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S. A. SALAM's
Sales Tax Ready Reference
241st Update – November 10, 2025

Please find enclosed **31** updated pages so as to complete and update your copy of Sales Tax Ready Reference. Kindly insert as follows:–

Existing Pages to be removed	Updated Pages to be inserted	Existing Pages to be removed	Updated Pages to be inserted
<i>Pt-I –Sales Tax Act</i>			
74(7), (8)	74(7)		
<i>Pt-III –Notifications</i>			
4(1), (2)	4(1), (2)		
60(1) to (4)	60(1) to (4.2)		
<i>Pt-IV –Exemption Notifications</i>			
35, 36	35, 36		
<i>Pt-V –Sales Tax Rules 2006</i>			
81, 82	81, 82		
<i>Pt-VI –General Orders</i>			
v, vi	v, vi		
125, 126	125 to 128		
<i>Pt-VII –Circulars</i>			
2I, 2J	2I, 2J		
179, 180	179 to 181		

Yours sincerely
Abdul Rab Khan
Manager

Note from the Author

It gives me great pleasure to complete the 241st update of Sales Tax Ready Reference. This update covers:-

-SROs: 1832(I)/2025, 1852(I)/2025, 1963(I)/2025, 2071(I)/2025;

-General Order No. 04 to 06 of 2025; and

-Circular No. 03 of 2025.

These are briefly explained as under:-

Part I – Sales Tax Act

1. On page I-74(7), duplication matter / footnotes have been omitted.

Part III – Notifications

2. On page III-60(2), SRO 1413(I)/2025 dated August 01, 2025 has been superseded by **SRO 1852(I)/2025** dated September 24, 2025. This is re: **Electronic Integration of Registered Persons in terms of Rule 150Q.**

3. On page III-60(3), **SRO 1963(I)/2025 dated October 15, 2025** has been reproduced. This is re: **Textile spinning shall be Electronically Monitored through video analytics.**

Part IV – Exemption Notifications

4. On page IV-36, SRO 1217(I)/2025 dated July 08, 2025 has been amended by **SRO 1832(I)/2025** dated September 22, 2025. This is re: **Exemption from whole of sales tax on import and subsequent supply of white crystalline sugar.**

Part V – Sales Tax Rules, 2006

5. On page V-81, Rule 150Q(3) has been added by **SRO 2071(I)/2025** dated November 03, 2025. This is re: **Retailers.**

Part VI – General Orders

6. On page VI-126, **Sales Tax General Order No. 04 of 2025** dated October 08, 2025 has been reproduced. This is re: **De- Registration of Sales Tax in Terms of Section 21 of the Sales Tax Act, 1990.**

7. On page VI-126, **Sales Tax General Order No. 05 of 2025** dated October 23, 2025 has been reproduced. This is re: **Electronic Monitoring, Tracking and Tracing of Cement Bags.**

8. On page VI-127, **Sales Tax General Order No. 06 of 2025** dated October 27, 2025 has been reproduced. This is re: **Electronic Monitoring Production of Sugar Bags through Video Analytics.**

Part VII – Circulars

9. On page VII-180, **Circular No. 03 of 2025** dated October 22, 2025 has been reproduced. This is re: Standard Operating Procedure for Change of NTN/ STRN on Industrial Connection of Electricity/ Gas by DISCOs/GASCOs.

Your suggestions and comments are very useful for improvement of the work which will be highly appreciated.

Sheikh Asif Salam
Chartered Accountant

S. 13(2)(a)-Substitution.— Before substitution by F. Act, 2019, it read as follows:—

- “(a) the ²[Federal Government may] ³[, whenever circumstances exist to take immediate action for the purposes of national security, natural disaster, national food security in emergency situations, protection of national economic interests in situations arising out of abnormal fluctuation in international commodity prices, removal of anomalies in taxes, development of backward areas ⁴/, implementation of bilateral and multilateral agreements ⁵/and matters relating to international financial institutions or foreign government-owned financial institutions/], by notification in the official Gazette, exempt any taxable supplies made ⁶[] or ⁷[import or supply of] any goods or class of goods, from the whole or any part of the tax chargeable under this Act, subject to the conditions and limitations specified therein; ⁸[]”

²Substituted for “[Board with the approval of the Federal Minister-in-charge] may “[, pursuant to the approval of the Economic Coordination Committee of Cabinet]” by Finance Act, 2018 dated May 23, 2018. Earlier words in bracket was substituted for “Federal Government” by Finance Act, 2017 dated June 20, 2017. “Words etc inserted by Finance Act, 2015 dated June 30, 2015. Earlier it was inserted by Ordinance No. IX of 2015 dated April 30, 2015.

³Words etc inserted by Finance Act, 2015 dated June 30, 2015. Earlier it was inserted by Ordinance No. IX of 2015 dated April 30, 2015.

⁴Substituted for “and” by Finance Act, 2016 dated June 24, 2016.

⁵Words etc inserted by Finance Act, 2016 dated June 24, 2016.

⁶Words “in Pakistan” omitted by Finance Act, 2003 dated June 17, 2003.

⁷Words inserted by Finance Act, 2008 dated June 27, 2008.

⁸Word “and” omitted by Finance Act, 2015 dated June 30, 2015.

S. 13(2)(b)-Omission.— Before omission by F. Act, 2015, it read as follows:—

- “(b) the Board may, by special order in each case stating the reasons, exempt any ¹[import or supply of goods of such description or class, as may be specified] from the payment of the whole or any part of the tax chargeable under this Act.”

¹Substituted for “supply” by Finance Act, 2004, dated June 24, 2004.

S. 13(2)(b).— Following is an extract from ‘Notes on Clauses’ of Finance Bill, 2004:—

“Seeks to make provision for allowing exemption through special order.”

S. 13(3)-Omission.— Before omission by the Sales Tax (Amendment) Act, 1999, sub-section (3) of section 13 read as follows:—

“(3) The exemption from tax chargeable under sub-section (2) may be allowed from any previous date specified in the notification issued under clause (a) or, as the case may be, order made under clause (b) of that sub-section.”

