

GOVERNMENT OF PAKISTAN  
Revenue Division  
Federal Board of Revenue  
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Islamabad, the 12<sup>th</sup> April, 2017


NOTIFICATION

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S.R.O. (I)/2017.- 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.206(I)/2017 dated the 27<sup>th</sup> March, 2017 as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules, in rule 43, for clause (b), the following shall be substituted, namely:-

- “(b) where the tax has been collected or deducted by a person other than the Federal Government or a Provincial Government,-
- (i) by remittance to the Government Treasury or deposit in an authorized branch of the State Bank of Pakistan or the National Bank of Pakistan, within seven days from the end of each week ending on every Sunday; and
  - (ii) by remittance abroad to a non-resident through State Bank or any other banking company, prior to remitting abroad of the amount from which tax is to be deducted or collected.”

[F.No.1(22)Rules&SROs/2017]

  
(Syed Hassan Sardar)  
Secretary (Rules & SROs)