

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE  
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Islamabad, the 29<sup>th</sup> January, 2018

**NOTIFICATION**  
**(Income Tax)**

**S.R.O. 79 (I)/2018.**- In exercise of the powers conferred by sub-section (2) of section 53 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Board with the approval of the Federal Minister-in-charge and pursuant to the approval of the Economic Coordination Committee of the Cabinet vide Case No. ECC-132/24/2017, dated 22<sup>nd</sup> December, 2017, is pleased to direct that the following further amendment shall be made in the Second Schedule to the said Ordinance, namely:-

In the aforesaid Schedule, in Part IV, after clause (60A), the following new clause shall be inserted, namely:-

“(60AA) The provisions of section 148 of the Income Tax Ordinance, 2001 (XLIX of 2001), shall not apply for import of construction materials or goods up to a maximum of 10,898,000 million rupees imported by China State Construction Engineering Corporation (M/s CSCEC) for construction of Sukkur-Multan section of Karachi-Peshawar Motorway project of National Highway Authority under CPEC.”

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[F.No.1(43)Rules & SROs/2016]



**(Ajaz Hussain)**  
Secretary (Rules & SROs)