

**GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE  
[TAXPAYERS AUDIT WING]**

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C. No. 2(10)SS(TPA)/2016

Islamabad, the 17<sup>TH</sup> May, 2017

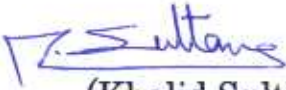
**CLARIFICATION**

**SUBJECT: CLARIFICATION ON AUDIT POLICY 2016.**

Taxpayers' Audit Wing, FBR has received numerous representations regarding Audit Policy, 2016. Most of the representations involve similar issues. It is clarified that:-

- i) As per sub section (1A) of the section 214C of the Income Tax Ordinance, 2001, Federal Board of Revenue will keep parameters confidential. Therefore, risk parameters used for selection of Income Tax Cases for audit for Tax Year 2015 cannot be disclosed.
- ii) Cases selected for audit for Tax Year 2014 can also be selected for Tax Year 2015 as there is no bar in Audit Policy, 2016.

2. Please note that in case of any clarification on the Audit Policy, 2016, you are requested to contact the undersigned at email [khalid.sultan@fbr.gov.pk](mailto:khalid.sultan@fbr.gov.pk).

  
**(Khalid Sultan)**  
Second Secretary (TPA)