

FBR Digital Invoicing Guide

A Practical Guide to Electronic Sales Tax Invoicing in Pakistan

Understanding Digital Invoices • FBR Integration • Compliance • Submission • Record Keeping



Written by
FBR Digital Invoicing Team

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ABOUT THE AUTHOR

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Amish Maqbool Khan is the author of this practical guide to FBR Digital Invoicing, created to help Pakistani businesses better understand electronic 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

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Introduction To FBR Digital Invoicing



The Shift Toward Digital Invoicing

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

FBR's Digital Invoicing framework requires notified registered persons to integrate their electronic invoicing systems with FBR's computerized system and issue digital invoices according to the 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.

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

This Guide Explains

This guide provides a practical overview of:

- Electronic invoices
 - FBR integration
 - Licensed integrators
 - Invoice information
 - Product and tax information
 - Submission and responses
 - Invoice corrections
 - Credit and debit notes
 - Record retention
 - Audit requirements
 - Common mistakes
 - Frequently asked questions
-

Important

This guide is educational and should be read together with the latest Sales Tax Act, Sales Tax Rules, FBR notifications, orders and technical documentation.

What Is an Electronic Invoice?



A Structured Digital Tax Invoice

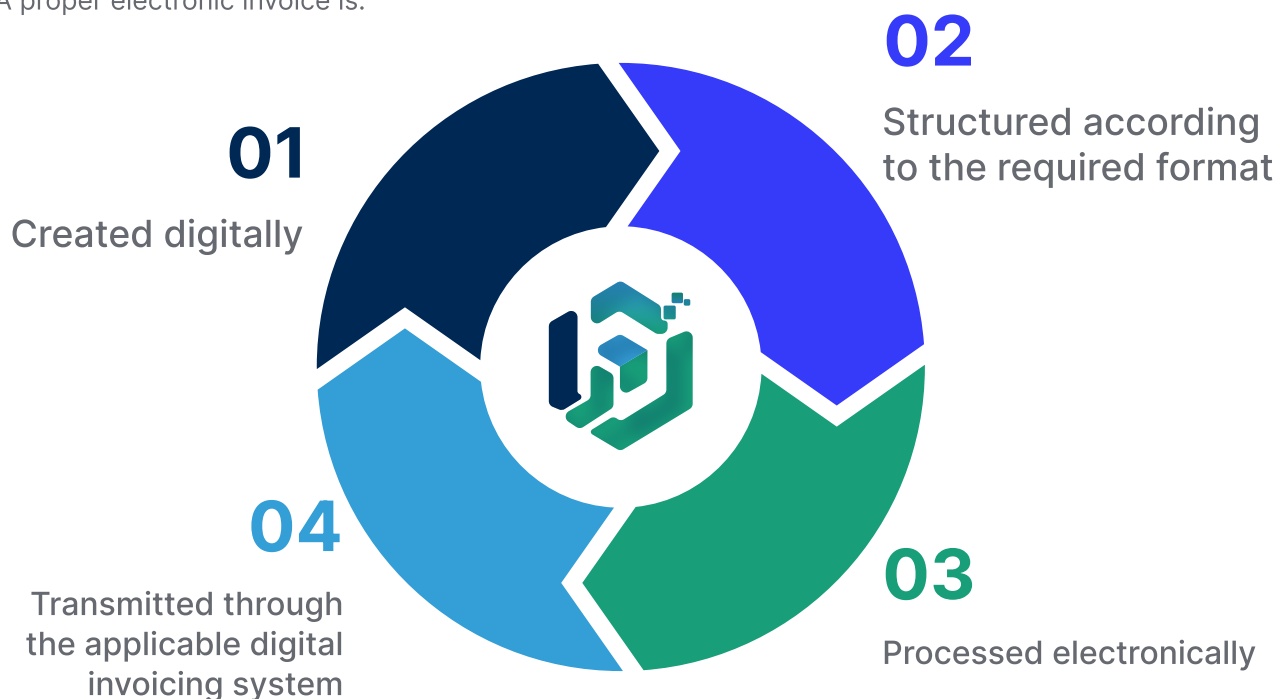
An electronic invoice is a tax invoice created digitally using electronic tools in the required structured format.

