Digi Invoice Pro

# Digi Invoice Pro Guide

## A Practical Guide to Digital Invoicing and Sales Tax Compliance in Pakistan

Digital Invoicing • FBR Integration • Tax Compliance • Invoice Submission • Record Keeping




Created by: StellarStack Team

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ABOUT THE AUTHOR

# Amish Maqbool Khan

Amish Maqbool Khan is the author of this practical guide to **Digi Invoice Pro**, created to help Pakistani businesses better understand digital invoicing, FBR integration, and digital tax compliance.

With a focus on making complex processes easier to understand, this guide brings together essential information about electronic invoices, invoice requirements, tax information, FBR submission, licensed integrators, invoice corrections, record keeping, and other important aspects of digital invoicing.

The goal of this guide is to provide businesses with clear, practical, and easy-to-follow information so they can better understand the digital invoicing process and prepare for the requirements that apply to their business.

This guide has been developed as an educational resource based on relevant FBR rules, notifications, orders, technical documentation, and publicly available guidance. Readers are encouraged to consult the latest official FBR resources for current requirements and regulatory updates.

Amish Maqbool Khan

**Amish Maqbool Khan**

CEO & Founder at StellarStack

Digi Invoice Pro

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**Disclaimer**
Understand this guide's scope, limitations, and intended use.

# Introduction to Digi Invoice Pro

# The Shift Toward Digital Invoicing

Pakistan's tax administration is moving toward greater digitalization of sales tax invoicing and reporting.

Digi Invoice Pro supports notified registered persons in integrating their electronic invoicing systems with FBR's computerized system and issuing digital invoices according to applicable legal and technical requirements.

The purpose of digital invoicing is to create a structured, electronically transmitted record of transactions while improving transparency, reporting, validation, and record management.

Under the applicable framework, electronic invoicing is mandatory for corporate and non-corporate registered persons covered by FBR's requirements.

### This Guide Explains

This guide provides a practical overview of:

- Electronic invoicing with Digi Invoice Pro
- FBR integration
- Licensed integrators
- Invoice requirements
- Product and tax information
- Invoice submission and responses
- Invoice corrections and cancellations
- Credit and debit notes
- Electronic record keeping
- Audit and data access
- Common invoicing mistakes
- Frequently asked questions

### Important

This guide is for educational purposes and should be read alongside the latest Sales Tax Act, Sales Tax Rules, FBR notifications, orders, and technical documentation. Always consult official FBR resources for current requirements.

# What Is an Electronic Invoice?

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# A Structured Digital Tax Invoice

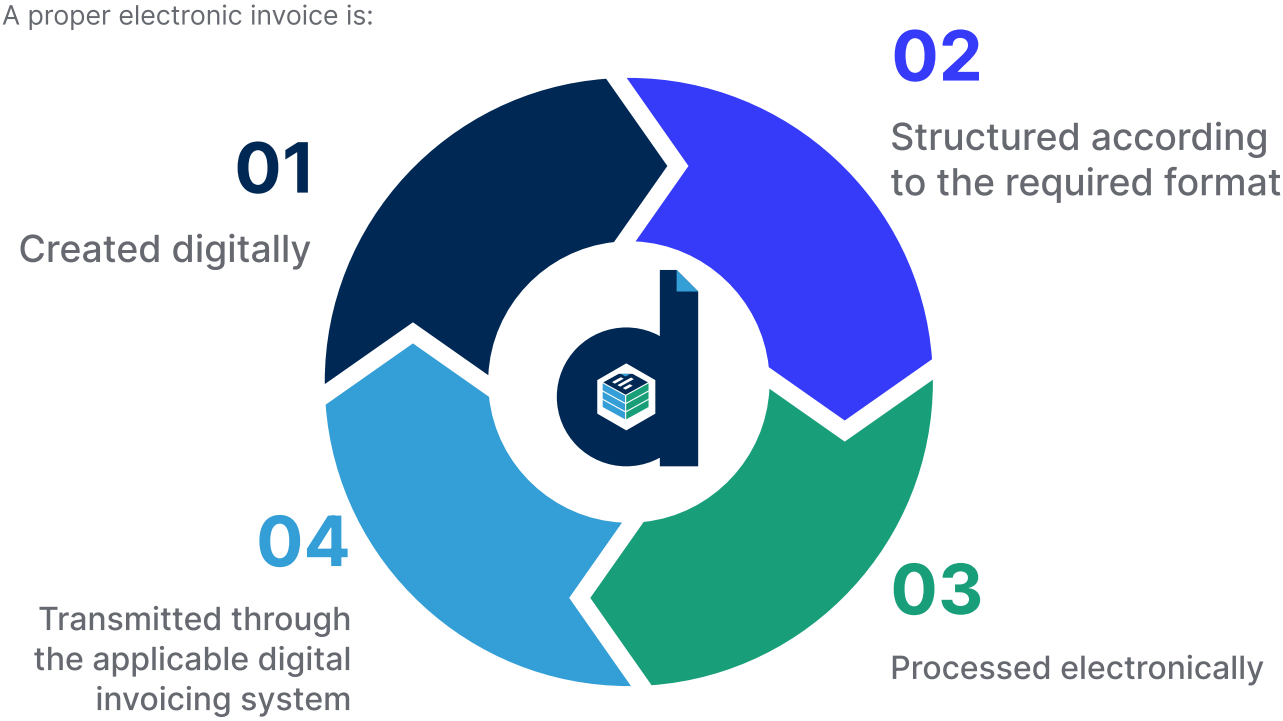
Digi Invoice Pro helps businesses create and manage digital tax invoices in a structured electronic format.

