

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 19th October, 2016.

NOTIFICATION
(Income Tax)

S.R.O. 981 (I)/2016.- In exercise of the powers conferred by section 237 of the Income Tax Ordinance 2001(XLIX of 2001), section 50 of the Sales Tax Act, 1990 and section 40 of the federal Excise Act, 2005, the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Inland Revenue Reward Rules, 2016, namely:-

In the aforesaid Rules,-

(1) in rule 2,-

(a) after clause (b), the following new clause shall be inserted, namely:-

“(aa) “employees” means all officers and officials of Inland Revenue, including ministerial and ex-cadre officers and officials, wherever they may be; and

(b) in clause (d),-

- (i) after the word “performance”, the words “by an employee” shall be inserted;
- (ii) in clause (iii), for the words “officers and officials of Inland Revenue”, the word “employees” shall be substituted;

(2) for rule 6, the following shall be substituted, namely:-

“6. Eligibility for reward.- An employee and informer shall, for having meritorious conduct, be entitled to grant of reward.”;

(3) in rule 7,-

(a) in sub-rule (3), for the words "officer or official", the word "employee" shall be substituted; and

(b) after sub-rule (3), amended as aforesaid, the following new sub-rule (4) shall be added, namely:-

"(4) In case more than one meritorious conduct is performed by an employee, the amount of reward shall not exceed thirty percent of realization of the whole amount of tax involved.";

(4) in rule 8, in sub-rule (1), for the words "officers and officials of Inland Revenue Service", the word "employee" shall be substituted;

(5) in rule 9, in sub-rule (1),-

(a) in clause (a), in the Table, in the first column, for the expression "the offices and officials specified in rule 6" the words "Employees" shall be substituted; and

(b) in clause (b), in the Table, for the expression "the officers and officials specified in rule 6", the word "Employees" shall be substituted;

(6) in rule 10, for the expressions "officers and officials" and "Officers & officials of Inland Revenue" the word "employees" shall be substituted; and

(7) in rule 12,-

(a) in sub-rule (1), for the words and comma "officer, official", the word "employee" shall be substituted; and

(b) in sub-rule (2), after the word "concerned", the expression ", as the case may be," shall be inserted.