

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

Islamabad, the 1st March, 2018

**NOTIFICATION
(Income Tax)**

S.R.O. 272 (I)/2018.- 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 50(I)/2018, dated 23rd January, 2018 as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules,-

(1) in rule 80,-

(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.";

(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.";

(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

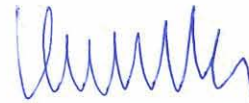
submit form of e-enrolment as specified in Part IX of the First Schedule to these rules through Board's online system."; and

(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) cellular phone number of authorized representative of the foreign government.”.

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



(Usman Ahmed Khan)
Secretary (Income Tax Policy)