It is important to understand that **a scanned or copied paper invoice is not automatically an electronic invoice.**

Under FBR's guidance, simply scanning or copying a paper invoice into digital form does not qualify it as an electronic invoice.

### Electronic Invoice

A proper electronic invoice is:




### Not Simply a PDF

A PDF copy of a traditional paper invoice is not necessarily a structured electronic invoice.
The key difference is the **structured transaction data** used for digital processing, not merely the invoice's visual appearance.

# How Does Digital Invoicing Work?

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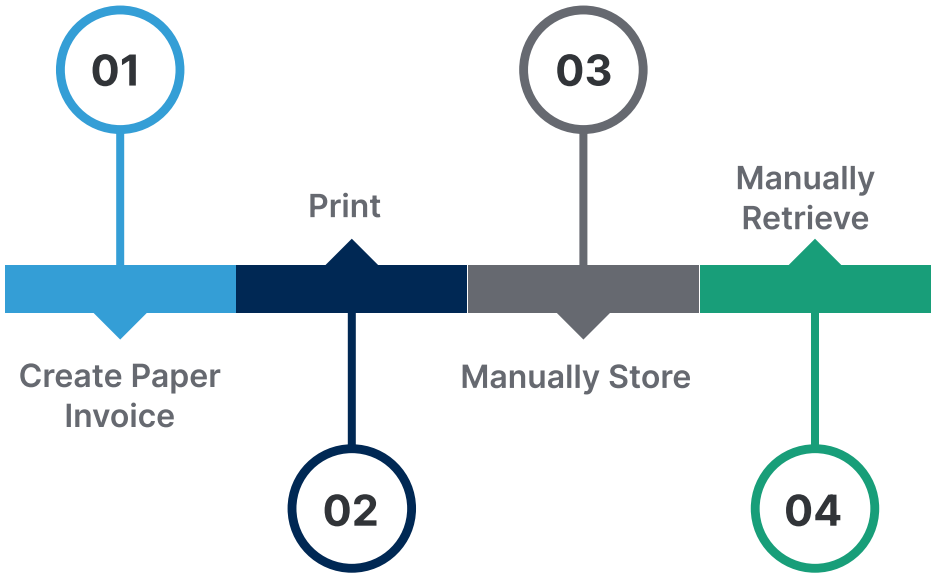
# From Manual Invoices to a Digital Process

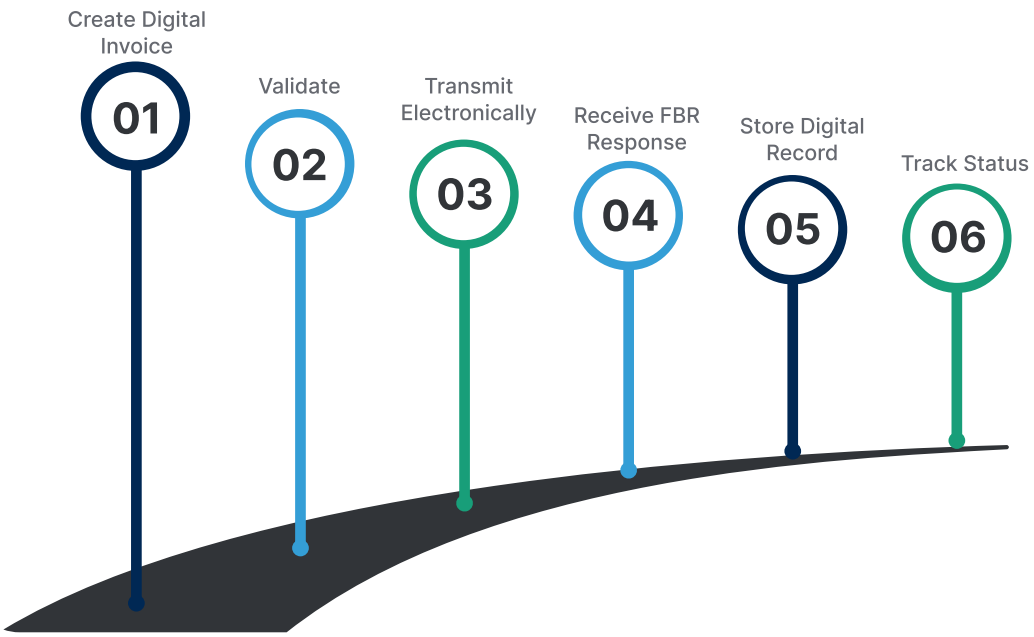
Digi Invoice Pro helps businesses create and manage invoices, credit notes, and debit notes in structured electronic form.

Under the applicable FBR framework, invoicing systems integrate with FBR's computerized system for electronic invoice transmission and reporting.

### Traditional Process




### Digital Process



# Who Is Required to Integrate?

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# Understanding Applicability

FBR's electronic invoicing requirements apply to registered persons covered under the relevant rules and notifications, including S.R.O. 709(I)/2025 dated 22 April 2025.

FBR has also issued subsequent orders and notifications regarding implementation and integration. Businesses should consult the latest official guidance to confirm the requirements applicable to them.

**Businesses should therefore determine their obligations based on:**

- Registration status
- Sales tax registration
- Business activity
- Applicable FBR notifications
- Integration requirements
- Any applicable extensions or exemptions

## Important

Do not rely solely on your business category.
***Check the latest applicable FBR notifications and orders to confirm your requirements.***

# Digital Invoicing Framework



# The Regulatory Foundation

Digi Invoice Pro supports digital invoicing processes guided by Pakistan's Sales Tax Act, Sales Tax Rules, and relevant FBR notifications, orders, and technical requirements.

