

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

**Notification**

**Islamabad, the 2<sup>nd</sup> June, 2023**

**S.R.O. 648(1)/2023.**— The following draft of certain further amendments in “The Inland Revenue Reward Rules, 2021”, which the Federal Board of Revenue proposed to make in exercise of the powers conferred by section 227A and section 227B of the Income Tax Ordinance, 2001, section 72C and 72D of the Sales Tax Act, 1990, and section 42C and 42D of the Federal Excise Act, 2005, and Islamabad Capital Territory (Tax on Services) Ordinance, 2001, is hereby published for information of all persons likely to be effected thereby and, as required under sub-section (3) of section 237 of Income Tax Ordinance, 2001, notice is hereby given that objections or suggestions thereon, if any, may for consideration of the Federal Board of Revenue be sent within seven days of publication of the draft amendments in the official Gazette. Objections or suggestions received from any person, before the expiry of aforesaid period, shall be taken into consideration by the Board, namely:-

**DRAFT AMENDMENTS**

In the aforesaid Rules,-

- (1) in rule 2,—
  - (a) in rider clause,- for the word "other", the word "otherwise" shall be substituted;
  - (b) in sub-rule (iii), in clause (e), the word “and” shall be omitted and thereafter the following new clauses shall be inserted after clause (e), namely:  
“(ea) Anti-Money Laundering Act, 2010;  
(eb) Benami Transaction (Prohibition) Act, 2017; and”;
  - (c) in sub-rule (iv),—
    - (i) for clause (c), the following shall be substituted; namely:—  
“(c) Directorate General of DNFBPs (Designated Non-Financial Businesses and Professions” ; and
    - (ii) in clause (e), the word “and” shall be omitted and thereafter the following new clause shall be added, namely:—

“(ea) Directorate General Anti-Benami Initiative and Benami Zones; and”;

(d) in clause (vi),—

(i) in first paragraph, for the proviso, the following shall be substituted; namely:—

“Provided that a corresponding penalty under section 33 or the penalty under the first and second provisos to sub section 5 of section 25 of the Sales Tax Act ,1990, has been paid, as the case may be:

Provided that a corresponding penalty under section 19 or the penalty under the proviso to sub section 3 of section 46 of the Federal Excise Act, 2005 has been imposed, as the case may be.” ; and

(ii) in the second paragraph, for the proviso, the following shall be substituted; namely: —

“Provided that a corresponding penalty under serial no. 12 of subsection (1) of section 182 or penalty under the first and second provisos to sub-section (6A) of section 114 of the Income Tax Ordinance,2001 has been imposed or paid, as the case may be.”;

(e) for sub-rule (viii), the following shall be substituted; namely:—

**“Extraordinary Performance**

The term "Extraordinary Performance" means,-

(a) “a duly notified activity-oriented task assigned to and performed by an officer or a staff or a group of officers or staff up to an exhibited degree of excellence and within the timelines prescribed and pre-notified for the purpose; or

(b) any performance as is approved by the Chairman FBR including assessment or successful prosecution.”;

(2) after rule 2, for the expression "(2)" , the expression "3." shall be substituted;

(3) in rule 4,—

(a) in sub-rule (i),—


(i) for the word “clause” the expressions “clauses (ii) and” shall be substituted;

(ii) in clause (a), for the expression “clauses (a) to (c)” the expression in “clause (a)” shall be substituted;

- (iii) in clause (b) the expression “/Secretary (Revenue Division)” shall be omitted and thereafter for the expression “(d) and (e)” the expression “(b) to (f)” shall be substituted;
- (b) sub-rule (ii) shall be omitted; and
- (c) in sub-rule (iii) the expressions “/Secretary (Revenue Division)” shall be omitted;
- (4) in rule 5,—
- (a) for the title “Amount of Reward” the following shall be substituted, namely,— **“Reward in Respect of Tax Sought to be Evaded”**
- (b) in sub-rule (i), for the expression “sub-clauses (a) to (c) of clause”, the expression “sub-rule” shall be substituted; and
- (c) sub-rules (1) to (7) and entries relating thereto shall be renumbered as (i) to (vii) respectively;
- (5) in rule 6,- in sub-rule (i), after the expression “FBR,” the words “during or” shall be inserted and thereafter for the word “year” occurring for the second time, the words “relevant period” shall be substituted; and
- (6) in rule 6, in sub-rule (ii), for the figures “3” and “6”, the figures “1” and “18” shall be substituted respectively;
- (7) in rule 7, in sub-rule (ii), for the figure “12”, the figure “3” shall be substituted.
- (8) for rule 8, the following shall be substituted; namely:-  
**“8. Contribution to Inland Revenue Common Pool Fund 2023:** An amount equal to 5% of the rewards sanction under Rule 5 in respect of officers in BS-17 & above and 2.5% of the rewards sanction under Rule 5 in respect of officials in BS-16 & below shall simultaneously be processed, approved and deposited in the Inland Revenue Common Pool Fund 2023.”

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[F.No.4(44)IT-Bud/2016-PT]

  
**(Tariq Iqbal)**  
Secretary (Law & Clarification)