

Registration Change in Particulars



Ahmed Nawaz

Reply all |

To: Danishwar Syed; Farhan Ali; farooq nawaz; imran khalid; imran meraj; Inam ul H...

Fri 12/9

Inbox

Action Items

Dear PRAL Managers,

Following functionalities to change profile particulars has been enable for AC/DC Registration

1. Taxpayer Name (Individual / AOP / Company)
2. Gender (Individual)
3. DOB (Individual)
4. Formation / Incorporation Date (AOP / Company)
5. Special Person Status (Individual)
6. Tax Period
7. Email
8. Cell
9. Business Name
10. Business Closure (Setting Close Date)
11. Marking/un-marking Business Activity as Principal
12. Marking / un-marking business activity as Sales Tax
13. Closing Business Activity

All these functionalities cannot be given to Taxpayer in 181 Form because of possible miss use and at the moment are being performed by PRAL HQ through direct access

Now these all have been enabled to AC/DC Registration.

We are in process of preparing an SOP under supervision of Chief Automation as a guidance to change approving authorities but in the meanwhile I request you to sensitize your CCIR and ADC (Registration) to avoid unauthorized change.

Quick Guidance is

- Pakistani Individual Name & DOB change is verified from NADRA so there is no change of miss use
- Gender need to be verified from ID Card (Copy)
- Name / incorporation date change of Companies registered with SECP is also verified from SECP so no issue
- Foreigners / AOPs and Other Companies name / DOB / Formation/incorporation date change need relevant authority approval
- Special Person Status need to be verified from ID Card (Copy). Not being verified from NADRA at the moment
- Tax Period need CIR Approval and/or Order passed in Iris
- Email / Cell is very sensitive so physical appearance is mandatory with original ID Card / Passport
- Business Name change and business Closure are again sensitive especially for Sales Tax Registered person. Need Approval from relevant authority
- Business Activity related changes are sensitive for Sales Tax Registered person and need approval from relevant authority.

Note: Please don't send issues related to above changes at isupport or helpline as PRAL HQ is not authorized to make these changes.

With best Regards

Ahmad Nawaz
GM (Software Development)
PRAL- Pakistan Revenue Automation (Pvt) Ltd
2nd Floor, STP Building, Sector I-9/3, Islamabad.
Tel: 051-9259363 | Fax: 051-9257431 *

STANDARD OPERATING PROCEDURE

Change of Particulars



DECEMBER 5, 2016

PAKISTAN REVENUE AUTOMATION (PVT.) LTD
PRAL – Head office, Software Technology Park-III, Plot No. 156, Service Road (North), Industrial Area, I-9/3,
Islamabad.Pakistan



