

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 8th January, 2026.

NOTIFICATION

S.R.O. 17 (I)/2026. In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLX 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, which as required by sub-section (3) of section 237 of the said Ordinance were previously published vide Notification No. S.R.O.2423(I)/2025, dated 11th December, 2025, namely: -

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]



(Muhammad Amin Qureshi)
Secretary (Rules & SROs)