Government of Pakistan Revenue Division Federal Board of Revenue

Notification

(Income Tax)

Islamabad, the 20th July, 2023.

S.R.O. 934 (I)/2023.- In exercise of the powers conferred by subsection (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. S.R.O.842(I)/2023 dated the 5th July, 2023, as required by sub-section (3) of section 237 of the said Ordinance, namely:-

In the aforesaid Rules, in Chapter IX, in Part IA, in Division III, in rule 40D, in sub-rule (2), in clause (a), for the expression "under section 100C of the Ordinance", the expression "under the Ordinance" shall be substituted.

[F.No. 1(54)R&S/2020]

(Usman Asghar) Secretary (Rules & SROs)