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E-Invoicing & Integration

SRO 709(I)/2025 dated 22 April 2025 &
SRO 69(I)/2025 dated 29 January 2025

24 April 2025





The Federal Board of Revenue [FBR] has issued new set of rules for E-invoicing and integration of sales transactions vide Notification vide SRO 709(I)/2025 dated 22 April 2025. SRO 709 has been in terms of Rule 150Q(2) of the Sales Tax Rules 2006 [the Rules].

SRO 709 dated 22 April 2025 is in continuation of SRO 69 dated 29 January 2025 whereby Online Integration of Teir-1 Retailer (Chapter XIV-AA) and Integration for Electronic Invoice and Licensing (Chapter XIV-BB) were merged with Rules under Chapter XIV.

Through SRO 709, the FBR has notified the following class of registered persons [integrated person] for electronic integration of their hardware and software with FBR's computerized system used for generation and transmission of the electronic invoice [e-invoice]. The aforesaid integration is required to be made through the approved licence integrator [integrator] with effect from the following notified dates:

Registered Person(s)	Effective Date of Integration
Corporate Registered Persons	01 May 2025
Non-Corporate Registered Persons	01 June 2025

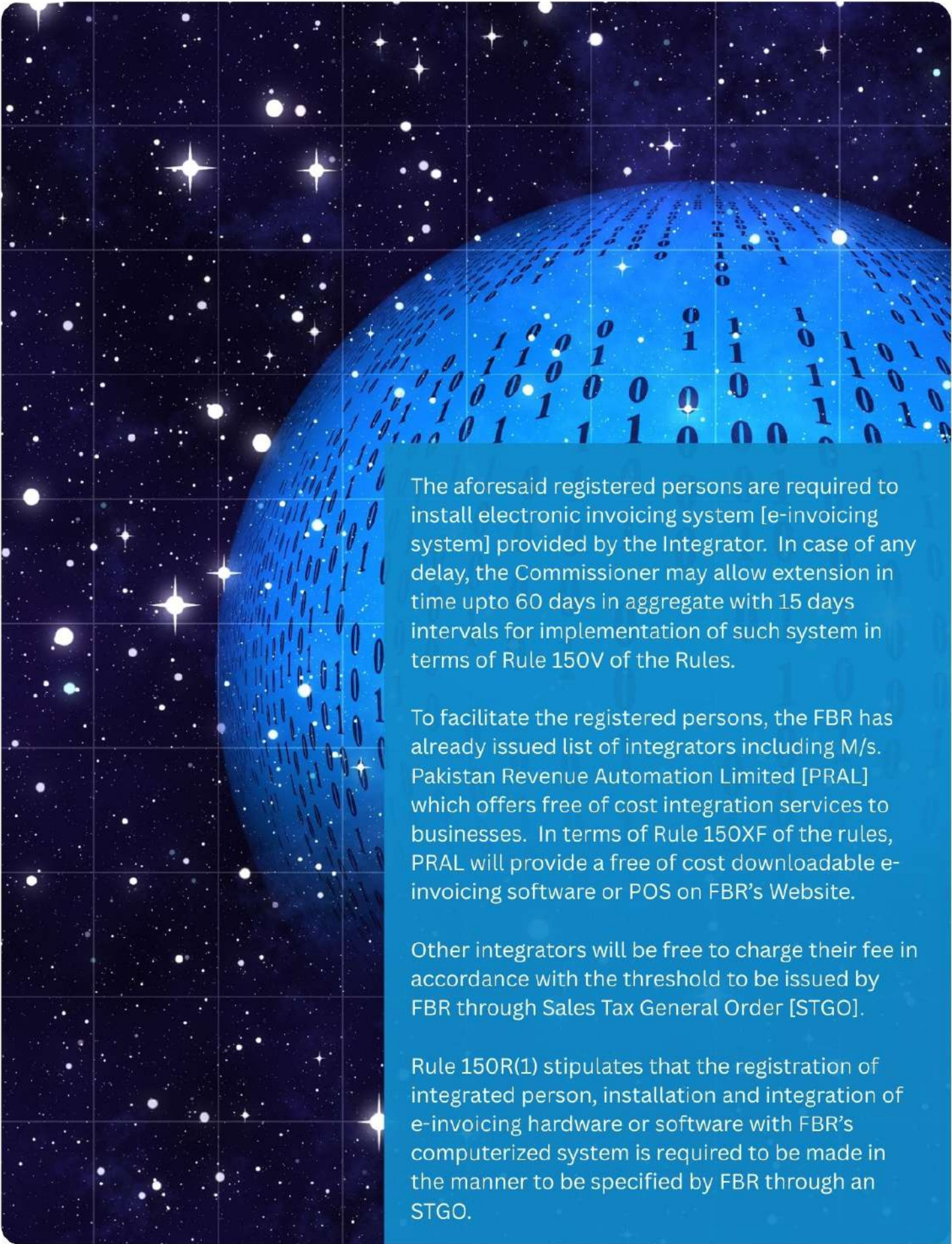
The registered persons (such as Tier-1 Retailers) who have already registered and integrated their point of sale [POS] will be treated as integrated under new scheme.



