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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 12th August, 2026

No. F. 22(51)/2026-Legis.— The following Act of *Majlis-e-Shoora* (Parliament) received the assent of the President on the 11th August, 2026, is hereby published for general information:—

ACT NO. XLIV OF 2026

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ACT

further to amend the Federal Board of Revenue Act, 2007

WHEREAS it is expedient further to amend the Federal Board of Revenue Act, 2007 (IV of 2007) for the purposes and in the Manner hereinafter appearing:

It is hereby enacted as follows:—

(833)

Price: Rs. 6.00

[11405(2026) Ex. Gaz.]

1. Short title and Commencement.— (1) This Act shall be called the Federal Board of Revenue (Amendment) Act, 2026.

(2) It shall come into force at once.

2. Amendments in section 2, Act IV of 2007.— In the Federal Board of Revenue Act, 2007 (IV of 2007), hereinafter referred to as "the said Act", in section 2, clause (Ja), shall be omitted.

3. Amendments in section 5, Act IV of 2007.— In the said Act, in section 5, in sub-section (1), in clause (k), the words and commas "Board, shall with the approval of the Policy Board," shall be omitted and shall be deemed to always have been so omitted.

4. Omission of section 6, Act IV of 2007.— In the Said Act, section 6 shall be omitted.

5. Insertion of new section 25, Act IV of 2007.— In the said Act, after section 24, the following new section shall be inserted namely:—

"25. Validation.— (1) All appointments of members made before the commencement of Federal Board of Revenue (Amendment) Act, 2026 shall be deemed to have always been validly made under sub-section (1) of section 3.

(2) The powers exercised and functions performed by the Board, Chairman or individually by the members appointed before the commencement of Federal Board of Revenue (Amendment) Act, 2026 under or in pursuance of the provisions of this Act, or the rules made thereunder or any other applicable law or the rules made thereunder, shall be deemed to have always been validly exercised and performed.

(3) Any actions or proceedings taken, orders passed, appointments, agreements, instruments, rules or regulations made, standards or criteria prescribed including grant of incentives and rewards to the employees and reward to the person assisting the employees in preventing evasion of duties and taxes, notifications, processes or communications Issued, before the commencement of Federal Board of Revenue (Amendment) Act, 2026 shall be deemed to have always been validly done, taken, passed, made, prescribed, granted, issued and the provisions of this Act shall have, and shall be deemed always to have had, effect accordingly."

SAEED AHMAD MAITLA,
Secretary.