

**Government of Pakistan**  
**Revenue Division**  
**Federal Board of Revenue**  
**Directorate of Digital Initiatives Islamabad**

\*\*\*\*\*

F.No. 71/POS/IR/2021/ 22825-2

Dated: 10.02.2023

To

**All Chief Commissioners (IR)**  
RTOs / CTOs / MTOs / LTOs.

Subject: **Verification of status as Tier-1 Retailers (Section 236H)**

I am directed to refer to the subject and enclose herewith data of 1,147 withholders whose tax was deducted u/s 236H of the Income Tax Ordinance, 2001.

These taxpayers are either registered as Retailer alone or in any other category in addition to being a retailer.

Before including these 1,147 taxpayers in the STGO for integration as Tier-1 Retailer, we want to ensure that they are actually engaged in retail business falling in the definition of Tier-1 retailer u/s. 2(43A) (g), if Board notified the threshold of deduction of tax u/s. 236 H on the purchase value of **Rs. 50 Million** in any of the past three tax years.

Of these 1,147 taxpayers, 602 are already registered in sales tax and the remaining 545 are not registered in sales tax. We expect that following actions may be performed by the Field formations:

- (i) If the taxpayers are actually doing business as **Retailers**, they may be proposed for inclusion in STGO for integration u/s. 2(43A) (g) or
- (ii) If any of these taxpayers are not **Retailers**, they may be required to change their sales tax registration particulars immediately, so that tax evasion on account of **further tax** may be avoided.

I am further directed to request that information on the following format may be furnished:

9/c

<b>S.No. of the list</b>	<b>NTN</b>	<b>STRN</b>	<b>Name</b>	<b>Whether a retailer for integration u/s.2(43A)(g) Yes/No</b>
(1)	(2)	(3)	(4)	(5)

Following information regarding actual status of the retailers on the above format may be communicated to the board by **20.02.2023** before closing office along with email at: **secretary.pos@fbr.gov.pk** in excel format only.

9/c



**(Osama Sameer)**  
Deputy Director (POS-I)

Copy to:

1. The Director General (Digital Initiatives), FBR (HQ), Islamabad.
2. Director (POS), FBR (HQ), Islamabad.