FBR Digital Invoicing Quick Reference

Pakistan: SRO 69(I)/2025 and SRO 709(I)/2025 in plain English. A free guide by Tax It (taxit.pk).

1. Who needs FBR digital invoicing?

Any business or person registered for sales tax in Pakistan who issues a B2B invoice to another registered company falls under FBR Digital Invoicing under SRO 69(I)/2025. The rules apply regardless of the size of the business or the industry.

- Manufacturers and importers selling to registered businesses
- Wholesalers, distributors and retailers serving registered buyers
- Service providers including consultants, software houses and freelancers invoicing Pakistani companies
- Textile mills, dyeing units and garment exporters under standard or zero-rated regimes
- Tier-1 retailers, supermarkets and chain stores covered by separate SROs

2. What goes on a compliant invoice?

Header fields (required)	Line item fields (per row, required)
Seller NTN or CNIC (7 or 13 digits)	HS Code (8 digits with dot, e.g. 0101.2100)
Seller name and address	Product or service description
Seller province code	Unit of measure from FBR reference list
Buyer NTN, CNIC or FTN	Quantity
Buyer name and address	Unit price in PKR
Buyer province and registration type	Sales tax rate and amount
Invoice number, date and type	Further tax 4% if buyer unregistered
Invoice reference number	FED if applicable, SRO schedule if applicable

After FBR accepts the submission, the response carries the 22-digit FBR Invoice Number, a verification code and a QR code URL. All three must appear on the printed or PDF invoice that you send to the buyer.

3. The FBR submission flow

Step	What happens
1	You issue a sales invoice in your billing system or in Tax It.
2	The system signs and POSTs the JSON payload to gw.fbr.gov.pk with your Bearer token.
3	FBR validates the buyer NTN/CNIC, HS code, tax math and SRO references.
4	FBR returns a 22-digit FBR Invoice Number plus a verification code and QR URL.
5	You print or PDF the invoice with the FBR number, the QR code, and the FBR logo. The buyer can scan the QR with

4. Penalty for non-compliance

Section 33 of the Sales Tax Act 1990 sets the base per-invoice penalty at PKR 10,000 or 100 percent of the tax involved, whichever is higher. The penalty stacks per invoice. For a business issuing 50 invoices a month without FBR submission, the exposure is at least PKR 500,000 per month plus the tax involved.

Repeated default also triggers suspension of the sales tax registration under Section 21A, which freezes the ability to claim input tax adjustments and import goods at reduced rates.

A personalised estimate is available at taxit.pk/penalty-calculator.

5. Quick FAQ

Q. Do I need FBR digital invoicing for B2C cash sales at a small shop?

A. No, the rules apply to B2B invoices issued to registered businesses. Tier-1 retailers have a separate POS integration regime under their own SROs.

Q. What if FBR is offline when I submit an invoice?

A. Automated retry up to 3 times with exponential backoff is standard. After that the invoice is marked Pending FBR and can be resubmitted manually. Tax It handles this automatically.

Q. How do I get a sandbox token to start testing?

A. Log in to iris.fbr.gov.pk, go to API Integration, request a sandbox token. PRAL approves IP whitelisting within 2 hours. After passing all 30 sandbox scenarios you can request a production token, valid 5 years.

Q. Do international clients need FBR digital invoicing?

A. No. Export invoices to clients outside Pakistan are out of scope. The rules apply only to invoices issued to Pakistani businesses.