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**INFORMATION SECRETARY**

Imran Ahmed Khan - Karachi

**TREASURER**

S. Wasimuddin Hashmi - Karachi

PTBA-003/2023  
December 20, 2023

Mr. Amjad Zubair Tiwana  
Chairman  
Federal Board of Revenue (FBR)  
Islamabad

Dear Sir

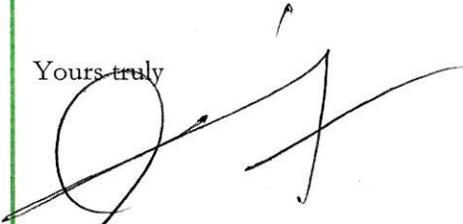
**NON-AVAILABILITY OF FORM REQUIRED FOR  
RECORD KEEPING OF BENEFICIAL OWNERSHIP UNDER  
RULE 83A OF THE INCOME TAX RULES, 2002 (THE RULES)  
TO THE INCOME TAX ORDINANCE, 2001 (THE ORDINANCE)**

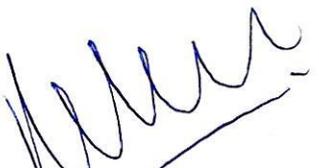
We refer to the Rule 83A of the Rule to the ordinance introduced vide S.R.O. 1117(I)/2023 dated 28th August, 2023 whereby the taxpayer is required to furnish electronically particulars of its beneficial owner to the FBR as prescribed in Form BOF-01 of Part IXA of the First Schedule of the Rules to the ordinance through FBR's online system by December 31, 2023. We also refer various letters our member bars issued earlier to the FBR in respect of above mentioned subject. In this connection, we would like to apprise you that there is no prescribed form available on the "IRIS" as the compliance date is approaching very fast and the taxpayers who are required to file their tax returns by September 30, 2023, have already filed their tax returns and in some cases 60 days have already lapsed for the revision of return as per the law. Therefore, taxpayers who have already filed their tax returns are unable to furnish the said form as per the said Rule to the ordinance, which is creating hardship for them.

As the deadlines of December 31, 2023 is about to expire, which is also the last date for filing of returns of income for the companies and still there is no form available on IRIS. Now, it is impossible for the taxpayers to submit the above required form both for AOP and Companies upto the last date i.e. December 31, 2023. Therefore, it is recommended to give a reasonable time which is not less than 60 days from January 1, 2024 and it is also requested to direct the PRAL to allow the "IRIS" to accept this form separately without revision of the tax return in all cases of tax filers where this compliance is applicable.

In view of the above, we request that the appropriate directions may be issued by your office for proper compliance of the aforesaid Rule to the ordinance in order to avoid any hardship for the taxpayer.

Yours truly

  
Anwar Kashif Mumtaz  
President

  
Mohammad Rehan Siddiqui  
General Secretary

