

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

\*\*\*\*

Islamabad, the 23<sup>rd</sup> January, 2018

**NOTIFICATION  
(Income Tax)**

**S.R.O. 50 (I)/2018.-** The following draft of certain further amendment in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information of all persons likely to be affected thereby and as required by sub-section (3) of the said section, notice is hereby given that the draft will be taken in to consideration by the Federal Board of Revenue after seven days of its publication in the official Gazette.

Any objection or suggestion which may be received from any person in respect of the said draft before the expiry of the aforesaid period shall be considered by the Federal Board of Revenue, namely.

**DRAFT AMENDMENTS**

1. In the aforesaid Rules,-

(1) In rules 80,-

(2) For rule 80A, the following shall be substituted namely:-

**" 80A, E-enrolment,-** Every individual, an AOP, a company or a foreign government required to e-file return of total income shall submit form of e-enrolment as specified in Part IX of the First Schedule to these rules through Board's online system"; and

(a) for sub-rule (3), the following shall be substituted namely :-

"(3) A company, an association of persons (AOP), foreign national or foreign government shall be treated as registered when the company, AOP, the foreign national or foreign government is e-enrolled namely";-

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

" (6) A company, an AOP, foreign national or foreign government shall be treated as registered as per sub-rule (3), if the Commissioner, having jurisdiction over the company, an AOP, foreign national or foreign

government, is satisfied after providing opportunity to be heard that the company, the AOP, foreign national or foreign government requires registration.”;


(3) in rule 80B, after sub-rule (4), the following new sub-rule shall be added, namely:-

“(5) A foreign government required to be registered under sub-rules (3) and (6) of rule 80 shall provide-

- (a) name of foreign government;
- (b) registered address in foreign country;
- (c) power of attorney signed on behalf of foreign government, authorizing a company incorporated under the laws of the foreign country to manage assets and cash belonging to the foreign government;
- (d) name and nationality of authorized signatories of the company managing the assets and cash of the foreign government;
- (e) name and address of authorized representative of the foreign government;
- (f) authority letter for appointment of authorized representative of the foreign government; and
- (g) cellar phone number of authorized representative of the foreign government.”.

---

F.No.1(10)(1)ITC/2016]

  
**(Usman Ahmed Khan)**  
**Secretary (Income Tax Policy)**