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

Islamabad, the 3rd November, 2025.

**NOTIFICATION**
(Sales Tax)

**S.R.O. 2071 (I)/2025. -** In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990 read with sections 22 and 23 thereof, 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 rule 150Q, after sub-rule (2), the following new sub-rule shall be added, namely: —

"(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.".

[C. No. 1(17) DD/Misc-DI/2024/Part -1]

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