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

Islamabad, the 4th August, 2025.

NOTIFICATION
(SALES TAX)

S.R.O. 1429 (I)/2025. - In exercise of the powers conferred by section 50 read with sub-section (1) of section 26 of the Sales Tax Act, 1990, 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,-

(i) after rule 150ZZL, the following new chapter shall be inserted, namely:-

"CHAPTER XIV-E

WITHHOLDING OBLIGATION FOR ONLINE MARKETPLACE, PAYMENT INTERMEDIARY AND COURIER THROUGH DIGITALLY ORDERED GOODS

150ZZM. Application.— (1) This chapter shall apply to taxable goods which are digitally ordered through online marketplace, website or similar applications.

(2) This chapter shall also apply to payment intermediary and courier, if payment is made online or Cash on Delivery (CoD) as the case may be, against digitally ordered supplies.

150ZZN. Responsibility of Online marketplace, Payment intermediary and Courier. -- (1) The payment intermediary or courier, as the case may be, intending to settle payment of digitally ordered taxable goods, shall deduct an amount of sales tax as specified in the Eleventh Schedule to the Act and make payment of the balance amount to the supplier or vendor.

(2) In case the withholding agent is a payment intermediary, it shall deposit the withheld amount of sales tax and file monthly statement summarizing all the particulars of the supplier or vendor and supplies made in the month against digitally ordered goods, as set out in STR-35 electronically for each month by the 10th of the following month and deposit the amount deducted at source.

(3) In case the withholding agent is a courier, it shall deposit the withheld amount of sales tax and file monthly statement summarizing all the particulars of the supplier or vendor and supplies made in the month against digitally ordered goods, as set out in STR-36 electronically for each month by the 10th of the following month and deposit the amount deducted at source.

(4) In case of supplies made against the digitally ordered taxable supplies through online marketplace, the marketplace in Pakistan shall file monthly statement indicating the supplier-wise orders processed and taxable goods delivered in the month against digitally ordered goods, as set out in STR-34 electronically for each month by the 10th of the following month:

(5) In case Online Market Place (OMP) is also providing Courier services it shall also file a statement required to be filed by couriers as specified in sub-rule (3).

(6) Payment intermediary and courier shall issue a certificate showing deduction of sales tax to the supplier or vendor by the withholding agent duly specifying the name and registration number of the supplier, description of digitally ordered goods and the amount of sales tax deducted and paid."; and

(ii) after form STR-33, the following new forms shall be added, namely:–

STR-34

[see rule 150ZZN (4)]

MONTHLY STATEMENT BY ONLINE MARKETPLACE AGAINST DIGITALLY ORDERED GOODS

Particulars of Online Marketplace

NTN/ STRN ______________________ Name ______________________

Telephone: ______________________ E-Mail ______________________

Details of supplier-wise transaction during the Month

Sr.	Date dd/mm/yyyy	**Particulars of supplier from whom Sales tax Withheld**			**Particulars of Payment Made**			
		CNIC/ NTN/ STRN	Name	Address	Aggregate Monthly Amount of Sales by Supplier	Aggregate Monthly Amount Deposited in Seller's Bank Account	**Amount of tax Deducted during the month**	
							By courier	By Payment intermediary
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**
TOTAL								

Verification	I holder of NTN __________ , in my capacity as ____________do hereby solemnly declare that to the best of my knowledge and belief the information given in this Monthly Statement is correct, complete and in accordance with the provisions of the Sales Tax Act, 1990 and Sales Tax Rules, 2006 and notifications issued thereunder.

Date ________________ (dd/mm/yyyy) Stamp **Signature**

STR-35

[see rule 150ZZN (2)]

MONTHLY STATEMENT BY PAYMENT INTERMEDIARY AGAINST DIGITALLY ORDERED GOODS

Particulars of Withholding Agent

NTN/ STRN______________________________ Name _____________________________________

Telephone:______________________________ E-Mail ____________________________________

Details of supplier-wise amount withheld during the Month

Sr.	Date of Payment dd/mm/ yyyy	Particulars of supplier from whom Sales tax Withheld			Particulars of Payment Made			Particulars of Tax Paid		
		CNIC/ NTN/ STRN	Name	Address	Invoice Number	Invoice Value	Payment received through Payment Intermediary	Amount of Tax Deducted	Amount of Tax Deposited	CPR Number
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TOTAL										

Verification	I holder of NTN __________ , in my capacity as ____________do hereby solemnly declare that to the best of my knowledge and belief the information given in this Monthly Statement is correct, complete and in accordance with the provisions of the Sales Tax Act, 1990 and Sales Tax Rules, 2006 and notifications issued thereunder.

Date ________________ (dd/mm/yyyy) Stamp **Signature**

STR-36

[see rule 150ZZN (3)]

MONTHLY STATEMENT BY COURIER AGAINST DIGITALLY ORDERED GOODS

Particulars of Withholding Agent

NTN/ STRN________________________ Name ______________________________

Telephone:________________________ E-Mail ______________________________

Details of supplier-wise amount withheld during the Month

Sr.	Date of Payment dd/mm/ yyyy	Particulars of supplier from whom Sales tax Withheld			Particulars of Payment Made			Particulars of Tax Paid		
		CNIC/ NTN/ STRN	Name	Address	Invoice Number	Invoice Value	Payment received through Cash on Delivery (COD)	Amount of Tax Deducted	Amount of Tax Deposited	CPR Number
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**	**(10)**	**(11)**
TOTAL										

Verification	I holder of NTN __________ , in my capacity as ____________do hereby solemnly declare that to the best of my knowledge and belief the information given in this Monthly Statement is correct, complete and in accordance with the provisions of the Sales Tax Act, 1990 and Sales Tax Rules, 2006 and notifications issued thereunder.

Date ________________ (dd/mm/yyyy) Stamp **Signature."**

[C. No. 3(9) ST&FE-Policy/2025]

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