**Official FBR Digital Invoicing Resources Include:**

- Legal provisions
- Digital invoicing rules
- Integration requirements
- Extension information
- Technical assistance
- API documentation
- User manuals
- Licensed integrator information
- Frequently asked questions

## The Core Principle

Digi Invoice Pro helps businesses manage digital invoices and supports integration with FBR's computerized system through the prescribed mechanism, where applicable.

# How Digital Invoicing Works



# The Digital Invoice Lifecycle

Digi Invoice Pro supports the digital invoicing workflow, from invoice creation to FBR submission and response tracking, in six stages.

**01**

### Prepare

Enter the required business, buyer, product and transaction information.

**02**

### Validate

Check required fields, product classifications, tax information and transaction details.

**03**

### Generate

Generate the structured electronic sales tax invoice.

**04**

### Transmit

Transmit the invoice electronically to FBR's computerized system through the applicable integration.

**05**

### Receive Response

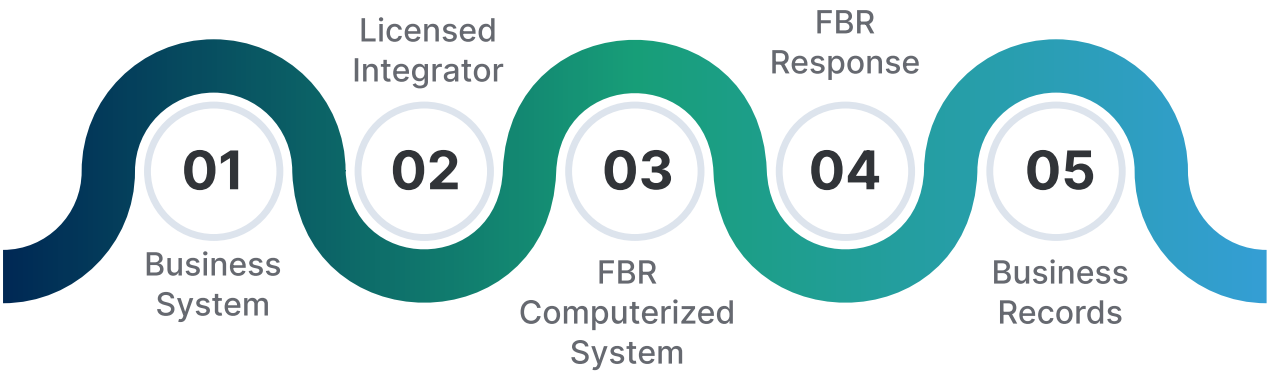
Receive the response and relevant invoice information.

**06**

### Retain

Maintain the invoice and related electronic records for the prescribed period.

## Simple Workflow




FBR's technical documentation describes digital invoicing as an integrated process connecting businesses, licensed integrators, and FBR's digital invoicing system.

# FBR Integration with Digi Invoice Pro

# Connecting Your Invoicing System

Digi Invoice Pro helps businesses manage digital invoicing and connect with FBR's computerized system through the prescribed integration process.

Eligible registered persons must integrate their POS, ERP, or other invoicing systems with FBR through a licensed integrator, as required by applicable rules.

**Your Existing System May Be**

- POS software
- ERP system
- Accounting software
- Invoicing software
- Custom business application

The system used with Digi Invoice Pro must meet the applicable FBR integration and digital invoicing requirements.

# Licensed Integrators



# What Is a Licensed Integrator?

A **licensed integrator** is an entity licensed by FBR to provide electronic invoicing integration services in the prescribed manner.

FBR defines a licensed integrator as a person licensed by the Board to provide an electronic invoicing system for the integration of registered persons. Digi Invoice Pro supports businesses in managing their digital invoicing processes in line with applicable FBR integration requirements.

### What Does a Licensed Integrator Do?

Depending on the arrangement, a licensed integrator may help with:

- Software integration
- System configuration
- API connectivity
- Testing and validation
- Production transition
- Technical support
- Real-time invoice transmission

FBR states that only an integrator holding a valid FBR license can configure a registered person's electronic invoicing software for real-time transmission to FBR's server. Digi Invoice Pro supports businesses in managing their digital invoicing processes in line with applicable integration requirements.

