

GOVERNMENT OF PAKSITAN
FEDERAL BOARD OF REVENUE
(REVENUE DIVISION)

Islamabad, the 6th September, 2011

NOTIFICATION
(SALES TAX & FEDERAL EXCISE)

S.R.O. 821(I)/2011.— In exercise of the powers conferred by first proviso to sub-section (1) of section 23 of the Sales Tax Act, 1990 read with sub-section (3) of section 18 of the Federal Excise Act, 2005, the Federal Board of Revenue is pleased to direct that in case of registered manufacturer, importers and exporters, making taxable or dutiable supplies to unregistered persons, shall issue an invoice containing “computerized National Identity Card number or National Tax Number” of such unregistered persons.

[C. No. 1/28-STB/2011]

(Khawar Khurshid Butt)
Additional Secretary