GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
*****

Islamabad, the 19 March, 2011.

NOTIFICATION
(Income Tax)

S.R.O. 263 (I)/2011.- In exercise of the powers conferred by sub-section of section 53 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal ernment is pleased to direct that in the said Ordinance, in the Second Schedule, in IV, after clause (76), the following new clause (77) shall be added, namely:-

"(77) Provisions of sections 148 and 153 shall not be applicable on import and subsequent supply of items with dedicated use of renewable sources of energy like solar and wind etc., even if locally manufactured, which include induction lamps, SMD, LEDs with or without ballast with fittings and fixtures, wind turbines including alternator and mast, solar torches, lanterns and related instruments, PV modules alongwith the related components including invertors, charge controllers and batteries.".

(KHAWAR KHURSHID BUTT)
MEMBER (INLAND REVENUE)/
ADDITIONAL SECRETARY

[o.1(18)E&C/03]