

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 7th January, 2014.


NOTIFICATION
(Income Tax)

S.R.O 17 (I)/2014.- In exercise of the 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 amendment shall be made in the Second Schedule to the said Ordinance, namely:-

In the aforesaid Schedule, in Part IV, after clause (88), the following new clauses shall be added, namely:-

- “(89) The provisions of section 236I shall not apply to-
- (a) the Federal Government or a Provincial Government;
 - (b) an individual entitled to privileges under the United Nations (Privileges and Immunities) Act, 1948 (XX of 1948);
 - (c) a foreign diplomat or a diplomatic mission in Pakistan; or
 - (d) a person who is a non-resident and-
 - (i) furnishes copy of passport as an evidence to the educational institution that during previous tax year, his stay in Pakistan was less than one hundred eighty-three days;
 - (ii) furnishes a certificate that he has no Pakistan-source income; and
 - (iii) fee is remitted directly from abroad through normal banking channels to the bank account of the educational institution.
- (90) The provisions of section 236D shall not apply to-
- (a) the Federal Government or a Provincial Government;
 - (b) an individual entitled to privileges under the United Nations (Privileges and Immunities) Act, 1948 (XX of 1948); or
 - (c) a foreign diplomat or a diplomatic mission in Pakistan.”

[No. 4 (60) ITP/2013-Pt-III]


(Muhammad Ashraf Khan)
Additional Secretary Revenue Division