

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

Islamabad, the 27th October, 2026.

**NOTIFICATION
(Income Tax)**

1912

S.R.O. (I)/2026.- 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 (XLIX of 2001), read with sub-section (2A) of section 114 thereof, is hereby published for information of all persons likely to be affected thereby and, as required by sub-section (3) of section 237 of the said Ordinance, notice is hereby given that objections or suggestions thereon, if any, may, for consideration of the Federal Board of Revenue, be sent within seven days of publication of this Notification in the official Gazette. Objections or suggestions received, if any, before 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 73, —

(a) after sub-rule (2E), the following new sub-rule shall be inserted, namely: —

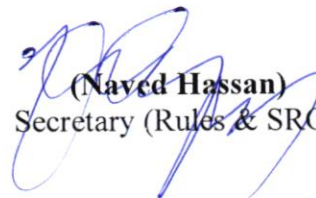
“(2F) In the case of a company, for tax year 2026 and onwards, the financial statements accompanying the return of income shall be furnished electronically through IRIS only in an electronically readable file format within the meaning of clause (19DA) of section 2:

Provided that the financial statements shall conform to such data scheme, taxonomy, file structure, field mapping, validation rules and other technical specifications as the Board may specify and make available on IRIS or its web portal:

Provided further that the Board may specify different schemes, taxonomies or technical specifications for different classes of companies having regard to the financial reporting framework applicable to them.”; and

(b) for sub-rule (3), the following shall be substituted, namely: —

“(3) A return, statement, financial statement, certificate, application or other document furnished electronically through IRIS shall be verified by the person or the person’s e-intermediary, where permitted, by digital signature or by such other secure electronic authentication linked with the registered credentials of the person as the Board may specify. Upon successful transmission and validation, IRIS shall issue an electronic acknowledgement bearing a unique reference number, which shall constitute evidence of electronic filing for the purposes of the Ordinance and these rules.”.


(Naved Hassan)
Secretary (Rules & SROs)