S. 13(4).— Following is an extract from ‘Notes on Clauses’ of Finance Bill, 2006:—

“Seeks to omit an existing provision of law to simplify legislation governing exemptions.”

Following is an extract from ‘Salient Features of the Budget 2006’:-

“Abolishing the provisions regarding voluntary registration of person making exempt supplies.

The provision regarding voluntary registration was omitted last year. Accordingly, the provision regarding voluntary registration of persons making exempt supplies has become redundant and is therefore, being abolished.”

S. 13(4)-Omission.— Before omission by the Finance Act, 2006, it read as follows:—

“(4) Where a person does not desire to avail any tax exemption, he may, after voluntary registration, opt to pay sales tax at the rate applicable to such supplies under the provisions of section 3 ¹[] subject to condition that he shall not thereafter be deregistered till the expiry of two years from the date of such registration.]”

¹Commas, words etc. “, other than fixed tax specified in clause (d) of sub-section (2) of that section,” omitted by Sales Tax (Amendment) Act, 1999, dated March 30, 1999 which came into force on the first day of December, 1998. Earlier the same amendment was made by Sales Tax (Second Amendment) Ordinance, 1998, dated December 1, 1998, with effect from December 1, 1998. Due to some error in the gazettes, the word “than” (appearing after the word “other”) does not appear in the words omitted.

S. 13(5)-Omission.— Before omission by the Sales Tax (Amendment) Ordinance, 2000, it read as follows:—

“(5) Notwithstanding the omission of sub-section (2), the Federal Government may, by notification in the official Gazette, rescind a notification issued by it or by the Board under sub-section (2) prior to the first day of December, 1998”

S. 13

I - 74(8)

Sales Tax Ready Reference

1-241-15-11-2025

S. No.	Description	SRO/Date	Page No.
Section 32A: Special Audit by Chartered Accountants or Cost Accountants			
1.	Appointment of CAs and CMAs for special audit	539(I)/2006, 05.06.2006	III - 55
Section 34A: Exemption from penalty and additional tax			
1.	Amnesty for Pak Suzuki Motors	644(I)/2002, 20.09.2002	III - 56C
2.	Waiver for M/s. Kash Distributor	Order, 10.12.2002	III - 56C
3.	Waiver for M/s. Uch Power Co.	375(I)/2003, 28.04.2003	III - 57
4.	Waiver for M/s. FLS (Pak) (Ltd.)	416(I)/2003, 16.05.2003	III - 58
5.	General Amnesty and exemption from sales tax and additional tax	500(I)/2003, 07.06.2003	III - 58
6.	Exemption to certain sugar mills	373(I)/2003, 26.04.2003	III - 58B
7.	Exemption to certain registered persons	981(I)/2003, 14.10.2003	III-58B(i)
8.	Exemption to M/s. S. Zia-ul-Haq and Sons	15(I)/2004, 10.01.2004	III- 58B(iii)
9.	Exemption to distributor Liver Brothers Pakistan Ltd.	241(I)/2004, 29.04.2004	III- 58B(iii)
10.	Exemption to F.W. Distributors	242(I)/2004, 26.04.2004	III- 58B(iii)
11.	General Amnesty	246(I)/2004, 05.05.2004	III - 58B(iv)
12.	General Amnesty	247(I)/2004, 05.05.2004	III- 58B(v)
13.	Waiver for mechanical oil expelling units	881(I)/2004, 28.10.2004	III-58B(vi)
14.	Immunity re: outstanding taxes	520(I)/2005, 06.06.2005	III- 58B(vii)
15.	Waiver for certain coal supplies in Baluchistan	1182(I)/2005, 29.11.2005	III- 58B(vii)
16.	Immunity for defaulting retailers	363(I)/2007, 02.05.2007	III- 58B(vii)
17.	Amnesty for defaulters	463(I)/2007, 09.06.2007	III- 58B(viii)
18.	Amnesty for defaulters	511(I)/2008, 05.06.2008	III- 58B(viii)
19.	Exemption for defaulters	524(I)/2008, 11.06.2008	III- 58B(viii)
20.	Exemption form penalty	479(I)/2009, 13.06.2009	III-58B(ix)
21.	Exemption for default surcharge and penalties	648(I)/2011 25-06-2011	III-58B(ix)
22.	Exemption for default surcharge and penalty	548(I)/2012 22-05-2012	III-58B(x)
23.	Exemption for default surcharge and penalty	774(I)/2012 27-06-2012	III-58B(x)

S. No.	Description	SRO/Date	Page No.
24.	100% exemption from default surcharge / penalty	494(I)/2013 10-06-2013	III-58B(xi)
Section 38: Authorised officers to have access to premises, stocks, accounts and records			
1.	Forms for collecting statistics	370(I)/2003, 23.04.2003	III- 58BB
Section 45: Power of Adjudication			
1.	Jurisdiction of Collectors (Adjudication)	8(I)/2005, 01.01.2005	III - 58G
Section 46: Appeal to Appellate Tribunal			
1.	Jurisdiction of benches of Appellate Tribunal	1199(I)/2005, 26.11.2005	III- 60(a)
Section 47: Appeal to High Court			
1.	Form for Reference to High Court	524(I)/2005, 06.06.2005	III - 60i
Section 47A: Alternate Dispute Resolution			
1.	Panel for constitution of committees	657(I)/2019, 27.06.2019	III - 60iii
Section 50: Fast moving consumer goods			
1.	Registered persons in terms of Rule 150Q	1525-D1(I)/23, 12.12.2023	III - 60(1)
2.	Fast moving consumer goods for Digital Invoicing	28(I)/2024, 10.01.2024	III - 60(1)
3.	Electronic Integration of Registered Persons	1852(I)/2025, 24.09.2025	III - 60(2)
4.	Textile spinning shall be Electronically Monitored	1963(I)/2025, 15.10.2025	III - 60(3)
Section 61: Repayment of tax in certain cases			
1.	Repayment/refund of sales tax to solvent extractors	335(I)/2004, 24.05.2004	III-60(4.1)
2.	Repayment of Sales Tax paid on steel products under Chapter XI	308(I)/2008, 24.03.2008	III-60(4.2)
Section 64: Power to declare what goods are identifiable and to prohibit drawback in case of specified foreign territory			
1.	No drawback for cigarettes exported by land or to Afghanistan, Iran or China	1231(I)/90, 01.12.1990	III - 60(7)
Section 65: Exemption of tax not levied or short levied as a result of general practice			
1.	Amnesty for short levy on formaldehyde etc.	824(I)/2000, 8.11.2000	III - 61
2.	Amnesty for hand-knotted carpets	837(I)/2000, 20.11.2000	III - 61

Section 50: Fast Moving Consumer Goods for Digital Invoicing

S.R.O. 1525-D1(I)/2023, dated December 12, 2023.– In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to notify the following registered persons in terms of Rule 150Q of the S.R.O. 1525(1)/2023:

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

(2) 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].

