## Government of Pakistan **Revenue Division** Federal Board of Revenue

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## Notification

Islamabad, the 24th October, 2022.

S.R.O. 1955(I)/2022.- 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 been previously published vide Notification No. S.R.O. 1892(I)/2022, dated the 13th day of October, 2022 as required by sub-section (3) of section 237 of the said Ordinance, namely: -

In the aforesaid Rules, -

in rule 37, in sub-rule (2), for the form, the following shall be substituted, (1)namely: -

143(1) (Return of Income filed voluntarily by non-resident ship owner / charterer) Date Payment Attachment Verification Select Language ENGLISH Code Final / Fixed / Minimum / Averag / Relevant / Reduced Tax Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax 920100 92101 Refund Adjustment of Other Year(s) against Demand of this Year 9201 9202 Advance Tax Paid under 147 for Builders/Developers 92025 92022 9231822 Tax on High earning persons uis 4C Admitted Income Tax 9203 9204 92021 Advance Income Tax u/s 147(5B)

(2) in rule 38, in sub-rule (2), for the form, the following shall be substituted, namely: –

Eas 8 Save Submit 9 Cancel 2 Print 144(1) (Return of Income filed voluntarily by non-resident aircraft owner / charterer) Registration Number Tax Year 2022 Valid Select Language ENGLISH Final / Fixed / Minimum / Average Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax 920100 Gross Receipts of Non-Resident aircraft owner / charterer u/s 144 9102 Refund Adjustment of Other Year(s) against Demand of this Year 92101 9201 Withholding Income Tax Advance Income Tax 9202 Advance Tax Paid under 147 for Builders/Developers 92025 Advance Income Tax u/s 147(A) 92022 Tax on High earning persons u/s 4C 9231822 Admitted Income Tax 9203 Demanded Income Tax 9204 Advance Income Tax u/s 147(5B) 92021 Refundable Income Tax 9210

- (3) in the Second Schedule,
  - (i) in Part-II-R, under the heading "114(1) Simplified Return of Income for Retailers Having Turnover Less Than RS. 10 Million", for the Form A, the following shall be substituted, namely: –



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(ii) in Part-II-S, under the heading "Return for Individuals/AOPs Having Turnover up to Rs. 50 Million", for the Form A, the following shall be substituted, namely: –

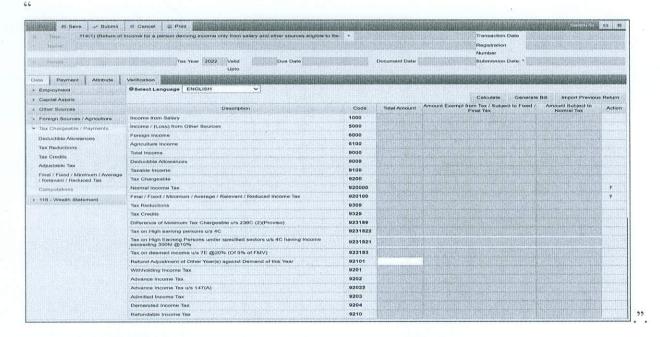
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(iii) in Part-II-V, under the heading "Computations", for the form, the following shall be substituted, namely: –



2. This Notification shall be applicable for tax year 2022.

[F.No.1(17)R&S/2022]

(Bilal Hassan) Secretary (Rules & SROs)