

From: **Asif Siddiq Kasbati** <asif.s.kasbati@professional-excellence.com>

Date: Sat, Aug 16, 2025 at 4:58 PM

Subject: TLQC3237= FST Rules: Online Marketplace payment through Intermediary & courier WHT Rules SRO 1429

## **530+ Taxes & Levies Quick Commentary - TLQC 3237**

### **A. Background (BG)**

1. This refers to the related Important TLQCs **in trail, blue, italic and double Line** (a) 3230 of 7.8.25 about FST & FED amendments Explanatory Circular 2 with Content (b) 3183 of 30.6.25 about Budget 2025-26: Finance Act - Gazette version (c) 3205 of 16.7.25 about Special Discount on Six Finance Acts 2 Days Workshop

2. We also refer to several Other TLQC including (a) 3196 of 12.7.25 Budget 2025-26: Yousuf Adil Comments on Finance Act (b) 3194 of 10.7.25 about Budget 2025-26: KPMG Comments on Finance Act (c) 3182 of 28.6.25 about Budget 2025-26: AFF Comments on Finance Act

### **B. Updated Commentary**

Further to KQU 3499 of 5.8.25, **being an important matter**, we would inform you about [SRO 1429\(I\)/2025 - Withholding Obligation for Online Marketplace, Payment Intermediary and Courier through Digitally Ordered Goods \(Attachment 3237.1\)](#) in the ensuing paragraph, with emphasis in **bold & Underline** for quick reading

In exercise of the powers conferred by section 50 read with sub-section (1) of section 26 of the Sales Tax Act, 1990, the FBR has directed that the following further amendments be made in the Sales Tax Rules, 2006, namely:-

**(i) after Rule 150ZZL, the following new Chapter is inserted, namely:-**

#### **"CHAPTER XIV-E WITHHOLDING OBLIGATION FOR ONLINE MARKETPLACE, PAYMENT INTERMEDIARY AND COURTER THROUGH DIGITALLY ORDERED GOODS**

**150ZZM. Application.-** (1) This chapter shall apply to taxable goods which are digitally ordered through online marketplace. website or similar applications.

(2) This chapter shall also apply to payment intermediary and courier. if payment is made online or Cash on Delivery (CoD) as the case may be, against digitally ordered supplies.

**150ZZN, Responsibility of Online marketplace, Payment intermediary and Courier. -** (1) The payment intermediary or courier, as the case may be, intending to settle payment of digitally

ordered taxable goods, shall deduct an amount of sales tax as specified in the Eleventh Schedule to the Act and make payment of the balance amount to the supplier or vendor.

(2) In case the withholding agent is a payment intermediary, it shall deposit the withheld amount of sales tax and file monthly statement summarizing all the particulars of the supplier or vendor and supplies made in the month against digitally ordered goods, as set out in STR-35 electronically for each month by the 10th of the following month and deposit the amount deducted at source.

(3) In case the withholding agent is a courier, it shall deposit the withheld amount of sales tax and file monthly statement summarizing all the particulars of the supplier or vendor and supplies made in the month against digitally ordered goods, as set out in STR-36 electronically for each month by the 10th of the following month and deposit the amount deducted at source.

(4) In case of supplies made against the digitally ordered taxable supplies through online marketplace, the marketplace in Pakistan shall file monthly statement indicating the supplier-wise orders processed and taxable goods delivered in the month against digitally ordered goods. as set out in STR-34 electronically for each month by the 10th of the following month:

(5) In case Online Market Place (OMP) is also providing Courier services it shall also file a statement required to be filed by couriers as specified in sub-rule (3).

