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PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
(Federal Board of Revenue)

NOTIFICATIONS

Islamabad, the 23rd April, 2022

(INCOME TAX)

S. R. O. 548(I)/2022.—In exercise of the powers conferred by sub-section (4) of section 68 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 its Notification No. S.R.O. 345(I)/2022, dated the 2nd day of March, 2022, namely:-

In the aforesaid Notification, in the Notes,—

(a) for S. No. (x), the following shall be substituted, namely:—

"(x) The rates for basements of built in commercial property in categories I, II, III and IV shall be Rs. 13,500 per square yard;";

Price : Rs. 5.00

[7685 (2022)/Ex. Gaz.]

(b) in S. No. (xi), for the full stop at the end, a semi colon shall be substituted;

(c) in S. No. (xvii), for the full stop at the end, a semi colon and the word "and" shall be substituted; and

(d) in S. No. (xviii), in APPENDIX, in the Table, in column (1), against,—

(i) S. No. 51, in column (3), for the letter "L", the letter "I" shall be substituted; and

(ii) S. No. 58, in columns (3) and (5), for the letter "L", the letter "I" shall be substituted.

[F. No. 1(121)R&S/2017.]

S.R.O. 549(I)/2022.—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 under sub-section (3) of the said section 237, notice is hereby given that objections or suggestions thereon, if any, may for the consideration of the Federal Board of Revenue be sent within **fifteen** days of publication of the draft in the official Gazette. Any objection or suggestion 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 rule 74, for sub-rule (2), the following shall be substituted, namely:–

"(2) Where a person has provided an electronic address, the document required to be served on the person shall be considered sufficiently served if sent to that address.".

[F. No. 1(103)R&S/2020.]

MUHAMMAD MASOOD AHMED GORSI,
Secretary (Rules & SROs).

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