

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad the 11th May, 2026.

NOTIFICATION
(Income Tax)

S.R.O. 856(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 consideration of the Board, be sent within seven days of publication of this Notification in the official Gazette. Objections or suggestions received, if any, before the expiry of the aforesaid period shall be taken into consideration by the Federal Board of Revenue, namely:-

In the aforesaid Rules, in rule 80B,—

(i) in sub-rule (1), for clause (a), the following shall be substituted, namely:-

“(a) number of CNIC, NICOP, POC or foreign passport;” and


(ii) after sub-rule (5), the following new sub-rule shall be added, namely:-

“(6) Notwithstanding anything contained in sub-rule (3) and (4), an International Non-Government Organization (INGO) required to be registered under sub-rule (3) and (6) of rule 80 shall provide –

- (a) name of taxpayer;
- (b) business address;
- (c) accounting period;
- (d) phone number of business;
- (e) principal business activity;

- (f) name and address of principal officer or authorized representative of the company;
- (g) authority letter for appointment of principal officer or authorized representative of the company for applying for registration in Pakistan;
- (h) cell phone number of principal officer or authorized representative of the company;
- (i) email address of principal officer or authorized representative of the company;
- (j) tax registration or incorporation document from concerned regulatory authorities of the foreign country;
- (k) letter from the concerned embassy verifying the credentials of the INGO;
- (l) proof of local residence (rent/lease agreement and electricity bill, etc) with complete address and telephone numbers;
- (m) no objection certificate (NOC) issued by the Ministry of Interior and Narcotics Control;
- (n) Memorandum of Understanding (MoU) signed between the Government of Pakistan and the INGO; and
- (o) following particulars of directors or trustees and major shareholder having 10% or more shares in case of company or partners in case of an AOP, namely:-
 - (i) name;
 - (ii) nationality;
 - (iii) passport; and
 - (iv) Percentage of share.”.

[F No. 1(10)R&S/2026]


(Muhammad Amin Qureshi)
Secretary (Rules & SROs)