S.R.O. 28(I)/2024, dated January 10, 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.

1-241-10-11-2025

S.R.O. 1852(I)/2025, dated September 24, 2025.— In exercise of the powers conferred under section 50 of the Sales Tax Act, 1990 (VII of 1990) read with sub-rule (2) of rule 150Q of the Sales Tax Rules, 2006, and in supersession of Notification No. S.R.O. 1413(I)/2025, dated the 1st August, 2025, the Federal Board of Revenue is pleased to direct that all sales tax registered persons specified in column 2 of the Table below shall complete the registration and testing for integration of their hardware and software with the Board's computerized system through a licensed integrator or PRAL, and shall issue electronic invoices, not later than the respective dates specified in columns (3), (4) and (-5) of the said Table, namely:-

Table

S. No.	Category of Registered person	Date for registration	Date for testing	Date for issuance of electronic invoices
(1)	(2)	(3)	(4)	(3)
1.	All public companies	15 th October, 2025	25 th October, 2025	1 st November, 2025
2.	All companies excluding at serial no. 1 with turnover exceeding 1 billion rupees declared in sales tax returns for the last twelve months	15 th October, 2025	25 th October, 2025	1 st November, 2025
3.	All importers	15 th October, 2025	25 th October, 2025	1 st November, 2025
4.	All companies excluding at serial no. 1 with turnover exceeding 100 million rupees but not exceeding 1 billion rupees declared in sales tax returns for the last twelve months	25 th October, 2025	31 st October, 2025	15 th November, 2025
5.	All companies excluding at serial no. 1 with turnover not exceeding 100 million rupees declared in sales tax returns for the last twelve months	15 th November, 2025	25 th November, 2025	1 st December, 2025
6.	All individuals and association of persons with turnover exceeding 100 million rupees declared in sales tax returns for the last twelve months	10 th October, 2025	25 th October, 2025	1 st November, 2025
7.	Registered persons other than listed above	10 th December, 2025	25 th December, 2025	31 st December, 2025

1-241-10-11-2025

S.R.O. 1963(I)/2025, dated October 15, 2025.— In exercise of the powers conferred by sub-section (1) of section 50 and section 40C of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to notify that the production of registered persons engaged in textile spinning **shall be electronically monitored** through video analytics, in accordance with the provisions of rule 150ZQR of Chapter XIV-BA of the Sales Tax Rules, 2006, with immediate effect.

2. This notification shall come into force on and from the 1st day of November, 2025.

Section 61: Repayment of tax in certain cases

Repayment/refund of sales tax to solvent extractors

S.R.O. 335(I)/2004, dated May 24, 2004.— WHEREAS during the budget for the financial year 2003-04, imported oil seeds were subjected to sales tax @ 20% the oil extracted therefrom was subjected to sales tax @ 15% on local supply, while the meal extracted from oil-seed remained exempt from payment of sales tax under the Sixth Schedule to the Sales Tax Act, 1990. Hence, in terms of section 7 and clause (a) of sub-section (1) of section 8 of the said Act, read with the Apportionment of Input Tax Rules, 1996, the refund or adjustment of input tax was admissible to the extent of taxable supplies (oil) only;

AND whereas the solvent extractors thus raised the issue that owing to higher inputs and lesser outputs, they could not adjust the entire amount of sales tax paid by them at import stage. It was, therefore, decided that the Government would share the burden of sales tax on meal to the extent of half of the increased impact of sales tax on meal, which is worked out to be equivalent to 10.5% of the average amount of sales tax paid at import stage. This relief would be in addition to any sales tax refund or carry forward that may accrue due to 20% sales tax chargeable on imported oil-seeds and 15% on the local supply of oil extracted therefrom;

NOW, THEREFORE, in exercise of the powers conferred by section 61 of the Sales Tax Act, 1990, the Central Board of Revenue is pleased to allow re-payment or refund of sales tax to the extent of 10.5% of the amount of tax per metric ton of oil seeds paid at the import stage to solvent extractors, subject to following conditions, namely:

- (1) The refund or relief under this notification shall only be extended to the imported oil-seeds for which bill of entry has been filed on or after the 7th June, 2003;
 - (2) the claimant shall file a refund claim with the concerned Collectorate where he is registered for sales tax purposes along with copy of sales tax return for the relevant tax period to which the claim is related; and
 - (3) the claimant or importer should produce documentary evidence i.e., the bill of entry, duly verified from the concerned Customs station, in support of his claim.
-

Repayment of Sales Tax paid on steel products under Chapter XI

S.R.O. 308(I)/2008, Islamabad, March 24, 2008.—In exercise of the powers conferred by section 61 of the Sales Tax Act, 1990, the Federal Board of Revenue is pleased to allow repayment of sales tax paid on steel products under Chapter XI of the Sales Tax Special Procedures Rules, 2007, to the registered persons on the export from Pakistan of steel products as specified in column (2) of the Table below, at the rates mentioned against each in column (3) of the said Table subject to the conditions specified in paragraph 2.