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

FBR specifically explains that converting a paper invoice into an electronic format through scanning, copying or a similar method does not qualify as an electronic invoice.

Electronic Invoice

A proper electronic invoice is:



Not Simply a PDF

A PDF copy of a traditional paper invoice should not be confused with a structured electronic invoice.

The key difference is the underlying **structured transaction data**, not merely the visual appearance of the invoice.

What Is Electronic Invoicing?

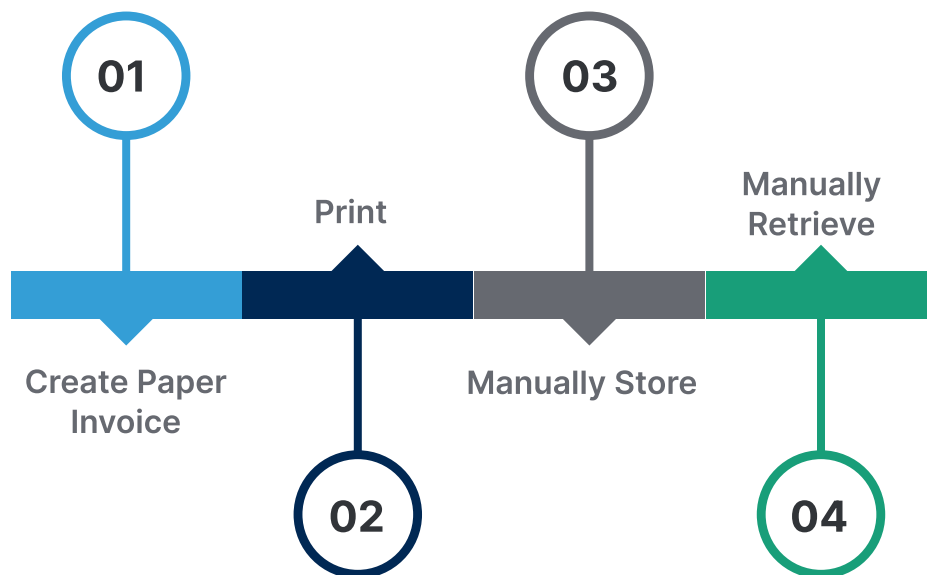


From Manual Invoices to a Digital Process

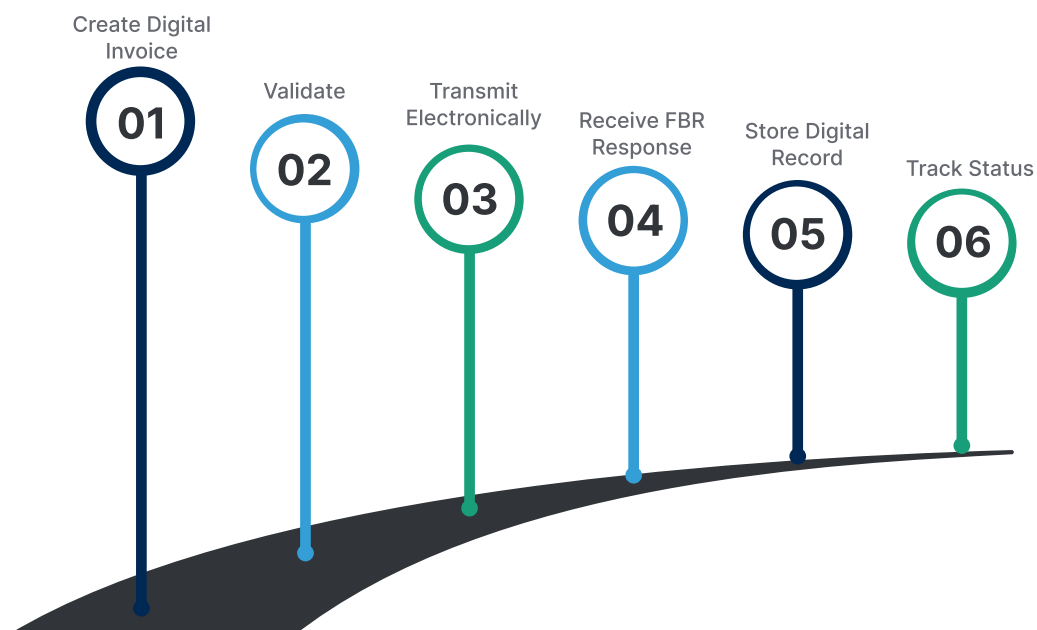
Electronic invoicing is a system through which businesses create and exchange invoices, credit notes and debit notes in structured electronic form.

