



ITBAK's

News & Views

Member's Assistance Committee

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A monthly publication of the Income Tax Bar Association, Karachi covering information on recent important judicial pronouncements, circulars and clarifications

NV # 04/2002

July, 2002

Message of the Convenor – Members Assistance Sub-committee

Dear Members,

On behalf of the Members Assistance Sub-committee, I am pleased to present the July, 2002 issue of "ITBAK'S News & Views".

As you all are aware that the new Income tax Ordinance, 2001 has become effective from July 01, 2001. As members of the bar we are equally responsible alongwith the government to facilitate the people at large in order to ensure smooth implementation of the law. The bar has facilitated the members in understanding the law by holding seminars on the Ordinance, 2001.

Through this publication, we intend to continue to assist the members in understanding the new law in a befitting manner. As a first step we are publishing a chart showing the various withholding tax obligations under the new Ordinance, 2001. Members who like to share their views on different topics of the Ordinance, 2001 are advised to provide their articles for future publications.

Finally, I would like to thank the members of the Members Assistance Committee for their continued support and efforts.

With best regards

Haider Ali Patel, ACA

SUMMARY OF CIRCULARS/NOTIFICATIONS

CIRCULARS/ NOTIFICATIONS REFERENCE	DATE	ISSUES INVOLVED	ITBAK LIBRARY REF: NO.
INCOME TAX			
Circular No.7	15.06.2002	Self Assessment Scheme u/s. 59(1) Assessment Year 2002-2003.	83
Circular No.8	29.06.2002	Clarification regarding collection of Advance Income Tax u/s. 236 of I.T Ord., 2001 from users of pre-paid card and subscribers of Mobile Phones.	84
Circular No.9	29.06.2002	Instructions for expeditious issuance of Exemption Certificate on Import stage u/s. 148 of I.T. Ord, 2001 [Old S.50(5)].	85
SRO (I)/2002	28.05.2002	Double Taxation Treaty between Pakistan and Kuwait signed on 30.06.1998, notified to be effective in respect of taxes withheld at source, for amounts paid or credited on or after 1.1.1999 and in respect of other taxes, for taxable periods beginning on or after 1.1.1999.	86
SRO 322(I)/2002	13.06.2002	Chapter AA-comprising of Rules 33A to 33C inserted in Income Tax Rules, 1982, for mandatory maintenance of Minimum Books of Accounts effective from 1st July, 2002.	87

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CIRCULARS/ NOTIFICATIONS REFERENCE	DATE	ISSUES INVOLVED	ITBAK LIBRARY REF: NO.
SRO 381(I)/2002	15.06.2002	Income Tax Ordinance, 2001, which was earlier enacted on 13.9.2001, notified to come into force with effect from 1st July, 2002.	88
C.No.2(1)S.Asstt/2002	1.7.2002	Jurisdiction of 292 specified persons transferred to Director General of Income Tax and Sales Tax, LTU, Karachi.	89
C.No.2(1)S.Asstt/2002	1.7.2002	Power and functions of CIT(Audit); CIT, (Enf. and Collection Division); CIT (Legal Division) and CIT(Tax payers Service Division), for Large Tax Payers Unit, Karachi, notified.	90

SALES TAX

Instruction No.41/2002	15.05.2002	Explanation regarding exemption on Raw Materials for the manufacture of pharmaceutical products vide SRO 211(I)/2002 dated 7.4.2002.	91
Instruction No.42/2002	5.06.2002	Sales Tax is payable on the value of CNG Fitted Vehicles, in terms of S.2(46) of Sales Tax Act, by the Manufacturers of Motor Vehicles.	92
Instruction No.44/2002	7.06.2002	Clarification regarding certain specified taxable/exempt materials for Horticulture Division, Pakistan Public Works Department, Islamabad.	93
Instruction No.45/2002	8.06.2002	It is permissible for any person to voluntarily pay amount of sales tax at any time before the due date, subject to certain conditions contained in CBR's letter dated 28.6.2001.	94
Instruction No.46/2002	10.6.2002	Central Excise Duty paid on Ship Plates, after dismantling /breaking of vessels, under SRO No.99(I)/02, dated 13.2.2002, is includible in the value of Ship Plates, for the purpose of charging sales tax thereon.	95
Instruction No.47/2002	12.06.2002	Issuance of Installation –cum-production certificate for Fork-lift-Truck, is a pre-requisite for claim of benefit exemption under SRO 987(1)/99 dated 30.8.1999 as Plant & Machinery.	96
Sales Tax (Amendment) Ordinance, 2002	07.06.2002	S.6(1A) inserted with retrospective effect, as deemed to have always been so inserted, to the effect that no person shall be entitled for any exemption/adjustment /refund of tax on account of absence of such provision in the Sales Tax Act, or on basis of any judicial order, merely on the basis of the doctrine of promissory estoppel or any promise/commitment/ understanding given in writing or other-wise by any Government Department or Authority.	97
STC No.1/4-STB/2002	15.6.2002	Sales Tax Budget Instructions 2002-03, issued in respect of Revenue/Procedural/Administrative/Relief Measures.	98
C.No.Dy.730-M(L)/2002		Chief (Judicial), CBR has issued guidelines for Adjudication Officers in regard to Principles and Functions of Adjudication under Indirect Taxes- Customs, Sales Tax and Central Excise.	99
C.No.Dy.730-M(L)/2002	15.6.2002	Instructions issued for effective Monitoring of Adjudication and court cases through Legal Divisions.	100

