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

Islamabad, the 23rd July, 2009.

NOTIFICATION
(Income Tax)

S.R.O. 684 (I)/2009.- 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, in rule 73, after sub-rule (2B), the following new sub-rules shall be inserted, namely:-

"(2C) In case a person registered for sales tax, electronic filing of income tax return shall be mandatory from the first day of July, 2009 onwards.

(2D) In case of an Association of Persons, electronic filing of income tax return and withholding tax statements shall be mandatory from the first day of July, 2009 onwards."

[C. No. 7(2) Tax Base/08]

(Khalid Aziz Banth)
Member Policy (Direct Taxes)/
Additional Secretary