

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

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C.No.1(07)WHT/2006-pt/  
2013.

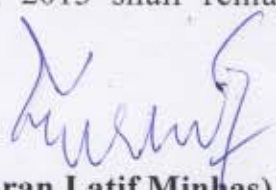
Islamabad, the November 11<sup>th</sup> ,

**CIRCULAR NO.12 OF 2013**  
(Income Tax)

Subject: **EXEMPTION FROM COLLECTION OF TAX U/S 148 OF  
THE INCOME TAX ORDINANCE 2001 ON IMPORTS BY AN  
INDUSTRIAL UNDERTAKING-CIRCULAR 08 OF 2013-  
AMENDMENT**

Circular 08 of 2013 was issued on 03.09.2013 whereby directions were issued that exemption certificate u/s 148 of the Income Tax Ordinance 2001, for the purpose of clause (72B) of Part IV of the Second Schedule to the Income Tax Ordinance 2001 may be issued for a period of 3 months.

2. Representations have been received in the Board, requesting to extend the period of applicability of Exemption Certificate.
3. The matter has been considered by the Board and it has been decided that henceforth Exemption Certificates shall be issued for a period of 6 months.
4. All other directions vide Circular 08 of 2013 shall remain unchanged.

  
(Imran Latif Minhas)  
Secretary WHT