

Section	Subsection	Clause	Special Procedure for Small Traders and Shopkeepers (TAJIR DOST SCHEME) UPDATED BY SRO 1064(1)/2024 dated 22 nd July 2024
			In exercise of powers conferred by section 99B of the Income Tax Ordinance, 2001 (XLIX of 2001), read with paragraph 7 of the Tajir Dost Special Procedure, 2024, the Board with the approval of the Minister-in-charge, is pleased to amend the Notification vide S.R.O. No. 457 (I)/2024, dated the 30th March, 2024 to add in and modify the Tajir Dost Special Procedure, 2024, 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 1 st day of April, 2024 except Part-III thereof which shall come into force on and from the 1 st 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-I 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 person or a class of person specifically excluded by the Board.
		(d)	who has already filed return of income for the tax year 2023 prior to the 30th day of March, 2024 and the advance tax liability paid by him under section 147 is more than the advance tax computed under this Special Procedure, for the tax year 2025 and onwards;
		(e)	owning a shop of hundred square feet or less in a residential area; or
		(f)	in case the income of the person is exempt from tax under any provisions of the Ordinance;
3			Provisions of the Ordinance to apply-
			Without prejudice to the provision of this scheme, all provisions of the Ordinance shall apply to the persons specified under this scheme 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)	<u>computation and payment of advance tax liability under section 147 of the Ordinance,</u>
		(c)	section 4C and 7E if liable to pay such tax,
		(d)	Chapter ¹ IX, ² X, ³ XI, ⁴ XII, ⁵ XIII of the Ordinance and the schedules thereto, if not specified in clauses (a), (b), (c) and (d) above.

¹ Minimum Tax

² Procedure - Returns / Assessment / Appeals / Collection and Recovery of Tax / Advance Tax deduction at source/ Refunds/ Representatives /Record, Information collection and audit/ Tax Payer Registration / Penalty / Offence and Prosecution / Default surcharge /Circulars

³ Administration

⁴ Transitional Advance Tax Provisions

⁵ Miscellaneous

Section	Subsection	Clause	Special Procedure for Small Traders and Shopkeepers (TAJIR DOST SCHEME) UPDATED BY SRO 1064(1)/2024 dated 22 nd July 2024
			In exercise of powers conferred by section 99B of the Income Tax Ordinance, 2001 (XLIX of 2001), read with paragraph 7 of the Tajir Dost Special Procedure, 2024, the Board with the approval of the Minister-in-charge, is pleased to amend the Notification vide S.R.O. No. 457 (I)/2024, dated the 30th March, 2024 to add in and modify the Tajir Dost Special Procedure, 2024, namely: —

PART-II

[REGISTRATION]

[with effect from 1st April, 2024]

4			Registration <u>in the National Business Registry (Tajir Dost)</u>
	(1)		Every traders and shopkeeper shall apply for registration under section 181 of the Ordinance or through Tajir Dost module in Tax Asaan app or on FBR's portal or through FBR's Tax Facilitation Centers by 30 th 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 the said sub paragraph, the Commissioner Inland Revenue shall register the trader or the shopkeeper as the case may be.
	(3)		The provisions of <u>section 182 of the Ordinance</u> sections 182 and 191B of the Ordinance respectively for penalty and prosecution shall, mutatis mutandis ⁶ apply to the trader or shopkeeper who has not applied for registration under the sub paragraph (1).