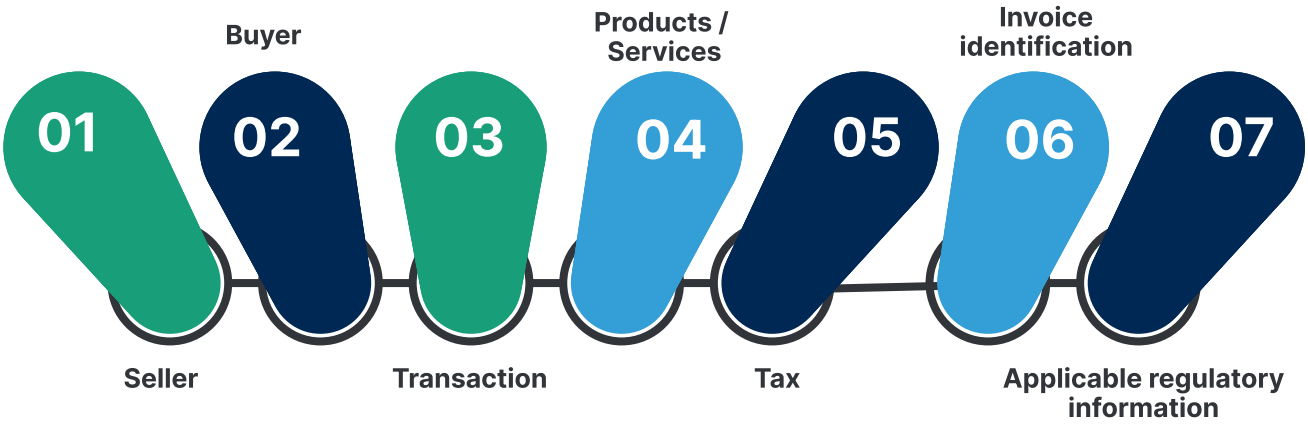
### Multiple Integrators

Under FBR's Sales Tax General Order No. 01 of 2026, an integrated person may engage one or more licensed integrators, where permitted under applicable FBR requirements. Digi Invoice Pro supports digital invoicing processes in line with the relevant integration arrangements.

# Understanding the Digital Invoice

# What Makes an Invoice Complete?

A digital sales tax invoice contains structured information about:




The information required depends on applicable laws, transaction details, and business category when using Digi Invoice Pro.

# Information Required on an Invoice

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# Core Invoice Information

Depending on the applicable transaction and requirements, invoice information can include:

**Seller Information**
- Business name
- Address
- NTN
- STRN, where applicable
- Registration information

**Buyer Information**
- Buyer name
- Address
- NTN/CNIC, where applicable
- STRN, where applicable
- Registration information

**Transaction Information**
- Invoice date
- Time of supply / relevant transaction timing
- Description of goods or services
- Quantity
- Unit of Measurement
- Value exclusive of tax
- Sales tax rate
- Sales tax amount
- Discount
- Invoice reference information

**Additional Information**

Depending on the transaction:
- Sales tax withheld at source
- Extra tax
- Further tax
- Federal Excise Duty payable in sales tax mode
- HS Code
- SRO and serial number
- Other applicable fields

FBR's rules specify the details required for electronic sales tax invoices created and managed through Digi Invoice Pro.

# HS Codes, UOM & Product Information

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# Accurate Product Data Matters

## HS Code

The **Harmonized System (HS) Code** identifies the classification of goods.
The correct HS Code helps determine the appropriate tax and reporting treatment.

## UOM
## UOM means Unit of Measurement.

**Examples:**

- **PCS** — Pieces
- **KG** — Kilograms
- **LTR** — Litres
- **MTR** — Metres
- **BOX** — Box
- **DOZ** — Dozen

## Product Master Data
## Businesses should maintain accurate:

- Product name
- Product description
- HS Code
- UOM
- Sale type
- Tax classification
- Applicable price

**Important**

Different SKUs may share the same HS code but have different sale or purchase types, resulting in different tax treatments.

FBR recommends maintaining distinct item descriptions for different SKUs rather than incorrectly combining them. Digi Invoice Pro helps businesses organize product information for accurate digital invoicing.

# Tax Information & Sale Types

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# Apply the Correct Tax Treatment

Digital invoices created through Digi Invoice Pro may include different tax fields depending on the transaction.

**These can include:**

- Sales tax
- Sales tax withheld at source
- Further tax
- Extra tax
- Federal Excise Duty payable in sales tax mode
- Applicable SRO
- Other legally applicable amounts

**Sale Type Matters**

The applicable sale or purchase type can affect the tax treatment of an invoice.

**Examples may include:**

- Standard-rate goods
- Third Schedule goods
- Zero-rated supplies
- Exempt supplies
- Export-related transactions
- Other prescribed categories

**Best Practice**

Before submitting an invoice:




must be consistent.

# Buyer & Seller Information

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# Accurate Identification Is Essential

Incorrect buyer or seller information can cause validation issues or inaccurate reporting when using Digi Invoice Pro.

**Seller Checklist**

- Legal business name
- NTN
- STRN, where applicable
- Business address
- Registration details

**Buyer Checklist**

- Buyer name
- NTN/CNIC, where applicable
- STRN, where applicable
- Address
- Registration information

FBR's FAQ also explains the requirements for supplies to unregistered buyers and when NIC or NTN information is required for invoices created through Digi Invoice Pro.

# Invoice Number, IRN & QR Code

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# Identifying and Verifying an Electronic Invoice

Digital invoices created through Digi Invoice Pro contain identifiers and information that support electronic processing and verification.

**Invoice Reference Number**
The invoice reference information identifies the relevant electronic transaction within the digital invoicing process.

**QR Code**
A QR code can support convenient electronic verification of invoice information.

**Real-Time Verification**
Applicable Sales Tax Rules require integrated persons to issue real-time verifiable electronic sales tax invoices and retain them as prescribed.

