GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
****

Islamabad, the 31st May, 2016.

NOTIFICATION
(Income Tax)

S.R.O. 466 **(I)/2016.-** 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. 407(I)/2016, dated the 10th May, 2016, as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules, in rule 80B,-

(a) in sub-rule (2), clause (q) shall be omitted; and

(b) after sub-rule (2), the following sub-rules shall be added, namely:-

"(3) A non-resident company having permanent establishment in Pakistan, required to be registered under sub-rules (3) and (6) of rule 80, shall provide –

(a) name of company;

(b) business address;

(c) accounting period;

(d) phone number of business;

(e) principal business activity;

(f) address of principal place of business;

(g) registration number and date of the branch with the Securities and Exchange Commission of Pakistan (SECP);

(h) name and address of principal officer or authorized representative of the company;

(i) authority letter for appointment of principal officer or authorized representative of the company;

(j) cell phone number of principal officer or authorized representative of the company; and

(k) email address of principal officer or authorized representative of the company.

(4) A non-resident company not having permanent establishment in Pakistan, required to be registered under sub-rules (3) and (6) of rule 80, shall provide –

(a) name of company;

(b) business address in the foreign country;

(c) name and nationality of directors or trustees of the company;

(d) accounting period;

(e) name and address of authorized representative of the company;

(f) authority letter for appointment of authorized representative of the company.

(g) cell phone number of authorized representative of the company;

(h) email address of authorized representative of the company;

(i) principal business activity; and

(j) tax registration or incorporation document from concerned regulatory authorities of the foreign country.".

[F.No.1(15)Rules&SROs/2016]

(Syed Hassan Sardar)
Secretary (Rules & SROs)