

**Government of Pakistan**  
**Revenue Division**  
**Federal Board of Revenue**  
**Inland Revenue**

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C.No.1 (122) ST-L&P/2024/235732 - R

Islamabad, the 17<sup>th</sup> December, 2024

**Sales Tax General Order # 02 of 2024**

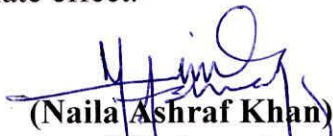
**Subject: FMCG SECTOR – Integration with FBR’s Digital Invoicing System**

The SRO 28(I)/2024 of the Sales Tax dated 10.01.2024 notified the registered persons pertaining to the value and supply chain of Fast-Moving Consumer Goods whereby every registered person notified is required to install electronic invoicing system as provided in Chapter XIV of the Sales Tax Rules, 2006.

2. In order to operationalize this important provision of law, a system-based approach has been adopted whereby the FMCG Manufacturers and Importers will be integrated with FBR Digital Invoicing System in the Phase-1, as per procedure laid down below:

- (i) A list of 107 identified FMCG manufacturers and importers, hereinafter referred to as the integrated supplier, as provided in Chapter XIV of the Sales Tax Rules, 2006, has been placed on FBR’s web portal at [www.fbr.gov.pk](http://www.fbr.gov.pk) requiring them to integrate with FBR’s digital invoicing system by 31<sup>st</sup> December, 2024.
- (ii) In case a notified integrated supplier claims to be a non- FMCG manufacturer or importer, and, therefore, not liable to integrate, it shall apply to the Commissioner-IR concerned for exclusion from the list and the Commissioner-IR shall issue the exclusion certificate as the case may be.
- (iii) The concerned Chief Commissioners-IR shall forward all the exclusion certificates issued by the Commissioners-IR to the IR Operations Wing, FBR.
- (iv) In order to facilitate the integration drive, the concerned Chief Commissioners-IR shall also notify dedicated focal persons who will work in liaison with PRAL to meet the assigned integration targets. The concerned Chief Commissioners-IR shall also furnish a weekly integration report to the IR Operations Wing.

3. This issues with the approval of the competent authority i.e. Member (IR-Operations), FBR, Islamabad and shall be applicable with immediate effect.

  
(Naila Ashraf Khan)  
Secretary (ST-Operations)

**Cc:**

- (i) SA to Chairman FBR
- (ii) SA to Member (IR Ops), FBR, Islamabad
- (iii) Member (IR-Policy), FBR, Islamabad
- (iv) DG (IT & DT), FBR, Islamabad
- (v) Chief Commissioners-IR, LTOs/MTO/CTOs/RTOs
- (vi) CEO, PRAL, Islamabad
- (vii) Webmaster FBR (HQ), Islamabad for uploading