⁶ all necessary changes having been made

Section	Subsection	Clause	Special Procedure for Small Traders and Shopkeepers (TAJIR DOST SCHEME) UPDATED BY SRO 1064(1)/2024 dated 22 nd July 2024
			In exercise of powers conferred by section 99B of the Income Tax Ordinance, 2001 (XLIX of 2001), read with paragraph 7 of the Tajir Dost Special Procedure, 2024, the Board with the approval of the Minister-in-charge, is pleased to amend the Notification vide S.R.O. No. 457 (I)/2024, dated the 30th March, 2024 to add in and modify the Tajir Dost Special Procedure, 2024, namely: —

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 <u>pay minimum</u> monthly advance tax in accordance with this paragraph.
	(2)		<p><u>The advance tax paid under sub paragraph (1) shall be the minimum tax in respect of income from the business covered under this scheme.</u></p> <p>The advance tax under sub-paragraph (1), payable on indicative income, shall be computed at the rates provided in Division I of Part I of the First Schedule to the Ordinance for the relevant tax year and as specified in Schedule - II :</p> <p>Provided that the advance tax, payable under sub-paragraph (1) shall be reduced by twenty five percent of the whole or the balance, if —</p> <p>(a) the person pays in advance, the installments due in succeeding months, in lump sum; or</p> <p>(b) the person who has not filed income tax return, files income tax return for the tax year 2023 and pays tax on his income for the year equal to or more than the tax on indicative income computed in Schedule - II of this procedure.”</p>
	(3)		<p><u>The amount of monthly advance tax for a tax year shall be computed in the manner as may be prescribed.</u></p> <p>Notwithstanding anything contained in sub-paragraph (1), any person owning a shop of fifty square feet or less in a commercial area, or owning a makeshift shop, or 'khoka', or kiosk, or small shop measuring not more than 5 ×3 square feet, shall be liable for fixed advance tax of twelve hundred rupees per annum:</p> <p>Provided that this sub-paragraph shall not apply to commercial areas as specified by the Board in the Schedule - III and the persons in such areas shall pay advance tax under sub-paragraph (1) as specified in Schedule - II .</p>

Section	Subsection	Clause	Special Procedure for Small Traders and Shopkeepers (TAJIR DOST SCHEME) UPDATED BY SRO 1064(1)/2024 dated 22 nd July 2024
			In exercise of powers conferred by section 99B of the Income Tax Ordinance, 2001 (XLIX of 2001), read with paragraph 7 of the Tajir Dost Special Procedure, 2024, the Board with the approval of the Minister-in-charge, is pleased to amend the Notification vide S.R.O. No. 457 (I)/2024, dated the 30th March, 2024 to add in and modify the Tajir Dost Special Procedure, 2024, namely: —

	(4)		<p><u>where the advance tax computed under sub paragraph (3) is zero, the advance tax payable under the sub paragraph (1) shall be Rs. 1,200 per annum.</u></p> <p><u>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.</u></p> <p><u>Provided further that the advance tax payable shall be reduced by twenty five percent of the whole or the balance:-</u></p> <p>The provisions of the Ordinance shall apply to advance tax due under this paragraph as if the amount due was tax due under an assessment order.</p>
		(a)	<u>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</u>
		(b)	<u>if the person who has not filed Income Tax return, files income tax return for the Tax Year 2023 before the due date for payment of first monthly installment.</u>
	(5)		The amount of advance tax under this paragraph shall not be reduced by tax collected or deducted under any provisions of the Ordinance.
	(6)		The provisions of Income Tax Rules, 2002 contained in Chapter VI A thereof, shall not apply to a person who pays minimum advance tax under this paragraph.
	(7)		The provisions of section 147 for advance tax shall not apply in respect of a person defined in paragraph 8 being a filer, if the amount of advance tax the person seeks to pay under section 147 is less than the amount of minimum advance tax computed under this procedure.
	(8)		The provisions for imposition of penalty under section 182 for sealing of the shop of a person shall apply, if the person fails to pay monthly advance tax under this paragraph for two months in a tax year.

