

Standard Operating Procedure (SOP) for Deregistration of NTN/STRN of Deceased Taxpayers

When information is received regarding the death of a taxpayer or an application is received for deregistration of NTN as well as STRN (where applicable) of deceased person, the concerned CIR shall initiate the process for deregistration of NTN/STRN under the relevant provision of laws/Rules.

2. The following SOPs shall be followed in this regard:

(i) Verification of the death certificate and other relevant documents:

Obtain an official death certificate from the concerned authorities (i.e. NADRA). Ensure that the death certificate contains accurate details of the deceased individual, such as name, CNIC number, and date of death.

(ii) Change of status in IRIS as “Verified as Deceased” by the Commissioner:

Once the concerned Commissioner verifies the necessary documents, he will modify the form of registration of the taxpayer by marking his status as “verified as deceased” and the subsequent steps for recovery of outstanding liabilities shall follow.

(ii) Discharging any outstanding liabilities or obligations of the deceased taxpayer.

The concerned CIR shall evaluate any outstanding tax liabilities, penalties, or obligations that the deceased taxpayer may have owed and proceed for the recovery of the same as stipulated in Section 87 of the Income Tax Ordinance, 2001.

The outstanding liabilities for the purpose of sales tax may be determined in terms of Rule 11(4) of the Sales Tax Rules, 2006 of deceased taxpayer and to be recovered.

(iii) Order of cancellation of registration of NTN/STRN

The concerned CIR shall issue an order for the cancellation of registration or NTN and STRN of a deceased person in IRIS, as per Rule 82(5) of Income Tax Rules 2002 and under Rule 11 of the Sales Tax Rules, 2006 after verifying the death certificate and other relevant documents.

(iv) Updating the taxpayer's status in IRIS and related databases.

After issuance of order of cancellation of NTN/STRN, the concerned CIR shall forward the same to LRO (Local Registration Officer) to update the taxpayer's status as “deceased” in the IRIS system and other related databases and to remove the taxpayer's details from active taxpayer lists.

(v) Communicating the deregistration to legal heirs or representatives of the deceased taxpayer

The concerned CIR shall formally notify the legal heirs or representatives of the deceased taxpayer about deregistration along with the copy of ‘Order of Cancellation of Registration of NTN/STRN’.