

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 21st August, 2015.

NOTIFICATION
(Income Tax)

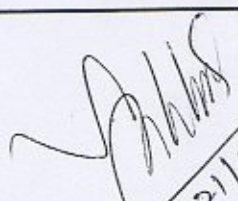
S.R.O. 831 (I)/2015.- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. S.R.O. 772(I)/2015, dated the 6th August, 2015, as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules, in rule 81B,-

- (a) in sub-rule (4), for the words "fifteenth day of every month", the expression "every Sunday at 24:00 hours" shall be substituted; and
- (b) in sub-rule (5), for full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:-

"Provided that name of a company or an AOP in whose case return is not due to be filed because of incorporation or formation after the 30th day of June relevant to the tax year referred above, shall be included in Active Taxpayer List."

[F.No. 4(63) ITP/2014-Pt-II]


(Shaheed Mehboob)
Secretary (Rules & SROs)
21/08/2015