(6) Payment intermediary and courier shall issue a certificate showing deduction of sales tax to the supplier or vendor by the withholding agent duly specifying the name and registration number of the supplier, description of digitally ordered goods and the amount of sales tax deducted and paid."; and

**(ii) after form STR-33, the following new forms shall be added. namely:-**

**MONTHLY STATEMENT BY ONLINE MARKETPLACE AGAINST  
DIGITALLY ORDERED GOODS**

**Particulars of Online Marketplace**

NTN/ \_\_\_\_\_ STRN \_\_\_\_\_ Name \_\_\_\_\_  
Telephone: \_\_\_\_\_ E-Mail \_\_\_\_\_  
\_\_\_\_\_

**Details of supplier-wise transaction during the Month**

Sr	Date dd/mm/yyyy	Particulars of suppliers from whom Sales tax Withheld	Particulars of Payments Made
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		CNIC/ NTN/ STRN	Name	Address	Aggregate Monthly Amount of Sales by Supplier	Aggregate Monthly Amount Deposited in Seller's Bank Account	Amount of tax Deducted during the month	
							By courier	By Payment intermediary
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TOTAL								

Verification	I holder of NTN _____, in my capacity as _____ do hereby solemnly declare that to the best of my knowledge and belief the information given in this Monthly Statement is correct, complete and in accordance with the provisions of the Sales Tax Act, 1990 and Sales Tax Rules, 2006 and notifications issued thereunder.
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Date  
(dd/mm/yyyy)

Stamp

Signature

### MONTHLY STATEMENT BY PAYMENT INTERMEDIARY AGAINST DIGITALLY ORDERED GOODS

#### Particulars of Withholding Agent

NTN/ STRN \_\_\_\_\_

Name \_\_\_\_\_

Telephone: \_\_\_\_\_

E-Mail \_\_\_\_\_

#### Details of supplier-wise amount withheld during the Month

Sr	Date dd/mm/yyyy	Particulars of supplier from whom Sales tax Withheld	Particulars of Payments Made	Particulars of Tax
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		CNIC/ NTN/ STRN	Name	Address	Invoice Number	Invoice Value	Payment received through Payment Intermediary	Amount of Tax Deducted	Amount of Tax Deposited
<b>TOTAL</b>									

Verification	I holder of NTN _____, in my capacity as _____ do hereby declare that to the best of my knowledge and belief the information given in this Monthly Statement is correct, complete and in accordance with the provisions of the Sales Tax Act, 1990 and Sales Tax Ordinance 2006 and notifications issued thereunder.
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Date  
(dd/mm/yyyy)

Stamp

Signature

### MONTHLY STATEMENT BY COURIER AGAINST DIGITALLY ORDERED GOODS

#### Particulars of Withholding Agent

NTN/ STRN \_\_\_\_\_

Name

Telephone: \_\_\_\_\_

E-Mail

#### Details of supplier-wise amount withheld during the Month

Sr.		Particulars of supplier from whom Sales tax Withheld	Particulars of P
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	Date of Payment dd/mm/ yyyy	CNIC/ NTN/ STRN	Name	Address	invoice Number	invoice Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>TOTAL</b>						

Verification	I holder of NTN _____, in my capacity as _____ do hereby so that to the best of my knowledge and belief the information given in this Monthly Statement is correct and in accordance with the provisions of the Sales Tax Act, 1990 and Sales Tax Rules, 2006 and issued thereunder.
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Date  
(dd/mm/yyyy)

Stamp

Signature

### C. Further Details & Services

Should you require any clarification or explanations in respect of the above or otherwise, or require Income Tax, Federal & Provincial Sales Tax or Withholding Tax Statement, Advisory, Return Filing or Review services, please feel free to email Mr Amsal at [amsal@kasbati.co](mailto:amsal@kasbati.co) with CC to [info.kasbati@professional-excellence.com](mailto:info.kasbati@professional-excellence.com), [asif.s.kasbati@professional-excellence.com](mailto:asif.s.kasbati@professional-excellence.com).

