

**GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
CENTRAL BOARD OF REVENUE

C.No.3(18)(ITR)/05

Islamabad, the 22nd of October, 2005

**To: All Regional Commissioners of Income Tax,
Northern/Eastern/Central/Southern and Corporate Region,
ISLAMABAD/LAHORE/MULTAN/KARACHI**

**The Director Generals,
Large Tax Payers Units,
Lahore/Karachi.**

**Subject: RULE 9(4) OF INCOME TAX RULES 2002- CLARIFICATION REGARDING OF INCOME TAX
RULES 2001**

It has been brought to the notice of the Board that Rule 9(4) of Income Tax Rules 2002 is ambiguous in cases when the accommodation the areas as mentioned in the said rule has two portions or is a multi story building occupied by different employees.

2. It is clarified that in such cases, the covered area occupied by each occupant shall be taken into consideration for the purposes of valuation for accommodation in terms of Rule 9(4) of the said Rules.

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(Dr.Shamsuddin Qazi)
Second Secretary(ITR)

