

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

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Islamabad, the 23<sup>rd</sup> November, 2015.

**NOTIFICATION**  
**(Income Tax)**

**S.R.O. 1149(I)/2015.-** The following draft of certain further amendments in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in the exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information of all persons likely to be affected thereby, as required by sub-section (3) of said section and notice is hereby given that the draft will be taken into consideration by the Federal Board of Revenue after seven days of its publication in the official Gazette.

Any objection or suggestion, which may be received from any person, in respect of the said draft, before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue.

**DRAFT AMENDMENTS**

In the aforesaid Rules,—

- (1) in rule 13, in sub-rule (3), in sub clause (b), for the full stop at the end, a colon shall be substituted and thereafter the following explanation shall be added, namely:-

“Explanation.- The terms gross receipt means net off receipts or turnover of Sales Tax or EFD paid.”;

- (2) in rule 13L, in sub-rule (1), in clause (d), sub-clause (d) shall be re-numbered as sub-clause (iii);

- (3) in rule 19G,—

(i) for the words “Income Tax Enforcement”, occurring for the first time, the words “Inland Revenue” shall be substituted; and

(ii) the words “Income Tax Enforcement”, occurring for the second time, shall be omitted;

(4) in rule 29,—

- (i) in sub-rule (4), for the word “five”, the word “six”, shall be substituted; and
- (ii) after sub-rule (4), the following new sub-rule shall be added, namely,—

“(5) The provision of sub-rule (4) shall not apply where any proceeding under the Ordinance is pending before any authority or court the taxpayer shall maintain the record till final decision of the proceedings.”;

(5) in rule 30,—

(a) in sub-rule (1),—

- (i) for the figure “200,000”, the figure “500,000” shall be substituted; and
- (ii) in clause (a), in sub-clause (i), after the word “number”, the words “or CNIC” shall be inserted; and

(b) in sub-rule (2), for the figure “200,000”, the figure “500,000” shall be substituted;

(6) rules 35 and 39 shall be omitted;

(7) in Division IV of Part II of Chapter IX, in the marginal note,—

- (i) the words “Annual and” shall be omitted; and
- (ii) for the word “statements”. the word “statement “shall be substituted;

(8) in rule 44,—

(a) sub-rule (1) shall be omitted; and

(b) in sub rule (2), after the word “furnish”, the word “or e-file” shall be inserted, and thereafter for the words “within twenty days of the end of each month”, the words “by the 15<sup>th</sup> day of the month following the month to which withholding tax pertains” shall be substituted; and

(c) in sub-rule (4),—

- (i) for the word “statements”, the word “statement” shall be substituted;
- (ii) the brackets, figure and word “(1) or” shall be omitted; and
- (iii) after the word “aforesaid”, the words “amended” shall be omitted;

- (9) in rule 72, for the words “taxation officer”, the words “officer of Inland Revenue” shall be substituted;
- (10) in rule 73, in sub-rule (2C), after the word “return”, the words “and withholding tax statements” shall be inserted;
- (11) in rule 74, in sub-rule (2), for the word “Regional”, the word “Chief” shall be substituted;
- (12) in rule 76,—
- (a) after the entry “National Tax Number of Appellant”, the expression  
“or CNIC  ” shall be added;
- (b) the entry “Any other for appeals for AY 2002-2003  ” shall be omitted; and
- (c) under heading “TAX ASSESSED”,—
- (i) in serial (b), for the words “Additional Tax”, the words “Default Surcharge” shall be substituted;
- (ii) serial (d) shall be omitted;
- (iii) in serial (j), the word “Disputed” shall be omitted and after the word “Demand”, the expression “u/s 137 (2)” shall be inserted;
- (13) in rule 85, in the marginal note, for the words “Director General”, the words “Chief Commissioner” shall be substituted;
- (14) in rules 87, 88, 89 and 90, for the words “Director General”, wherever occurring, the words “Chief Commissioner”, shall be substituted;
- (15) in rule 122, in sub-rule (f), for the words ”Income Tax”, the words “Inland Revenue” shall be substituted;
- (16) in rule 132, in the proviso, after the word “Commissioner” occurring for the first time, the words “of income tax” shall be omitted;
- (17) in rule 136, in sub-rule (3), for the words “Income Tax”, occurring at the end, the word “Inland Revenue” shall be substituted;
- (18) in rule 157, in the marginal note, the words “of Income Tax” shall be omitted;

