

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

Notification

Islamabad, the 5th December, 2023.

S.R.O. 1771 (I)/2023. – The following draft of certain further amendments in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by clause (g) of sub-section (1) of section 175A read with 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 seven days of publication of the draft in the official Gazette. Objections or suggestions which may be received in respect of the said draft, before expiry of the aforesaid period, shall be considered by the Federal Board of Revenue, namely: –

Draft Amendments

In the aforesaid Rules, after Chapter VIIIA, the following new Chapter shall be added, namely: –

“CHAPTER VIIIB

REAL TIME ACCESS TO INFORMATION AND DATABASES

39E. Application of this chapter. – This chapter shall apply to carry out the purposes of section 175A of the Ordinance, which provides for real time access to information and database to the Board by the organizations (hereinafter referred to as the “integrated organization”).

39F. Definitions. – In these rules, unless there is anything repugnant to the subject or context, –

- (a) **“economic transaction”** means a transaction for exchange or transfer of title or ownership of assets, goods or services involving economic value provided by one person to another person including but not limited to the transactions of:
- (i) tangibles including all types of physical goods manufactured or produced, imported or exported;
 - (ii) intangibles including all types of services, rights, interests, or licenses by whatever name called;
 - (iii) unilateral transfers including gifts, personal remittances and other transactions or unrequited transfers which do not involve any claim for repayment;
 - (iv) capital transfers including capital receipts and capital payments;
 - (v) any activity carried out by any person for sale and purchase of any asset, payment for any expenditure, deriving of any income, profits or any gain;
 - (vi) any approval, authorization, permission, registration, access, concession granted for any purpose, and any financial transaction; and
 - (vii) any nature as notified by the Board for the purpose of these rules.

- (b) **“information technology (IT)”** includes the use of any computers, storage, networking and other physical devices, infrastructure and processes to create, process, store, secure and exchange all forms of electronic data;
- (c) **“integrated organization”** means any agency, authority, institution or organization mentioned in section 175A of the Ordinance and listed in rule 39L and shall include their attached departments, divisions, wings, institutes, sub-offices, autonomous bodies by whatever name called, which are required under these rules to be integrated for the purposes of the said section 175A; and
- (d) **“real-time accessed data analysis repository (RADAR)”** means Common Transmission System or IT platform specifically designed, installed and integrated by the Board with the IT platform of the integrated organization for the purposes of real-time access to information and database in compliance to section 175A of the Ordinance and these rules under this Chapter.

39G. Real time access to information and database. – (1) Every integrated organization shall integrate with Board’s RADAR not later than 15th January, 2024 or such date as notified for integration of such organization in order to provide real time access to information and database relating to economic transactions as carried out by any person with the or reported to the said integrated organization.

(2) The information so furnished shall be deemed to be an information collected by the Board for the purposes of laws administered by it.

39H. Mode, manner and form for integration with RADAR. – (1) For the purposes of these rules, the integrated organization shall establish and maintain IT

platform and shall provide digital information against a unique identifier in the mode, manner or form as specified by the Board through separate instructions on case to case basis or generally.

(2) Until real-time access to information and database is made available under sub-rule (1) , such information and data shall be provided periodically in such form, manner and by such date as may be specified by the Board through instructions on case to case basis.

(3) Every integrated organization which is required to furnish information as specified in this chapter shall provide true, correct, authenticated and complete information.

39I. Obligations and requirements. – (1) The integrated organization shall make arrangements to provide information to Board's RADAR:

- (i) on the format as specified by the Board,
- (ii) in the form which is readable through and compatible with Board's RADAR; and
- (iii) through a secure means, encrypt and preserves the transaction data and information in an irrevocable and secure manner, with authentication protocol or digital signature.

(2) An integrated organization must integrate each and every data set relating to the economic transactions performed with the or reported to the said organization by any person.

39J. Records, access and inspection. – (1) The integrated organization shall maintain the records of all transactions made by any person with the or reported to the integrated organization and shall provide access of such record to an

authorized officer of the Board and shall furnish verified copies of such record whenever required.

(2) The Board shall periodically conduct inspection of the integrated organization to ensure that the integrated organization is complying with these rules, including by:

- (a) checking if the integrated organization is recording and reporting correct information;
- (b) checking if the IT platform of the integrated organization complies with the guidelines set out by the Board from time to time;
- (c) checking the operation of the security protocols; and
- (d) requiring integrated organization to provide relevant information and documents as necessary.