Under FBR's framework, the invoicing system is integrated with FBR's computerized system for electronic transmission and reporting.

Traditional Process



Digital Process



Who Is Required to Integrate?



Understanding Applicability

FBR's current FAQ states that electronic invoicing is mandatory for corporate and non-corporate registered persons under S.R.O. 709 dated 22 April 2025.

FBR subsequently issued additional orders and notifications concerning implementation and integration.

Businesses should therefore determine their obligations based on:

- Their registration status
- Applicable sales tax registration
- Business activity
- Relevant FBR notifications
- Integration requirements
- Any applicable extension or exemption

Important

Do not rely only on a general business category.

Check the latest FBR notification or order applicable to your business.

FBR Digital Invoicing Framework



The Regulatory Foundation

FBR's Digital Invoicing framework is supported by the Sales Tax Act, Sales Tax Rules and related notifications, orders and technical requirements.

FBR maintains a dedicated Digital Invoicing section containing:

- Digital Invoicing Legal Provisions
- Digital Invoicing Rules
- Registered Persons Required to Integrate
- Extension information
- Technical Assistance
- API documentation
- User Manual
- Licensed Integrator information
- FAQs

The Core Principle

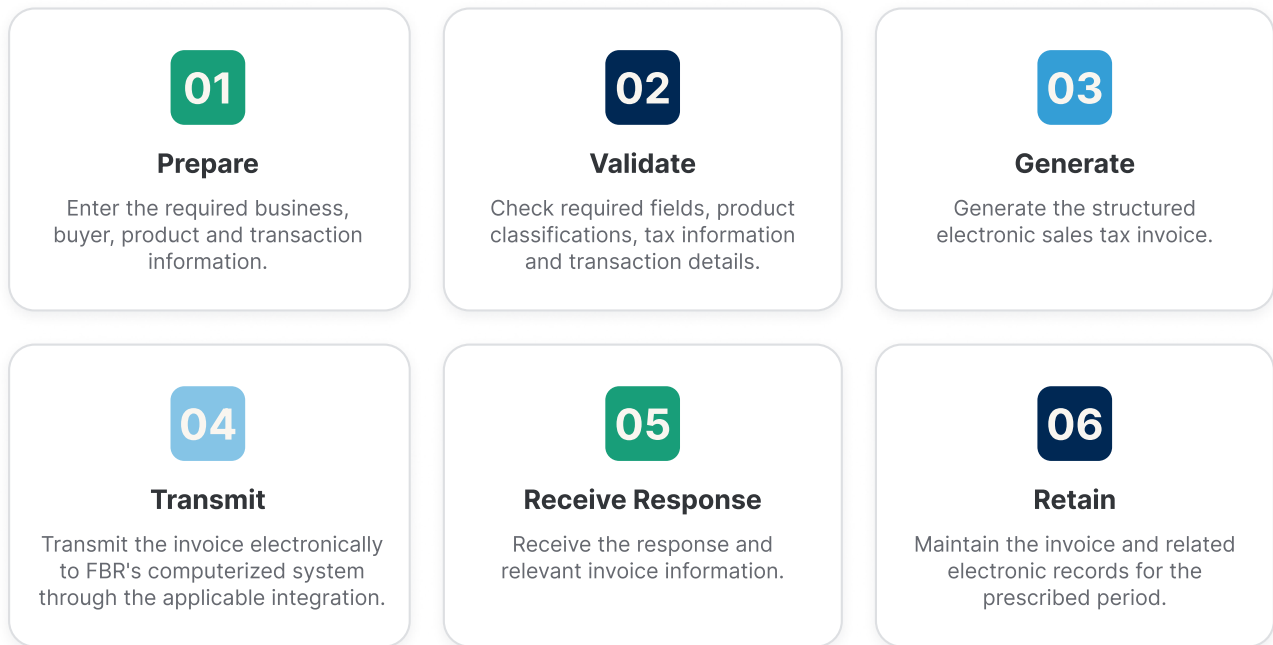
A notified registered person must use an appropriate electronic invoicing system and integrate with FBR's computerized system through the prescribed mechanism.