¹[TABLE

S. No.	Description	Repayment-cum-drawback rate
(1)	(2)	(3)
		For export made against invoices issued with immediate effect.
1.	Ingots or billets other than imported or of Pakistan Steel Mills or Peoples Steel Mills.	Rs. 6,447 per metric ton
2.	Mild steel re-rolled products manufactured from ingots and billets other than imported or Pakistan Steel Mills or of People Steel Mills.	Rs. 7,357 per metric ton
3.	Mild steel re-rolled products manufactured from imported billets or billets of Pakistan Steel Mills or People Steel Mills.	Rs. 8,526 per metric ton]

2. The repayment under this notification shall be admissible subject to the fulfilment of the following conditions, namely: –

- (i) the sales tax liability in respect of exported goods has been discharged to the extent as prescribed under rules 58H and 58Ha of the Sales Tax Special Procedures Rules, 2007;
- (ii) the exporter shall file claim for repayment of sales tax to the concerned Collector of Sales Tax and Federal Excise for the repayment on monthly basis, as and if due, within a period of six months after the end of the tax period in which the goods were exported;
- (iii) commercial exporters shall be entitled to the repayment of sales tax provided they make direct procurements from the registered persons who are subject to sales tax under aforesaid rules 58H and 58Ha.
- (iv) the claimant shall submit duplicate goods declarations (in original) for export along with the claim for repayment. In addition, he shall also furnish goods declarations (in original) for import and original purchase invoices where the claim relates to serial number 3 of the Table above or where the claim has been filed by commercial exporter. One set of photocopies of aforesaid original documents shall also be submitted.

¹Table substituted by SRO 802(I)/2012 dated June 30, 2012, effective July 01, 2012. Earlier it was substituted by SRO 596(I)/2012 dated June 01, 2012, effective from June 02, 2012 and was substituted by SRO 317(I)/2010 dated May 06, 2010.

Exemption form whole of sales tax on import goods for medical purposes

S.R.O. 729(1)/2022 dated Islamabad, the 02nd June, 2022.- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990 (VII of 1990), the Federal Government is pleased to exempt the import of the goods specified in the Table below, for medical purposes, from whole of the sales tax from the period starting from the 9th day of November, 2021 and ending on the 30th day of June, 2022 (both days inclusive), namely:-

Table

S. No.	Description	PCT
(1)	(2)	(3)
1.	Oxygen gas	2804.4000
2.	Cylinders (for oxygen gas)	7311.0090
3.	Cryogenic tanks (for oxygen gas)	7311.0030

Exemption form whole of sales tax on goods import for flood effectees

S.R.O. 1636(1)/2022 dated Islamabad, the 30th August, 2022.- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to exempt for a period of ninety days the import and supply of the goods as certified by the National Disaster Management Authority or a Provincial Disaster Management Authority for relief operation for flood affectees, from the whole of the sales tax.

Exemption form whole of sales tax on import of tomato & onion

S.R.O. 1640(1)/2022 dated Islamabad, the 31st August, 2022.- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to exempt till the 31st day of December, 2022 the import of onion (PCT heading 0703.1000) and tomatoes (PCT heading 0702.0000), from whole of the sales tax.

Exemption form whole of sales tax on goods supplied to Japan International Cooperation Agency (JICA)

S.R.O. 1963(1)/2022 dated Islamabad, the 25th October, 2022.- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990 and clause (c) of sub-section (2A) of section 3 of the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001), the Federal Government is pleased to exempt whole of sales tax payable on goods supplied to Japan International Cooperation Agency (JICA), Japan and services provided to it within Islamabad Capital territory by service providers registered under the Sales Tax Act, 1990.

Exemption from whole of sales tax on old Contingent Owned Equipment (COE) of Civil Armed Forces

S.R.O. 01(1)/2023 dated Islamabad, the 03rd January, 2023.- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government is pleased to exempt whole of sales tax in respect of old Contingent Owned Equipment (COE) or used stores of Civil Armed Forces, as the case may be, that were repatriated and have arrived at Karachi Port after completion of United Nations Peacekeeping mission in Darfur (Sudan).

Exemption from whole of sales tax on import and supply donation consignments for flood affectees

S.R.O. 70(1)/2023 dated Islamabad, the 25th January, 2023.- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990 (VII of 1990), the Federal Government is pleased to exempt for a period of three months from the 1st day of December, 2022 the import and supply of the donation consignments and relief items as certified by the National Disaster Management Authority or a Provincial Disaster Management Authority for relief operation for flood affectees, from the whole of the sales tax.

Exemption from whole of sales tax on import and subsequent supply of white crystalline sugar

S.R.O. 1217(1)/2025 dated Islamabad, the 08th July, 2025.- In exercise of the powers conferred by clause (a) of sub-section (2) of section 13 of the Sales Tax Act, 1990, the Federal Government, vide its decision in Case No. 432/Rule-19/2025/615, dated the 4th July, 2025, is pleased to reduce the rate of sales tax from eighteen percent to 0.25% and exempt the minimum value added tax (VAT) at the rate of three percent, as specified under the Twelfth Schedule to the Sales Tax Act, 1990, on import and subsequent supply of white crystalline sugar upto 500.000 metric tons by Trading Corporation of Pakistan (TCP) or private sector subject to the following conditions:

- (i) import of sugar shall be carried out by the Commerce Division through TCP or private sector subject to conditions, limitations, and quota allotments for immediate and subsequent requirements;
- (ii) Commerce Division shall ensure quality assurance of the imported sugar through an international inspection firm; and
- (iii) the cut-off date for import of sugar to avail exemption under this notification shall be the 30th day of ¹[November], 2025.

¹Substituted for "September" by SRO 1832(I)/2025 dated September 22, 2025.

whether electronically or otherwise, in relation to a specific transaction or to verify adequacy or integrity of the system or media on which such records are created and stored.

(2) In case any discrepancy or irregularity is committed by the e-intermediary, he shall be liable to imposition of penalty prescribed under the Act or rules made thereunder.]

¹[CHAPTER XIV

PROCEDURE FOR LICENSING ISSUANCE OF ELECTRONIC SALES TAX INVOICES AND INTEGRATION OF REGISTERED PERSONS

150Q. Application.- (1) Subject to sub-rule (2), provisions of this Chapter shall apply to all registered persons for electronic integration of their hardware and software used for generation and transmission of electronic invoices through license integrator or otherwise as provided in these rules.

