

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 24th July, 2019.

NOTIFICATION
(Income Tax)

S.R.O. 849(I)/2019.— 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 in the Income Tax Rules, 2002, the same having been previously published *vide* Notification S.R.O. 813(I)/2019, dated the 17th July, 2019, as required by sub-section (3) of the aforesaid section, namely:—

In the aforesaid Rules, in Chapter IX, in Part II,—

- (1) in Division IV, in the heading, the word “MONTHLY” shall be omitted;
 - (2) in rule 44,—
 - (A) in the heading, for the words “Annual statement”, the word “Statement” shall be substituted;
 - (B) sub-rule (2),—
 - (a) for the word “monthly”, the word “biannual” shall be substituted;
 - (b) after the word “statement”, the expression “by the 15th day of the month following the month to which withholding tax pertains” shall be omitted;
- and

- (c) after the word "rules", the expression "as per the following timelines, namely:—
- (a) in respect of the half-year ending on the 30th June, on or before the 31st day of July;
and
- (b) in respect of the half-year ending on the 31st December, on or before the 31st January" shall be added; and
- (C) in sub-rule (4), for the word "monthly", the word "biannual" shall be substituted; and
- (3) in the Second Schedule, in Part X, for the word "monthly", the word "biannual" shall be substituted.

[F.No.1 (69) R & S/2018]



(Ajaz Hussain)
Secretary (Income Tax Budget)