namely:—

- (aa) Federal Excise Duty Type;
- (bb) Federal Excise Duty Rate
- (cc) Price per unit for Federal Excise Duty;
- (dd) Federal Excise Duty Amount, payable otherwise than in sales tax mode
- (ee) Federal Excise Duty SRO/Schedule reference applicable;
- (ff) Federal Excise Duty SRO/Schedule Serial number applicable;”

(c) in rule 150S,—

(i) in sub-rule (1), for the full stop at the end, a colon shall be substituted and thereafter the following provisos shall be added, namely:—

“Provided that where Federal excise duty is chargeable on any goods or services, the electronic invoice shall contain the particulars required under the Federal Excise Act, 2005 and Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001) and the rules made thereunder and, where sales tax, Federal excise duty and tax on services are chargeable on the same transaction, a single electronic invoice containing separately identifiable particulars of each tax or duty shall be sufficient for purposes of electronic invoicing under the above said laws:

Provided further that nothing contained in the preceding proviso shall affect the manner of levy, collection, payment, adjustment or return treatment of Federal excise duty, whether payable in sales tax mode or otherwise, under the Federal Excise Act, 2005.”; and

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

“(2) The debit note, credit note and advance receipt invoice shall also be issued electronically and retained for a period of six years as provided in sub-rule (1).”

- (d) in rule 150U, after sub-rule (2), the following new sub-rule shall be added, namely:—

“(3) In the case of a person to whom this Chapter applies by virtue of the Federal Excise Act, 2005 or the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001), access to records, audit and verification shall be governed by the corresponding provisions of the respective law, without prejudice to technical audit of the common electronic invoicing system.”;

- (e) in rule 150X, after the word “sales”, the words “production or provided services” shall be inserted; and thereafter for the word “Act”, the expression “Sales Tax Act, 1990, section 19 of the Federal Excise Act, 2005 and the provisions of Islamabad Capital Territory (Tax on Services) Ordinance, 2001 shall be substituted;

- (f) in rule 150XD, for sub-rule (2), the following shall be substituted, namely:—

“(2) Where an integrated person-

- (a) does not account for sales without generating an invoice containing QR code or FBR invoice number; or
- (b) generates or transmits an invoice containing QR code or FBR invoice number through the integrated system, but does not account for the corresponding supply in Annex-C or in the sales declared in the submitted return, other than where such invoice has been cancelled through a mechanism legally approved under the relevant law, the Officer of Inland Revenue shall compute the taxes or duty on such goods or services relating to the unaccounted for sales or invoices, as the case may be, and recover the same under the relevant provisions of law, besides any other action including penal action that may be taken under the relevant law or the rules made thereunder.”;

- (g) in rule 150XE, after sub-rule (3), the following new sub-rule shall be added, namely:—

“(4) A licence granted under this Chapter shall also authorize integration for electronic invoicing under the Federal Excise Act, 2005 and the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 where the common electronic invoicing

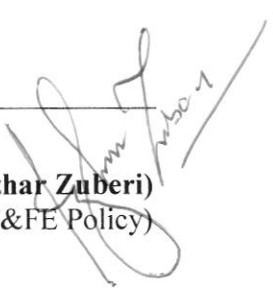
system under this Chapter is made applicable under the respective law; no separate integrator licence shall be required solely on account of such application.”;

- (h) in rule 150XL, after sub-rule (2), the following new sub-rule shall be added, namely:—

“(3) For purposes of this Chapter, invoice data may include sales tax, tax on services under the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001) and Federal excise duty, where applicable, and shall be securely transmitted and separately identifiable by tax type and mode.”; and

- (i) in rule 150XQ, after the word “Revenue” occurring at the end, the expression “The Commissioner, after receipt of the report from the enforcement network, shall recover the tax or duty or tax on services, as the case may be, in accordance with the provisions of the relevant law.”: shall be inserted.

[C. No. 3/2-STB/2026 (3)]


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