

Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
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Islamabad, the 17<sup>th</sup> July, 2019.

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

**S.R.O. 813(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 AMENDMENTS**

In the aforesaid Rules, the following further amendments shall be made namely:—

- (1) in rule 44,—
  - (A) in sub-rule (2),—
    - (a) for the word “monthly”, the word “biannual” shall be substituted;

- (b) after the word "statement", the expression "by the 15<sup>th</sup> day of the month following the month to which withholding tax pertains" shall be omitted; and
- (c) after the word "rules", the expression "as per the following timelines, namely:—
- (a) in respect of the half-year ending on the 30<sup>th</sup> June, on or before the 31<sup>st</sup> day of July; and
- (b) in respect of the half-year ending on the 31<sup>st</sup> December, on or before the 31<sup>st</sup> January" shall be added; and
- (B) in sub-rule (4), for the word "monthly", the word "biannual" shall be substituted; and
- (2) in the Second Schedule, in Part X, for the word "monthly", the word "biannual" shall be substituted.

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[F.No.1 (69) R & S/2018]



**(Ajaz Hussain)**  
Secretary (Income Tax Budget)