

Government of Pakistan
Revenue Division
Federal Board of Revenue

NOTIFICATION

Islamabad, the 7th October, 2025

S.R.O. 1912/2025 - The following draft of further amendments in the Sharing of Declaration of Assets of Civil Servants Rules, 2023, 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 under sub-section (3) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Board be sent within seven days of the publication of this notification in the official Gazette. Any objections or suggestions which may be received from any person, before the expiry of the aforesaid period, shall be taken into consideration by the Board, namely: —

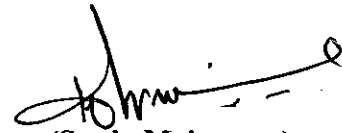
DRAFT AMENDMENTS

In the aforesaid Rules, —

- (1) in rule 1, in sub-rule (1), for the word “civil”, the word “public” shall be substituted;
- (2) in rule 2, —
 - (a) clause (i) shall be omitted;
 - (b) after clause (ii), the following new clause shall be inserted, namely: —
 - (ii-a) “**Public Servant**” means any officer of Federal or any of the Provincial Governments or autonomous bodies, corporations and companies owned by such governments having pay grade in 17 and above or equivalent, and includes an employee governed by the Civil Servants Act, 1973 (LXXI of 1973), but does not include the persons excepted under sub-clause (iv) of clause (n) of section 5 of the National Accountability Ordinance, 1999 (XVIII of 1999);

- (3) in rule 3, for the word "civil", wherever occurring, the word "public" shall be substituted;
- (4) in rule 5, for the word "civil", wherever occurring, the word "public" shall be substituted; and
- (4) in Annexure, for the word "civil", the word "public" shall be substituted.

[C No. 1 (22) R & S / 2022]



(Syeda Maimoona)
Second Secretary (Rules & SROs)