

**Government of Pakistan**  
**Revenue Division**  
**Federal Board of Revenue**  
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**Notification**

Islamabad, the 22 November 2022

**S.R.O. 2052 (I)/2022.** – The following draft of certain further amendments 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 information of all persons likely to be affected thereby and, as required by sub-section (3) of the said section 237, notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Federal Board of Revenue be sent within seven days of publication of the draft in the official Gazette. Objections or suggestions which may be received from any person in respect of the said draft, before the expiry of the aforesaid period, shall be taken into consideration by the Federal Board of Revenue, namely:-

**DRAFT AMENDMENTS**

In the aforesaid Rules, in rule 34, in sub-rule (2), for the full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:-

“Provided that where return has been furnished prior to coming into force of Notification No. SRO.1891(I)/2022, dated the 13th day of October, 2022, the form specified in the said Notification shall be furnished separately by the 31<sup>st</sup> December, 2022.”

2. This Notification shall be applicable for the tax year 2022.

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**[F. No. 1(17)R&S/2022]**



**(Bilal Hassan)**

Secretary (Rules & SROs)