

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

\*\*\*

Islamabad, the 20th May, 2013.


NOTIFICATION  
(Income Tax)

S.R.O.439 (I)/2013. - 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 amendments shall be made in the Second Schedule to the said Ordinance, namely:-

2. In the aforesaid Schedule, in Part-IV, in clause (57),--
- (a) for the word "section", occurring for the first time, the word "sections" shall be substituted;
  - (b) after the word "sections", substituted as aforesaid, the figure "113 and" shall be inserted; and
  - (c) after the proviso, the following new proviso shall be added, namely:-  
"Provided further that the exemption from application of section 113 shall be available for the first ten years, starting from the tax year in which the business operations commenced."

---

[C.No.1(18)WHT/2008-Pt.I]

  
(Muhammad Raza Baqir)  
Member (IR Operations)/  
Additional Secretary