How Digital Invoicing Works

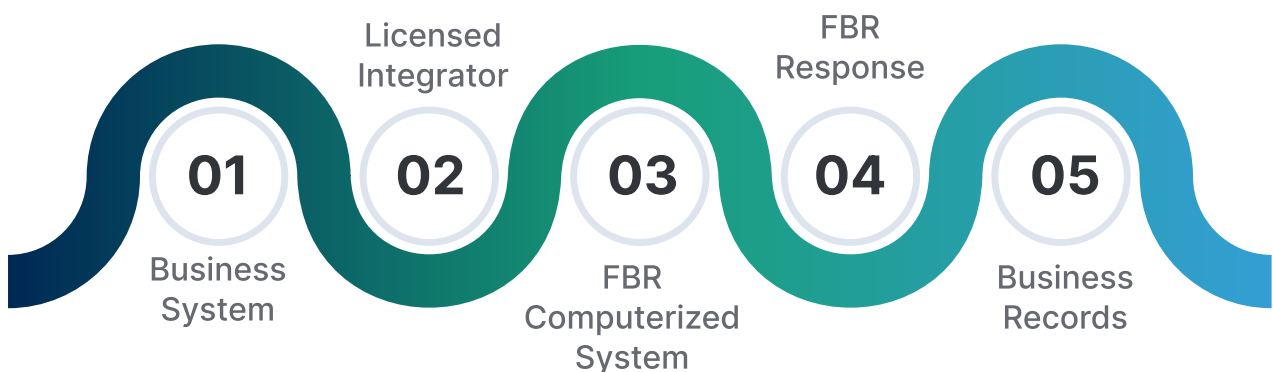


The Digital Invoice Lifecycle

A typical digital invoicing workflow can be understood in six stages.



Simple Workflow



FBR's technical documentation describes digital invoicing as an integrated process involving taxpayers, licensed integrators and FBR's digital invoicing infrastructure.

Integration with FBR



Connecting Your Invoicing System

Integration allows an eligible business's POS, ERP or other invoicing system to electronically transmit invoice information to FBR.

FBR states that notified registered persons must integrate their POS, ERP or other invoicing system with FBR through a licensed integrator.

Your Existing System May Be

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

The important requirement is that the applicable system must be capable of meeting FBR's 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 integration of registered persons.

What Does a Licensed Integrator Do?

