

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 2nd September, 2015.

NOTIFICATION
(Income Tax)

S.R.O. 891(I)/2015.- The following draft of certain further amendments in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in the exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information of all persons likely to be affected thereby, as required by sub-section (3) of said section and notice is hereby given that the draft will be taken into consideration by the Federal Board of Revenue after seven days of its publication in the official Gazette.

Any objection or suggestion, which may be received from any person, in respect of the said draft, before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue.

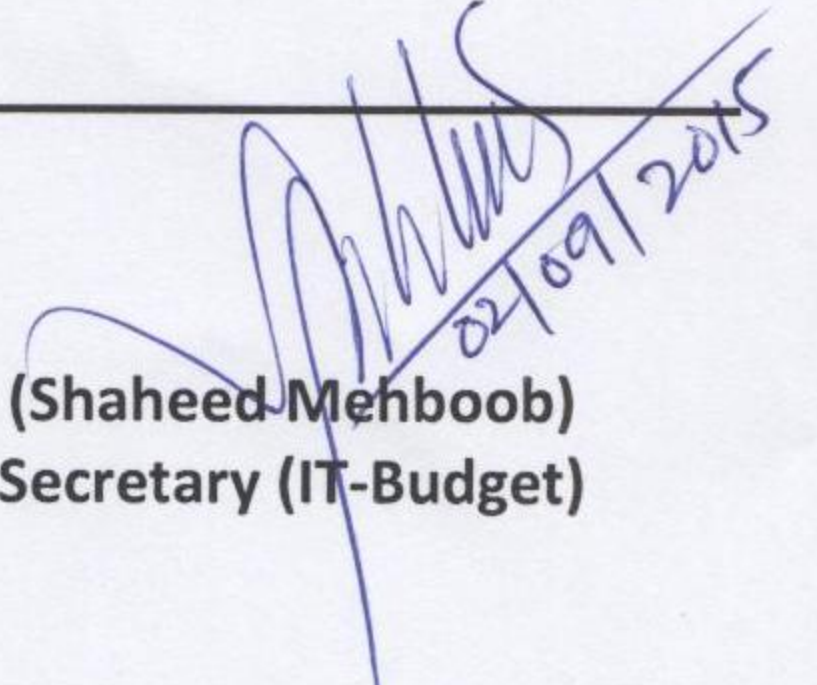
DRAFT AMENDMENT

In the aforesaid Rule, after rule 43, the following rule shall be inserted, namely:-

"43A.- Amount actually paid under section 158.- The amount actually paid as per clause "c" of section 158 of the Ordinance includes,-

- (a) amount paid by the person, as withholding agent;
- (b) amount paid on behalf of the person, as withholding agent;
- (c) amount paid at the instruction of the person, as withholding agent; and
- (d) gross amount payable by the person, as withholding agent, to other person before netting off such payable against receivable from the said other person."

[F.No. 4(26)R&S/2015]


(Shaheed Mehboob)
Secretary (IT-Budget)