Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue (Policy Wing)
*****

C.No. 3(7) ST&FE-POLICY/2026 **Islamabad, the 20th August, 2026**

Sales Tax General Order No. 19 / 2026 / IR policy

CORRIGENDUM

Subject: **SUBSTITUTION OF ANNEXURE-A TO SALES TAX GENERAL ORDER NO. 11 / 2026 / IR POLICY DATED 17-07-2026**

In continuation of Sales Tax General Order No. 11 / 2026 / IR Policy dated 17.07.2026, and in order to remove ambiguity and ensure uniform implementation of the provisions relating to Serial No. 65 of the Third Schedule to the Sales Tax Act, 1990, the Federal Board of Revenue hereby makes the following amendments in the aforesaid General Order:

(i) The existing "Annexure-A" appended to the aforesaid General Order shall stand withdrawn and substituted with the revised Annexure-A annexed to this Corrigendum;

(ii) The revised "Annexure-A" shall constitute an integral part of Sales Tax General Order No. 11 / 2026 / IR Policy and shall govern the levy, assessment and collection of sales tax in respect of supplies falling within the scope of Serial No. 65 of the Third Schedule to the Sales Tax Act, 1990;

(iii) All references in the aforesaid General Order to "Annexure-A" shall, henceforth, be construed as references to the revised "Annexure-A" annexed to this Corrigendum;

(iv) Except to the extent modified through this Corrigendum, all other provisions of Sales Tax General Order No. 11 / 2026 / IR Policy dated 17.07.2026 shall remain unchanged and shall continue to have full force and effect; and

(v) This Corrigendum shall take effect from 1st July, 2026 and shall be read as one with Sales Tax General Order No. 11 / 2026 / IR Policy dated 17.07.2026.

20-08-2026

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

“Annexure-A”

<table>
<tr><th>Sr. No.</th><th>Nature of Supply</th><th>Applicable Basis for Levy and Collection of Sales Tax</th></tr>
<tr><td>1</td><td>Supplies of footwear made by registered manufacturers through their own FBR digitally integrated and POS-compliant retail outlets.</td><td rowspan="5">In case of local supplies by the manufacturer, sales tax shall be charged on the value of supply as defined in section 2(46) of the Act. In the case of imports of goods specified under Serial No. 65 of the Third Schedule, sales tax is assessable and collectable on a value equal to one hundred and thirty per cent (130%) of the value determined under section 25 of the Customs Act, 1969 (IV of 1969), inclusive of the applicable customs duties and Federal Excise Duty.

Provided that such retailer shall pay tax on retail value of such goods.

Provided further that both the supplier and the retailer are digitally integrated with the FBR and are POS-compliant, and that both issue digital tax invoices.</td></tr>
<tr><td>2</td><td>Supplies made by importers to registered manufacturers or FBR digitally integrated and POS-compliant retailers.</td></tr>
<tr><td>3</td><td>Goods imported directly by FBR digitally integrated and POS-compliant retailers for subsequent supply to end consumers.</td></tr>
<tr><td>4</td><td>Supplies made by digitally integrated registered manufacturers or registered importers to registered corporate entities, Federal or Provincial Government departments, autonomous bodies or statutory bodies, as end-consumer for their own use.</td></tr>
<tr><td>5</td><td>Supplies made by a registered taxpayer manufacturing exclusively for an FBR digitally integrated and POS-compliant retailer.</td></tr>
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20-08-2026

Izhar Zuberi
Second Secretary (ST&FE-Policy)
Federal Board of Revenue
Islamabad