

Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
Inland Revenue

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Islamabad, the 29<sup>th</sup> October, 2021

Notification  
(Income Tax)

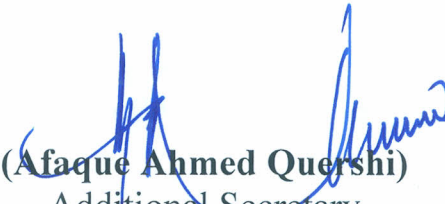
S.R.O. 1407 (I)/2021.- In exercise of the powers conferred by sub-section (2) of section 53 of the Income Tax Ordinance, 2001 (XLIX of 2001) in pursuance to the Decision of the Cabinet in Case No. 794/28/2021 dated 31.08.2021 the Federal Government is pleased to direct that the following further amendment shall be made in the Second Schedule to the said Ordinance, namely:-

In the aforesaid Schedule, in Part IV, after Clause (12N), the following new Clause shall be added, namely:-

“(12O) The provisions of section 148 shall not apply on import of drones donated by Ministry of Agriculture and Rural Affairs (MARA), Government of China to Pakistan through Sea Route.”.

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[F.No.1(40)R&S/2021]

  
(Afaq Ahmed Quershi)  
Additional Secretary