**Tip**
Always retain the original electronic invoice data rather than relying only on a printed copy.

# Time of Supply

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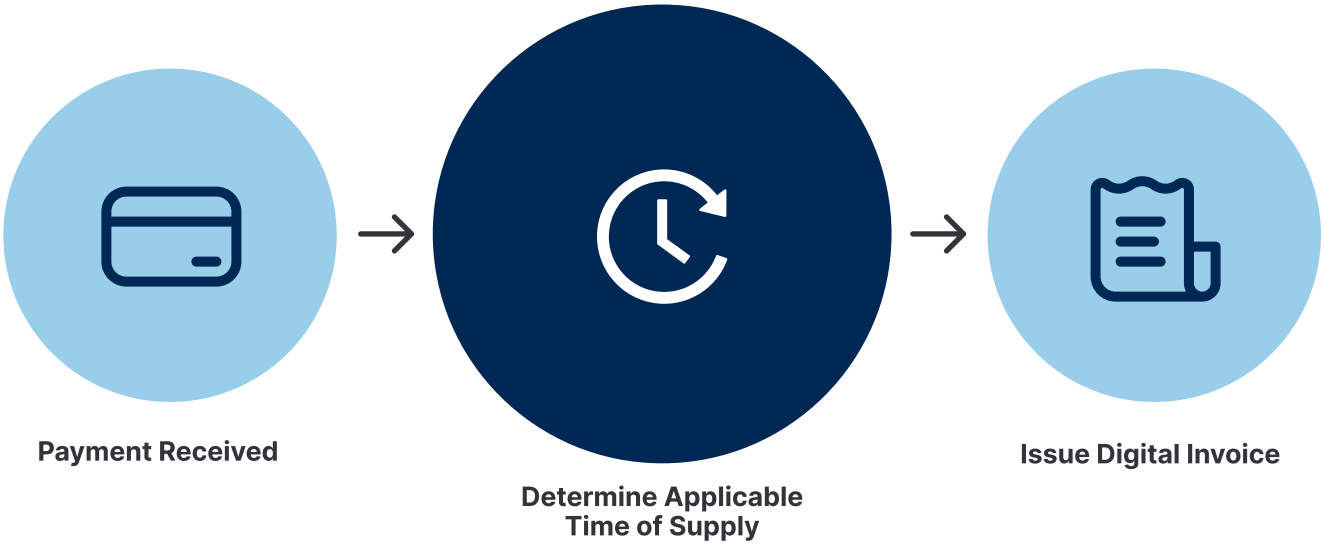
# When Should a Digital Invoice Be Issued?

FBR's guidance states that digital invoices should be issued at the time of supply, generally linked to the earlier of payment receipt or delivery of goods, as defined under the Sales Tax Act, 1990. Digi Invoice Pro helps businesses manage their digital invoicing process in line with applicable requirements.

### In Simple Terms

The relevant transaction timing should be identified before generating the invoice.




Always apply the current statutory definition to the specific transaction.

# Invoice Submission & FBR Response

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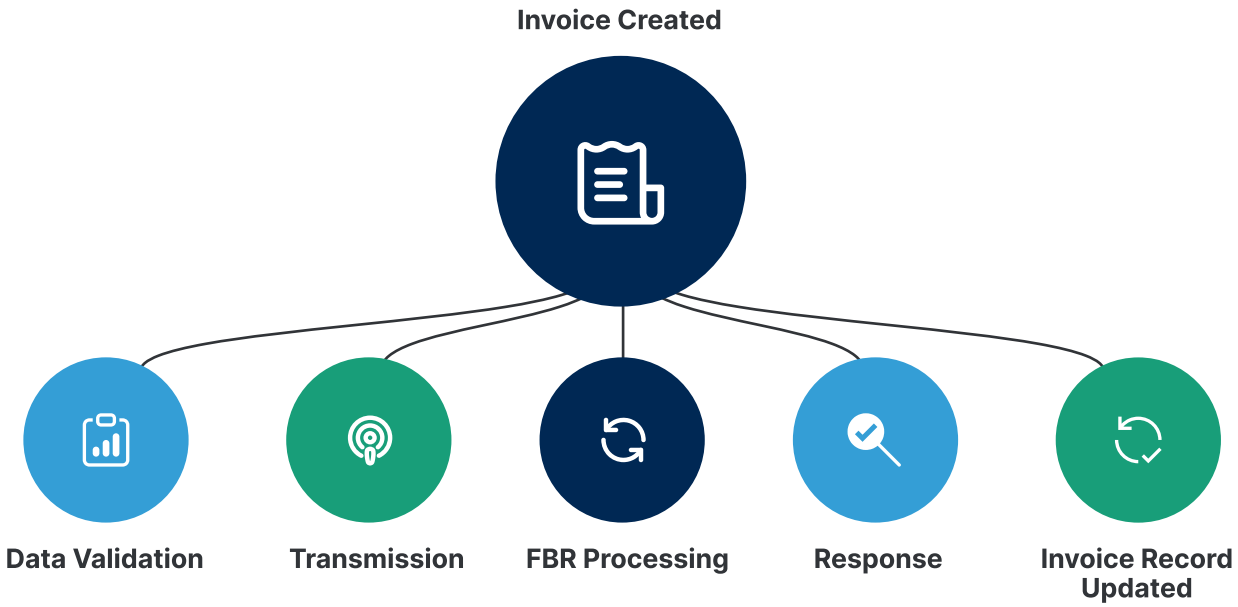
# What Happens After You Create an Invoice?

Once an invoice is prepared and validated, Digi Invoice Pro supports its electronic submission to FBR through the applicable integration process.

### Typical Flow




### Monitor the Response

Businesses should review whether the invoice was:

- Successfully processed
- Pending
- Failed
- Rejected
- Returned with an error or response requiring action

The exact response and status terminology may depend on the integration system being used.

# Invoice Errors, Failed & Rejected Invoices

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# What Should You Do?

A failed or rejected invoice should be investigated before creating another transaction unnecessarily.

