

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 16th April, 2020.


NOTIFICATION
(Income Tax)

S.R.O. 315(I)/2020.- 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, in Part IV, after clause (102), the following new clause shall be inserted, namely:-

“(102A) The provisions of section 233 shall not apply to commission received by a retail branchless banking agent on any amount disbursed by the Ehsaas Emergency Cash Transfer Programme for the period commencing on the date of issuance of this Notification and ending on the 30th day of June, 2020.”.

[F.No.1(38)R&S/2020]



(Dr. Hamid Ateeq Sarwar)
Additional Secretary