(2) The Board shall notify such registered persons or class of registered persons through a notification in the official Gazette for the purposes of sub-rule (1):

Provided that the registered persons who have already registered and integrated their point of sale with the Board's computerised system shall be treated to have been integrated with Board's computerised system under these rules.

²[(3) Retailers whose deductible withholding tax under sections 236G or 236H of the Income Tax Ordinance, 2001 (XLIX of 2001), during the immediately preceding period exceeds one hundred thousand rupees or, as the case may be, five hundred thousand rupees, shall be required to integrate their business, for the purposes of clause (g) of sub-section (43A) of section 2 of the Sales Tax Act, 1990.]

150R. Obligations and requirements.- (1) The registered person notified under sub-rule (2) of rule 150Q hereinafter referred to as "integrated person" in this Chapter, shall register, install and integrate his electronic invoicing hardware and software with the Board's computerized system in the manner specified by the Board through a Sales Tax General Order.

(2) The integrated person through Board's online system shall provide information of his outlets, points of sale or electronic invoicing machines as the case may be.

(3) No supply shall be made by the integrated person, except through the integrated outlets, point of sale or electronic invoice issuing machines.

(4) The point of sale or the electronic invoice issuing machine shall perform the following functions, namely:-

- (a) generate, receive, record, analyze and store invoice data;
- (b) issue sales tax invoices in the prescribed format, create the digital signature and record the digital signature on the sales tax invoice;
- (c) transmit the invoice data to the Board's Computerized System through secure means and receive the unique FBR invoice number;

¹Chapter XIV substituted by SRO 69(I)/2025 dated January 29, 2025. Earlier Chapters XII to XIV inserted by SRO 470(I)/2007 dated June 09, 2007.

²Rule 150Q(3) inserted by SRO 2071(I)/2025 dated November 03, 2025.

- (d) encrypt and preserve the reported sales tax invoice data in an irrevocable and secure manner;
- (e) generate the QR Code on the base of unique FBR invoice number and print the QR Code on receipt;
- (f) must perform closing on close of the day, week and month; and
- (g) every adjustment, modification or cancellation must be recorded duly maintaining logs for each activity; and system events need to be recorded.

(5) The Annexure-C of the sales tax return shall be auto-filled from the electronic invoices issued by the integrated person.

(6) The electronic invoicing software or point of sales software shall be capable of generating and sending alert messages to the Board's computerized system in case of any malpractice or error or any inconsistent action noticed in the system and keeping a log thereof.

(7) The Board may require an integrated person to integrate the facility of debit and credit card machine. QR Code or any other mode of digital transaction available at all the sale points and the sales through aforesaid means shall not be ordinarily refused.

(8) The Board may require an integrated person to record transactions on each point of sales by a CCTV camera and the recording thereof shall be retained for a period of at least one month. Such recordings shall be provided to the Commissioner concerned as and when demanded and for the period of time as specified by the Board through a sales tax general order.

(9) In case of supply of exempt items, the electronic invoices shall also be issued through system integrated with the Board's Computerized System under these rules.

(10) The cost for integration including the cost of equipment and electronic invoicing software or point of sales software shall be borne by the integrated person.

(11) The integrated person shall prominently display on each of the notified outlets, points of sale or electronic invoicing machines a signboard bearing FBR's official logo along with the text "Integrated with FBR" and also the registration number of each electronic invoicing software or point of sales software verifiable through the Board's verification services.

(12) In case of online sale including online market place, the integrated person shall register such website, software and mobile application with the Board's Computerised System to record the auto-electronic invoices as specified by the Board through a Sales Tax General Order.

(13) The electronic invoice generated under these rules shall contain the following particulars, namely:-

- (a) unique FBR invoice number (XXXXXXDDMMYYHHMMSS-0001).
- (b) unique and verifiable QR code dimensions: 7X7MM;
- (c) unique electronic invoicing or point of sales software registration number;

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C.No.6(9)TTS/GLT/2025/89667-R

Islamabad, the 18th July, 2025

Sales Tax General Order No. 01 of 2025**Subject: Electronic monitoring of Production of Green Leaf Threshing (GLT) units through video analytics / digital eye solution**

In exercise of the powers conferred under Rule 15OZQR of the Chapter XIV-BA of the Sales Tax Rules, 2006. The Federal Board of Revenue is pleased to direct that Green Leaf Threshing units shall be included / covered under the provisions of Chapter XIV-BA with immediate effect.

C.No.1(1)Secy(ST-Ops)/2022/97899-R

Islamabad, the 06th August, 2025

Sales Tax General Order No. 02 of 2025**Subject: Procedure for Action under Section 37A of the Sales Tax Act, 1990**

The Board is pleased to direct that the following procedure shall be followed before initiating investigation leading to action under sub-section (8) and (9) of section 37A of the Sales Tax Act, 1990.

- (a) Inquiry shall not be initiated unless approval from the Commissioner has been obtained;
- (b) After conclusion of inquiry, the Commissioner shall not give approval to initiate investigation unless he has obtained approval from the Member (Inland Revenue Operations) of the Board;
- (c) Before seeking approval of the Member (Inland Revenue Operations), it is binding upon the Commissioner to make consultation with two representatives of the business community from amongst such representatives as notified by the Board;
- (d) For the purpose of paragraph (c) of this STGO, the Board shall notify a list of representatives of business community on FBR's web portal;
- (e) For the purpose of paragraph (d), the trade organizations mentioned in column (3) of the Table below shall nominate two persons each, (who should be compliant and reasonably significant taxpayers) and send their names to the Member Inland Revenue Operations, FBR Head Quarters.