S.No.	Tax Office	NTN	Business Name	Taxpayer Type	BUSINESS ACTIVITY	Sector
1	LTO LAHORE	0225862	NESTLE PAKISTAN LIMITED	COY	MANUFACTURER	Food
2	LTO LAHORE	0709120	COCA-COLA BEVERAGES PAKISTAN LIMITED	COY	MANUFACTURER	Beverages
3	LTO KARACHI	0912725	UNILEVER PAKISTAN LTD	COY	MANUFACTURER	FMCG
4	LTO KARACHI	2128133	DALDA FOODS LIMITED	COY	MANUFACTURER	Food
5	LTO LAHORE	0711631	PEPSI-COLA INTERNATIONAL (PVT) LTD	COY	MANUFACTURER	Beverages
6	LTO KARACHI	0710060	COLGATE-PALMOLIVE (PAKISTAN) LIMITES	COY	MANUFACTURER	FMCG
7	LTO KARACHI	0712331	TAPAL TEA (PVT) LTD.	COY	MANUFACTURER	Tea
8	LTO KARACHI	0698412	UNITY FOODS LIMITED	COY	MANUFACTURER	Food
9	LTO KARACHI	0804563	ISMAIL INDUSTRIES LIMITED	COY	MANUFACTURER	Food
10	LTO KARACHI	2285414	ENGRO FOOD LIMITED	COY	MANUFACTURER	Food
11	LTO KARACHI	3039736	ABUDAWOOD TRADING COMPANY PAKISTAN (PRIVATE) LIMI	COY	IMPORTER	FMCG
12	LTO KARACHI	0711734	PROCTER & GAMBLE PAKISTAN (PRIVATE) LIMITED	COY	MANUFACTURER	FMCG
13	LTO KARACHI	0700076	M/S PAKISTAN BEVERAGE LIMITED - QUETTA	COY	MANUFACTURER	Beverages
14	LTO KARACHI	0816613	NATIONAL FOODS LIMITED	COY	MANUFACTURER	Food
15	LTO MULTAN	0800582	AL-HILAL INDUSTRIES (PRIVATE) LIMITED	COY	MANUFACTURER	FMCG
16	LTO MULTAN	0479010	EASTERN PRODUCTS (PRIVATE) LIMITED.	COY	MANUFACTURER	Tea
17	LTO KARACHI	0819531	KFC	COY	MANUFACTURER	Food
18	LTO KARACHI	A072912	LIPTON PAKISTAN LIMITED	COY	MANUFACTURER	Tea
19	LTO KARACHI	1143539	UNILEVER PAKISTAN FOODS LIMITED	COY	MANUFACTURER	FMCG
20	LTO LAHORE	0710117	CORONET FOODS (PRIVATE) LIMITED	COY	MANUFACTURER	Food
21	LTO LAHORE	0305733	NAUBAHAR BOTTLING COMPANY (PRIVATE) LIMITED	COY	MANUFACTURER	Beverages
22	LTO LAHORE	2389374	ALMOIZ INDUSTRIES LIMITED	COY	MANUFACTURER	Food
23	LTO KARACHI	0710330	ENGLISH BISCUIT MANUFACTURERS (PRIVATE) LIMITED	COY	MANUFACTURER	Food
24	LTO KARACHI	0823778	RECKITT BENCKISER PAKISTAN LIMITED	COY	MANUFACTURER	FMCG
25	LTO KARACHI	2739960	SHAN FOODS (PRIVATE) LIMITED	COY	MANUFACTURER	Food
26	LTO KARACHI	0710106	CONTINENTAL BISCUITS LIMITED	COY	MANUFACTURER	Food
27	LTO LAHORE	1207069	HALEEB FOODS LIMITED	COY	MANUFACTURER	Food
28	LTO LAHORE	8978918	LOTTE AKHTAR BEVERAGES (PRIVATE) LIMITED	COY	MANUFACTURER	Beverages
29	LTO MULTAN	7342134	VOLKA FOOD INTERNATIONAL LIMITED (FLOUR MILLS)	COY	MANUFACTURER	Food
30	LTO KARACHI	0711108	MATCO RICE PROCESSING (PVT) LTD	COY	MANUFACTURER	Food
31	LTO LAHORE	1259472	SHAKARGANJ FOOD PRODUCTS LIMITED	COY	MANUFACTURER	Food
32	LTO LAHORE	0224152	THE COCA-COLA EXPORT CORPORATION	COY	MANUFACTURER	Beverages
33	LTO MULTAN	0818968	SHAMIM & COMPANY (PVT) LTD	COY	MANUFACTURER	Beverages
34	LTO KARACHI	1758043	MONDELEZ PAKISTAN LIMITED	COY	MANUFACTURER	Food
35	LTO ISLAMABAD	0786909	MURREE BREWERY COMPANY LIMITED	COY	MANUFACTURER	Beverages
