

Government of Pakistan
Revenue Division
Federal Board of Revenue

NOTIFICATION

Islamabad, the 27th November, 2025.

S.R.O. 2263(I)/2025 - 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 amendments shall be made in the Sharing of Declaration of Assets of Civil Servants Rules, 2023, which have been previously published vide Notification No. S.R.O 1912(I),2025 dated 7th October, 2025, as required by sub-section (3) of section 237 of the said Ordinance, namely: —

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
- (5) in Annexure, for the word “civil”, the word “public” shall be substituted.