S.#	Region	Trade Organizations
(1)	(2)	(3)
1	LTO Lahore, CTO Lahore, RTO Lahore, RTO Gujranwala and RTO Sialkot	PBC, LCCI, FPCCI, Sialkot and Gujranwala Chamber of Commerce & Industry
2	RTO Faisalabad and RTO Sargodha	FPCCI, APTMA and Faisalabad Chamber of Commerce & Industry
3	LTO Multan, RTO Multan, RTO Sahiwal and RTO Bahawalpur	FPCCI and Multan Chamber of Commerce & Industry

4	LTO Islamabad, CTO Islamabad, RTO Islamabad and RTO Rawalpindi	PBC, FPCCI and Chambers of Commerce & Industry from Islamabad and Rawalpindi
5.	LTO Karachi, MTO Karachi, CTO Karachi, RTO-I Karachi and RTO-II Karachi	PBC, OICCL FPCCI and KCCI
6.	RTO Quetta, RTO Hyderabad and RTO Sukkur	FPCCI, Chambers of Commerce & Industry from Quetta and Hyderabad
7.	RTO Peshawar and RTO Abbottabad	FPCCI and Sarhad Chamber of Commerce & Industry

- (f) The Member Inland Revenue Operations shall nominate 02 persons for each region for consultation from amongst persons nominated by the Trade Organizations based on the income tax payments made by the them for the latest tax year, expolts and compliance history.
- (g) The Member Inland Revenue Operations shall not select more than one person from a nominating trade organization in one region.

C.No.1(163)/ST-L&P/Ops/2025/128515-R Islamabad, the 08th October, 2025

Sales Tax General Order No. 04 of 2025 (Operations)

Subject: De- Registration of Sales Tax in Terms of Section 21 of the Sales Tax Act, 1990 Read with Rule 11 of Sales Tax Rules, 2006

Whereas, request of taxpayers for de-registration are processed in terms of Section 21 of the Sales Tax Act, 1990 (the Act) read with Rule 11 of Chapter I of Sales Tax Rules, 2006 (the Rules).

2. And whereas, the taxpayers intended to get de-registration of sales tax registration are now required to apply through computerized system online to the Commissioner-IR having jurisdiction as required under sub-Rule (1) of Rule 11 of the Rules.

3. No manual application for de-registration shall be entertained by the Commissioner-IR having jurisdiction. The manual applications as pending till date are required to be processed through computerized system.

C.No.2(4)/T&Ts/Cement/2021(Vol-II)/135225-R Islamabad, the 23rd October, 2025

Sales Tax General Order No. 05 of 2025/IR Operations

Subject: Electronic Monitoring, Tracking and Tracing of Cement Bags

In supersession of STGO No. 19 of 2022 dated: 27.06.2022 and in terms of the provisions of Section 40C(2) of the Sales Tax Act, 1990 read with Rule 150ZF of the Sales Tax Rules, 2006 which empowers Federal Board of Revenue (FBR) to notify the date for the implementation of electronic monitoring, tracking and tracing of production, import and supply-chain of goods in the manner prescribed in the law on all manufacturing sites of notified sectors.

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2. In exercise of the powers conferred under Section 40C(2) of Sales Tax Act, 1990 and Rule 150ZF of the Sales Tax Rules, 2006, The Federal Board of Revenue is pleased to direct that no Cement Bag shall be allowed to be removed from a production site, factory premises or manufacturing plant or import station without affixation of tax stamps unique Identification Markings (UIMs) with effect from 1st November, 2025, which are to be obtained/procured from FBR's Licensee i.e. M/s. AJCL/MITAS/Authentix Consortium.
3. This issues with the approval of the Competent Authority, Member Inland Revenue Operations, FBR, Islamabad.

C.No.2(6)/T&T/Sugar/2021(Vol-II)/136606-R Islamabad, the 27th October, 2025

Sales Tax General Order No. 06 of 2025/IR Operations

Subject: Electronic Monitoring Production of Sugar Bags through Video Analytics

The provisions of Section 40C(2) of the Sales Tax Act, 1990 mandate the Federal Board of Revenue (FBR) to notify the date for the implementation of monitoring or tracking of production by electronic or other means including video analytics in the manner prescribed in the law on all manufacturing sites of notified sectors.

2. In exercise of the powers conferred under Section 40C(2) of Sales Tax Act, 1990 and Rule 150ZQT(2) of the Sales Tax Rules, 2006, The Federal Board of Revenue is pleased to direct that prior to the commencement of the upcoming sugar crushing season, no person engaged in manufacturing of sugar shall remove any production from their business premises unless it has undergone the process of production monitoring.
3. The Federal Board of Revenue is pleased to further direct that prior to the commencement of the upcoming sugar crushing season, all the sugar mills are required to procure and install the Production Monitoring Equipment with the following specifications;

Requirements for Graphical Processing Unit (GPU):

Manufactured by NVIDIA, AMD, Intel or Huawei that meet or exceed the following target specifications:

- i. CUDA Cores: 10,000 or above (or equivalent compute units)
- ii. Tensor Cores: 300 or above (or equivalent AI accelerators)
- iii. RT Cores: 80 or above (or equivalent ray tracing cores)
- iv. Base Clock: 2 GHz or above
- v. Boost Clock: 2 GHz or above
- vi. Memory: 16 GB to 24 GB minimum
- vii. Memory Bus Width: 256-bit or higher
- viii. Memory Bandwidth: Minimum 1000 GB/s
- ix. Cooling: Dual fan or liquid cooling
- x. Power Supply: 1300W Platinum-grade PSU or above

Note: CUDA cores are NVIDIA-specific. Equivalent metrics for AMD, Intel, and Huawei GPUs are stream processors, execution units, or AI cores.

Requirements for Central Processing Unit (CPU):

Manufactured by AMD or Intel that meet or exceed the following target specifications:

- i. Processor: AMD Ryzen 9 7950x (or equivalent)
- ii. Cores: 16 cores with 32 threaded processor
- iii. RAM: 32GB DDR5
- iv. Storage: 2 x 1TB SSD (RAID 1)
- v. Interface: PCI Express 4.0 x16
- vi. Network: 1 Gigabit Ethernet interface (RJ45)
- vii. Base Clock: 4.5 GHz or above
- viii. Boost Clock: 5.7 GHz or above
- ix. Motherboard: X670 AORUS (or equivalent)
- x. Cooling: Liquid Cooling Supported

Requirements for PoE Switches:

- i. Industrial grade
- ii. IP 67
- iii. SFP Port enabled
- iv. Minimum 16 ports

4. All hardware installations must be placed on standard mounting racks in standard cabinets including but not limited to dust proof environmental control cabinet, dustproof with Lock and Key option for physical security of equipment.

