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Dated: 18-06-2026
Ref No.: 02/26/GTPA/51

To,
The Member IR (Operations),
Federal Board of Revenue,
Islamabad.

Subject: **Representation Regarding Operational and Technical Improvements Required in the Income Tax Return Forms for Tax Year 2026 Available on IRIS Portal**

Respected Sir,

On behalf of the **Gujranwala Tax Practitioners Association (GTPA)**, we respectfully submit this representation for your kind consideration regarding various technical, operational and practical issues identified in the Income Tax Return Forms for Tax Year 2026 currently available on the IRIS Portal.

At the outset, GTPA appreciates the continuous efforts of the Federal Board of Revenue and PRAL towards modernization of Pakistan's tax administration through digitization and automation. These initiatives have significantly facilitated taxpayers and tax professionals over the years. However, after reviewing the newly uploaded return forms and obtaining feedback from our members, several deficiencies have been identified which, if left unattended, may create unnecessary compliance difficulties, increase filing errors and adversely affect the smooth filing of returns.

In order to make the filing process more efficient and taxpayer-friendly, we respectfully submit the following observations and recommendations.

1. Residency Status Determination

The system presently appears to determine residential status on a limited criterion. All statutory tests prescribed under the Income Tax Ordinance, 2001 should be incorporated to ensure correct determination of residential status.

2. Restoration of Summary Tables

The return form should include complete summary tables relating to withholding taxes, taxes collected or deducted as withholding agent, sales tax information and an overall submission summary before final filing. These summaries are essential for reconciliation and verification.

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3. Provincial Sales Tax Information

Economic Transaction Summary should also retrieve Provincial Sales Tax information wherever available to enable proper reconciliation between federal and provincial tax records.

4. Practical Issues in SME Return

The SME Return should facilitate taxpayers earning income from multiple heads instead of restricting disclosure only to SME business income.

5. System Generated Flags and Validations

Certain automated validations and warning messages appear unnecessarily restrictive and should be reviewed so that compliant taxpayers are not subjected to avoidable filing hurdles.

6. Removal of Residual References to Section 7E

Although the separate declaration relating to Section 7E has been withdrawn, corresponding validations, prompts and references continue to appear in the system. These should be completely removed.

7. Digital Content Creator Schedule

The newly introduced schedule relating to digital content creators requires comprehensive explanatory notes, calculation methodology and practical guidance to ensure uniform reporting.

8. Foreign Remittance Reporting

The Wealth Reconciliation Statement requires extensive particulars regarding foreign remittances. Appropriate clarification should be issued regarding documentary evidence and exempt remittances covered under Section 111(4), particularly where statutory exemption is available.

9. Wealth Reconciliation Statement

The newly introduced disclosures relating to household contributions, inflows and outflows require detailed guidance to ensure consistency and avoid differing interpretations.

10. Wedding Expense Disclosure

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The separate reporting requirement regarding wedding expenses should either be accompanied by proper explanatory guidelines or reconsidered until adequate clarification is issued.

11. Duplication of Information

Information relating to immovable properties, motor vehicles and bank accounts is required repeatedly in different schedules. Such duplication may be eliminated through automatic synchronization of data already available within the return.

12. Foreign Income & Asset Integration

Since foreign income and assets have been integrated into the Wealth Statement, the system should ensure seamless disclosure without duplication or inconsistent reporting.

13. Automatic Tax Computation

The portal should automatically calculate applicable minimum tax, final tax and other statutory liabilities based upon information entered by taxpayers.

14. Automated Reconciliation

The IRIS Portal should provide reconciliation of withholding taxes, banking transactions, property records and other third-party information before submission, enabling taxpayers to rectify discrepancies in advance.

15. Auto-Population of Historical Data

Relevant information from previously filed Returns, Wealth Statements and revised returns should automatically populate wherever applicable, thereby minimizing manual data entry and reducing inadvertent mistakes.

16. Comprehensive Guidance Material

Considering the substantial structural changes introduced this year, FBR may kindly issue detailed user manuals, FAQs, explanatory notes, practical examples and validation guidelines well before the filing deadline.

17. Dedicated Technical Support

A dedicated technical support mechanism with designated focal persons from FBR and PRAL may kindly be established for prompt resolution of technical issues reported by taxpayers and tax practitioners during the filing season.

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Re **Prayer**

In view of the above, GTPA respectfully requests that the Federal Board of Revenue may kindly:

- Direct PRAL and the concerned Wings to review and rectify the above operational and technical deficiencies on priority.
- Restore all necessary summary and reconciliation features within the return forms.
- Improve automation by enabling proper retrieval and synchronization of historical taxpayer information.
- Ensure that all validations are legally aligned with the provisions of the Income Tax Ordinance, 2001.
- Issue comprehensive guidance and practical instructions for newly introduced disclosures.
- Continue meaningful consultation with representative tax practitioner bodies before implementation of major changes in the IRIS Portal.
- Nominate dedicated focal persons within FBR and PRAL to coordinate with professional associations for timely resolution of practical issues.

The Gujranwala Tax Practitioners Association assures the Federal Board of Revenue of its complete cooperation in improving the efficiency, transparency and effectiveness of Pakistan's electronic tax filing system. We shall appreciate your kind consideration and early remedial action on the issues highlighted above.

Thanking you in anticipation.

Yours sincerely,

SYED ASIF RAZA SHAH
General Secretary
Gujranwala Tax Practitioners Association (GTPA)

Copy for information:

1. Chairman, Federal Board of Revenue, Islamabad.
2. Member (Policy), Federal Board of Revenue.
3. Director General (IT & Digital Transformation), FBR.
4. Chief Executive Officer, PRAL.
5. Chief Commissioner Inland Revenue, RTO Gujranwala.