

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

Islamabad, the 06<sup>th</sup> October, 2026.

**Notification**  
(Income Tax)

**S.R.O. 1689 (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), 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 the 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, for rule 37, the following shall be substituted, namely: –

**“37. Return to be furnished by a non-resident ship owner, charterer or authorised shipping agent. —** (1) This rule shall apply for the purposes of section 143 of the Ordinance.

(2) A return required under section 143 of the Ordinance shall be furnished through the specified electronic return made available by the Board in its computerized system (Iris).

(3) The electronic return referred to in sub-rule (2) shall be the specified return for the purposes of section 143 of the Ordinance and shall contain such particulars, declarations, statements, validations and system functionalities as may be specified by the Board from time to time.

(4) The electronic return shall be accompanied by such declarations, statements, certificates, documents and electronic records as may be specified in the electronic return, the Ordinance, these rules or any notification, circular, instruction or guideline issued by the Board.

(5) The return shall be furnished electronically in accordance with rules 73 and

74 through Iris or such other electronic mode as may be specified by the Board from time to time.

(6) Transmission of vessel information by Pakistan Single Window (PSW) shall, upon receipt of the vessel intimation report (VIR), electronically transmit the relevant vessel information, on a VIR basis, to Iris.

(7) The information as referred to in sub-rule (6) shall include, *inter alia*—

- (a) vessel name;
- (b) estimated time of arrival;
- (c) expected time of departure;
- (d) VIR number;
- (e) NTN of the master of ship or the authorised shipping agent, as the case may be, filing the VIR;
- (f) NTNs of all shipping agents and co-loaders filing manifests in respect of the same VIR; and
- (g) such other information, particulars or electronic data as may be specified or agreed and exchanged between the Board and PSW.

(8) Registration particulars of shipping agents maintained by PSW shall be electronically integrated with Iris in such manner as may be agreed between the Board and PSW.

(9) Any amendment or update in the information transmitted under this sub-rule shall be electronically updated in Iris in such manner as may be agreed between the Board and PSW.

(10) Filing of electronic return and payment procedure shall be as under —

- (a) upon receipt of the information transmitted under sub-rule (4), Iris shall automatically generate the electronic return against the corresponding VIR;
- (b) the electronic return shall be made available in the Iris account of the master of ship or the authorised shipping agent, as the case may be, filing the relevant VIR;
- (c) only one electronic return shall be generated in respect of each distinct VIR;
- (d) the electronic return shall display such system-generated information and functionalities as may be specified, including—
  - (i) NTN of the master of ship or authorised shipping agent,

- filing VIR;
- (ii) NTN of all shipping agents and co-loaders associated with the relevant VIR;
- (iii) the gross amount earned from the voyage including freight, container detention charges, container service charges, terminal handling charges and any other receipts chargeable to tax under section 7 of the Ordinance declared through the specified payment slip identification numbers (PSIDs);
- (iv) tax paid through the corresponding CPRs; and
- (v) such other particulars, validations and electronic functionalities as may be specified by the Board;
- (e) The master of ship or authorised shipping agent and co-loader associated with the relevant VIR shall generate the specified PSID against the relevant VIR and furnish such particulars relating to freight and tax liability as may be specified by the Board;
- (f) payment made through the specified PSID shall automatically generate a CPR, which shall be electronically linked with the relevant VIR and the corresponding NTN and shall automatically populate the relevant payment details in the corresponding electronic return;
- (g) the authorised shipping agent may also generate a PSID and discharge any liability relating to his own freight or any unpaid liability relating to the relevant VIR;
- (h) the electronic return shall remain pending and shall not be capable of submission until all payments required in respect of the relevant VIR have been made and the corresponding CPRs have been electronically linked with such return; and
- (i) the master of ship or authorised shipping agent shall electronically furnish the return after completion of the requirements specified in this rule.

