

Ref : KTBA/10.2023/096

Date : October 09, 2023

**Malik Amjad Zubair Tiwana**  
Chairman,  
Federal Board of Revenue,  
Islamabad.

*Dear Tiwana Sir, AOA.*

## **REQUEST FOR UPDATE OF TAX LAWS ON THE WEBSITE OF FEDERAL BOARD OF REVENUE**

The digitalization of tax laws and regulations by FBR in the last few years has greatly enhanced the convenience and accessibility of tax laws both for the taxpayers and for tax practitioners. FBR has taken commendable steps by making available the tax laws pertaining to Income Tax, Sales Tax, Federal Excise and Customs Duty, available on its official website.

2- There has, however, been observed that there exists a significant gap in the timely update of the subordinate law i.e. Rules, both in cases of direct tax and indirect tax laws. A tabulation has been prepared in order to ease facilitation, which is appended below:

S. No.	Tax Law	Updated upto
	<b><u>INCOME TAX</u></b>	
1	Income Tax Ordinance, 2001	June 30, 2023
2	Income Tax Rules, 2002	<b>September 08, 2020</b>
	<b><u>SALES TAX</u></b>	
3	Sales Tax Act, 1990	June 30, 2023
4	Sales Tax Rules, 2006	<b>August 30, 2021</b>
5	Sales Tax Special Procedures Rules, 2007	<b>June 30, 2015</b>
	<b><u>SALES TAX ON SERVICES</u></b>	
6	Islamabad Capital Territory (Tax on Services) Ordinance 2001	June 30, 2023
	<b><u>FEDERAL EXCISE DUTY</u></b>	
7	Federal Excise Act, 2005	June 30, 2023
8	Federal Excise Rules, 2005	<b>June 30, 2015</b>
	<b><u>CUSTOMS ACT</u></b>	
9	Customs Act 1969	<b>June 30, 2022</b>
10	Customs Rules 2001	<b>June 18, 2001</b>

You may well understand it is crucial that your taxpayers have access not only to accurate, current, and updated tax laws but to their respective updated rules as well.

We would, therefore, request your office to issue necessary instructions for the prompt update of these essential direct and indirect tax rules for which we would be grateful.

Regards,

  
(Syed Zafar Ahmed)

President

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C.C to :

- i. **Mr. Afaqe Ahmed Qureshi**, Member (Inland Revenue - Policy), FBR, Islamabad.
- ii. **Mir Badshah Khan Wazir**, Member-IR (Operations), FBR, Islamabad.
- iii. **Mr. Nasir Khan**, Member (Information Technology), FBR, Islamabad.
- iv. **Syed Ghulam Abbas Kamzi**, Member (Public Relations), FBR, Islamabad.
- v. **Ms. Zeba Hai Azhar**, Member (Customs Operations), FBR, Islamabad.
- vi. **Dr. Muhammad Amir Malik**, Chief Executive Officer / Chairman BOM, PRAL, Islamabad.
- vii. **Mr. Rana Munir Hussain**, President, Pakistan Tax Bar Association.