

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the December 31, 2010

NOTIFICATION
(Income Tax)

S.R.O. 1161 (I)/2010.- In exercise of the powers conferred by sub-section (13) of section 239 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following amendment, shall be made in its Notification No. SRO.586 (I)/91, issued by the FBR, on 30th June, 1991, namely:-

- a) In the aforesaid Notification, in clause (ii), the phrase "**a local authority**" shall be replaced by the phrase "**a local government**"; and
- b) In the aforesaid Notification, in beginning of clause (v), the word "**person**" shall be replaced by the words "**growers / producers of agricultural produce**"; and after the phrase "**or an Association of Persons (AOP) having turnover of fifty millions rupees or above**", the phrase "**or an individual having turnover of fifty millions rupees or above**" shall be inserted.



(Asrar Raouf)

MEMBER POLICY(DIRECT TAXES)
ADDITIONAL SECRETARY

[C.NO.1(25)WHT/2006]