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

- Software integration
- Configuration
- API connectivity
- Testing
- Production transition
- Technical support
- Real-time invoice transmission

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

Multiple Integrators

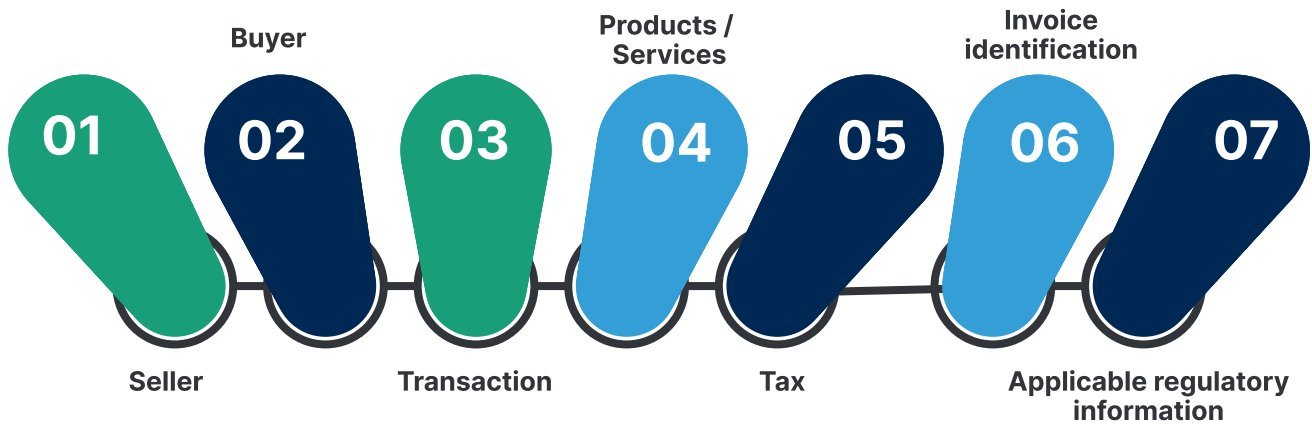
Under FBR's **Sales Tax General Order No. 01 of 2026**, an integrated person may engage **one or more licensed integrators**, where required and as approved or notified by FBR.

Understanding the Digital Invoice



What Makes an Invoice Complete?

A digital sales tax invoice contains structured information about:



The exact information required depends on the applicable law, transaction and business category.

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 prescribe the particulars that may be required for electronic sales tax invoices.

HS Codes, UOM & Product Information



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 can have the same HS Code but different sale/purchase types, which can result in different tax treatment.

FBR specifically highlights this issue in its FAQ and recommends maintaining distinct item descriptions for different SKUs rather than incorrectly combining them.

Tax Information & Sale Types



Apply the Correct Tax Treatment

A digital invoice may include different tax-related 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/purchase type can affect the tax treatment.

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 result in validation problems or inaccurate reporting.

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 addresses requirements for supplies involving unregistered buyers and specifies circumstances in which NIC or NTN information is required.

Invoice Number, IRN & QR Code



Identifying and Verifying an Electronic Invoice

Digital invoices 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

The 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

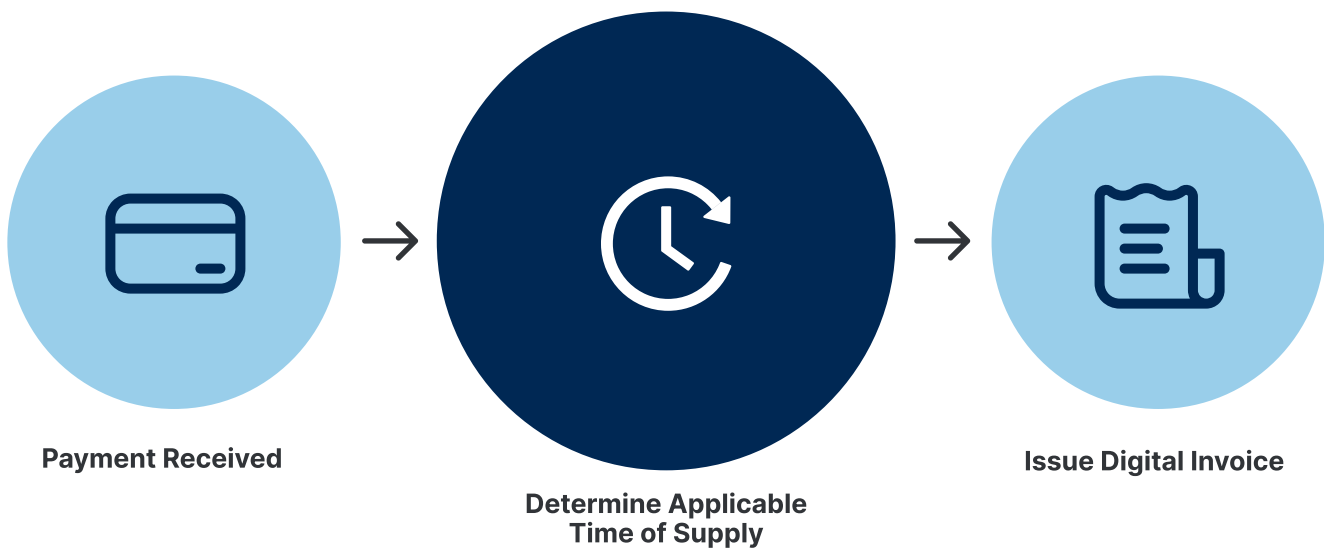
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When Should a Digital Invoice Be Issued?