Table of Contents

1 **PURPOSE**..... 4

2 **SCOPE** 4

3 **ACRONYMS, TERMS AND DEFINITIONS** 4

4 **STANDARD OPERATING PROCEDURE (SOP)** 5

4.1 Change of Name 5

4.1.1 Change of Name for an Individual (Salaried, Business and Non-resident)..... 5

4.1.2 Change of Name for an AOP 6

4.1.3 Change of Name for a Company 7

4.2 Change of Date (Birth/Formation) 8

4.2.1 Change of DOB for an Individual (Salaried, Business and Non-resident)..... 8

4.2.2 Change of Formation Date for an AOP 9

4.2.3 Change of Incorporation Date for a Company 10

4.3 Change of Address 11

4.3.1 Change of Address for an Individual (Salaried, Business and Non-resident)..... 11

4.3.2 Change of Address for an AOP 11

4.3.3 Change of Address for a Company 11

4.4 Change of Cell Number 12

4.4.1 Change of Cell Number for an Individual (Salaried, Business and Non-resident)..... 12

4.4.2 Change of Cell Number for a Principal Officer (AOP/Company)..... 12

4.5 Change of Email Address..... 13

4.5.1 Change of Email Address for an Individual (Salaried, Business and Non-resident)..... 13

4.5.2 Change of Email Address for a Principal Officer (AOP/Company) 13

4.6 Change of Gender 14

4.6.1 Change of Gender for an Individual (Salaried, Business and Non-resident)..... 14

4.7 Change of Special Person Status 15

4.7.1 Change of Special Person Status for an Individual (Salaried, Business and Non-resident) 15



DOCUMENT INFORMATION

Category	Information
Document Code	FBR-SOP-003
Subject	Change of Particulars
Project Title	Standard Operating Procedure
Version	1.0
Status	Ready for Sign-Off
Author	SA&D Department, PRAL
Approver	Policy Wing, FBR
Issue Date	Dec 05, 2016
Distribution	FBR Web Site Click here to enter text.
Document Category	Internal <input type="checkbox"/> External <input checked="" type="checkbox"/>
Privacy Level	Public <input checked="" type="checkbox"/> PRALConfidential <input type="checkbox"/> Customer Confidential <input type="checkbox"/>
Disclaimer	This document may contains confidential information. Do not distribute this document without prior approval from FBR.

MODIFICATION HISTORY

Ver.	Author	Date	Section Changed	Description
1.0	SA&D Department, PRAL	16-Nov-2016	Prepared	
1.1	SA&D Department, PRAL	05-Dec-2016	Updated	



4 STANDARD OPERATING PROCEDURE (SOP)

4.1 Change of Name

4.1.1 Change of Name for an Individual (Salaried, Business and Non-resident)

Option 1. In case a resident taxpayer (salaried/business individual) needs to change their registered name:

- The taxpayer visits their relevant RTO along with original (valid) CNIC and provide a written request for change in name.

Note: Taxpayer can also send a request through their registered email address to helpline@fbr.gov.pk, along with a scanned copy of their valid CNIC (front + back) attached.

- The authorized officer shall change the name as follows:
 - Enter taxpayer's registration number and search for their registered profile.
 - After fetching the profile, they shall enter the requested name on Iris (First Name and Last Name must be entered).
 - Iris system shall fetch the Registered Name from NADRA service, and display it along with the entered name.
 - Officer shall compare both names (registered and requested name).
 - In case both names are matched, officer shall save the updated name on record.
 - In case both names are different, officer can revert any changes in the existing record.

Option 2. In case a Non-resident taxpayer (not having Pakistani citizenship) needs to change registered name:

- The taxpayer visits relevant RTO along with original valid Passport.

Note: Taxpayer can also send a request through authorized representative, provided that authorized representative must bring following documents as a proof:

- Authorization Letter signed by taxpayer with the following details:
 - Taxpayer's Registration No.
 - Authorized person's CNIC / Name.
 - Full Name.
 - Passport No.
- Copy of Taxpayer's Passport.
- Original valid CNIC of Authorized person.
- The authorized officer at RTO shall update the name on Iris, as mentioned on Passport (First Name and Last Name must be entered).



1 PURPOSE

The purpose of this document is to explain the Standard Operating Procedures (SOP) defined by Federal Board of Revenue (FBR) for modification in taxpayer's registered profile information.

2 SCOPE

This document consists the SOP for following changes in taxpayer's registered profile.

Scope Includes
SOP for Change of Name(for Salaried, Business and Non-resident Taxpayers)
SOP for Change of Company Name (for Corporate Taxpayers)
SOP for Change of AOP Name (for Association of Persons)
SOP for Change of Date of Birth (for Salaried, Business and Non-resident Taxpayers)
SOP for Change of Formation Date (for Association of Persons)
SOP for Change of Incorporation Date (for Corporate Taxpayers)
SOP for Change of Address (for Salaried Persons, Businesses, Non-residents, Companies and AOPs)
SOP for Change of Cell Number (for Salaried Persons, Businesses, Non-residents, Companies and AOPs)
SOP for Change of Email address (for Salaried Persons, Businesses, Non-residents, Companies and AOPs)
SOP for Change of Gender (for Salaried, Business and Non-resident Taxpayers)
SOP for Change of Special Person Status (for Salaried, Business and Non-resident Taxpayers)

3 ACRONYMS, TERMS AND DEFINITIONS

Term	Explanation
AOP	Association Of Persons
FBR	Federal Board of Revenue
PRAL	Pakistan Revenue Automation Limited
SOP	Standard Operating Procedure
CCIR	Chief Commissioner Inland Revenue
RTO	Regional Taxation Office
SECP	Securities & Exchange Commission of Pakistan
NOC	No Objection Certificate
CNIC	Computerized National Identity Card
DOB	Date Of Birth
SP	Special Person



4.1.3 Change of Name for a Company

Option 1. In case the taxpayer (SECP registered company) needs to change their name:

- Taxpayer requests name change through Iris by submitting online form 181- Form of registration filed for modification (Income Tax).