39K. Consequences of non-compliance or contravention.— (1) The integrated organization which is found to have tampered with the IT platform or fails to integrate with the Board' RADAR, or refuses to furnish the information thereunder or furnishes false, incorrect, incomplete, or unauthenticated information, the principal accounting officer or the principal officer of such organization shall be personally responsible for such default and shall be liable to a penalty and/or prosecution, in accordance with the relevant provisions of the Ordinance.

(2) Notwithstanding anything contained in sub-rule (1), where the default as specified in sub-rule (1) has been committed and it is proved that it was committed with the consent or connivance of, or is attributable to any neglect on the part of any

director, manager, secretary or other officer of the integrated organization, such director, manager, secretary or other officer shall be guilty of default and shall be jointly and severally liable for penalty and/or prosecution as specified in sub-rule (1).

39L. Agency, authority, institution or organization. - For the purposes of clause (g) of sub-section (1) of section 175A of the Ordinance, the agencies, authorities, institutions and organizations as listed in Table below including their attached departments, divisions, wings, institutes, sub-offices, autonomous bodies by whatever name called, are required to integrate with the Board's RADAR and shall furnish information under section 175A of the Ordinance:

Provided that the Board may, from to time, by notification in the official Gazette, amend the said Table so as to add any entry therein or modify or omit any entry therefrom; namely:-

Table

S. No.	Name of Organizations
A. Federal Government and Semi-Autonomous Departments	
1.	Accountant General Pakistan Revenues
2.	Alternative Energy Development Board
3.	Aviation Division
4.	Board of Investment
5.	Controller General of Accounts
6.	Economic Affairs Division
7.	Employees' Old-Age Benefits Institution

8.	Engineering Development Board
9.	Export Processing Zones Authority
10.	Federal Employees Benevolent and Group Insurance Fund
11.	Finance Division,
12.	Military Accountant General, Rawalpindi
13.	Military Lands & Cantonment Headquarters, Rawalpindi
14.	Ministry of Energy (Power Division)
15.	Ministry of Foreign Affairs
16.	Ministry of Maritime Affairs
17.	Ministry of Commerce and Textile
18.	National Logistics Cell (NLC)
19.	National Transmission & Dispatch Company (NTDC)
20.	Oil & Gas Development Company Limited (OGDCL)
21.	Oil & Gas Regulatory Authority (OGRA)
22.	Pakistan Agricultural Research Council
23.	Pakistan Centre for Philanthropy (PCP)
24.	Pakistan Council of Scientific and Industrial Research
25.	Pakistan National Shipping Corporation
26.	Pakistan Railway Headquarters, Lahore
27.	Pakistan Software Export Board (PSEB)
28.	Pakistan Telecommunication Authority (PTA)
29.	Pakistan Water & Power Development Authority
30.	Petroleum Division
31.	Private Power and Infrastructure Board (PPIB)

32.	Registrar of Ships & Superintendent of Light Houses
33.	Securities & Exchange Commission of Pakistan (SECP)
34.	State Bank of Pakistan (SBP)
35.	Pakistan Medical and Dental Council (PMDC)/Pakistan Medical Council, Medical Colleges and Dental Colleges (Public & Private)
36.	Capital Development Authority (CDA) Islamabad
37.	Excise and Taxation Department, Islamabad
38.	Pakistan Mercantile Exchange
39.	Pakistan Engineering Council (PEC)
40.	Higher Education Commission (HEC)
41.	Frontier Works Organization (FWO)
42.	Mari Petroleum Ltd.
43.	Federal Investigation Agency (FIA) and Integrated Boarder Management System)
44.	Evacuee Trust
45.	Central Depository Company
46.	Discount & guarantee houses
47.	Federal Government Housing Authorities
48.	Ministry of Industries and Production
49.	Overseas Pakistani Foundation
50.	Pakistan Council of Scientific and Industrial Research
51.	Pakistan Stock Exchange
52.	Pakistan National Accreditation Council (PNAC)
53.	Section 42 Companies (SECP) and all NPOs/NGOs
54.	Karachi Cotton Exchange