FBR's current FAQ states that digital invoices are to be issued at the time of supply, which is linked to the earlier of receipt of payment or delivery of goods under the applicable definition in the Sales Tax Act, 1990.

In Simple Terms

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



Always apply the current statutory definition to the specific transaction.

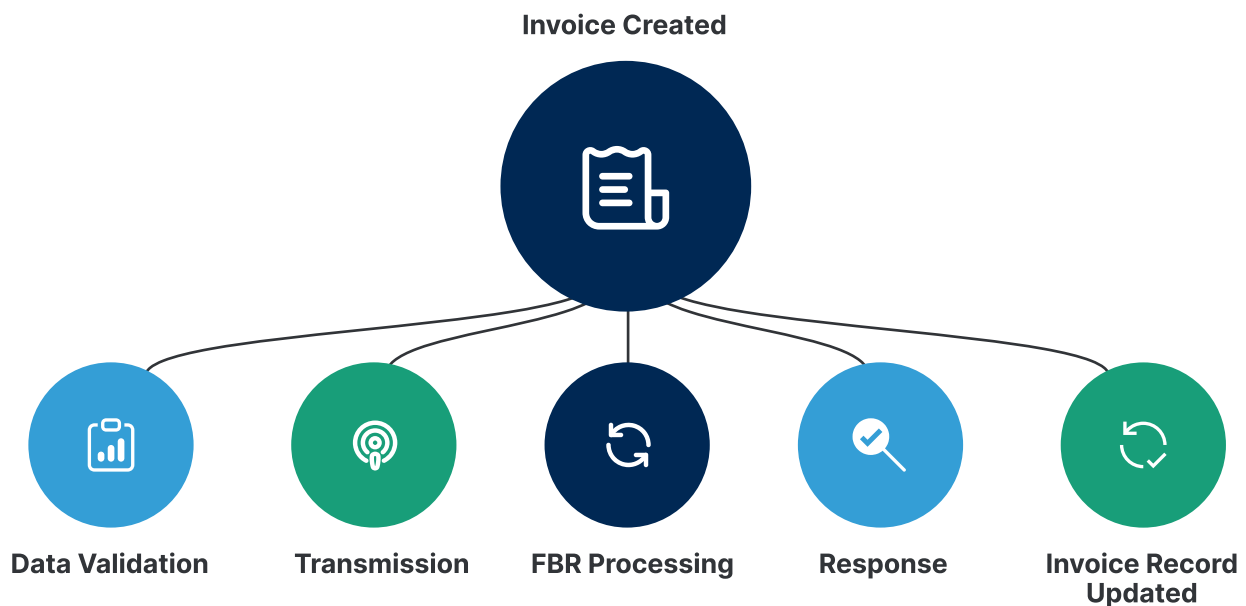
Invoice Submission & FBR Response



What Happens After You Create an Invoice?