Section	Subsection	Clause	Special Procedure for Small Traders and Shopkeepers (TAJIR DOST SCHEME) UPDATED BY SRO 1064(1)/2024 dated 22nd July 2024
			In exercise of powers conferred by section 99B of the Income Tax Ordinance, 2001 (XLI X of 2001), read with paragraph 7 of the Tajir Dost Special Procedure, 2024, the Board with the approval of the Minister-in-charge, is pleased to amend the Notification vide S.R.O. No. 457 (I)/2024, dated the 30th March, 2024 to add in and modify the Tajir Dost Special Procedure, 2024, namely: —

6			Mode and manner of payment of advance tax
	(1)		The monthly advance tax payable under paragraph 5 shall be paid with effect from 1 st day of July, 2024 for the <u>relevant Tax Year</u> tax year 2025 and onwards and the first payment will be due on <u>15th of July, 2024</u> 31st day of July and thereafter on 15 th 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 scheme from time to time so as to add, alter, omit or modify any provision therein.
8			Definition
	(1)		<u>In this scheme, unless there is anything repugnant in the subject or context,-</u> In this special procedure, unless there is anything repugnant in the subject or context,
		(a)	<u>"annual rental value" means ten percent of the fair market value of the business premises;</u>
		(b)	<u>"business premises" include all business places, stores, warehouse, or any other place connected to business or an office or a home operating as a business place;</u>
		(a)	<u>"inductive income" means amount calculated on the basis of the annual rental value in accordance with the formula as may be prescribed;</u> "indicative income" means income as specified in column (4) of the Table in the Schedule-II and determined by the Board on the basis of factors including but not limited to rental value of the property, its location and fair market value;
		(b)	<u>"Ordinance" means the Income Tax Ordinance, 2001 (XLI X of 2001);</u>
		(c)	<u>"person" means traders and shopkeepers falling under the scope of this Special Procedure;</u>
		(d)	<u>"physical place" includes any place connected to business or an office or a home operating as a business place; and</u>
		(e)	<u>"shopkeeper" includes wholesaler, dealer, distributor, 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.</u>
		(d)	<u>"fair market value of business premises" means the amount calculated as per the valuation of immovable properties notified by Board under section 68 of the Income Tax Ordinance, 2001 (XLI X of 2001), or where the such valuation has not been notified by the Board, the values fixed by the District officer (Revenue), or Provincial or any other authority to fix such values for the purposes of stamp duty;</u>

Section	Subsection	Clause	Special Procedure for Small Traders and Shopkeepers (TAJIR DOST SCHEME) UPDATED BY SRO 1064(1)/2024 dated 22nd July 2024
			In exercise of powers conferred by section 99B of the Income Tax Ordinance, 2001 (XLI X of 2001), read with paragraph 7 of the Tajir Dost Special Procedure, 2024, the Board with the approval of the Minister-in-charge, is pleased to amend the Notification vide S.R.O. No. 457 (I)/2024, dated the 30th March, 2024 to add in and modify the Tajir Dost Special Procedure, 2024, namely: —

		(e)	<u>“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 any payment of advance tax under this scheme.</u>
		(f)	<u>“Ordinance” means Income Tax Ordinance 2001, (XLI X of 2001).</u>
		(g)	<u>“Person” means traders and shopkeepers falling under the scope of this scheme.</u>
		(h)	<u>“Shopkeeper” includes wholesaler, dealer, retailer, manufacture cum retailer, importer cum retailer, or such person who combines the activity of retiler and wholesale with any other business activity or other person in the supply chain of goods.</u>
	(2)		<u>All other expressions used but not defined in this scheme shall have the same meaning as assigned to them under the Ordinance.</u>
9			Review.
	(1)		Subject to paragraph 7, the Board may on its own motion, or on an application filed by a person to the Board, review the amount of indicative income and tax thereon.
	(2)		The application filed by a person shall be accompanied with the grounds for review and the documents in support thereof, for consideration by the Board.
	(3)		The Board shall examine the issue and, after conducting such inquiry as it may deem fit, may decide the application to review the amount of indicative income and tax thereon or otherwise, within thirty days of receipt of the application in the Board.
	(4)		The Board shall not reject the application unless an opportunity of being heard is provided to the applicant.
10			Jurisdiction of Income Tax Authority.
	(1)		The income tax authority, having jurisdiction over the persons defined in clause (c) of sub-paragraph (1) of paragraph 8, under sections 209 or 210 of the Ordinance for carrying out the purposes of the provisions of the Ordinance, shall also have jurisdiction over the said persons, for carrying out the purposes of this Special Procedure including but not limited to exercising the powers and performing the functions for imposition and collection of default surcharge under section 205, sealing of a shop under section 182 or prosecution proceedings under section 191B of the Ordinance.
	(2)		Without prejudice to exercising the powers and performing the functions under sub-paragraph (1), the said income tax authority may recover the advance tax due for a month under section 140 of the Ordinance without issuing any notice under any provisions of the Ordinance, after lapse of seven days from the due date of advance tax for the month.