55.	All Federal Government Departments and authorities not specifically mentioned above
56.	All entities as mentioned in clause (66) of the Part-I of the Second Schedule to the Income Tax Ordinance, 2001.
B. Provincial Government Departments	
57.	Accountant General, Baluchistan
58.	Accountant General, KPK
59.	Accountant General, Punjab
60.	Accountant General, Sindh
61.	Board of Revenue, Baluchistan
62.	Board of Revenue, KPK
63.	Board of Revenue, Punjab
64.	Board of Revenue, Sindh
65.	Sindh Revenue Board (SRB)
66.	Punjab Revenue Authority (PRA)
67.	Khyber Pakhtunkhwa Revenue Authority (KPRA)
68.	Baluchistan Revenue Authority (BRA)
69.	Directorate of Postal Accounts, Lahore
70.	Energy Department, Sindh
71.	Finance Department, Baluchistan
72.	Finance Department, KPK
73.	Finance Department, Punjab
74.	Finance Department, Sindh
75.	Provincial Mines & Mineral Development Departments
76.	Provincial Sports Boards

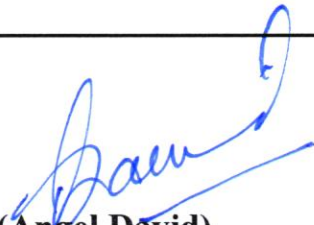
77.	Social Security Institutions
78.	Provincial Building Control Authorities
79.	Provincial Excise and Taxation Departments (with respect to information other than Motor Vehicle Registration)
80.	Provincial Registration Departments
81.	Provincial Development Authorities (LDA, KDA, HDA, etc.)
82.	Industrial Development Board (IDB)
83.	Forest Development Corporation (FDC) KP
84.	Board of Intermediate & Secondary Education (BISE) as Regulators of Private Education/School and Colleges
85.	Provincial Cane Commissioners
86.	Accounts/DDO Offices
87.	All Provincial Departments and authorities not specifically mentioned above
C. Financial Institutions	
88.	Asset Management / Mutual Funds Institutions
89.	Commercial Banks
90.	Micro Finance Banks
91.	Development Financial Institutions (DFIs)
92.	Real Estate Investment Trusts (REITs)
93.	Insurance Companies
94.	National Investment Trust Limited
95.	Pakistan Mortgage Refinance Company Limited
96.	Pakistan Stock Exchange
97.	Pension Funds (registered under Voluntary Pension System)

98.	Private pension funds and trusts (registered with FBR)
99.	Provident Fund Institutions (those registered under Provident Fund Act 1925)
100.	House Finance Companies
101.	Investment Banks
102.	Micro-finance Banks (Easy Paisa, Jazz Cash etc.)
103.	Modaraba companies
104.	National Clearing Company of Pakistan Limited
105.	NIFT & RTGS
106.	Non-Banking Financial Companies (NBFCs)
107.	Non-Banking Financial Institutions (NBFIs) licensed by SBP
108.	Payment Aggregators
109.	Payment Service Providers (PSPs) & Payment Service Operators (PSOs)
110.	Remittance Gateways (SBP Licensed)
D. Private/Others	
111.	Agha Khan Development Network
112.	Association of Builders and Developers (ABAD)
113.	All Bahria Town Private Limited Companies
114.	Cooperative Housing Societies
115.	All Defense Housing Authorities (DHAs)
116.	Airforce Housing Societies
117.	Navy Housing Societies
118.	China Overseas Ports holding Company (Pakistan) Pvt. Ltd.,

119.	Gwadar Free Zone Company (GFZC)
120.	Habib Rafiq (Pvt.) Limited
121.	Pakistan Film Producers Association
122.	Pakistan Science Foundation
123.	Pakistan Software Houses Association for IT & ITES (P@SHA)
124.	Shipping Companies
125.	Zedem International (Pvt.) Limited
126.	Imarat Group of Companies
127.	Future Developments Holdings (Pvt.) Limited
128.	Emaar Pakistan
129.	Al Ghurair Giga Pakistan (Pvt.) Limited
130.	Lakhra Coal Development Company Sindh
131.	Sindh Engro Coal Mining Company
132.	Engro Power Generation Company
133.	Pakistan Bar Council & Associations
134.	Provincial & District Bar Associations
135.	FPCCI, Provincial and Local Chamber of Commerce and Industries
136.	All Pakistan Textile Manufacture Associations (APTMA)
137.	Capital Market (Brokerage houses)
138.	Development Finance Institutions
139.	Exchange Companies (SBP Licensed)
140.	All Housing Societies not specifically mentioned in this table
141.	Infrastructure Service Providers (PTA Licensed)

142.	Leasing companies
143.	Local Loop License Holders (PTA Licensed)
144.	Toll Plazas/Motorway (NHA gave contract to One Net etc.)
145.	Venture capital companies

[F.No. 4(40)IT-Budget/2023]


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