36	LTO ISLAMABAD	0656921	HAIKRI BEVERAGES (PVT.) LIMITED	COY	MANUFACTURER	Beverages
37	LTO LAHORE	1410123	QARSHI INDUSTRIES PVT. LTD	COY	MANUFACTURER	FMCG
38	LTO KARACHI	0231228	HILAL CONFECTIONERY (PVT)LTD	COY	MANUFACTURER	Food
39	LTO KARACHI	3359771	MEHRAN PROGRESSIVE DISTRIBUTERS (PRIVATE) LIMITED	COY	IMPORTER	FMCG
40	LTO KARACHI	7246587	ANA & BATLA INDUSTRIES (PVT.) LIMITED	COY	MANUFACTURER	FMCG
41	RTO PESHAWAR	0814625	NORTHERN BOTTLING CO. (PVT) LTD	COY	MANUFACTURER	Beverages
42	LTO KARACHI	0710929	KOHINOOR SOAP & DETERGENTS (PVT) LTD BRANCH 4	COY	MANUFACTURER	FMCG
43	LTO KARACHI	3369606	NPD PVT LTD	COY	IMPORTER	FMCG
44	LTO LAHORE	0786271	FAUJI FOODS LIMITED	COY	MANUFACTURER	Food
45	LTO LAHORE	0683798	M/S CITROPAK LIMITED (OLD CARGILL PAKISTAN CIRTUS LTD	COY	MANUFACTURER	Beverages
46	LTO KARACHI	3367599	BOLAN PROGRESSIVE DISTRIBUTORS (PRIVATE) LIMITED	COY	IMPORTER	FMCG
47	RTO SUKKUR	0495668	WARE HOUSE	COY	MANUFACTURER	Beverages
48	LTO KARACHI	1331830	PAKOLA PRODUCTS LIMITED	COY	MANUFACTURER	Beverages
49	LTO LAHORE	7533761	HAYAT KIMYA PAKISTAN (PRIVATE) LIMITED	COY	MANUFACTURER	FMCG
50	LTO LAHORE	2551646	FIRST TREET MANUFACTURING MODARABA BATTERY	COY	MANUFACTURER	FMCG
51	LTO LAHORE	0801333	SHEZAN INTERNATIONAL LIMITED	COY	MANUFACTURER	Food
52	LTO MULTAN	7190560	HISUN (PVT.) LIMITED	COY	MANUFACTURER	FMCG
53	LTO KARACHI	2681334	SHANGRILA (PVT) LTD	COY	MANUFACTURER	Food
54	RTO HYDERABAD	0711686	POPULAR FOOD INDUSTRIES LIMITED	COY	MANUFACTURER	Food
55	LTO KARACHI	1691728	AGAR INTERNATIONAL (PRIVATE) LIMITED	COY	IMPORTER	Food
56	LTO MULTAN	0659958	AZHAR CORPORATION PVT LTD	COY	MANUFACTURER	FMCG
57	MTO KARACHI	3797847	GREENMAX (PVT) LTD	COY	IMPORTER	FMCG
58	LTO LAHORE	3913864	BIG BIRD FOODS LIMITED	COY	MANUFACTURER	Food
59	LTO KARACHI	2464166	CONVENIENCE FOOD INDUSTRIES (PRIVATE) LIMITED	COY	MANUFACTURER	Food
60	LTO LAHORE	4346117	MEZAN BEVERAGES PVT LIMITED	COY	MANUFACTURER	Beverages
61	LTO KARACHI	0712698	ZIL LIMITED	COY	MANUFACTURER	FMCG
62	MTO KARACHI	6425715	FINE DAILY (PRIVATE) LIMITED	COY	MANUFACTURER	FMCG
63	RTO HYDERABAD	0804422	M/S POPULAR JUICE INDUSTRIES (PVT) LTD	COY	MANUFACTURER	Beverages
64	LTO KARACHI	0712455	SHIELD CORPORATION LIMITED	COY	MANUFACTURER	FMCG
65	LTO LAHORE	0786798	TRIPPLE EM (PRIVATE) LIMITED	COY	MANUFACTURER	Food
66	LTO KARACHI	4339016	MEZAN TEA (PVT) LIMITED	COY	MANUFACTURER	Tea
67	LTO KARACHI	0816270	GILLETTE PAKISTAN LIMITED	COY	IMPORTER	FMCG
68	CTO LAHORE	0786106	PAKISTAN FRUIT JUICE CO. (PVT) LTD	COY	MANUFACTURER	Beverages
69	LTO LAHORE	0786070	SUFI SOAP & CHMICAL INDUSTRIES (PVT) LTD	COY	MANUFACTURER	FMCG
70	LTO KARACHI	2123319	SHAHI ENTERPRISES (PRIVATE) LIMITED	COY	MANUFACTURER	Food
71	LTO ISLAMABAD	1005473	KITCHEN CUISINE (PRIVATE) LIMITED	COY	IMPORTER	Food