**Step 1 — Review the Response**
Read the error or response information.

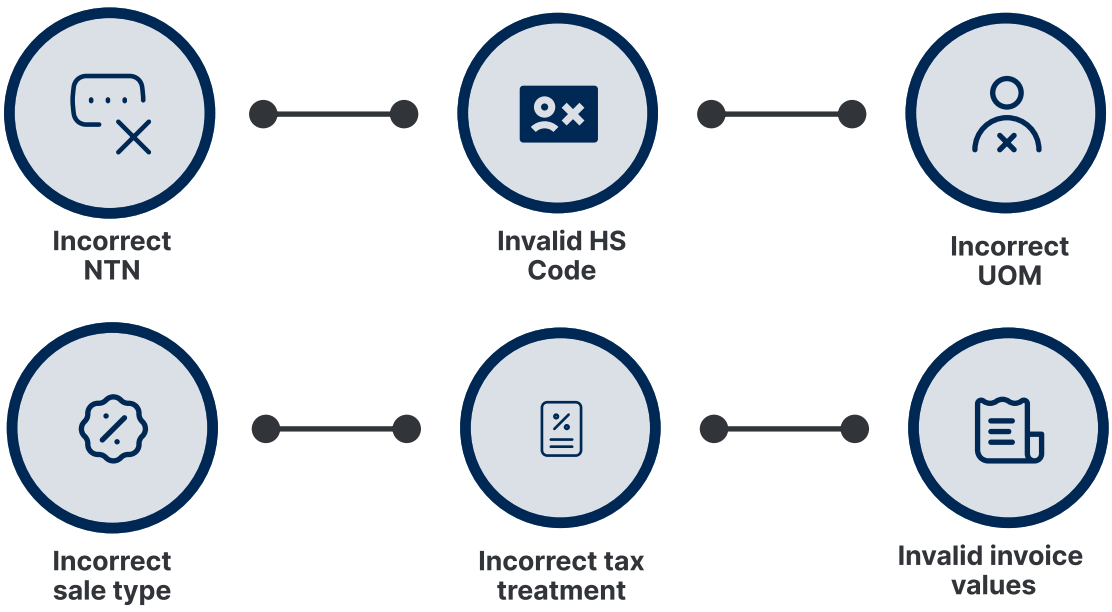
**Step 2 — Identify the Problem**
**Check:**

- Buyer information
- Seller information
- HS Code
- UOM
- Sale type
- Tax information
- Invoice values
- Required fields

**Step 3 — Correct the Data**
Update the incorrect information according to the applicable workflow.

**Step 4 — Resubmit Where Permitted**
Follow the applicable FBR/integration process for correction and resubmission.

**Common Data Problems**



# Editing, Cancelling & Deleting Invoices

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# The 72-Hour Rule

This is an important **2026 update** for your guide.

FBR's **Sales Tax General Order No. 01 of 2026,** issued on **30 March 2026,** states that an integrated person may cancel, delete or edit a valid electronic sales tax invoice generated due to **a bona fide mistake** through FBR's computerized system within **72 hours of generation.**

**Within 72 Hours**
A valid electronic invoice generated due to a bona fide mistake may be:

**Cancelled**
**Deleted**
**or**
**Edited**

through the Board's computerized system, subject to the applicable process.

**After 72 Hours**
After the 72-hour period, cancellation, deletion or editing is subject to **prior approval of the concerned Commissioner Inland Revenue,** according to the order.

**Important**

Do not treat an invoice as freely editable after submission through Digi Invoice Pro.

Always follow the applicable FBR procedures and authorization requirements for invoice corrections or amendments.

# Credit Notes & Debit Notes

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# Correcting Changes in a Transaction

Sometimes a completed transaction needs an adjustment.

### Credit Note

A credit note may be required to reduce or adjust an invoice value or tax through Digi Invoice Pro, in accordance with applicable FBR procedures and legal requirements.

### Debit Note

A debit note may be required to increase or adjust an invoice value or tax through Digi Invoice Pro, in accordance with applicable FBR procedures and legal requirements.

FBR guidance states that debit or credit notes may be issued when a supply is cancelled, goods are returned, or the nature or value of a supply changes, subject to applicable conditions and limitations.

Electronic debit and credit notes are also covered by the electronic record requirements.

# Electronic Record Keeping



# Keep Your Invoice Records Secure

Digital invoicing does not end when an invoice is submitted.

Businesses must maintain appropriate electronic records.

Under the current Sales Tax Rules, electronic sales tax invoices and relevant debit and credit notes are retained for **six years.**

### Records May Include

- Electronic invoice data
- Invoice reference information
- FBR response
- Buyer information
- Seller information
- Product information
- Tax information
- Credit notes
- Debit notes
- Supporting transaction records
- Relevant system logs

### Data Integrity

Electronic documents should be stored in Digi Invoice Pro in a manner that allows the information available at the time of original transmission to be recreated when required for departmental audit.

# Audit & Data Access

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# Be Prepared for Verification

Digital records managed through Digi Invoice Pro should be maintained so they can be accessed and reproduced when required under applicable tax law.

FBR's rules provide for access to relevant records for audit and allow the Board to issue technical audit instructions.

### Good Record-Keeping Practices

- Keep original electronic data
- Maintain reliable backups
- Protect records from unauthorized modification
- Keep invoice history organized
- Retain related credit/debit notes
- Maintain relevant transmission records

# Local Sales & Export Sales

# Digital Invoicing Is Not Limited to One Type of Transaction

FBR's FAQ states that digital invoices are required for **all sales to be reported in Annexure-C of the sales tax return,** which can include applicable local and export transactions.