- (19) in rule 158, in sub-rule (2), for the words "Income Tax", occurring at the end, the words "Inland Revenue" shall be substituted;
- (20) in rule 183, in sub-rule (5), for the words "Income Tax", occurring at the end, the words "Inland Revenue" shall be substituted;
- (21) in rule 186, for the words "Income Tax", occurring at the end, the words "Inland Revenue" shall be substituted;
- (22) in rule 194, in sub-rule (1),--
- (a) in clause (a), for the words "Director General", the words "Chief Commissioner" shall be substituted; and
  - (b) in clause (b), for the words "taxation officer", the words "officer of Inland Revenue" shall be substituted;
- (23) in rule 211,--
- (a) in sub-rule (1), after the word and comma "To,", for the words "Income Tax", the words "Inland Revenue" shall be substituted; and
  - (b) in sub-rule (2), in clause (g), for the words " or Commissioner of Income Tax", the word "Commissioner" shall be substituted and thereafter in the first and second proviso, for the words "Director General", the words "Chief Commissioner" shall be substituted;
- (24) in rule 213, in sub-rule (2), in clause (d), for the words "Director General", the words "Chief Commissioner" shall be substituted;
- (25) in rule 218, in sub-rules (1) and (2), for the words "Director General", wherever occurring, the words "Chief Commissioner" shall be substituted;
- (26) in rule 220A,--
- (a) in the marginal note, for the expression "sub-clause (3) of clause (58) of Part I of the Second Schedule", the expression "clause (c) of sub section (2) of section 100C of the Ordinance" shall be substituted;
  - (b) in sub-rule (1),--
    - (i) for the words "Regional Commissioner of Income Tax", the words "Chief Commissioner" shall be substituted;

- (ii) for the expression “sub-clause (3) of clause (58) of Part I of the Second Schedule”, the expression “clause (c) of sub section (2) of section 100C of the Ordinance” shall be substituted;
    - (iii) in sub-rule (a), for the words “Regional Commissioner of Income Tax”, the words “Chief Commissioner” shall be substituted; and
    - (iv) in sub-rule (b), in clause (vi), in first and second proviso, for the words “Director General”, the words “Chief Commissioner” shall be substituted;
  - (c) in sub-rules (2), (3), (4), (7) and (9), for the words “Regional Commissioner of Income Tax” and “Regional Commissioner”, wherever occurring, the words “Chief Commissioner” shall be substituted;
  - (d) sub- rule (10), shall be omitted;
  - (e) in Form-1, for the expression “clause (58) of Second Schedule to”, wherever occurring, the expression “clause (c) of sub section (2) of section 100C of” shall be substituted; and
  - (f) for the word “Regional Commissioner of Income Tax”, the words “Chief Commissioner of Inland Revenue” shall be substituted;
- (27) in rule 220B, in sub-rule (9), for the words ”Direct Taxes”, the words “Inland Revenue” shall be substituted;
- (28) in rule 226, in sub-rule (2), in clause (e) and in rule 229, in sub-rule (1), for the words “Income Tax”, the words “Inland Revenue” shall be substituted;
- (29) in rule 231A,—
- (a) in sub-rule (2), in clause (b), for the words and brackets “(Direct Taxes)”, the words and brackets “(Inland Revenue)” shall be substituted;
  - (b) in sub-rule (3), the word “of Income Tax” shall be omitted; and
  - (c) in sub-rule (6), the word “of Income Tax” shall be omitted;
- (30) in rule 231B, in application form, in ANNEXURE, Serial (3) and (4) shall be omitted;
- (31) in rule 231C, for the words, “Director General”, “Income Tax Department” and “officer of income tax”, wherever occurring, the words, “Chief Commissioner”, “Inland Revenue Department” and “officer of the Inland Revenue” shall be substituted respectively;

