

Government of Pakistan
Revenue Division
Federal Board of Revenue

NOTIFICATION

Islamabad, the 30th March, 2024.

S.R.O. 457(I)/2024. – In exercise of the powers conferred by section 99B of the Income Tax Ordinance, 2001 (XLIX of 2001), read with sub-section (1) of section 237 thereof the Federal Board of Revenue with the approval of the Minister-in-charge is pleased to prescribe special procedure for small traders and shopkeepers the same having been previously published *vide* Notification S.R.O. No. 420(I)/2024, dated the 21st day of March, 2024, as required by sub-section (3) of section 237 of the said Ordinance, namely: -

“Part – I
Preliminary

1. Title and commencement. – (1) This instrument shall be called the Tajir Dost (Special) Procedure, 2024.

(2) It shall come into force on and from the 1st day of April, 2024 except Part-III thereof which shall come into force on and from the 1st day of July, 2024.

2. Scope. – (1) This special procedure shall apply to the traders and shopkeepers operating through a fixed place of business including a shop, store, warehouse, office or similar physical place (hereinafter referred to business premises) located within the territorial civil limits including cantonments in the cities as specified in the Schedule hereto for registration and payment of minimum advance tax.

(2) Sub-paragraph (1) shall not apply to a person: -

(a) being a company; or

- (b) operating as a unit of national or international chain stores in more than one city; or
- (c) a class of persons specifically excluded by the Board.

3. Provisions of the Ordinance to apply. - Without prejudice to the provisions of this special procedure, all provisions of the Ordinance shall apply to the persons specified under this special procedure in respect of —

- (a) computation of income for a tax year and tax payable thereon;
- (b) collection and deduction of tax as provided in the Ordinance;
- (c) computation and payment of advance tax liability under section 147 of the Ordinance;
- (d) sections 4C and 7E of the Ordinance if liable to pay such tax; and
- (e) chapters IX, X, XI, XII, XIII of the Ordinance and the schedules thereto, if not specified in clauses (a), (b), (c) and (d).

Part-II

[Registration]

[with effect from 1st April, 2024]

4. Registration in the National Business Registry (Tajir Dost). – (1) Every trader and shopkeeper shall apply for registration under section 181 of the Ordinance or through Tax Asaan App or on FBR’s portal or through FBR’s Tax Facilitation Centers by the 30th day of April, 2024.

(2) If a person, who is required to be registered under sub-paragraph (1), does not apply for the registration under sub-paragraph, the Commissioner Inland Revenue shall register the trader or the shopkeeper as the case may be.

(3) The provisions of section 182 of the Ordinance shall *mutatis mutandis* apply to the trader or shopkeeper who has not applied for registration under sub paragraph (1).

Part-III
[Payment of Advance Tax]
[with effect from 1st July, 2024]

5. Minimum monthly advance tax payable by a person. — (1) Every person shall be liable to pay monthly advance tax in accordance with this paragraph.

(2) The advance tax paid under sub paragraph (1) shall be the minimum tax in respect of income from the business covered under this special procedure.

(3) The amount of monthly advance tax for a tax year shall be computed in the manner as may be prescribed.

(4) Where the advance tax computed under sub paragraph (3) is zero, the advance tax payable under sub-paragraph (1) shall be one thousand two hundred Rupees per annum:

Provided that where the income of the person is exempt from income tax under any provision of the Ordinance, sub-paragraph (1) shall not apply:

Provided further that the advance tax payable shall be reduced by twenty-five percent of the whole or the balance –

- (a) if the person pays in lump sum the whole or the balance, as the case may be, of remaining advance tax for the relevant Tax Year on or before any of the due dates for payment of such tax under the said paragraph; or
- (b) if the person who has not filed income tax return, files income tax return for Tax Year 2023 before the due date for payment of first monthly installment.

6. Mode and manner of payment of advance tax. - (1) The monthly advance tax payable under paragraph 5 shall be paid with effect from the 1st day of July, 2024 for the relevant tax year and the first payment shall be due on the 15th day of July, 2024 and thereafter on the 15th day of every month.

(2) The tax payable under paragraph 5 for a tax year shall be paid through

a separate Computerized Payment Receipt against the Payment Slip ID (PSID) generated by Tajir Dost module or through FBR's portal or through FBR's Tax Facilitation Centers.

7. The Board with the approval of Minister in Charge may amend the special procedure from time to time so as to add, alter, omit or modify any provision therein.

8. **Definitions.** — (1) In this special procedure, unless there is anything repugnant in the subject or context, —

- (a) “**annual rental value**” means ten percent of the fair market value of the business premises;
- (b) “**business premises**” include all business places, store, warehouse, or any other place connected to business or an office or a home operating as a business place;
- (c) “**indicative income**” means amount calculated on the basis of the annual rental value in accordance with the formula as may be prescribed;
- (d) “**fair market value of business premises**” means the amount calculated as per the valuation of immovable properties notified by the Board under section 68 of the Ordinance, or where such valuation has not been notified by the Board, the values fixed by the District Officer (Revenue), or Provincial or any other authority authorized to fix such values for the purposes of stamp duty;
- (e) “**National Business Registry**” means a central repository database of traders and shopkeepers which is accessed through Tajir Dost module of Tax Asaan App, FBR's portal for the purpose of registration and payment of advance tax under this special procedure;
- (f) “**Ordinance**” means the Income Tax Ordinance 2001, (XLIX of 2001);
- (g) “**person**” means traders and shopkeepers falling under the scope of this special procedure.

(h) “**shopkeeper**” includes wholesaler, dealer, retailer, manufacturer-cum-retailer, importer-cum-retailer, or such person who combines the activity of retail and wholesale with any other business activity or other person in the supply chain of goods.


(2) All other terms and expressions used but not defined in this special procedure shall have the same meanings as assigned thereto under the Ordinance.

THE SCHEDULE

[See paragraph 2]

S. No.	Description
(1)	(2)
1.	Karachi
2.	Lahore
3.	Islamabad
4.	Rawalpindi
5.	Quetta
6.	Peshawar

[F.No.1(16)R&S/2023]


(Naveed Mukhtar)
Secretary (IR Policy)