5. All hardware installations(referred to herein as Production Monitoring Equipment) including GPU and CPU system must enable integration with the Production Monitoring Equipment/hardware already procured and installed by the sugar mills vide Board's letter dated F.NO.2(6)/T&Ts(Sugar)/2021-213583-R dated 30th October, 2024.

6. All hardware installations (referred to herein as Production Monitoring Equipment) must allow seamless monitoring of production through video surveillance, video analytics or Digital Eye software, as defined under Rule 150ZQS of the Sales Tax Rules, 2006, as and when directed by the Board.

7. This issues with the approval of the competent authority, Member Inland Revenue Operations, FBR, Islamabad.

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Sales Tax Ready Reference

Arrangement of Circulars

Sr. No.	*Subject	Circular No. & Date	Page No.
134	Extension in date of submission of Annex-C, Payment and filing of Sales Tax and Federal Excise Return for the Tax period of December, 2021	C.No.9(11)ST-LPE/Misc./2016, Jan 17, 2022	VII - 133
135	Circular No. 5 of 2022-POS Integrated Retailers - Implementation of Rule 150ZEB(II) of the Sales Tax Rules, 2006	C.No.1(5)STL&P/TAMA/2022, Jan 18, 2022	VII - 133
136	Circular No. 6 of 2022-Finance (Supplementary) Act 2022 - Explanation of Important Amendments in Sales Tax Act 1990, ICT (Tax on Services) Ordinance 2001 and Federal Excise Act 2005.	C.No.4/1-STB/2022, Jan 20, 2022	VII - 134
137.	Circular No. 7 of 2022-Explanation of Important Amendment Introduced in the Sales Tax Act, 1990, through Finance (Supplementary) Act, 2022-Sales Tax on Supply of Prepared Food, Food Stuff and Sweetmeats Supplied by Restaurants, Bakeries, Caterers and Sweetmeats Shops	C.No.1(1)SS(Pro-Taxes-I/2022, Jan 20, 2022	VII - 137
138.	Constitution of Sub-Committee on Tax Administration Modernization and Automation (TAMA) - Sub-Committee on Administrations on Supply Chain Capture.	C.No.1(5)ST-L&P TAMA/2022, Jan 20, 2022	VII – 138
139.	Extension in date of payment and filing of Sales Tax and Federal Excise Return for the Tax period of December, 2021	C.No.9(11)ST-LPE/Misc./2016, Jan 21, 2022	VII - 139
140.	Finance Act, 2022 - Explanation of Important Amendments in Sales Tax Act 1990, Federal Excise Act, 2005 and ICT (Tax on Services) Ordinance, 2001	C.No.3(1)ST-L&P/2019, July 21, 2022	VII - 139
141.	Abolition of Fixed Tax Scheme for Retailers & Other through Tax Laws (Second Amendment) Ordinance, 2022	C.No.3(1)ST-L&P/2019, Aug 24, 2022	VII - 144
142.	Clarification Regarding SRO 1636(I)/2022 dated 30 th August, 2022- Flood relief goods	C.No.4/5-STB/2022, Sept 06, 2022	VII - 145
143.	Finance (Supplementary) Act, 2023 - Explanation of Important Amendments in Sales Tax Act 1990 and Federal Excise Act, 2005 – Circular No. 01 of 2023	C.No.3/1-ST-L&P/2019, Feb 28, 2023	VII - 145
144.	Explanation of Important Amendments in Sales Tax Act 1990, ICT (Tax on Services) Ordinance, 2001 and Federal Excise Act, 2005 through the Finance Act, 2023	C.No.3(1)-ST-L&P/2015, Jul 21, 2023	VII - 147
145.	Standard Operating Procedure for Disposal of Cases of Condonation of Time Limit under Section 74 of the Sales Tax Act, 1990	C.No.3(1)-ST-&FE/2023, Mar 4, 2024	VII - 153

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Arrangement of Circulars

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146	Extension of Time for Biometric Re-Verification Circular No. 02 of 2024	C.No.3(1)-ST&FE / 2023, July 30, 2024	VII - 154
147.	Circular No. 03 of 2024-24 Finance Act, 2024-Explanation regarding Important Amendments made in Sales Tax Act, 1990 and Federal Excise Act. 2005	C.No.1/8-STB/2024 Aug 05, 2024	VII - 154
148	Extension in date of submission of Sales Tax & Federal Excise Return for the period of July, 2024	C.No.9(11)-ST-LP&E/ 2016, Aug 16, 2024	VII - 165
149	Extension of Time for Biometric Re-Verification Circular No. 04 of 2024	C.No.3(1)-ST&FE / 2023, Sep 05, 2024	VII - 165
150	Standard Operating Procedure for Disposal of Cases of Condonation of Time Limit under Section 74 of the Sales Tax Act, 1990	C.No.1(25)-ST&FE / 2019, Sep 16, 2024	VII - 166
151	Extension in Date of Submission of Sales Tax & Federal Excise Return for the Tax Period of February, 2025	C.No.9(11)-ST-LP&E/ 2016, Mar 24, 2025	VII - 168
152	Procedure for Integration into Digital Invoicing Systems	Cir. No. 01 of 2025, Apr 10, 2025	VII - 168
153	Extension in Date of Submission of Sales Tax & Federal Excise Return for the Tax Period of February, March & April 2025	C.No.9(11)-ST-LP&E/ 2016, Apr 18, 25 & May 30, 2025	VII - 169
154.	Circular No. 02 of 2025-26 Finance Act, 2025-Explanation regarding Important Amendments made in Sales Tax Act, 1990 and Federal Excise Act. 2005	C.No.2/1-STB/2025 Aug 02, 2025	VII - 170
155	Extension in Date of Submission of Sales Tax & Federal Excise Return for the Tax Period of June, 2025	C.No.9(11)-ST-LP&E/ 2016, Aug 04, 2025	VII - 180
156	Extension in Date of Submission of Sales Tax & Federal Excise Return for the Tax Period of July, 2025	C.No.9(11)-ST-LP&E/ 2016, Aug 22, 2025	VII - 180
154.	Cir 03 of 2025-Standard Operating Procedure for Change of NTN/ STRN on Industrial Connection of Electricity/ GAS by DISCOs/GASCOs	F.No.1(162)ST-L&P/2025 Oct 22, 2025	VII - 180

(Federal Excise Duty)**1. Liability to pay duty**

Sub-section (5) of section 3 provides for the categories of persons who are liable to pay FED in supply chain. Through Finance act, 2025, a new clause (e) has been inserted in sub-section (5) of section (3) and it provides for situations not covered under clause (a), (b), (c) and (d). In such a situation, any person involved in the supply chain-including middlemen-can be held liable to pay Federal Excise Duty, if specified by the law.

