Government of Pakistan Revenue Division Federal Board of Revenue

Islamabad, the 23rd August, 2022.

Notification (Income Tax)

S.R.O. 1590(I)/2022.- In exercise of the powers conferred by sub-section (2) of section 53 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Government is pleased to direct that the following further amendments shall be made in the Second Schedule to the said Ordinance, namely: –

In the aforesaid Schedule,—

- (a) in Part I, in clause (66), in sub-clause (1), in Table 1, in column (1), after S. No (lxii), the following new S. No. and entries relating thereto in column (2) shall be added, namely:—
 - "(lxiii) The Prime Minister's Flood Relief Fund, 2022 with effect on and from the 5th August, 2022.".
- (b) in Part IV,-
 - (i) in clause (11A), after sub-clause (xlv), the following new sub-clause shall be added, namely:-
 - "(xlvi) The Prime Minister's Flood Relief Fund, 2022 with effect on and from the 5th August, 2022"; and
 - (ii) after clause (120), the following new clauses shall be added, namely:
 - "(121) The provisions of section 151 shall not apply to the Prime Minister's Flood Relief Fund, 2022 with effect on and from the 5th August, 2022.
 - (122) The provisions of section 236 shall not apply on the amount donated through SMS to the Prime Minister's Flood Relief Fund, 2022 with effect on and from the 5th August, 2022."

[F.No. 1(56)Secy(ITP)/2022]

Maque Ahmed Qureshi) Additional Secretary