Once the invoice has been prepared and validated, the applicable system transmits it electronically through the integration.

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



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

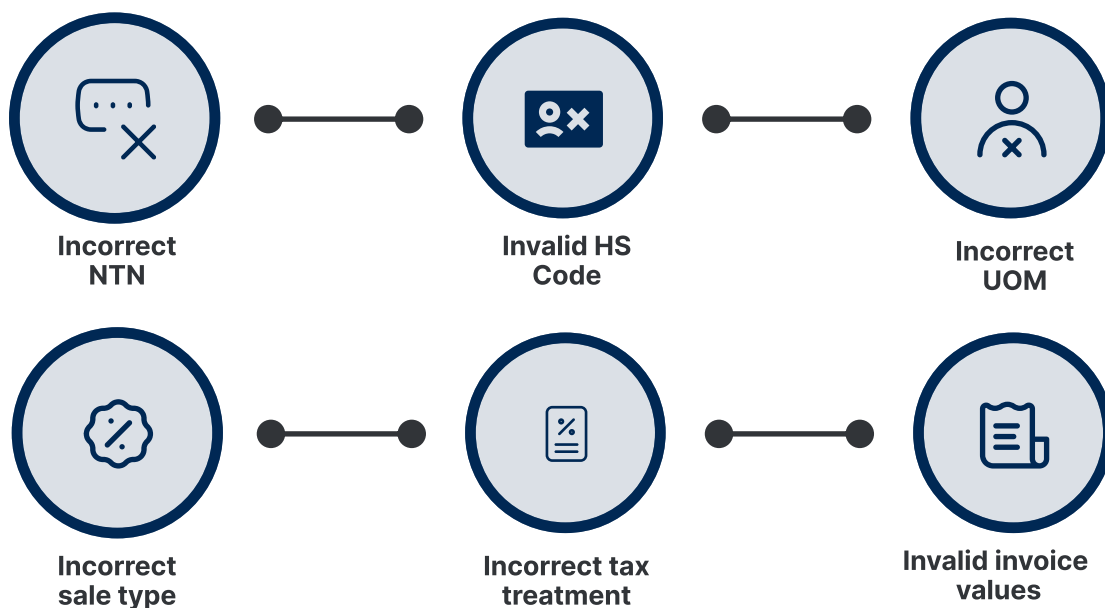
Step 3 — Correct the Data

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



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.

Always follow the current FBR process and applicable authorization requirements.

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 where the invoice value or tax needs to be reduced or otherwise adjusted under the applicable law.

Debit Note

A debit note may be required where the invoice value or tax needs to be increased or otherwise adjusted under the applicable law.

FBR's FAQ states that where a supply is cancelled, goods are returned, the nature or value of the supply changes, or another qualifying event requires modification, a registered person may issue a debit or credit note 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 a manner that allows the information available at the time of original transmission to be recreated when required for departmental audit.

Audit & Data Access



Be Prepared for Verification

Digital records 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



A quick checklist to help businesses prepare for FBR Digital Invoicing.

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



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 FBR digital invoicing 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



Stay Updated With Official Guidance

FBR Digital Invoicing 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.

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.

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 FBR Digital Invoicing 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!

support@invoicefbr.com | [+92 310 5752126](tel:+923105752126) | www.invoicingfbr.com

FBR Digital Invoicing Guide

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

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

Have questions about **FBR Digital Invoicing, pricing, account setup, or FBR integration?** Our team is here to help.



Visit Us

Islamabad, Pakistan

Our team is based in Islamabad and supports businesses across Pakistan.



Email Us

support@invoicefbr.com

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 FBR Digital Invoicing, 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 FBR Digital Invoicing assistance.

FBR Digital Invoicing
Secure Automation • Seamless Integration • Smarter Invoicing
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