The Integrated Persons are required to undertake, *interalia*, the following procedure:

- Registration of Point of Sales [POS] or Electronic Invoicing Machines [EIM] with FBR online system for issuance of e-invoice against taxable supplies / exempt supplies / services.
- Issuance of e-invoice only through POS or EIM
- Implementation of POS or EIM in accordance with prescribed functions as illustrated in Figure-1 (See Below)
- Preparation of Annexure-C (Sales) of the Sales Tax Return automatically from POS or EIM.
- Provision of Payment Facility through Debit / Credit Card Machine, QR Code, etc.
- Installation of CCTV camera over POS or EIM
- Preservation recordings of CCTV for specified time period
- Registration of online market place (website, software, and mobile application) to be specified through STGO.
- Maintenance of electronic records for 6 years
- Issuance of e-invoice having all particulars as prescribed under Rule 150R(13)
- Intimation to the Commissioner within 24 hours in case of any failure in functioning of POS or EIM
- Uploading of e-invoice issued during internet or power interruption within 24 hours





The aforesaid registered persons are required to install electronic invoicing system [e-invoicing system] provided by the Integrator. In case of any delay, the Commissioner may allow extension in time upto 60 days in aggregate with 15 days intervals for implementation of such system in terms of Rule 150V of the Rules.

To facilitate the registered persons, the FBR has already issued list of integrators including M/s. Pakistan Revenue Automation Limited [PRAL] which offers free of cost integration services to businesses. In terms of Rule 150XF of the rules, PRAL will provide a free of cost downloadable e-invoicing software or POS on FBR's Website.

Other integrators will be free to charge their fee in accordance with the threshold to be issued by FBR through Sales Tax General Order [STGO].

Rule 150R(1) stipulates that the registration of integrated person, installation and integration of e-invoicing hardware or software with FBR's computerized system is required to be made in the manner to be specified by FBR through an STGO.



Characteristics of Point of Sales [POS] or Electronic Invoicing Machines [EIM]



Generate, receive, record, analyze and store invoice data

Issue sales tax invoices in the prescribed format, create the digital signature and record the digital signature on the sales tax invoice

Transmit the invoice data to the Board's Computerized System through secure means and receive the unique FBR invoice number

Encrypt and preserve the reported sales tax invoice data in an irrevocable and secure manner

Generate the QR Code on the base of unique FBR invoice number and print the QR Code on receipt

Must perform closing on close of the day, week and month

Every adjustment, modification or cancellation must be recorded duly maintaining logs for each activity; and system events need to be recorded

Electronic invoicing software or POS shall be capable of generating and sending alert messages to the Board's action noticed in the system and keeping a log thereof

Our Views

It is pertinent to mention that originally FBR had issued SRO 1525 dated 10 November 2023 which introduced Rule 150Q of the rules. In terms of Rule 150Q of the rules, FBR had issued SRO 28 dated 10 January 2024 whereby foregoing integration was limited to only FMCG sectors. Such integration was applicable from 1 February 2024.

However, recently SRO 69 dated 29 January 2025 brought into place a new and overhauled text of Rule 150Q. The latest SRO 709 has been issued under such revamped Rule 150Q and broadly introduced 2 major changes, i.e., category of taxpayers to whom the rules would apply and date of application thereof. We understand since previous text of Rule 150Q has been substituted; its underlying SRO 28 has also been done away with. Accordingly, the previous requirements of integration which was only limited to FMCG sectors has also been withdrawn and extended to all categories of new category of taxpayers (corporate and non corporate) w.e.f. new deadlines, i.e., dates May 2025 and June 2025, as the case may be.

It may be noted that the foregoing issue needs to be addressed by FBR either by rescinding SRO 28 dated 10 January 2024 or issuing a clarification to this effect before the matter is taken to superior courts for litigation.

We understand that FBR had prescribed one week time for implementation of new scheme by the corporate sector without any consultation with stakeholders.

The apparent haste on the part of tax administration is also evident by the fact that the STGO(s) required to be issued to effect complete implementation of subject scheme, have also not been issued by FBR.

We, therefore, understand effective implementation of the new framework will not be possible unless all stakeholders are on board and all technical / legal glitches of the scheme have been satisfactorily removed.



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