72	LTO MULTAN	4098738	GHOURI TOWN	COY	MANUFACTURER	Food
73	LTO MULTAN	4052683	CLEANING SOLUTIONS (PVT.) LIMITED	COY	IMPORTER	FMCG
74	LTO LAHORE	0225837	MITCHELL'S FRUIT FARMS LIMITED	COY	MANUFACTURER	Food
75	LTO LAHORE	3582313	M/S ISLAM SOAP INDUSTRIES (PVT.) LIMITED	COY	MANUFACTURER	FMCG
76	MTO KARACHI	3183743	WINNER FOODS (PRIVATE) LIMITED	COY	MANUFACTURER	Food
77	MTO KARACHI	2631418	ASIAN CONSUMER CARE PAKISTAN (PRIVATE) LIMITED	COY	MANUFACTURER	FMCG
78	LTO KARACHI	0704016	AHMED FOODS (PVT) LTD	COY	MANUFACTURER	Food
79	RTO QUETTA	A084827	ALTAYYAB BEAUTY (PRIVATE) LIMITED	COY	MANUFACTURER	FMCG
80	LTO MULTAN	8927930	PARACHA SOAP & CHEMICAL INDUSTRIES (PVT) LIMITED	COY	MANUFACTURER	FMCG
81	LTO ISLAMABAD	3156471	BEVERAGE PLUS (PVT) LIMITED	COY	MANUFACTURER	Beverages
82	LTO KARACHI	1216931	GAMALUX OLEOCHEMICALS PVT LTD	COY	MANUFACTURER	FMCG
83	LTO KARACHI	8240932	METRO AGARBATTI COMPANY (PRIVATE) LIMITED	COY	MANUFACTURER	FMCG
84	CTO LAHORE	1749175	PREMIER INDUSTRIAL CHEMICAL	COY	MANUFACTURER	FMCG
85	LTO KARACHI	7101519	THE LOOKS (PVT.) LIMITED	COY	MANUFACTURER	FMCG
86	LTO KARACHI	4288089	FOOD CORP PRIVATE LIMITED	COY	IMPORTER	Food
87	LTO MULTAN	3353085	VITAL SOAP & CHEMICALS (PRIVATE) LIMITED	COY	MANUFACTURER	FMCG
88	LTO LAHORE	2506537	M/S FOUR STAR (PVT) LTD.	COY	IMPORTER	Food
89	LTO KARACHI	2838636	PARAZELUS PAKISTAN (PVT) LTD	COY	IMPORTER	FMCG
90	CTO LAHORE	7137020	GOLDEN PEARL COSMETICS (PVT.) LIMITED	COY	MANUFACTURER	FMCG
91	LTO KARACHI	0913140	NAURUS (PVT.) LIMITED	COY	MANUFACTURER	FMCG
92	LTO KARACHI	1141810	VENUS PAKISTAN LIMITED	COY	MANUFACTURER	Food
93	MTO KARACHI	8074015	SG1888 (PRIVATE) LIMITED	COY	MANUFACTURER	FMCG
94	LTO LAHORE	0288106	SRC (PVT) LTD	COY	MANUFACTURER	FMCG
95	CTO KARACHI	8253013	BAGALLERY (PRIVATE) LIMITED	COY	IMPORTER	FMCG
96	MTO KARACHI	0711513	PAKISTAN DAIRY PRODUCTS (PRIVATE) LIMITED	COY	IMPORTER	Food
97	MTO KARACHI	7409330	AHG FLAVOURS (PVT.) LIMITED	COY	IMPORTER	Food
98	MTO KARACHI	0676341	PROGRESSIVE TRADERS (PVT.) LTD.	COY	IMPORTER	FMCG
99	MTO KARACHI	2738428	POWER PLUS COAMPANY	COY	MANUFACTURER	FMCG
100	CTO LAHORE	0786151	ALLIED MARKETING (PRIVATE) LIMITED	COY	IMPORTER	FMCG
101	MTO KARACHI	4099026	K.S. SULEMANJI ESMALJI & SONS (PRIVATE) LTD.	COY	MANUFACTURER	Food
102	CTO LAHORE	5060740	BEIERSDORF PAKISTAN (PRIVATE) LIMITED	COY	IMPORTER	FMCG
103	LTO KARACHI	0711130	MEHRAN BOTTLERS (PVT) LTD	COY	MANUFACTURER	Beverages
104	MTO KARACHI	6411398	ALPHA TEA (PRIVATE) LIMITED	COY	MANUFACTURER	Tea
105	LTO LAHORE	7217142	SHAN DISTRIBUTION SERVICES (PVT.) LIMITED	COY	IMPORTER	Food
106	MTO KARACHI	7999311	ITT FOODS (SMC-PRIVATE) LIMITED	COY	MANUFACTURER	Food
107	LTO MULTAN	1451959	COSLAB (PRIVATE) LIMITED	COY	MANUFACTURER	FMCG