Government of Pakistan Revenue Division Federal Board of Revenue

**Notification** 

(Income Tax)

Islamabad, the 5th July, 2023.

S.R.O. 842 (I)/2023.- The following draft of further amendment in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for information of all persons likely to be affected thereby and, as required by sub-section (3) of the said section 237, notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Federal Board of Revenue be sent within seven days of publication of the draft in the official Gazette. Any objections or suggestions which may be received in respect of the said draft, before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue, namely: -

## **Draft Amendment**

In the aforesaid Rules, in Chapter IX, in Part IA, in Division III, in rule 40D, in sub-rule (2), in clause (a), for the expression "under section 100C of the Ordinance", the expression "under the Ordinance" shall be substituted.

[F.No. 1(54)R&S/2020]

(Usman Asghar) Secretary (Rules & SROs)