Note: Taxpayer can also send a request through their registered email address to helpline@fbr.gov.pk. Taxpayers need to make sure that the new name requested is the same as that with SECP, or else the request shall not be fulfilled.

Option 2. In case the taxpayer is a non-SECP registered company and needs to change their name:

- The authorized taxpayer representative/principal officer visits their relevant RTO along with original (valid) CNIC and submits a request for change of name to the relevant RTO.
 - Authorization Letter signed by taxpayer with the following details:
 - Taxpayer's Registration No.
 - Authorized person's CNIC / Name.
 - Company Name.
 - Original valid CNIC of Authorized person.
- CCIR of the relevant RTO shall provide the NOC to the taxpayer representative, on behalf of the documents provided and changes the name after verification.
- The authorized officer shall change the name as follows:
 - Enter taxpayer's registration number and search for their registered profile.
 - After fetching the profile, they shall enter the Incorporation No. on Iris of company name.
 - Iris system shall fetch the Registered Name from SECP using a service, and display it in the name field.
- Officer shall compare both names (registered and requested name).
 - In case both names are matched, officer shall save the updated name on record.
 - In case both names are different, officer can revert any changes in the existing record.



4.1.2 Change of Name for an AOP

Option 1. In case the taxpayer (AOP) needs to change their name online:

- Taxpayer requests name change through Iris by submitting online form 181- Form of registration filed for modification (Income Tax).

Option 2. In case the taxpayer needs to change their name manually:

- The authorized taxpayer representative/principal officer visits their relevant RTO along with original (valid) CNIC and submits a request for change of name to the relevant RTO.
 - Authorization Letter signed by taxpayer with the following details:
 - Taxpayer's Registration No.
 - Authorized person's CNIC / Name.
 - Full Name.
 - Original valid CNIC of Authorized person.
- ||| ○ CCIR of the relevant RTO shall provide the NOC to the taxpayer representative, on behalf of the documents provided and changes the name after verification.
- The authorized officer shall change the name as follows:
 - Enter taxpayer's registration number and search for their registered profile.
 - After fetching the profile, they shall enter the updated name on Iris.
 - Authorized Officer shall save the updated name on record.



4.2.2 Change of Formation Date for an AOP

- Option 1.** In case the taxpayer (AOP) needs to change their formation date online:
- Taxpayer requests formation date change through Iris by submitting online form 181-Form of registration filed for modification (Income Tax).
-
- Option 2.** In case the taxpayer is a needs to change their formation date manually:
- The authorized taxpayer representative/principal officer visits their relevant RTO along with original (valid) CNIC and submits a request for change of formation date to the relevant RTO.
 - Authorization Letter signed by taxpayer with the following details:
 - Taxpayer's Registration No.
 - Authorized person's CNIC / Name.
 - Updated formation date.
 - Original valid CNIC of Authorized person.
 - CCIR of the relevant RTO shall provide the NOC to the taxpayer representative, on behalf of the documents provided and changes the formation date after verification.
 - The authorized officer shall change the formation date as follows:
 - Enter taxpayer's registration number and search for their registered profile.
 - After fetching the profile, they shall enter the new formation date.
 - Authorized Officer shall save the updated formation on record.



4.2 Change of Date (Birth/Formation)

4.2.1 Change of DOB for an Individual (Salaried, Business and Non-resident)

- Option 1.** In case the taxpayer (salaried/ business individual) needs to change DOB:
- The taxpayer either visits their relevant RTO or sends an email request for a change in DOB to helpline@fbr.gov.pk.
 - The authorized officer shall change DOB after verifying the request as follows:
 - Enter taxpayer's registration number and search for their registered profile.
 - After fetching the profile, officer shall fetch the DOB from NADRA service.
 - Officer shall save the updated record.

Option 2. In case a Non-resident taxpayer (not having Pakistani citizenship) needs to change their registered DOB:

- The taxpayer visits their relevant RTO along with original valid Passport.

