

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the July, 2019

**NOTIFICATION
(Income Tax)**

S.R.O. (I)/2019.- The following draft of certain further amendments in the Income Tax Rules, 2002 which the Federal Board of Revenue proposes to make in 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 information of all persons likely to be affected thereby, as required by sub-section (3) of the said section and notice is hereby given that the draft shall 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 expiry of the aforesaid period, shall be taken into consideration by the Board.

DRAFT AMENDMENT

In the aforesaid Rules, after Chapter XIII, the following new Chapter shall be inserted, namely:—

“Chapter XIII A

Obtaining and Issuance of Business License

83A. The rules in this Chapter apply for the purposes of section 181A which provides for business license scheme.

83B. Definitions.— in these rules, unless there is anything repugnant to the

subject or context,—

- (a) “applicant” means a person who files application for issuance of business license;
- (b) “Iris” means the application software on the web portal of Federal Board of Revenue for the purposes including application for business license;
- (c) “service provider” means any person whose services to provide electronic data entry into Iris or any other web based application software, bio-metric verification and delivering the print out of the business license to the applicant for the purposes of these rules, has been hired by the Federal Board of Revenue.

83C. Application for and issuance of business license.— (1) Subject to sub-rule (4), any person engaged in any business, profession or vocation, shall apply to the Federal Board of Revenue for issuance of business license in the Form specified in the schedule.

(2) Where the applicant is having a cell phone number, issued by any mobile phone company and is having access to the internet facility, he shall file application form on the Iris or any software application developed by Federal Board of Revenue for the purposes of these rules. The system generated business license issued to the applicant shall be emailed to the applicant.

(3) Where the applicant is not having any cell phone number issued by any mobile phone company or not having access to internet facility, he shall provide the particulars to the service provider or the personnel in a Kiosk established by a Regional Tax Office, for online filing of the form, and the service provider or the personnel in the Kiosk, as the case may be, shall—

- (i) verify particulars of the form filled in;
- (ii) complete bio-metric verification of the applicant; and
- (iii) give system generated print out of the business license to the applicant;

(4) Where a person's name is appearing in the active taxpayers' list, he shall be treated to have filed application and the system generated business license shall be emailed to his email address registered in Iris.

83D. Display of the business license.— (1) Every person who has been issued a business license under these rules, shall display the said license at every place of business of the person.

83E. No liability on holding a business license.— Where a person has been issued a business license, he shall not be liable to payment of any tax on account of holding a business license unless such person is otherwise liable to payment of tax under any other provisions of the Income Tax Ordinance, 2001.

Schedule
[see rule 83B]
Application Form

Name:

Father's Name:

CNIC: - -

Mobile No: -

Status
(Tick the relevant box) Sole Proprietorship Association of Persons (AOP)

Nature of Business

Retailer	Wholesaler/Distributor	Manufacturer(Specify)	Service(Specify)
----------	------------------------	-----------------------	------------------

Business Address: