

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 1st February, 2008.

NOTIFICATION
(Income Tax)

S.R.O. **106(I)/2008**.- 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 amendment shall be made in the Second Schedule to the said Ordinance, namely:-

In the aforesaid Schedule, in Part I, after clause (105A), the following new clause shall be inserted, namely:-

“(105B) Any income received by a taxpayer from a corporate agricultural enterprise, distributed as dividend out of its income from agriculture.”.

[No.F.4(6)IT.3/88]

(USMAN KHALID MIRZA)
MEMBER (DIRECT TAXES)/ADDITIONAL SECRETARY