

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

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Islamabad, the 24<sup>th</sup> July, 2015.

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

**S.R.O. 498(I)/2015.-** In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. S.R.O. 497(I)/2015, dated the 15<sup>th</sup> July, 2015, as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules,-

- (a) in rule 43, in sub-clause (b), for full stop at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:-

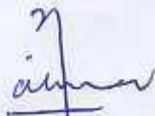
“Provided that the tax collected by a banking company upto 19<sup>th</sup> July, 2015 in respect of advance tax on banking transactions under section 236P of the Ordinance may be deposited into the Government Treasury by 31<sup>st</sup> July, 2015.”; and

- (b) in rule 73, after sub-rule (7), the following new sub-rule shall be added, namely:-

“(8) The Board may direct that the provisions of any of the sub-rules of this rule shall not apply for a tax year.”.

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[F.No. 4(17)R&S/2015]

  
**(Rabia Yaser Durrani)**  
Secretary (Income Tax Policy)