Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue
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C.No. 1(208) ST-L&P/2026/93231-R Islamabad, the 24th August, 2026

Sales Tax General Order No. 20 Of 2026 -- IR Operations

Subject: **Time-Bound Sales Tax Registration Of Low-Risk Applicants And Pre-Registration Certification Of Manufacturers by the Respective Trade Bodies.**

In exercise of the powers conferred under the Sales Tax Act, 1990 (the Act) and under Chapter-I of the Sales Tax Rules, 2006 (the Rules), the following instructions are hereby issued for ensuring expeditious, transparent and facilitative processing of applications for registration under the Act and Rules thereof:

1. The registration of persons liable to be registered for Sales Tax shall continue to be governed by the provisions of the Act and Chapter-I of the Rules.
2. Under Rule 5 of the Rules, an applicant is required to submit the prescribed application electronically along with the requisite information and documents, including bank account certificate, utility particulars and business premises photographs and, in the case of a manufacturer, photographs of machinery and industrial electricity/gas meter.
3. Rule 5 further provides that, in the case of a manufacturer, the Board may require pre-verification or post-verification or both, through field offices or a third party authorized by the Board.
4. Accordingly, the following procedure shall be adopted to ensure that legitimate and low-risk applicants are registered expeditiously while maintaining necessary safeguards against fraudulent or fictitious registrations.
   a) All applications for Sales Tax registration submitted through the computerized system/IRIS shall be processed strictly on a risk-based basis.
   b) Applications falling within the low-risk category, as determined through the prescribed computerized risk parameters, shall be processed on a priority and time-bound basis.
   c) Where a low-risk application is complete in all respects and the prescribed requirements have been fulfilled, the local registration office shall ensure that the application is processed and registration is granted without unnecessary delay and, as far as practicable, within three working days.
   d) No additional document or information shall be demanded from a low-risk applicant unless such document/information is:
      (i) Specifically required under the Sales Tax Act, 1990;
      (ii) Prescribed under the Sales Tax Rules, 2006;
      (iii) Required for verification of information furnished by the applicant; or
      (iv) Necessitated by a specific risk indicator generated through the computerized risk-management system.

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Second Secretary (ST-L&P)

e) Any application requiring further scrutiny shall be referred to the concerned officer with specific reasons recorded electronically, rather than keeping the application pending without assigning a reason.
f) Where an application is found to be incomplete or any prescribed document/information is missing, incorrect or insufficient, the applicant shall be intimated through the computerized system within seven days of submission of the application. The intimation shall clearly specify:
   (i) The document/information that is missing;
   (ii) The deficiency or discrepancy noticed;
   (iii) The manner in which the deficiency is required to be rectified; and
   (iv) The time allowed for compliance.

g) No general or vague objection shall be raised. Each objection shall be specific, relevant and traceable to the applicable statutory or regulatory requirement.
h) Once the applicant furnishes the required document(s)/information and the application becomes complete, the application shall be processed expeditiously without requiring the applicant to restart the registration process.
i) In order to facilitate expeditious registration of genuine manufacturing concerns, sectoral associations representing manufacturers of different sectors falls under purview of Federation of Chamber of Commerce and Industry **(FPCCI)** shall provide pre-registration certification regarding the credentials and existence of their member applicants.
j) The concerned sectoral association may certify, to the extent verifiable from its records, that:
   (i) The applicant is engaged or intends to engage in the relevant manufacturing activity;
   (ii) The business premises/factory stated by the applicant are identifiable;
   (iii) The applicant is a member of the association, where applicable;
   (iv) The nature of the proposed manufacturing activity corresponds with the sector represented by the association; and
   (v) The particulars furnished by the applicant to the association have been examined against the available record of the association.

k) The certificate to be furnished by applicant or concerned association and electronically transmitted to the concerned LRO along-with other documents.
l) The certification issued by a sectoral association shall be treated as a facilitative pre-registration verification assistance and shall not dispense with or substitute any statutory requirement prescribed under the Sales Tax Act, 1990 or the Sales Tax Rules, 2006.
m) The certification shall not confer any exemption, concession or immunity upon the applicant under the Sales Tax Act, 1990.
n) The concerned association shall be held responsible in case of any wrong information surfaced during physical verification by the LRO
o) The concerned LRO is obligate to conduct pre-physical verification in the cases of a manufacturer in accordance with Rule 5(5) of the Sales Tax Rules, 2006 within three working days
p) The outcome of verification shall be recorded electronically and the application shall thereafter be processed without avoidable delay.

Khalid Mehmood
Second Secretary (ST-LP)

q) The registration process shall remain risk-based. High-risk or suspicious applications may be subjected to enhanced scrutiny, including pre-verification, post-verification or other verification measures permissible under law.
r) The low-risk classification shall not prevent FBR from undertaking subsequent verification where information subsequently available indicates risk, non-existence, misrepresentation, fake documentation or any other irregularity.
s) Any subsequent verification shall be conducted in accordance with the provisions of the Sales Tax Act, 1990 and the Sales Tax Rules, 2006.

2. All Chief Commissioners Inland Revenue and Commissioners Inland Revenue shall ensure strict compliance with this General Order.

(Khalid Mehmood)
Second Secretary (ST-L&P)

Cc: -

(i) SA to Member (IR Ops), FBR, Islamabad
(ii) Director General (IT&DT), FBR, Islamabad
(iii) All Chief Commissioners-IR, LTOs/CTOs/RTOs.
(iv) Chief (TPS)/Webmaster, FBR, Islamabad for placing on web-portal
(v) The CEO PRAL, Islamabad.