GOVERNMENT OF PAKISTAN REVENUE DIVISION FEDERAL BORAD OF REVENUE

Islamabad,

October, 2013

NOTIFICATION (Income Tax)

S.R.O. (I)/2013.- In exercise of powers conferred by sub-section (2) of section 53 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Government is pleased to direct that the following further amendments shall be made in the Second Schedule to the said Ordinance, namely:-

In the aforesaid Schedule,-

- (i) in Part-II, after clause (14), the following new clause shall be inserted, namely:-
 - "(14A) The rate of tax as specified in clause (i) of Division III of Part IV of the First Schedule shall be reduced to three rupees per kilogram of the laden weight, in the case of goods transport vehicles, other than oil tankers, as mentioned in clause (14) of this Part."; and
- (ii) in Part-IV, after clause (80), the following new clause shall be added, namely:-
 - "(81) The provisions of clause (a) of section 165, shall not apply in case of manufacturer, distributor, dealer and wholesaler required to collect advance tax under sub section (1) of section 236H.".

[C.No.1(10)WHT/2006]

(Shahid Hussain Asad) Additional Secretary/ Member (IR-Policy)