

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

Islamabad, the 29th September, 2026

**NOTIFICATION
(FEDERAL EXCISE)**

S.R.O. 1667 (I)/2026.— In exercise of the powers conferred by section 40 of the Federal Excise Act, 2005, the Board is pleased to direct that the following further amendments shall be made in the Federal Excise Rules, 2005, namely:-

2. In the aforesaid Rules, after rule 12, the following new rule shall be inserted, namely:-

“12A. Electronic invoicing and integration.- (1) Where a person registered under the Act is required to issue an invoice bearing a verifiable and unique FBR invoice number under sub-section (5) of section 18 of the Act, the provisions of Chapter XIV of the Sales Tax Rules, 2006, relating to electronic integration, generation, transmission, validation, issuance, storage and verification of electronic invoices, debit and credit notes, licensed integrators, offline invoicing, audit, enforcement and other allied and ancillary matters shall, *mutatis mutandis*, apply to such person.

(2) A person already integrated with the Board's computerized system under Chapter XIV of the Sales Tax Rules, 2006 for the purpose of sales tax shall be deemed to be integrated for the purposes of electronic invoicing under the Act.

(3) Where a person is required to issue an electronic invoice in respect of a transaction under the Sales Tax Act, 1990 (VII of 1990), a single electronic invoice containing separately identifiable particulars of Federal excise duty and sales tax, as applicable, shall constitute an electronic invoice for the purposes of both laws.

(4) An electronic invoice issued under this rule shall contain the particulars required under section 18 of the Act and such other particulars as are required under Chapter XIV of the Sales Tax Rules, 2006 for generation, transmission and validation of the electronic invoice through the Board's computerized system.

(5) Nothing contained in this rule shall affect the levy, collection, payment, adjustment or return treatment of Federal excise duty under the Act, whether payable in sales tax mode or otherwise.”.

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


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