

Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue

C.No. 12(04)/CSTRO/Misc/FBR/2025-26/92074-R Islamabad, the 11th July, 2025

Chief Commissioners Inland Revenue,
LTOs/MTO/CTOs/RTOs

Subject: - Processing of FASTER - Deferred Refunds of Exporters (Other Than Five Export-Oriented Sectors) - Instructions Regarding.

I am directed to refer the subject and to say that in pursuance of SRO 1507(I)/2024 dated 24th September 2024, the Board vide CRF-35 has determined lower capping for processing of refunds of exporters (other than five export-oriented sectors) @ 2%, 3%, 4%, 5% and 8% of export value for processing through FASTER on the basis of their finished products.

2. Further, for processing of deferred Sales Tax refunds of Exporters (other than five export-oriented sectors), the Board has decided to fix **upper capping upto 10%** of export value (including the lower capping) **OR** the amount of valid input tax actually consumed in exports, whichever is lower as uniform policy.

3. Accordingly, the field formations are requested to process and dispose of the deferred Sales Tax refund claims of exporters (excluding the five export-oriented sectors) in accordance with the aforementioned capping criteria.

4. It is further informed that refund claims/RPOs already processed/generated through the now dysfunctional ERS system, and their subsequent RPOs related to deferred amounts, currently unpaid due to the system objection: "Total sanctioned amount against exports, ratio higher for Non-zero rated export oriented claims" are required to be rolled back and re-processed based on the newly determined ratios for Non-zero FASTER cases (exporters other than the five export-oriented sectors). For this purpose, necessary recommendations from the relevant field offices will be required on case to case basis to re-process them afresh.

(Muhammad Shafiq Azam)
Second Secretary (CSTRO/Refunds)

Cc:

- (i) The Chief (BDT-IT), FBR, Islamabad
- (ii) The CEO, PRAL, Islamabad
- (iii) SA to Member (IR-Operations), FBR (HQ), Islamabad

S.Br.	R.Br.	Admn. Br.
LRO	POS	Budgt. Br.
PRA	DBA	I, I & P
PAC/DAC	Comp. Cell.	
MIS I/Tax	MIS S. Tax	
Pension Cell		

Receipt # 295

Encl: 28/7/25

R.Br.	Admn.
PAC	Juridical
I & E	ITB
SO-IV	S. Tax
CAO	CCIR
Addl. C(HQ)	

92512-R

TEC-61, RTO, Gujranwala
Dated
Receipt # 28/07/25
Signature