

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

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Islamabad, the 29<sup>th</sup> September, 2015.

**NOTIFICATION  
(Income Tax)**

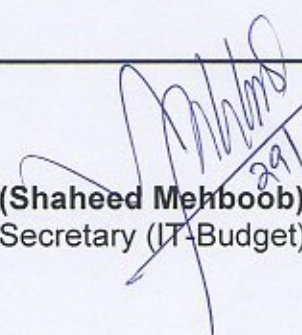
**S.R.O. 958(I)/2015.-** In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. S.R.O. 891(I)/2015, dated the 2<sup>nd</sup> September, 2015, as required by sub-section (3) of the said section, namely:-

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

**"43B.- 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 settled or discharged by the person, as withholding agent, to other person before netting off or adjusting such amount against any receivable from the said other person."

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

  
(Shaheed Mehboob)  
Secretary (IT-Budget)