(11) At the time of furnishing the electronic return or making an application for extension under section 143 of the Ordinance, the master of ship or authorised shipping agent shall furnish an electronic declaration confirming that —

- (a) the return has been furnished on behalf of all shipping agents and co-

- loaders associated with the relevant VIR; and
- (b) the information furnished is true, complete and correct.

(12) For the purposes of an application for extension under sub-section (4) of section 143 of the Ordinance, the master of ship or the authorised shipping agent, shall be required to —

- (a) submit the application prior to the departure of the vessel, clearly stating the reasons on account of which the extension is sought;
- (b) furnish, along with the application, the estimated gross amount chargeable to tax under section 7 of the Ordinance and the corresponding estimated tax liability;
- (c) furnish an undertaking that the return under sub-section (1) of section 143 of the Ordinance shall be submitted within the extended period as may be allowed by the Commissioner;
- (d) furnish all relevant voyage-related documents including bills of lading, cargo manifests, freight manifests, charter party agreements, freight invoices, statements of freight collected, port clearance certificates and such other documents or information as the Commissioner may require for the determination and verification of the estimated tax liability; and
- (e) furnish security equivalent to the estimated tax liability, which may be in the form of a bank guarantee or a pay order or a post-dated cheque, the date thereon shall not exceed a period of thirty days from the date of departure of the ship.

(13) The declaration shall be authenticated in such manner as may be specified by the Board.

(14) Upon filing of the return and payment of tax or approval of an application for extension under section 143 of the Ordinance, the Iris shall electronically transmit confirmation thereof to PSW for onward availability to the Collector of Customs or any other officer authorized by the Board for the purposes of sub-section (5) of section 143 of the Ordinance.

(15) PSW shall acknowledge transmission as referred to in sub-rule (14) and record the reference number along with date and time.

(16) Information furnished through the PSID and CPR mechanism shall form part of the record maintained under the Ordinance and may be utilised by the

Commissioner or any officer authorised by the Board for assessment, amendment, audit, verification, enforcement, recovery or any other proceedings.

(17) Every shipping agent, co-loader, authorised shipping agent, non-resident ship owner, charterer, operator, master of ship or any other person associated with the relevant VIR shall furnish books of account, freight records, manifests, agreements, electronic records and other information when requisitioned by the Commissioner or any other officer authorised by the Board.

(18) Recovery proceedings in respect of any tax payable under section 143 of the Ordinance shall be initiated against the authorised shipping agent in accordance with the provisions of the Ordinance. Nothing\*contained in this rule shall affect the right of the authorised shipping agent to recover such amount from the master of ship, charterer, shipping agents, co-loaders or any other person associated with the relevant return VIR based, in accordance with the Ordinance.

#### **Electronic return**

**[see sub-rule (2) of Rule 37]**

I,  CNIC / NTN , as the Authorised Shipping Agent / Master of Ship, hereby declare that I am filing the Income Tax Return and/or Extension under Section 143 of the Income Tax Ordinance on behalf of all associated Co-Loaders / Agents. I further undertake to make full payment of any tax liability arising under the said return or extension in accordance with Section 143, on behalf of all Co-Loaders / Agents. This filing and payment are being made with the full knowledge, consent, and authorization of the respective Co-Loaders / Agents, and I assume complete responsibility for the accuracy and completeness of the information submitted.

Enter 4 Digit Pin  PIN

Vessel
Data
Attachment
Shipping Payment

Carrier Details

Vessel Operator
Is Shipping Line Registered
Yes
No
Shipping Line NTN
Shipping Line Name
Shipping Line Address
Shipping Line Country

Vessel Particulars

Select vessel
LOAD DATA
Date of Arrival
Date of Departure
Flag of Registry
Port of Registry
Next Port of Call

Vessel
Data
Attachment
Shipping Payment

NTN of Authorized Shipping Agent / Master of Ship :
Payments against Vessel Number :