Note: Taxpayer can also send a request through authorized representative, provided that authorized representative must bring following documents as a proof:

 - Authorization Letter signed by taxpayer with the following details:
 - Taxpayer's Registration No.
 - Authorized person's CNIC / Name.
 - DOB
 - Passport No.
 - Copy of Taxpayer's Passport.
 - Original valid CNIC of Authorized person.
- The authorized officer at RTO shall update DOB on Iris, as mentioned on Passport as follows:
 - Enter taxpayer's registration number and search for their registered profile.
 - After fetching the profile, officer shall input the DOB as mentioned on the passport.
 - Officer shall save the updated record.



4.3 Change of Address

4.3.1 Change of Address for an Individual (Salaried, Business and Non-resident)

- Option 1.** In case the taxpayer (salaried/ business individual) needs to change their address:
- Taxpayer requests address change through Iris by submitting online form 181- Form of registration filed for modification (Income Tax).

- Option 2.** In case a Non-resident taxpayer (individual) needs to change their address:
- Taxpayer requests for a change in address through Iris by submitting online form 181- Form of registration filed for modification (Income Tax).
 - Must attach a scanned copy of the valid passport page(s) where the valid passport holder's name is displayed.

Note: Taxpayers need to make sure that the new address requested is the same as that on their valid Passport, or else the request shall not be fulfilled.

4.3.2 Change of Address for an AOP

- Option 1.** In case the taxpayer (AOP) need to change address:
- Taxpayer requests change of address through Iris by submitting online form 181- Form of registration filed for modification (Income Tax).

- Option 2.** In case an authorized taxpayer representative/principal officer submits a request for change of address to the relevant RTO.
- CCIR of the relevant RTO shall provide the NOC to the taxpayer representative, on behalf of the required documents provided and changes the address after verifying.

4.3.3 Change of Address for a Company

- Option 1.** In case the taxpayer (SECP registered Company) need to change address:
- Taxpayer requests change of address through Iris by submitting online form 181- Form of registration filed for modification (Income Tax).

- Option 2.** In case the taxpayer (Non-SECP registered Company) need to change the address:
- An authorized taxpayer representative/principal officer submits a request for change of address to the relevant RTO.
 - CCIR of the relevant RTO shall provide the NOC to the taxpayer representative, on behalf of the documents provided and changes the address after verifying.



4.2.3 Change of Incorporation Date for a Company

- Option 1.** In case the taxpayer (SECP registered company) needs to change their formation date:
- Taxpayer requests formation date change through Iris by submitting online form 181-Form of registration filed for modification (Income Tax).

Note: Taxpayer can also send a request through their registered email address to helpline@fbr.gov.pk. Taxpayers need to make sure that the new name requested is the same as that with SECP, or else the request shall not be fulfilled.

- Option 2.** In case the taxpayer is a non-SECP registered company and needs to change their formation date:

- The authorized taxpayer representative/principal officer visits their relevant RTO along with original (valid) CNIC and submits a request for change of name to the relevant RTO.
 - Authorization Letter signed by taxpayer with the following details:
 - Taxpayer's Registration No.
 - Authorized person's CNIC / Name.
 - Updated formation date.
 - Original valid CNIC of Authorized person.
- CCIR of the relevant RTO shall provide the NOC to the taxpayer representative, on behalf of the documents provided and changes the formation date after verification.
- The authorized officer shall change the formation date as follows:
 - Enter taxpayer's registration number and search for their registered profile.
 - After fetching the profile, they shall enter the formation date on Iris.
 - Officer shall update the record.



4.5 Change of Email Address

4.5.1 Change of Email Address for an Individual (Salaried, Business and Non-resident)

- Option 1.** In case the taxpayer (salaried/ business individual) need to change email address:
- Taxpayer requests email address change through Iris by submitting online form 181-Form of registration filed for modification (Income Tax).

- Option 2.** In case a Non-resident taxpayer (individual) needs to change their email address:
- Their authorized representative visits the relevant RTO and requests for a change in email address.
 - The authorized representative must provide a scanned copy of the valid passport page(s) where the valid passport holder's name is displayed.

Note: Taxpayers need to make sure that the requesting individual is already registered as that identified in the valid Passport, or else the request shall not be fulfilled.