Section	Subsection	Clause	Special Procedure for Small Traders and Shopkeepers (TAJIR DOST SCHEME) UPDATED BY SRO 1064(1)/2024 dated 22 nd July 2024
			In exercise of powers conferred by section 99B of the Income Tax Ordinance, 2001 (XLIX of 2001), read with paragraph 7 of the Tajir Dost Special Procedure, 2024, the Board with the approval of the Minister-in-charge, is pleased to amend the Notification vide S.R.O. No. 457 (I)/2024, dated the 30th March, 2024 to add in and modify the Tajir Dost Special Procedure, 2024, namely: —

THE SCHEDULE

[see paragraph 1]

S.No	Description
(1)	(2)
1	Abbottabad
2	Attock
3	Bhawalnagar
4	Bhawalpur
5	Chakwal
6	Dera Ismail Khan
7	DG Khan
8	Faislabad
9	Ghotki
10	Gujranwala
11	Gujrat
12	Gwadar
13	Hafizabad
14	Haripur
15	Hyderabad
16	Islamabad
17	Jhang
18	Jhelum
19	Karachi
20	Kasur
21	Khushab
22	Lahore
23	Larkana
24	Lasbela
25	Lodhran
26	Mandi Bahauddin
27	Mansehra
28	Mardan

Section	Subsection	Clause	Special Procedure for Small Traders and Shopkeepers (TAJIR DOST SCHEME) UPDATED BY SRO 1064(1)/2024 dated 22 nd July 2024
			In exercise of powers conferred by section 99B of the Income Tax Ordinance, 2001 (XLIX of 2001), read with paragraph 7 of the Tajir Dost Special Procedure, 2024, the Board with the approval of the Minister-in-charge, is pleased to amend the Notification vide S.R.O. No. 457 (I)/2024, dated the 30th March, 2024 to add in and modify the Tajir Dost Special Procedure, 2024, namely: —

29	Mirpurkhas
30	Multan
31	Nankana
32	Narowal
33	Peshawar
34	Quetta
35	Rahim Yar Khan
36	Rawalpindi
37	Sahiwal
38	Sarghoda
39	Sheikhupura
40	Sialkot
41	Sukkur
42	Toba Tek Singh

Section	Subsection	Clause	Special Procedure for Small Traders and Shopkeepers (TAJIR DOST SCHEME) UPDATED BY SRO 1064(1)/2024 dated 22 nd July 2024
			In exercise of powers conferred by section 99B of the Income Tax Ordinance, 2001 (XLIX of 2001), read with paragraph 7 of the Tajir Dost Special Procedure, 2024, the Board with the approval of the Minister-in-charge, is pleased to amend the Notification vide S.R.O. No. 457 (I)/2024, dated the 30th March, 2024 to add in and modify the Tajir Dost Special Procedure, 2024, namely: —

The Schedule - II

[See paragraph 5]

Table

S.No	City	Area	Indicative Income	Tax on Indicative Income	Monthly Advance Tax
9101	Karachi	Abdullah Haroon Road	3,375,000	720,000	60,000