

Government of Pakistan  
Revenue Division  
Federal Board of Revenue

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**Notification**  
(Income Tax)

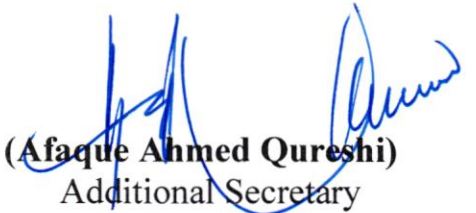
Islamabad, the 25<sup>th</sup> January, 2023.

**S.R.O. 72 (I)/2023.**— In exercise of the powers conferred by sub-section (2) of section 53 to 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 IV, in clause (123), for the words “ninety days”, the expression “three months from the 1<sup>st</sup> December, 2022” shall be substituted.

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**[C.No.4/5-STB/2022-(Pt-2)]**

  
(Afaq Ahmad Qureshi)  
Additional Secretary