

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

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Islamabad, the 26<sup>th</sup> August, 2014.

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

**S.R.O. 765 (I)/2014.-** In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is please direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. S.R.O. 699(I)/2014, dated the 24<sup>th</sup> July, 2014, as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules, for rule 81B, the following shall be substituted, namely:-

**“81B. Active Taxpayers List.- (1)** This rule shall apply for the purposes of clauses (23A) and (35C) of section 2 and section 181A.

(2) The Board shall publish Active Taxpayers List, hereinafter referred to as ATL, comprising persons who meet the criteria as laid down under sub-rule (4) and shall be made available on the Board’s web portal, by first day of March in each financial year:

Provided that for financial year 2014-15, Active Taxpayers List shall be published and made available on the Board’s web portal, by first day of July, 2014.

(3) ATL published in any financial year shall be valid for the period, beginning on the date of publish and ending on last day of February, next following.

(4) ATL shall be updated on fifteenth day of every month, hereinafter referred to as updation date.

(5) A person’s name shall be included in ATL, if the person has filed a return under section 114 or a statement under section 115 for the tax year for which the last date as specified in section 118 falls during immediately preceding twelve month.

(6) In case a joint account is held in a bank by more than one person, the joint account holders as an entity shall be deemed to have met the criteria as laid down under sub-rule

(5), if any of the persons in the joint account meets the criteria as laid down under the said sub-rule (5).

(7) In case an account is held in a bank in the name of a minor, the minor shall be deemed to have met the criteria as laid down under sub-rule (5), if the parent, guardian or any person who has made deposits in the minor's account meet the criteria as laid down under said sub-rule (5).

(8) A person's name shall be included in ATL on the immediately following updation date, if at any time, the criteria as laid down under sub-rule (5), is fulfilled by that person.

**81C. Taxpayer Card.**-(1) This rule shall apply for the purposes of clauses (23A) and (35C) of section 2.

(2) Subject to sub-rule (5), the Board may issue Taxpayer Card by first of March, each year, to a person who meets the criteria as laid down in sub-rule (3):

Provided that for the returns filed after the 31<sup>st</sup> of December, Taxpayer card shall be issued within sixty days of the filing of Return.

(3) A person shall be issued Taxpayer Card, if the person has filed a return under section 114 or a statement under section 115 for the tax year for which the last date as specified in section 118 falls during immediately preceding twelve months.

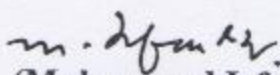
(4) Taxpayer Card shall be valid for one year, beginning on the date of issue and ending on last day of February of the following year:

Provided that Taxpayers Cards issued in respect of tax year 2013, shall be valid upto 28<sup>th</sup> day of February, 2015.

(5) The Board may authorize National Database and Registration Authority (NADRA), for the purpose of printing and issuing taxpayers cards.”.

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[F.No.4(63)ITP/2014]

  
(Muhammad Irfan Raza)  
Secretary (Income Tax Policy)