Government of Pakistan Revenue Division Federal Board of Revenue

Notification (Income Tax)

Islamabad, the 1st December, 2022.

S.R.O. 2068(I)/2022.- 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. 2052(I)/2022, dated the 22nd day of November, 2022, as required by sub-section (3) of the said section 237, namely:-

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 proviso shall be added, namely:-

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

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

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

(Usman Asghar)

Secretary (Income Tax Policy)