

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

Islamabad, 27th August, 2008

NOTIFICATION

(Income Tax)

S. R. O. 895 (I)/2008.- In exercise of the powers conferred by sub-section (1) of section 237 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 previously published as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules, after rule 30, the following new rule shall be inserted, namely:-

“30A. Electronic tax register.- A person required to use an electronic tax register shall –

- (a). install the electronic tax register (ETR) within seven days of its authentication by Commissioner holding jurisdiction over such case and obtain a register identification number (RIN) for permanent affixture on the Electronic tax register;
- (b). use the electronic tax register to record only his own sales and ensure that each sale is made through it and print the receipt of each sale containing the information in accordance with sub-rules(3) and (4) of rule 29 and rule 30, and to deliver the original receipt to the purchaser;
- (c). in case of non availability for use of the electronic tax register, the sales may be recorded with the use of a substitute electronic tax register, duly authenticated by the Commissioner;
- (d). prepare a daily and a monthly Accounting report containing the informations as prescribed in Chapter VII of these rules;
- (e). ensure that the electronic tax register operates correctly with particular regard to correct programming of the names of goods and services and the correct allocation of their tax rates;

- (f). promptly report any malfunctioning of the electronic tax register to the person responsible for its servicing;
- (g). on demand by an authorized person, produce the electronic tax register for inspection;
- (h). ensure the inspection of the electronic tax register before the authorized service management after six months;
- (i). keep copies of electronic tax register reports for a period of five years and produce the same for inspection by the Commissioner whenever required to do so;
- (j). safely keep the electronic tax register ledger in the electronic tax register's casing and produce it whenever required by the Commissioner to do so; and
- (k). ensure the inspection before further use of an electronic register which has been or is suspected to have been interfered or tempered with.”.

[C.No.2(6)ITR/08-1]

(IRFAN NADEEM)
Member (Direct Taxes)/
Additional Secretary