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

NOTIFICATION
(INCOME TAX)

Islamabad, the 27th August, 2025.

1634

S.R.O. (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 read with sub-section (5) of section 165 further read with section 165C 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 be sent for the consideration of the Federal Board of Revenue within seven days of publication of the draft in the official Gazette. Objections or suggestions which may be received 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, –

(1) after rule 38, the following new rule shall be added, namely: –

"**38A. Statement to be furnished by Online Marketplace.** – (1) This rule shall apply for the purpose of administering sub-section (2) of section 165C, which provides for the furnishing of a monthly statement by online marketplaces providing transactional and aggregate quantum of sellers registered with them:

Provided that where an Online Marketplace is providing courier services as well, it shall also file the statements required under sub-rule (2) of Rule 44 read with Part-X of the Second Schedule to these rules.

(2) The statement required to be furnished under sub-section (2) of section 165C shall be in the following two forms i.e. Form – A1 and Form – A2 :-

FORM - A1

MONTHLY STATEMENT BY ONLINE MARKETPLACE AGAINST DIGITALLY ORDERED GOODS AND SERVICES

[See Rule 38A(2)]

Particulars of Online Marketplace

NTN/ STRN _____

Name _____ E.Mail _____

Details of supplier-wise transactions during the Month of _____

Sr.	Date dd/mm/yyyy	Particulars of supplier from whom Sales tax Withheld			Particulars of Payment Made			
		CNIC/NTN/ STRN	Name	Address	Aggregate Monthly Amount of Sales by Seller	Aggregate Monthly Amount Deposited in Seller's Bank Account	Amount of Tax Deducted during the Month	
							By Courier	By Payment Intermediary
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

TOTAL	
Verification	I, holder of CNIC/NTN/STRN number _____ , in my capacity as _____do hereby solemnly declare that to the best of my knowledge and belief the information given in this Monthly Statement is correct, complete and in accordance with the provisions of the Sales Tax Act, 1990 and Sales Tax Rules, 2006 and notifications issued thereunder.
Date _____ (dd/mm/yyyy)	Stamp Signature:_____

FORM - A2

MONTHLY STATEMENT BY ONLINE MARKETPLACE AGAINST DIGITALLY ORDERED GOODS AND SERVICES

[See Rule 38A(2)]

Particulars of Online Marketplace

NTN/ STRN_____

Name _____

Telephone:_____

E.Mail

_____

Details of supplier-wise transactions during the Month of

_____

Sr.	Date dd/mm/yyyy	Particulars of Supplier			Particulars of Payment Made and Amount of Tax Deducted			Particulars of Tax Paid	
		CNIC/NTN/ STRN	Name	Address	Invoice Number	Invoice value	Amount Deposited in Seller's Bank Account	Amount of Tax Deducted	
								Courier	Payment Intermediary
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TOTAL									
Verification		I, holder of CNIC/NTN & STRN number _____, in my capacity as _____do hereby solemnly declare that to the best of my knowledge and belief the information given in this Monthly Statement is correct, complete and in accordance with the provisions of the Sales Tax Act, 1990 and Sales Tax Rules, 2006 and notifications issued thereunder.							
Date _____ (dd/mm/yyyy)						Stamp			

(2) in rule 44, –

(i) for sub-rule (2), the following shall be substituted, namely: –

"(2) Pursuant to sub-section (2) of section 165 and sub-section (1) of section 165C, a courier or a payment intermediary, responsible for collecting or deducting tax under Division II or Division III of Part V of Chapter X of the Ordinance or under Chapter XII of the Ordinance shall furnish or e-file a quarterly statement as set out in Part X of the Second Schedule to these rules as per the following timelines, namely:

(a) in respect of quarter ending on the 31st day of March, on or before the 20th day of April;
(b) in respect of quarter year ending on the 30th day of June, on or before the 20th day of July;
(c) in respect of quarter ending on the 30th day of September, on or before the 20th day of October; and
(d) in respect of quarter ending on or before the 31st day of December, on or before the 20th day of January.";
and

(ii) in the sub-rule (4), for the word "biannual", the word "quarterly" shall be substituted;

(3) in the Second Schedule, in Part-X, –
(i) for the expression "Biannual Statement of collection or deduction of income tax under section 165(2) [See rule 44(2)]", the expression "Quarterly Statement of collection or deduction of income tax under section 165(2) and section 165C [See Rule 44(2)]" shall be substituted; and

(ii) after the Table, the following new Tables shall be added, namely:-

FORM-I

QUARTERLY STATEMENT BY PAYMENT INTERMEDIARY AGAINST DIGITALLY ORDERED GOODS AND SERVICES

[See Rule 44(2)]

Particulars of Withholding Agent

NTN/ STRN_____

Name _____

E-Mail _____

Details of supplier-wise amount withheld during the Quarter ending _____

Sr.	Date of Payment dd/mm/yyyy	Particulars of supplier from whom Income tax Withheld			Particulars of Payment Made			Particulars of Tax Paid		
		CNIC/NTN/ STRN	Name	Address	Invoice Number	Invoice Value	Payment received through Payment Intermediary	Amount of Tax Deducted	Amount of Tax Deposited	CPR No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TOTAL										
Verification		I, holder of CNIC/NTN number _____ , in my capacity as _____ do hereby solemnly declare that to the best of my knowledge and belief the information given in this Monthly Statement is correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 and notifications issued thereunder.								

Date _____
(dd/mm/yyyy)

Stamp

Signature: _____

Form-II

QUARTERLY STATEMENT BY COURIER AGAINST DIGITALLY ORDERED GOODS

[See Rule 44(2)]

Particulars of Withholding Agent

NTN/ STRN _____

Name _____

E-Mail _____

Details of supplier-wise amount withheld during the Quarter ending _____

Sr.	Date dd/mm/yyyy	Particulars of supplier from whom Income tax Withheld			Particulars of Payment Made			Particulars of Tax Paid		
		CNIC/NTN/ STRN	Name	Address	Invoice Number	Invoice Value	Payment received through Cash on Delivery (COD)	Amount of Tax Deducted	Amount of Tax Deposited	CPR No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

TOTAL			
Verification	I, holder of CNIC/NTN number _____ , in my capacity as _____do hereby solemnly declare that to the best of my knowledge and belief the information given in this Monthly Statement is correct, complete and in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 and notifications issued thereunder.		
Date _____ (dd/mm/yyyy)		Stamp	Signature: _____

[F. No. 1(18)R&S/2025]

(Syeda Maimoona)
Second Secretary (Rules & SROs)