

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

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Islamabad, the 18<sup>th</sup> November, 2013.

**NOTIFICATION**  
**(Income Tax)**

S.R.O. 980 (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, -

1) in Part II,-

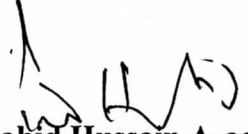
- a) in clause (14) for the words "oil tankers" the words "goods transport vehicles" shall be substituted ; and
- b) for clause (14A) the following shall be substituted, namely:-

"(14A) In case of passenger transport vehicles, the rate of tax as specified in sub-clause (c) of clause (2) in Division III of Part IV of the First Schedule shall be reduced to 250 rupees per seat per annum." ; and

2) In Part IV, after clause (43D), the following new clause shall be inserted, namely :-

"(43E) The provisions of clause (a) of sub section (1) of section 153 shall not apply in case of goods transport contractors, provided that such contractors pay tax at the rate of 2.5% on payments for rendering or providing of carriage services."

[C.No.1(17)WHT/2008-Pt]

  
(Shahid Hussain Akbar)  
Additional Secretary /  
Member (IR Policy)