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

Islamabad, the 10th November, 2026.

NOTIFICATION

S.R.O. 2097 **(I)/2026.**— In exercise of the powers conferred by sub-section (1) of section 237 read with sub-section (3) of section 182A of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. S.R.O. 1691(I)/2026, dated the 6th October, 2026, as required by sub-section (3) of section 237 of the said Ordinance, namely: —

In the aforesaid Rules, —

(a) in rule 81B, after sub-rule (2A), the following new sub-rules shall be inserted, namely: —

"(2B) Notwithstanding sub-rule (2A), where an individual files a return of income for the latest tax year after the due date or extended due date and furnishes, through IRIS, an undertaking under sub-section (3) of section 182A in Form ATL-U set out in Part XV of the First Schedule, his name shall be included in the Active Tax payers' List without payment of the surcharge specified in the proviso to clause (a) of sub-section (1) of section 182A.

(2C) The six-month period referred to in sub-section (3) of section 182A shall commence on the date shown on the electronic acknowledgement issued by IRIS on successful furnishing of Form ATL-U.

(2D) The Board may verify compliance with the undertaking from information available under the Ordinance or received from any authority, agency, registry, financial institution or other lawful source. Where information indicates that the individual has, during the period of the undertaking, purchased, acquired or otherwise obtained ownership or beneficial interest in any property, the individual shall be provided an electronic opportunity of being heard and, if the breach is established, the benefit under sub-rule (2B) shall stand withdrawn from the date of breach and his inclusion in the Active Taxpayers' List shall thereafter be governed by sub-rule (2A).";

(b) in the First Schedule, after Part XIV, the following new Part shall be added, namely: —

"PART XV

[*see rule* 81B(2B)]

FORM ATL-U

UNDERTAKING UNDER SUB-SECTION (3) OF SECTION 182A

Particulars	Information
Name of individual	
CNIC/NTN	
Tax year	
Date of filing of return	
IRIS acknowledgement/reference number	
Date of furnishing undertaking	

UNDERTAKING

I, the above-named individual, hereby declare and undertake that for a period of six months commencing from the date of furnishing this undertaking I shall not purchase, acquire or otherwise obtain ownership or beneficial interest in any property. I further declare that the information furnished in this form is true and complete and understand that the benefit of non-payment of surcharge under sub-section (3) of section 182A is conditional upon compliance with this undertaking.

Electronic verification: To be made through IRIS in the manner prescribed under rule 73.

Date: _____

IRIS acknowledgement No.: _____".

[F.No. 1(21)/R&S/2026]

(Naveed Hassan)
Secretary (Rules & SROs)