

Government of Pakistan
(Revenue Division)
Federal Board of Revenue
[Inland Revenue Wing]

C. No. 1/2-STB/2024 (Pt-2) / 27253-12 Islamabad, the 22nd February, 2024

1. The Members, FBR Hqs, Islamabad:
 - a) Customs (Operations),
 - b) Inland Revenue (Operations),
 - c) Inland Revenue (Accounting & Audit)
 - d) Inland Revenue (Legal).
2. The Director Generals:
 - a) The Directorate General of Post Clearance Audit, FBR, Islamabad,
 - b) The Directorate General of Customs (Valuation), Karachi,
 - c) Directorate General of Training & Research (Customs/ Inland Revenue), Karachi & Lahore,
 - d) The Directorate General of Intelligence & Investigation, (Customs / Inland Revenue), Islamabad,
 - e) The Directorate General of Inspection & Internal Audit, (Customs / Inland Revenue), Islamabad.
3. The Chief Commissioners:
Large Taxpayers Office- Karachi, Lahore, Multan and Islamabad.
Corporate Taxpayers Office (CTO): Karachi, Lahore and Islamabad.
MTO, Karachi, Regional Taxpayers Office (RTO): Karachi –I & II, Lahore
Islamabad, Peshawar, Quetta, Abbottabad, Hyderabad, Rawalpindi, Multan,
Faisalabad, Gujranwala, Sialkot, Sukkur, Sahiwal, Sargodha and
Bahawalpur.

SUBJECT: BUDGET (2024-25) PROPOSALS FOR THE INCOME TAX, SALES TAX, FEDERAL EXCISE DUTY AND ICT (TAX ON SERVICES) ORDINANCE, 2001.

I am directed to refer to the above noted subject and to invite the budget proposals for the upcoming budget for FY 2024-25 relating to Income Tax, Sales Tax, Federal Excise Duty and ICT (Tax on Services) Ordinance, 2001. I am further directed to say that the proposals, if any, may encompass the following broad parameters/ areas:


22/02/24

- a) The proposals may suggest amendments to:
- Income Tax Ordinance, 2001
 - Sales Tax Act 1990
 - Federal Excise Act 2005; and
 - ICT (Tax on Services) Ordinance 2001.
- b) The proposals may focus to cope with any tax avoidance/ leakages, broadening of tax base, removal of any procedural lapses, removal of difficulties and anomalies, to abolish any outdated/obsolete provisions, simplification of the laws and rules, taxpayer's facilitation,
- c) The proposals are expected to be clear, meaningful and implementable through further amendments to the laws having regard to all stakeholders, including the trade groups; which may adversely be affected by the proposed measures.
- d) New ideas to raise equitable revenue for untapped/undertaxed areas/ sectors.

02. It is requested that proposals may please be provided by **11.03.2024**. The proposals may also be emailed in MS Word/Excel format on the following email addresses and preferably on the format given below:

- (i) secy.itb@fbr.gov.pk. (Income Tax)
- (ii) sec.stbudget@fbr.gov.pk. (ST&FED)
- (iii) aamer.bhatti@fbr.gov.pk. (ICT Ordinance, 2001)

Section/Clause/ Rule	Proposed Amendment	Rationale	Revenue Impact
(1)	(2)	(3)	(4)


(Akhtar Abbas)
 Secretary (ST&FE-Budget)

22/02/24

Copy to PS to Member (IR-Policy), FBR, Islamabad.