

REGISTERED No. $\frac{M - 302}{L - 7646}$

The Gazette  **of Pakistan**

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

ISLAMABAD, FRIDAY, NOVEMBER 6, 2020

PART II

Statutory Notifications (S.R.O.)

GOVERNMENT OF PAKISTAN

**REVENUE DIVISION
(Federal Board of Revenue)**

NOTIFICATION

Islamabad, the 6th November, 2020

(INCOME TAX)

S. R. O. 1185(I)/2020.— 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. 1041(I)/2020, dated the 13th October, 2020 as required by sub-section (3) of section 237 of the said Ordinance, namely:—

In the aforesaid Rules, after rule 34, the following new rule shall be inserted, namely:—

“34A. Time limit for notifying income tax return form.—(1) This rule shall apply for the purpose of setting timelines in respect of various steps involved in notifying income tax return forms for a tax year.

(2503)

Price : Rs. 6.00

[6350(2020)/Ex. Gaz.]

- (2) The return form specified in sub-rule (2) of rule 34 shall be notified for suggestions from all persons likely to be affected thereby on or before the first day of December of the financial year following the financial year to which the return relates by observing following timelines:—
- (a) Inland Revenue Policy Wing shall identify the legal amendments to be incorporated in income tax return forms by thirty-first day of August of the financial year following the financial year to which the return relates;
 - (b) preparation of change request form (CRF) shall be finalized by Inland Revenue Policy Wing and Information Technology Wing, in consultation with PRAL, by fifteenth day of September of the financial year following the financial year to which the return relates;
 - (c) analysis and scrutiny of change request form (CRF) by Chief Income Tax Policy and Chief Business Domain Team shall be conducted by sixteenth day of September of the financial year following the financial year to which the return relates and the same shall be submitted to Member Inland Revenue Policy for approval on the same day;
 - (d) PRAL shall complete configuration and development of the approved CRF by thirty-first day of October of financial year following the financial year to which the return relates; and
 - (e) User Acceptance Test (UAT) of the amended return forms on testing environment shall be finalized by Inland Revenue Policy Wing and Information Technology Wing, in consultation with PRAL, by fifteenth day of November of financial year following the financial year to which the return relates and the same shall be submitted to Member Inland Revenue Policy for approval on the same day.
- (3) The Return Form shall remain available on the portal for suggestions till seventh day of January of financial year following the financial year to which the return relates.
- (4) The final return form shall be notified on or before the thirty first day of January of financial year following the financial year to which the return relates by observing following timelines:—

- (a) Inland Revenue Policy Wing and Information Technology Wing shall review the suggestions received from stakeholders by twelfth day of January of financial year following the financial year to which the return relates;
- (b) a new Change Request Form (CRF), if required, shall be finalized by Inland Revenue Policy Wing and Information Technology Wing, in consultation with PRAL, by 15th day of January of the financial year following the financial year to which the return relates and the same shall be approved by Member Inland Revenue;
- (c) PRAL shall complete configuration and development of the approved CRF by 20th day of January of the financial year following the financial year to which the return relates;
- (d) User Acceptance Test (UAT) of the final Return forms on testing environment shall be finalized by Inland Revenue Policy Wing and Information Technology Wing, in consultation with PRAL, by 25th day of January of the financial year following the financial year to which the return relates and the same shall be submitted to Member Inland Revenue Policy for approval;
- (e) final income tax return forms shall be available on IRIS by the by thirty first day of January of financial year following the financial year to which the return relates;
- (f) in case, any further amendments are made in the financial year to which the return relates that have an impact on the finally notified income tax return forms referred to at clause (e), such amendments shall also be incorporated accordingly; and
- (g) notwithstanding anything contained also in this rule, the time so specified may, if requested by the Member Inland Revenue Policy, be extended by the Board to such extent and subject to such conditions and limitations as it may deem proper.”.

[F.No. 1(87)R&S/2020.]

TARIQ IQBAL,
Secretary (Rules & SROs).