4.5.2 Change of Email Address for a Principal Officer (AOP/Company)

- Option 1.** In case the Principal Officer (of an AOP/Company) need to change email address:
- Taxpayer requests change of email address through Iris by submitting online form 181-Form of registration filed for modification (Income Tax).

- Option 2.** In case an authorized taxpayer representative/principal officer submits a request for change of email address to the relevant RTO.
- CCIR of the relevant RTO shall provide the NOC to the taxpayer representative, on behalf of the required documents provided and changes the email address after verifying.



4.4 Change of Cell Number

4.4.1 Change of Cell Number for an Individual (Salaried, Business and Non-resident)

- Option 1. In case the taxpayer (salaried/ business individual) need to change cell number:
- Taxpayer requests cell number change through Iris by submitting online form 181- Form of registration filed for modification (Income Tax).

- Option 2. In case a Non-resident taxpayer (individual) needs to change their cell number:
- Their authorized representative visits the relevant RTO and requests for a change in cell number.
 - The authorized representative must provide a scanned copy of the valid passport page(s) where the valid passport holder's name is displayed.
- Note:** Taxpayers need to make sure that the requesting individual is already registered as that identified in the valid Passport, or else the request shall not be fulfilled.

4.4.2 Change of Cell Number for a Principal Officer (AOP/Company)

- Option 1. In case the Principal Officer (of an AOP/Company) need to change cell number:
- Taxpayer requests change of cell number through Iris by submitting online form 181- Form of registration filed for modification (Income Tax).

- Option 2. In case an authorized taxpayer representative/principal officer submits a request for change of cell number to the relevant RTO.
- CCIR of the relevant RTO shall provide the NOC to the taxpayer representative, on behalf of the required documents provided and changes the cell number after verifying.



4.7 Change of Special Person Status

4.7.1 Change of Special Person Status for an Individual (Salaried, Business and Non-resident)

Option 1. In case a resident taxpayer (salaried/business individual) needs to change their SP status:

- The taxpayer visits their relevant RTO along with original (valid) CNIC and provide a written request for change of SP status.

Note: Taxpayer can also send a request through their registered email address to helpline@fbr.gov.pk, along with a scanned copy of their valid CNIC (front + back) attached.

- The authorized officer shall change the SP status as follows:
 - Enter taxpayer's CNIC and search for their registered profile.
 - After fetching the profile, officer shall updates the SP status as mentioned on original valid CNIC.

Option 2. In case a Non-resident taxpayer (not having Pakistani citizenship) needs to change their registered SP Status:

- The taxpayer visits their relevant RTO along with original valid Passport.

Note: Taxpayer can also send a request through authorized representative, provided that authorized representative must bring following documents as a proof:

- Authorization Letter signed by taxpayer with the following details:
 - Taxpayer's Registration No.
 - Authorized person's CNIC / Name.
 - Passport No.
 - Copy of Taxpayer's Passport.
 - Original valid CNIC of Authorized person.
- The authorized officer at RTO shall update the SP Status on Iris, as mentioned on Passport.



4.6 Change of Gender

4.6.1 Change of Gender for an Individual (Salaried, Business and Non-resident)

- Option 1.** In case a resident taxpayer (salaried/business individual) needs to change their gender:
- The taxpayer visits their relevant RTO along with original (valid) CNIC and provide a written request for change of gender.
Note: Taxpayer can also send a request through their registered email address to helpline@fbr.gov.pk, along with a scanned copy of their valid CNIC (front + back) attached.
 - The authorized officer shall change the gender as follows:
 - Enter taxpayer's CNIC and search for their registered profile.
 - After fetching the profile, officer shall updates the gender as mentioned on original valid CNIC.

Option 2. In case a Non-resident taxpayer (not having Pakistani citizenship) needs to change their registered gender:

- The taxpayer visits their relevant RTO along with original valid Passport.
Note: Taxpayer can also send a request through authorized representative, provided that authorized representative must bring following documents as a proof:
 - Authorization Letter signed by taxpayer with the following details:
 - Taxpayer's Registration No.
 - Authorized person's CNIC / Name.
 - Passport No.
 - Copy of Taxpayer's Passport.
 - Original valid CNIC of Authorized person.
- The authorized officer at RTO shall update the gender on Iris, as mentioned on Passport.