

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

Islamabad, 26th June, 2008

NOTIFICATION

(Income Tax)

S. R. O. 695 (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,-

- (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 1st day of July 2008 onward”.

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

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