

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 8th June, 2017.

NOTIFICATION
(Income Tax)

S.R.O.452 (I)/2017. – 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 pleased to 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. 358 (I)/2017, dated the 22nd May, 2017 as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules, in rule 78B,-

- (a) in clause (a), for the words “Participating Jurisdiction”, the word “Pakistan” shall be substituted;
- (b) in clause (b),-
 - (i) for the words “Participating Jurisdiction”, wherever occurring, the word “Pakistan” shall be substituted;
 - (ii) in sub-clause (i), the letter “a” and the word “such” shall be omitted; and
 - (iii) in sub-clause (ii), the letter “a”, occurring for the second time and the word “such” shall be omitted;
- (c) in clause (aj), after the letter “a”, occurring for the first time, the words “Reportable Jurisdiction” shall be inserted; and
- (d) in clause (am), for the words “there is an obligation in place to”, the words “it will” shall be substituted.

[F.No.2(103) Int.Taxes-Ops/14 (pt)/2016]


(Fida Muhammad)
Secretary

Tax Treaties and Conventions