### Local Sales

Apply the applicable:

- Buyer information
- Sale type
- Tax treatment
- Product classification
- Invoice requirements

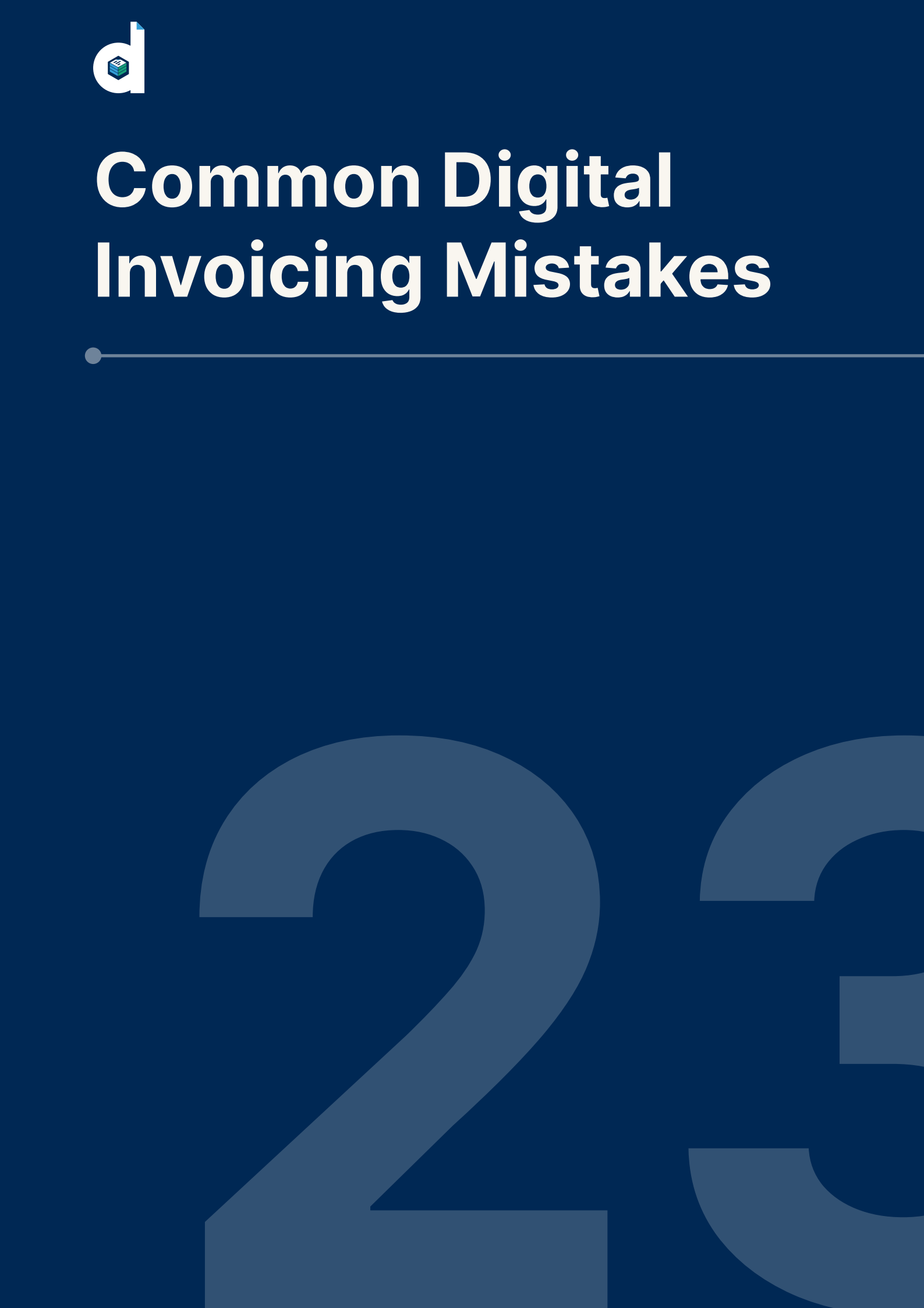
### Export Sales

Apply the applicable export transaction classification and requirements.

**Important**

Do not assume that export transactions follow exactly the same tax treatment or invoice fields as domestic taxable sales.

# Common Digital Invoicing Mistakes



# Avoid These Problems

01
### Treating a PDF as an Electronic Invoice
A PDF copy alone does not make a paper invoice a structured electronic invoice.

02
### Incorrect HS Code
Using an incorrect product classification can affect tax treatment.

03
### Combining Different SKUs
Different SKUs with the same HS Code may still require separate descriptions or classifications.

04
### Incorrect Sale Type
Sale/purchase type can affect the applicable tax treatment.

05
### Missing Buyer Information
Required buyer information should be verified before submission.

06
### Incorrect Tax Calculation
Review taxable value, tax rate and tax amount.

07
### Ignoring FBR Responses
A failed or rejected submission should be investigated.

08
### Editing Invoices Incorrectly
Follow FBR rules when editing, deleting, or cancelling electronic invoices.

09
### Poor Record Keeping
Keep electronic invoices and related records for the required retention period.

# Digital Invoicing Checklist

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# A quick checklist to help businesses prepare for Digi Invoice Pro

### Before Integration

- Confirm registration status
- Review applicable FBR requirements
- Select a licensed integrator
- Prepare business information
- Prepare product master data
- Review tax classifications
- Configure invoicing software

### Before Creating an Invoice

- Customer information verified
- NTN/CNIC verified where applicable
- STRN verified where applicable
- Product description verified
- HS Code verified
- UOM verified
- Sale type verified
- Tax treatment verified

### Before Submission

- Quantity checked
- Price checked
- Discount checked
- Tax calculation checked
- Required invoice fields completed
- Transaction details reviewed

### After Submission

- FBR response reviewed
- Invoice status confirmed
- Invoice reference information retained
- QR information retained where applicable
- Electronic record stored
- Supporting documents retained

# Frequently Asked Questions

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## 1. Is electronic invoicing mandatory?

