

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

Islamabad, the 11<sup>th</sup> December, 2025.

NOTIFICATION

**S.R.O 2423(I)/2025.** 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 (XLX 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 Board, be sent within seven days of publication of this Notification in the official Gazette. Objections or suggestions received, if any, 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 81B, for sub-rule (9), the following shall be substituted, namely: -

"(9) In the case of a person on the active taxpayers' list of the Azad Jammu and Kashmir Central Board of Revenue or Gilgit-Baltistan Council Board of Revenue, the name of such person shall be included in the active taxpayers' list under section 181A of the Ordinance, if-

- (a) his temporary or permanent address is in the Azad Jammu and Kashmir or, as the case may be, in the Gilgit-Baltistan; and
- (b) his temporary and permanent addresses are in Pakistan, the following procedure shall be adopted, namely:-
  - (i) the Commissioner Inland Revenue, having jurisdiction over the case on the basis of his temporary address mentioned on the CNIC, shall verify the non-existence of any employment or business in Pakistan through IRIS after making inquiry and seeking undertaking from such person; and
  - (ii) the concerned Commissioner of Azad Jammu and Kashmir Central Board of Revenue or Gilgit-Baltistan Council Board of Revenue, as the case may be, shall verify the employment or sole business existence in the Azad Jammu and Kashmir or the Gilgit-Baltistan through IRIS:

Provided that where the Commissioner Inland Revenue has any reason to believe that the person, whose name has been included under clause (a) or (b), is liable to file return of income under section 114 of the Ordinance and the person does not comply with the notice under sub-section (4) of section 114 of the Ordinance, his name shall be removed from the active taxpayers' list under section 181A of the Ordinance."

---

[F.No.1(78)R&S/2016 Pt-II]



(Syeda Maimoona)  
Second Secretary (Rules & SROs)