

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
[Information Technology Wing]

C. No. 1(9)/SS(BDT-IT)/2018-86417-R


Islamabad, the 13th July, 2018

CIRCULAR

Subject:- PROCEDURE FOR CORRECTION OF CPRs - AMNESTY SCHEME 2018

Various references were received from field offices and taxpayers regarding the correction of CPRs for Amnesty Scheme 2018. The matter was discussed in the Board and the following procedure for correction of CPRs relating to Tax Amnesty 2018 will be followed.

- 1- Foreign Assets Declaration (*Declaration and Repatriation*) Act, 2018 clearly provides that tax is to be paid in US Dollars. Where the taxpayer has inadvertently paid tax in PKR, declaration submitted on the basis of such payment, in violation of Foreign Assets Declaration (Declaration and Repatriation) Act, 2018, would be invalid. In such case the declarant(s) will submit the fresh declaration(s) after making payment in US Dollars.
- 2- The Foreign Assets (*Declaration and Repatriation*) Act, 2018 does not provide any provision for refund of amount erroneously deposited. Such amount deposited in PKR may be adjusted against normal tax liability after correction of CPR. In case, the said paid amount exceeds the normal tax liability for the relevant tax year, refund may be claimed after filling of return for the relevant tax year in accordance with the provisions of Income Tax Ordinance 2001.
- 3- Under the Voluntary Declaration of Domestic Assets Act, 2018 where the taxpayer has inadvertently selected "wrong payment nature" or "wrong payment code" or "wrong section / year" particular of such CPR may be corrected at RTO/CRTO/LTU level in accordance with the instructions already issued by the Secretary (Rev.Bud), IR Operation's letter dated 30.08.2008 and subsequent letter of Chief-IR (Operations-II) dated 07.03.2018.
- 4- Cases, where jurisdiction of taxpayers is appearing as *FBR HQ*, the field offices may forward such cases to IT Wing, after fulfilling all codal formalities in accordance with the procedure laid down in the above referred letters.


(KHAWAJA ADNAN ZAHIR)
Member (*Information Technology*)

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