2. Power to seize and confiscate counterfeit cigarettes, beverages or goods

Amendments have been introduced in section 25 and section 27 of the FEA to streamline the seizure and confiscation of counterfeit goods in line with digital interventions introduced from time to time and to create deterrence. Now dutiable goods manufactured or produced without affixing tax stamps or affixing counterfeit tax stamps, banderols, stickers, labels or barcodes have been made liable to seizure along with the conveyance used for movement of such goods. Furthermore, such seized goods are also made liable to outright confiscation.

3. Assistance in seizure and confiscation of dutiable goods

Through Finance Act, 2025, Board has been empowered to authorize officers of Revenue Department or Excise and Taxation Department not below the rank of BPS-16 to perform functions or exercise powers under section 26 (power to seize dutiable goods) and sub-section (1) of section 27 (power to confiscate dutiable goods) of the Act. Purpose of this amendment is to fill the enforcement gaps due to shortage of manpower and enlist the assistance of provincial authorities for enforcement purposes particularly in the far areas.

4. Improving the appellate process

For the purpose of streamlining the process of filing appeals, pecuniary jurisdiction in filing of appeals provided under section 33A has been omitted.

Prior to Finance Act, 2025, Commissioner (Appeals) entertained those appeals against the orders passed under this Act wherein the value of assessment of tax or the refund did not exceed Rs. 5 million. Now, section 33A and limit of pecuniary jurisdiction in section 33 has been omitted. Furthermore, an option to directly file an appeal before the Appellate Tribunal Inland Revenue without availing the right of appeal under this section by the registered person has also been provided.

Sub-section (1) of section 34 has been substituted which provides procedure for filing of appeals before the Appellate Tribunal by the aggrieved person other than SOE. Furthermore, a registered person is also entitled to prefer an appeal before the Appellate Tribunal against any order passed by an officer of Inland Revenue by avoiding the filing of appeal before the Commissioner (Appeals) in case the option sub-section (5) of section 33 is exercised.

5. Limiting the reference to High Court to the questions of law

Prior to Finance Act, 2025, reference can be filed against impugned order stating any question of law or a mixed question of law and fact arising out of such order. In continuation of amendments in section 33, and 34, sub-section (1) of section 34A has also been substituted for streamlining of the legal requirements of filing of appeal before the High Court against the order passed by the Appellate Tribunal. Now reference can only be filed where a question of law arises out of the impugned order. Besides, time limit for filing of reference has been extended to sixty days.

5. Levy of FED on Day Old Chick (DOC)

FED at Rs. 10 per DOC has been levied with the purpose of counting the production in the poultry supply chain. Levying FED on DOC will help to track the actual volume of poultry production and discourage underreporting in the sector, which has remained largely undocumented.

7. Withdrawal of FED on allotment or transfer of immovable property

Federal excise duty on allotment or transfer of residential and commercial plots, imposed through the Finance Act, 2024, has been withdrawn.

The Board reaffirms its commitment to provide every support for facilitating compliance to the newly introduced provisions in the STA and FEA. The Board will also ensure that the provisions related to enforcement are carried out in judicious manner with redressal committees in place comprising of representatives of business community and the Board.

C.No. 9(11)ST-LP&E/Misc/2016/96702-R Islamabad, dated 04th August, 2025.

Subject: Extension in Date of Submission of Sales Tax & Federal Excise Return for the Tax Period of June, 2025.

I am directed to refer to the subject and to say that in exercise of the powers conferred under section 74 of the Sales Tax Act, 1990 and section 43 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to direct that the date of submission of Sales Tax and Federal Excise Returns for the tax period of June, 2025 which was due on 18.07.2025 and extended upto 04.08.2025 is hereby further extended till 08th August, 2025 subject to the condition that due sales tax liability has been deposited within due date.

C.No. 9(11)ST-LP&E/Misc/2016/105454-R Islamabad, dated 22nd August, 2025.

Subject: Extension in Date of Submission of Sales Tax & Federal Excise Return for the Tax Period of July, 2025.

I am directed to refer to the subject and say that in exercise of the powers conferred under section 74 of the Sales Tax Act, 1990 and section 43 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to direct that the date of submission of Sales Tax and Federal Excise Return for the tax period of July, 2025 which was due on 18.08.2025 is hereby extended till 2nd August, 2025 subject to the condition that due sales tax liability has been deposited within due date.

F.No. 1(162)ST-L&P/2025/134504-R Islamabad, dated 22nd October, 2025.

Subject: Standard Operating Procedure for Change of NTN/ STRN on Industrial Connection of Electricity/ GAS by DISCOs/GASCOs.

In order to strengthen the procedure for change of NTN/STRN on industrial connection of electricity and gas by the utility providing companies (DISCOs/GASCOs), the Board is pleased to decide that no change of NTN/STRN in industrial connection of any registered person to be made by DISCO/GASCO subject to fulfillment of the following procedure:

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- (i) The registered person shall apply to the Commissioner-IR having jurisdiction for change of NTN/STRN on electricity/Gas bills;
 - (ii) The Commissioner-IR having jurisdiction may verify the particulars including physical verification of business premises and in case the Commissioner-IR is satisfied that the intended particulars is correct, he may ask the DISCO/GASCO concerned through order for change of NTN/STRN in respective utility bill.
 - (ii) The DISCOs/GASCOs shall change NTN/STRN of the registered person upon recommendations of Commissioner-IR concerned.
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