

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
ISLAMABAD

C.No.2 (1)/Cond/I.Tax/2018

Islamabad, the 1st July, 2019

Circular No. 06/2019
(Income Tax)

Subject: **EXTENSION IN DATE OF FILING OF INCOME TAX RETURNS/
STATEMENTS FOR TAX YEAR 2018.**

The following persons are required to furnish a return of income for tax year in terms of Section 114(1)(b)(iii) to (vi) of the Income Tax Ordinance, 2001:

- (iii) Owns immovable property with a land area of two hundred and fifty square yards or more or owns any flat located in areas falling within the municipal limits existing immediately before the commencement of Local Government laws in the provinces; or areas in a Cantonment; or the Islamabad Capital Territory.
- (iv) Owns immovable property with a land area of five hundred square yards or more located in a rating area;
- (v) Owns a flat having covered area of two thousand square feet or more located in a rating area;
- (vi) Owns a motor vehicle having engine capacity above 1000 CC;

2. However, it is observed that some taxpayers falling under above conditions have not filed their income tax return/statement for the tax year 2018. In order to facilitate the taxpayers falling under the above categories, they are hereby given an opportunity to file their income tax return/statements.

3. In exercise of the powers conferred under Section 214A of the Income Tax Ordinance, 2001, the Federal Board of Revenue is pleased to further extend the date of filing of Income Tax Returns/ Statements for the **Tax Year 2018** upto **2nd August, 2019** for taxpayers of above-mentioned categories.

4. The Circular NO.05/2019 dated 01.07.2019 issued on the subject is hereby withdrawn.


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