Government of Pakistan
Revenue Division
Federal Board of Revenue
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NOTIFICATION
(SALES TAX)

Islamabad, 26th the September, 2024

S.R.O. No.1513(I)/2024.– In exercise of the powers conferred by section 50 of the Sales Tax Act, 1990, read with section 56C 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, –

(1) in rule 150ZEL, –

(i) in sub-rule (1), for the expression "whose names and CNICs are notified through random computerized draw" the expression "who reports unverified invoices issued by tier-1 retailer" shall be substituted;

(ii) in sub-rule (2), for the expression "sms to number 9966", the expression "by WhatsApp number to be communicated through an order by the Board" shall be substituted;

(iii) in sub-rule (3), after the word "application", the expression "or WhatsApp number, as the case may be" shall be inserted;

(iv) for sub-rules (4) to (6) the following shall be substituted, namely: -

"(4) In case of unverified invoice, the customer shall report the same through the application or WhatsApp number, as the case may be, providing the following details: –

(a) Name of the customer;

(b) CNIC of the Customer;

(c) Mobile Number of the Customer;

(d) IBAN of the Customer;

(e) Proof of digital payment;

(f) Picture of the unverified invoice; and

(g) GPS Tagged picture of the business premises that has issued unverified invoice:

Provided that if the proof of digital payment is not provided by the customer, the right to claim the prize shall stand forfeited.

"(5) In case of unverified invoice, an alert shall be generated in the IRIS login of the Commissioner Inland Revenue and he shall authenticate the unverified invoice to establish the entitlement or otherwise of the customer for the prize:

Provided that the Commissioner shall also take necessary action in terms of S.No.24 in the Table of section 33 of the Act.

"(6) In case the particulars, as provided by the customer are found incorrect or incomplete at any stage, the onus for delay in the disbursement of prize shall rest with the customer.";

(v) sub rules (7) and (8) shall be omitted;

(vi) in sub-rule (9), the words "month to month basis" shall be omitted; and

(vii) sub rule (10) shall be omitted; and

(2) In rule 150ZEM, sub- rules (4) and (5) shall be omitted.

[C.NO.60(1)/POS/IR/2023]

(Izhar Zubairi)
Second Secretary (ST&FE-Policy)