FBR's current FAQ states that electronic invoicing is mandatory for corporate and non-corporate registered persons under the applicable framework.

## 2. What is an electronic invoice?

It is a tax invoice created digitally using electronic tools in the required structured format. A scanned or copied paper invoice does not qualify as an electronic invoice.

## 3. Do I need to integrate my existing POS or ERP?

For notified registered persons, FBR requires the POS, ERP or other invoicing system to be integrated through a licensed integrator.

## 4. What is a licensed integrator?

A licensed integrator is an entity licensed by FBR to provide electronic invoicing integration services in the prescribed manner.

## 5. Can I use more than one licensed integrator?

Yes. FBR's March 2026 Sales Tax General Order allows an integrated person to engage one or more licensed integrators where required and as approved or notified by FBR.

## 6. Does FBR charge a fee for integration?

FBR's FAQ states that a registered person or licensed integrator is not liable to pay a fee to FBR for the integration itself. A licensed integrator may charge the taxpayer for configuration and integration services subject to the applicable Board-prescribed limits.

## 7. Do I need to physically visit an FBR office?

FBR's FAQ states that a physical visit is not required for integration and that technical resources and help material are available through the FBR website.

## 8. Is Digi Invoice Pro software available as a downloadable application?

FBR's FAQ states that there is no downloadable FBR software; technical documentation for integration is available online.

## 9. Who can configure my invoicing software?

FBR states that only a licensed integrator with a valid FBR license can configure a registered person's electronic invoicing software for real-time electronic transmission to FBR's server.

## 10. Can an electronic invoice be edited or cancelled?

Under the March 2026 Sales Tax General Order, a valid electronic sales tax invoice generated due to a bona fide mistake may be cancelled, deleted or edited through FBR's computerized system within 72 hours. After 72 hours, prior approval of the concerned Commissioner Inland Revenue is required.

## 11. How long should electronic invoice records be kept?

The current applicable Sales Tax Rules provide for electronic retention of invoices and relevant debit/credit notes for **six years.**

## 12. Does digital invoicing apply only to local sales?

FBR's FAQ states that digital invoices are required for all sales to be reported in Annexure-C of the sales tax return.

## 13. What happens if I do not integrate?

FBR states that taxpayers who do not integrate by the applicable deadline, including any extended deadline, or who contravene the applicable law may be liable to penal action under section 33 of the Sales Tax Act.

# Official FBR Resources

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# Stay Updated With Official Guidance

Digi Invoice Pro requirements, technical procedures, and compliance rules may be updated from time to time. Businesses should always refer to the latest official resources published by the Federal Board of Revenue (FBR).

## Key Resources

**Digital Invoicing FAQs**
Find answers to common questions about electronic invoicing, integration, invoice requirements, and compliance.

**Digital Invoicing Legal Provisions**
Review the applicable rules, notifications, integration requirements, and legal framework.

**Digital Invoicing Technical Assistance**
Access API documentation and technical information required for system integration with Digi Invoice Pro.

**Digital Invoicing User Manual**
Follow official guidance on digital invoicing processes, system usage, and invoice management.

**Sales Tax Rules & Notifications**
Review the latest applicable sales tax rules, orders, and notifications related to electronic invoicing.

**Important**

Always verify current requirements directly from official FBR sources before making compliance or implementation decisions when using Digi Invoice Pro.

# Disclaimer

# Important Information

This guide is provided for **general educational and informational purposes.** It is designed to help businesses understand the basic concepts, processes, and requirements related to Digi Invoice Pro in Pakistan.

The information in this guide is based on publicly available FBR rules, notifications, orders, technical documentation, user manuals, and official guidance available at the time of preparation.

# Please Note

- Requirements may change through new rules, notifications, orders, or amendments.
- Not every requirement applies to every business or transaction.
- Businesses should verify requirements based on their specific circumstances.
- This guide does not replace official FBR instructions, applicable tax laws, or professional tax advice.
- In case of any difference or conflict, the applicable law, rules, notifications, and official FBR instructions shall prevail.

Always consult the latest official FBR resources before taking compliance or tax-related decisions.

# Thank You for Reading!

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# Digi Invoice Pro Guide

We hope this guide has helped you better understand **electronic invoicing, FBR integration, invoice requirements, submission processes, and digital tax compliance with Digi Invoice Pro.**

**Stay Informed. Stay Compliant. Invoice Digitally.**
For the latest requirements and official guidance, always refer to the **Federal Board of Revenue (FBR).**

## Get in Touch

Speak directly with our team for assistance with Digi Invoice Pro, setup, integration, or business requirements.

### Visit Us
**Islamabad, Pakistan**
Our team is based in Islamabad and supports businesses across Pakistan.

### Email Us
**support@stellarstack.co**
Have a question or need assistance? Send us an email and our support team will get back to you.

### WhatsApp
**+92 310 5752126**
Chat with our support team for quick help with invoicing, setup, integration, and pricing.

### Call Us
**+92 310 5752126**
Speak directly with our team for assistance with Digi Invoice Pro, setup, integration, or business requirements.

### Business Hours
**Monday – Saturday**
**10:00 AM – 7:00 PM (PKT)**
Contact us during business hours for support, onboarding, and Digi Invoice Pro assistance.

**Digi Invoice Pro**
**Secure Automation • Seamless Integration • Smarter Invoicing**
**Updated — September 2026**