

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 24th September, 2025

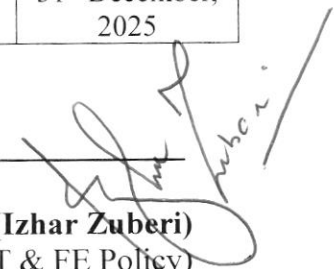
Notification

S.R.O. 1852 (I)/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)	(5)
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

[C. No. 1(34)/DD/roll-out/2025]


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