Payments by Authorized Shipping Agent / Master of Ship

| CPR | Freight Collected on Import cargo on FOB Basis |            | Freight Collected on Import cargo on CFR Basis |            | Freight Collected on Export cargo on FOB Basis |            | Freight Collected on Export cargo on CFR Basis |            | Auxiliary Charges |            |
|-----|------------------------------------------------|------------|------------------------------------------------|------------|------------------------------------------------|------------|------------------------------------------------|------------|-------------------|------------|
|     | Total Amount                                   | Tax Amount | Total Amount                                   | Tax Amount | Total Amount                                   | Tax Amount | Total Amount                                   | Tax Amount | Total Amount      | Tax Amount |
|     |                                                |            |                                                |            |                                                |            |                                                |            |                   |            |
|     |                                                |            |                                                |            |                                                |            |                                                |            |                   |            |
|     |                                                |            |                                                |            |                                                |            |                                                |            |                   |            |

Payments by Co-Loader(s)

| CPR | Name of Co-loader | NTN of Co-loader | Freight Collected on Import cargo on FOB Basis |            | Freight Collected on Import cargo on CFR Basis |            | Freight Collected on Export cargo on FOB Basis |            | Freight Collected on Export cargo on CFR Basis |            | Auxiliary Charges |            |
|-----|-------------------|------------------|------------------------------------------------|------------|------------------------------------------------|------------|------------------------------------------------|------------|------------------------------------------------|------------|-------------------|------------|
|     |                   |                  | Total Amount                                   | Tax Amount | Total Amount                                   | Tax Amount | Total Amount                                   | Tax Amount | Total Amount                                   | Tax Amount | Total Amount      | Tax Amount |
|     |                   |                  |                                                |            |                                                |            |                                                |            |                                                |            |                   |            |
|     |                   |                  |                                                |            |                                                |            |                                                |            |                                                |            |                   |            |
|     |                   |                  |                                                |            |                                                |            |                                                |            |                                                |            |                   |            |

| Vessel    Data    Attachment    Shipping Payment                                                               |         |                                |                |
|----------------------------------------------------------------------------------------------------------------|---------|--------------------------------|----------------|
| Tax Chargeable / Payments                                                                                      |         | Search Amount Code/Description |                |
| Shipping Tax                                                                                                   |         | CALCULATE                      |                |
| Description                                                                                                    | Code    | Total Value / Amount           | Tax Chargeable |
| Number of passengers embarked                                                                                  | 1430001 |                                |                |
| Quantity of livestock shipped                                                                                  | 1430002 |                                |                |
| Tonnage of cargo / Number of containers                                                                        | 1430003 |                                |                |
| Freight paid or payable in or outside of Pakistan and the amount received or deemed to be received in Pakistan | 1430004 |                                |                |
| Freight received or receivable in Pakistan for passengers, livestock and cargo embarked outside Pakistan       | 1430005 |                                |                |
| Freight Collected on Import cargo on FOB Basis                                                                 |         |                                |                |
| Freight Collected on Import cargo on CFR Basis                                                                 |         |                                |                |
| Freight Collected on Export cargo on FOB Basis                                                                 |         |                                |                |
| Freight Collected on Export cargo on CFR Basis                                                                 |         |                                |                |
| Total of Ancillary Charges                                                                                     |         |                                |                |
| Tonnage of Cargo including Mail Loaded at Karachi                                                              | 1430006 |                                |                |
| Total                                                                                                          | 1430008 |                                |                |
| Gross Receipts of Non-Resident ship owner / charter u/s 143 @ 8%                                               |         |                                |                |
| Gross Receipts of Non-Resident ship owner / charter u/s 143 @ 4%                                               | 1430006 |                                |                |
| Gross Receipts of Non-Resident ship owner / charter u/s 143 @ 0%                                               | 1430008 |                                |                |

[F. No. 1(16)/R&S/2026]

(Naveed Hassan)  
Secretary (Rules & SRO)