

Government of Pakistan
(Revenue Division)
Federal Board of Revenue

Islamabad, the April 27, 2011

NOTIFICATION
(Income Tax)

S.R.O. ³²⁸ (1)/2011.- 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. 72(I)/2011, dated the 26th January, 2011, as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules, after rule 81A, the following new rule shall be inserted, namely:-

"81B. Active Taxpayers List (1) This rule shall apply for the purposes of section 181A of the Ordinance.

(2) The Federal Board of Revenue shall publish Active Taxpayers List, referred to as ATL henceforth, comprising the persons complying with the following within due date, namely:-

- (i) filing the return of income or statement u/s 114 and 115;
- (ii) filing the wealth statement u/s 116;
- (iii) filing of return u/s 143 and 144;
- (iv) filing the statement of tax deduction u/s 165;
- (v) deducting the tax at source and depositing it;
- (vi) paying the advance tax;
- (vii) responding to the notice issued by the Commissioner Inland Revenue;
- (viii) any other statement due under the law; and
- (ix) meet the criteria, if any, laid down under the Sales Tax, Federal Excise and Customs for including the taxpayers in the Active Taxpayers' List.

(3) Initially all the compliant taxpayers meeting the following criteria will be included in the ATL, namely:-

- (a) e-filers of return of income or statement u/s 114 and 115 for tax year 2010;
- (b) e-filers of Quarterly Employer Statements on deductions made u/s 149 of the Ordinance, for tax year 2010;
- (c) e-filers of Quarterly Withholding Tax Statement u/s 165 of the Ordinance, for tax year 2010;
- (d) employees who have annual income Rs. 500,000 and above (as reported by their employers) and have e-filed their

income tax returns along with wealth statement, for tax year 2010; and

- (e) meet the criteria laid under Sales Tax, Federal Excise and Customs for including the taxpayers in the Active Taxpayers' List.

(4) Following actions will be taken in advance for informing the taxpayers regarding their non-compliance, namely:-

- (a) provisional ATL shall be made available on the FBR's web portal 30 days prior to its finalization;
- (b) access to the ATL shall be on case to case basis through the NTN or CNIC of the taxpayer;
- (c) e-intimations will be sent to the e-Enrolled persons not qualifying the criteria referred to above and 15 days time shall be allowed to ensure compliance; and
- (d) the initial criteria given above, and any change in such criteria shall also be publicized for education and awareness of the taxpayers.

(5) A new taxpayer registered under section 181 of the Ordinance, shall automatically be placed in the ATL, on the day of his registration subject to the condition that no return or statement due on the date of registration is pending to be filed and the compliance as per sub-rule (3), wherever due, has been made.

(6) The non-compliant taxpayers shall be removed from the ATL through the automated system as per following procedure, namely:-

(i) in case of persons required to file the declarations electronically:-

- (a) upon expiry of the due date, the computer system shall send an e-Intimation at the registered e-mail address of the taxpayer informing him about his default and advising him to make the compliance within 15 days time, failing which his name shall be removed from the ATL;
- (b) after completion of 15 days compliance time and after issuance of the e-Intimation sent through the computer system referred to above, the computer system shall, in case of non-compliance, remove automatically the name of the non-compliant taxpayer from the ATL; and
- (c) in case of compliance after the due date, concurrence of respective Commissioner shall have to be obtained before reinstating the name of the taxpayer in the ATL, subject to payment of all outstanding dues.

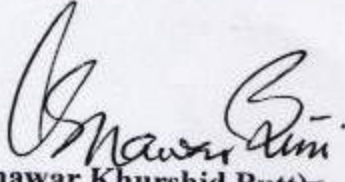
(ii) in case of persons not required to file the declarations electronically:-

- (a) upon expiry of the due date for filing, of returns/statements or any other action due under the law, the respective Commissioner shall initiate the ATL process through the

computer system whereby the computer system shall print Intimation Letter to the non-compliant taxpayer informing him about his default and advising him to show compliance within 15 days, failing which his name shall be removed from the ATL;

- (b) in case of compliance, the respective Commissioner shall also arrange to feed the return into the computer within seven days; and
 - (c) in case of non-compliance and after completion of a period of 15 days of the intimation issued by the computer system referred to above, the respective Commissioner shall arrange to remove the names of the non-compliant taxpayer from the ATL.
- (7) ATL shall be updated to include the compliant and exclude the non-compliant taxpayers, as soon as the legal requirements are met.
- (8) The registration of the taxpayer removed from the ATL shall be treated as suspended for the period of his removal from ATL and such taxpayer shall not be treated as a registered person during the suspension period unless regularized through an order by the respective Commissioner upon compliance by the defaulter and restoration in the ATL”.

[C.No.3 (6)/ITR/2010]


(Khawar Khurshid Butt)
Member (Inland Revenue)