Best regards for Here & Hereafter

Asif S Kasbati (FCA, FCMA & LLB)

**Managing Partner**

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From: **Asif Siddiq Kasbati** <[asif.s.kasbati@professional-excellence.com](mailto:asif.s.kasbati@professional-excellence.com)>

Date: Thu, Aug 7, 2025 at 12:05 AM

Subject: TLQC3230= FST & FED amendments Explanatory Circular 2 with Content

#### **A. Background (BG)**

1. This refers to the related Important TLQCs **in trail, blue, italic and double Line** (a) 3215 of 24.7.25 about Updated Federal Excise Act, 2005 - UA version & KC Recommendations (b) 3212 of 22.7.25 about Updated Sales Tax Act – UA version & KC Recommendations (c) 3208 of 21.7.25 about Budget 2025-26: KPMG Brief on 4 Provinces Tax Laws on Finance Acts

2. We also refer to several Other TLQC including (a) 3196 of 12.7.25 Budget 2025-26: Yousuf Adil Comments on Finance Act (b) 3194 of 10.7.25 about Budget 2025-26: KPMG Comments on Finance Act (c) 3185 of 4.7.25 about Punjab Budget 2025-26: Finance Act Gazette version

#### **B. Updated Commentary**

Further to KQU 3496 of 4.8.25, **being an important matter**, we would inform you about GOP, FBR Circular No. 02 of 2025-26 (Sales Tax and Federal Excise) Finance Act, 2025 - Explanation regarding important Amendments made in Sales Tax Act, 1990 and Federal Excise Act, 2005 dated 28.25\* (Attachment 3230.1) consisting of 13 pages. If your Goodself has a short time, then at least have a look at the below content table.

<b>S No.</b>	<b>Content</b>	<b>Page No.</b>
<b>Sales Tax</b>		
1	Insertion of Definition of "abettor"	1
2	insertion of Definition of 'Carso Tracking System' and 'e-bilty'	1
3	Legislative Measures to capture E-commerce/supply of Digitally ordered taxable Goods	1
4	Fixation of maximum chilling charges and minimum value of imported Third Schedule goods	3

5	<i>Rationalizing the scopes of 'tax fraud'</i>	3
6	<i>Omission of Proviso to sub-section (7) of section 3</i>	4
7	<i>Omission of Proviso to sub-section (9A) of section 3</i>	4
8	<i>Restriction of input tax based on Compliance Risk Management</i>	4
9	<i>Best judgement assessment of wholesalers based on Income Tax Withholding data</i>	4
10	<i>Separation of criminal and civil liability</i>	4
11	<i>Compulsory registration of persons liable to be registered</i>	4
12	<i>introduction of new enforcement measures</i>	5
13	<i>Rationalizing the process of suspension of registration</i>	5
14	<i>Rationalizing the process of suspension of registration</i>	5
15	<i>integration of Electronic Invoices</i>	6
16	<i>Conditional revision of sales tax return</i>	6
17	<i>Appointment of experts and auditors</i>	6
18	<i>Amendments in section 33</i>	6
19	<i>Powers of Civil Court</i>	7
20	<i>Power to inquire and investigate sales tax frauds and procedure for arrest</i>	7
21	<i>information from ISPs Telcos and PTA</i>	8
22	<i>Streamlining of section 40C</i>	9

23	<i>Improving appellate process</i>	9
24	<i>Limiting the reference to High Court to the questions of law</i>	9
25	<i>Enabling Provision to provide access of data to auditors</i>	9
26	<i>Reference of audit firm to Audit Oversight Board</i>	10
27	<i>Limiting input adjustment - A flexible approach</i>	10
28	<i>Addition of New teams in Third Schedule for Charging Sales Tax on Retail Price</i>	10
29	<i>Gradual withdrawal of Exemption on Import and Supplies for erstwhile FATA/PATA</i>	10
30	<i>Withdrawal of exemption on Import of Solar Panels and allied parts</i>	11
31	<i>Simplifying exemption on import of drugs namely Cystagon, Cystagon drops and Tridentine capsules</i>	11
32	<i>Withdrawal of exemption on local supply of imported scrap</i>	11

