GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, 9th June, 2008

N OTIFICATION
(Income Tax)

S. R. O. 522 (I)/2008.- 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 section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information of all persons likely to be affected thereby, as required by sub-section(3) of the said section, and notice is hereby given that the draft will be taken into consideration after fifteen days of its publication in the official Gazette.

2. Any objection or suggestion which may be received from any person, in respect of the said draft before the expiry of the aforesaid period, will be considered by the FBR.

DRAFT AMENDMENTS

In the aforesaid Rules,-

(a) in rule 44, in sub-rule(2), for the word "ten", the word "twenty" shall be substituted; and

(b) in rule 73, after sub-rule(2A), the following shall be inserted, namely:-

> "(2B) In the case of a non-resident ship owner and aircraft owner or charterer thereof, the electronic filing of the income tax return and application for port clearance shall be mandatory from the 1^{st} day of July 2008 onward".

[C.No.1(10)ITR/05]

(USMAN KHALID MIRZA)
Member (Direct Taxes)/
Additional Secretary