

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE**

Islamabad the 23rd September, 2026.

**NOTIFICATION
(Income Tax)**

S.R.O. 1640(I)/2026.— In exercise of powers conferred under section 99C of the Income Tax Ordinance, 2001 (XLIX of 2001), Federal Board of Revenue is pleased to specify the following sector for prescribing the Special Procedure in terms of section 99C of the Income tax Ordinance, 2001 (XLIX of 2001), namely: -

“1. Persons Earning Income from Remunerative Social Media Content”.

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


(Muhammad Amin Qureshi)
Secretary (Rules & SRO)