

**Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
Inland Revenue (Operations)**

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C.No.01/POS/IR/2021/ 131520-R

Islamabad, the 4<sup>th</sup> June, 2022

**Sales Tax General Order No. 18 of 2022**

**Subject: Tier-1 Retailers - Integration with FBR's POS System**


The Finance Act, 2019 added sub-section (6) to section 8B of the Sales Tax Act, 1990 ("the STA, 1990") whereby a Tier-1 Retailer "(T-1R)" who did not integrate its retail outlet in the manner prescribed under sub-section (9A) of section 3 of the STA, 1990 during a tax period, its adjustable tax for that period would be reduced by 15%. The figure of 15% has been substituted by 60% vide Finance Act, 2021.

2. In order to operationalize this important provision of law, a system-based approach has been adopted whereby all T-IRs who are liable to integrate but have not yet integrated, with effect from July-2021 (Sales Tax Returns filed in August, 2021) are to be dealt with as per the procedure laid down in STGO No. 1 of 2022 issued on 3<sup>rd</sup> August 2021.

3. Vide the instant Sales Tax General Order, a list of 113 identified T-IRs has been placed on FBR's web portal at [www.fbr.gov.pk](http://www.fbr.gov.pk) allowing them to integrate with FBR's system by 10<sup>th</sup> of June, 2022 and the procedure of exclusion from this list of 113 identified T-IRs shall apply as laid down in STGO 17 of 2022 dated 13.05.2022.

4. Upon filing of Sales Tax Return for the month of May, 2022 for all hereby notified T-IRs not having yet integrated, their input tax claim would be disallowed as above, without any further notice or proceedings, creating tax demand by the same amount.

**Enclosed:** List of 113 integrable Tier-1 Retailers

  
**Muhammad Bilal**  
Secretary (POS-South)

**Circulation: -**

- i. SA to Chairman, FBR
- ii. SA to Member (IR-Operations), FBR
- iii. Member (IT)
- iv. Chief Commissioners LTOs, CTOs, MTO, RTOs
- v. CEO, PRAL, Islamabad
- vi. Pakistan Tax Bar Association (PTBA)
- vii. Webmaster, FBR (FIQ) for uploading

