

**Government of Pakistan**  
**Revenue Division**  
**Federal Board of Revenue**  
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Islamabad, the 24<sup>th</sup> February, 2026.

**Notification**

**S.R.O 332 (I)/2026.**— In exercise of powers conferred by sub-section (4) of section 68 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 its Notification No. 163(I)/2026, dated 2<sup>nd</sup> February, 2026, namely:—

In the aforesaid Notification, in the Table, in column (1), -

(i) for S. No. 1, under titled Naval Anchorage, and the entries relating thereto in columns (2), (3), (4), (5) and (6), the following new S. Nos. and the entries relating thereto in columns (2), (3), (4), (5) and (6) shall be substituted, namely: —

<b>“Sr. No.</b>	<b>Description</b>	<b>Residential open plots per Sq Yards</b>	<b>Residential Built-up Apartment/Flat per Sq foot</b>	<b>Commercial open plot per Sq Yards</b>	<b>Commercial built-up per Sq Foot</b>
<b>-1</b>	<b>-2</b>	<b>-3</b>	<b>-4</b>	<b>-5</b>	<b>-6</b>
<b>Naval Anchorage</b>					
1	Open Plots with possession	20,000	-	13,774	-
2	Open Plots without possession	8,000	-	8,000	-”

(ii) for S. No. 3, under titled Agro/Poultry/Vegetable Farm (Value Per Kanal/500 Square Yards), and the entries relating thereto in columns (2), (3), (4), (5) and (6), the following new S. Nos. and the entries relating thereto in columns (2), (3), (4), (5) and (6) shall be substituted, namely: —

<b>“Sr. No.</b>	<b>Description</b>	<b>Residential open plots per Sq Yards</b>	<b>Residential Built-up Apartment/Flat per Sq foot</b>	<b>Commercial open plot per Sq Yards</b>	<b>Commercial built-up per Sq Foot</b>
<b>-1</b>	<b>-2</b>	<b>-3</b>	<b>-4</b>	<b>-5</b>	<b>-6</b>
<b>Agro/Poultry/Vegetable Farm (Value Per Kanal/500 Square Yards)</b>					
3	Naval Farms With possession	2,000,000	-	-	-
3A	Naval Farms Without possession	800,000	-	-	-”

[F.No. 2(15)R&S/2024]

**(Muhammad Amin Qureshi)**  
Secretary (Rules & SRO)