- (32) in rule 231D, in ANNEXURE, for the words “Commissioner of Income Tax”, the words “Commissioner of Inland revenue” shall be substituted; and
- (33) in the First Schedule,—
- (a) in Part I, for the words “DEPARTMENT OF INCOME TAX”, the words “DEPARTMENT OF INLAND REVENUE” shall be substituted;
- (b) in Part II,—
- (i) for the word “DEPARTMENT OF INCOME TAX”, the words “DEPARTMENT OF INLAND REVENUE” shall be substituted; and
- (ii) for the word “TRN”, the word “CNIC” shall be substituted;
- (c) in Part III to Part-VII, for the words “DEPARTMENT OF INCOME TAX”, the word “DEPARTMENT OF INLAND REVENUE” shall be substituted;
- (d) in Part VII(a), for the words “Commissioner of Income Tax”, the words “Commissioner of Inland Revenue” shall be substituted;
- (e) in Part VIII,—
- (i) for the words “DEPARTMENT OF INCOME TAX”, the words “DEPARTMENT OF INLAND REVENUE” shall be substituted; and
- (ii) for the words “Commissioner of Income Tax”, wherever occurring the words “Commissioner of Inland Revenue” shall be substituted; and
- (f) in Part X,—
- (a) for the words “Director General”, the words “Chief Commissioner” shall be substituted;
- (b) for the words “Commissioner of Income Tax”, the words “Commissioner of Inland Revenue” shall be substituted;
- (c) for the words “Income Tax Department”, the words “Inland Revenue Department” shall be substituted; and
- (d) in Serial (e), the expression “and Income Tax Act, 1922” shall be omitted;

(g) in Part XI,—

- (a) for the words “Department of Income Tax”, “TRN”, “Assessment” and “Taxation Officer”, the words “Department of Inland Revenue”, “CNIC”, “Tax” and “officer of Inland Revenue” shall be substituted respectively;
- (b) in Serial No.1, after the word “furnished”, the words “with thirty days from the date of service of notice” shall be inserted; and
- (c) in Serial No.2,—
  - (i) for the words “an ex parte”, the word “provisional” shall be substituted; and
  - (ii) for the figure “121”, the figure “122C” shall be substituted;

(h) in Part XII,—

- (a) for the words “Department of Income Tax”, the words “Department of Inland Revenue” shall be substituted and after the word “N.T.No.”, the word “CNIC” shall be inserted and thereafter for the word “Taxation Officer”, the word “officer of Inland Revenue” shall be substituted;
- (b) in Serial No.(1), in sub serial (b), the words “Additional Tax”, the words “Default Surcharge” shall be substituted;
- (c) in Serial No.(2), for the word “fifteen”, the word “thirty” shall be substituted;
- (d) in Serial No.(3), for the words “Income Tax”, the word “Inland Revenue” shall be substituted; and
- (e) in Serial No.(4),—
  - (i) in sub-serial (a), for the words “additional tax”, the words “default surcharge” shall be substituted and thereafter the words “@12% per annum” shall be omitted; and
  - (ii) in sub-serial (b), for the figure “183”, the figure and brackets “182(1)” shall be substituted and thereafter the following new sub-serial shall be added, namely:—
    - “(d) Recovery of tax under section 140.”; and

(i) In Part XIII,–

- (a) for the words “DEPARTMENT OF INCOME TAX”, the words “DEPARTMENT OF INLAND REVENUE” shall be substituted; and
- (b) for the words “Taxation Officer”, wherever occurring, the words “officer of Inland Revenue” shall be substituted.

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**(Shaheed Mehboob)**  
**Secretary (IT-Budget)**