

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 10th April, 2020.

NOTIFICATION
(Income Tax)

S.R.O. 300(I)/2020.- In exercise of 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,-

(i) in Part I,—

(a) in clause (61), after sub-clause (lvi), the following new sub-clause shall be added, namely:-

“(lvi) The Prime Minister’s COVID-19 Pandemic Relief Fund-2020.”; and

(b) in clause (66), after sub-clause (lxviii), the following new sub-clause shall be added, namely:-

“(lxix) The Prime Minister’s COVID-19 Pandemic Relief Fund-2020.”; and

(ii) in Part IV,—

(a) in clause (11A), after sub-clause (xxxiv), the following new sub-clause shall be added, namely:-

“(xxxv) The Prime Minister’s COVID-19 Pandemic Relief Fund-2020.”;

(b) after clause (115), the following new clauses shall be added, namely:-

“(116) The provisions of section 151, 231A, 231AA and 236P shall not apply to The Prime Minister’s COVID-19 Pandemic Relief Fund-2020.

(117) The provisions of section 236P shall not apply at the time of transfer of any sum to The Prime Minister’s COVID-19 Pandemic Relief Fund-2020.”.

[F.No. 1(37)R&S/2020]


(Dr. Hamid Ateeq Sarwar)
Additional Secretary