### ***Federal Excise Duty***

<b><i>S No.</i></b>	<b><i>Content</i></b>	<b><i>Page No.</i></b>
1	<i>Liability to pay duty</i>	11
2	<i>Power to seize and confiscate counterfeit cigarettes, beverages or goods</i>	11
3	<i>Assistance in seizure and confiscation of dutiable goods</i>	12
4	<i>Improving the appellate process</i>	12
5	<i>Limiting the reference to High Court to the questions of law</i>	12
6	<i>Levy of FED on Day Old Chick (DOC)</i>	12



7	Withdrawal of FED on allotment or transfer of immovable property	13
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### **C. Further Details & Services**

Should you require any clarification or explanations in respect of the above or otherwise, or require Income Tax, Federal & Provincial Sales Tax or Withholding Tax Statement, Advisory, Return Filing or Review services, please feel free to email Mr Amsal at [amsal@kasbati.co](mailto:amsal@kasbati.co) with CC to [info.kasbati@professional-excellence.com](mailto:info.kasbati@professional-excellence.com), [asif.s.kasbati@professional-excellence.com](mailto:asif.s.kasbati@professional-excellence.com).

Best regards for Here & Hereafter  
Asif S Kasbati (FCA, FCMA & LLB)

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**q Kasbati** <[asif.s.kasbati@professional-excellence.com](mailto:asif.s.kasbati@professional-excellence.com)>

Date: Mon, Jun 30, 2025 at 7:58 PM

Subject: TLQC3183= Budget 2025-26: Finance Act - Gazette version

#### **A. Background (BG)**

1. This refers to the related Important TLQCs **in trail, blue, italic and double Line (a) 3180 of 28.6.25 about Budget 2025-26: Finance Act passed by NA (Unauthentic Version) (b) 3179 of 27.6.25 about Budget 2025-26: Amendments in the Finance Bill moved by FN in NA**
2. We also refer to several Other TLQC including (a) 3178 of 27.6.25 about Budget 2025-26: Anomalies Committee (Business) Meeting Minutes (b) 3176 of 24.6.25 about Budget 2025-26 Report of NA Standing Committee on Finance & Revenue (c) 3177 of 27.6.25 about Important In-depth Study Six Finance Acts' 325+ Changes Workshop

#### **B. Updated Commentary**

Further to KQU 3438 of 28.6.25, **being an important matter**, we would inform you about Finance Act, 2025 Gazetted Version (Attachment 3183.1)

2. The Finance Act consists of 291 pages, passed by the National Assembly and received assent of the President on Friday 27.6.25 and published in the Gazette on Sunday 29.6.25.
3. Hence, this is the most authentic version. Those roaming around via various Whats apps, since a few days and even our TLQC 3180 of 28.6.25 be ignored.
4. Before relying on certain other entities and taking decisions, the Gazette version be seen or attend the below Workshop.
5. Owing to several changes via Six Finance Bills, Amendment Resolution and several Other related documents are covered in QC, we have planned Important **In-depth Study Six Finance**

*Acts' 325+ Changes Workshop on 9th & 10th July 2025, the details thereof have been sent separately via TLQC 3177 sent on 27.6.25. Please register urgently due to limited seats.*

***C. Further Details & Services***

*Should you require any clarification or explanations in respect of the above or otherwise, or require Income Tax, Federal & Provincial Sales Tax or Withholding Tax Statement, Advisory, Return Filing or Review services, please feel free to email Mr Amsal at [amsal@kasbati.co](mailto:amsal@kasbati.co) with CC to [info.kasbati@professional-excellence.com](mailto:info.kasbati@professional-excellence.com), [asif.s.kasbati@professional-excellence.com](mailto:asif.s.kasbati@professional-excellence.com).*

*Best regards for Here & Hereafter  
Asif S Kasbati (FCA, FCMA & LLB)*