CIRCULARS/ NOTIFICATIONS REFERENCE	DATE	ISSUES INVOLVED	ITBAK LIBRARY REF: NO.
SRO 334(I)/2002	15.6.2002	Enabling powers granted to CBR to appoint DG and other Sales Tax Officers having jurisdiction over the cases in Large Tax Payers Unit (LTU), Karachi.	101
SRO 335(I)/2002	15.6.2002	Mandatory requirement of legible and conspicuous expression of LTU on the top right corner on the Monthly Sales Tax Return by such Registered Persons. Selected for assessment in LTU.	102
SRO 336(I)/2002	15.6.2002	PNSC Branch, of NBP, Karachi, designated for payment of sales tax on return-cum-challan form by a Registered person in LTU.	103
SRO 337(I)/2002	15.6.2002	Certain amendments in SRO 448(I)/2000 dated 01.07.2000, in relation to regulating business of LTU.	104
SRO 338(I)/2002	15.6.2002	Cases relating to Registered Persons in LTU, under S.11(2) and S.36 shall be adjudicated by an officer of Sales Tax not below the rank of Collector.	105
SRO 339(I)/2002	15.6.2002	Certain amendments in the Registration, Voluntary Registration and De-Registration Rules, 1996, in regard to transfer of cases to LTU. Further, Proprietorship and Partnership Firm having single manufacturing unit, whose business premises and manufacturing unit is located in different areas, shall apply to the Collector for transfer to the same location where manufacturing unit is located.	106
SRO 340(I)/2002	15.6.2002	Certain amendments made in the Sales tax Recovery Rules, 1992. Superintendent and Senior Auditors role made effective for recovery.	107
SRO 342(I)/2002	15.6.2002	Zero-rating of Sales tax is available to supplies of locally manufactured Plant & Machinery to Petroleum and Gas sector exploration and production companies, including OGDC, their contractors and sub-contractors, subject to fulfillment of specified conditions.	108
SRO 343(I)/2002	15.6.2002	Goods exempted u/s.13 shall be charged to tax at zero percent on their export by a manufacturer, who makes local supplies of both taxable and exempt goods.	109
SRO 344(I)/2002	15.6.2002	Amendments made in Special Procedure for collection and payment of Sales Tax (Electric Power) Rules 2000, whereby Input Tax can now be claimed of electricity bills raised by a distribution company, provided such bills indicate registration number and address of the registered person claiming the same. Further, if consumption of power by Registered person is both for taxable as well as non-taxable activity, then proportionate input tax is admissible under apportionment of Input Tax Rules, 1996.	110
SRO 345(I)/2002	15.6.2002	SRO 267(I)/2002 dated 15.5.2002, rescinded in regard to repayment of sales-tax u/s. 61 on export of goods. However, such re-payment will be admissible if bill of export has been filed prior to 15.6.2002.	111

CIRCULARS/ NOTIFICATIONS REFERENCE	DATE	ISSUES INVOLVED	ITBAK LIBRARY REF: NO.
SRO 346(I)/2002	15.6.2002	SRO 7(I)/83, dated 5.1.1983 rescinded in regard to Exemption from Sales Tax on any goods manufactured on or after 1.7.80, subject to certain conditions.	112
SRO 347(I)/2002	15.6.2002	SRO 22(I)/98, dated 16.1.1998, rescinded regarding exemption from Sales Tax on any goods manufactured by a manufacturer of chemical fertilizers for their exclusive use in their respective factories for manufacturing chemical fertilizers.	113
SRO 348(I)/2002	15.6.2002	Amendments made in SRO 389(I)/2001, dated 18.06.2001, for enhancing rate of sales-tax @ 20% on import and supply of certain goods.	114
SRO 349(I)/2002	15.6.2002	SRO 995(I)/92 dated 08.10.1992 rescinded, which was authorizing imposition of penalty u/s. 33(1) of Sales Tax Act.	115
SRO 350(I)/2002	15.6.2002	Registered Persons name notified, who are selected for transfer to LTU.	116
SRO 351(I)/2002	15.6.2002	The Refund of Input Tax Rules, 1991, Refund of Sales Tax Rules, 1992 and Retailers Enlistment Tax Rules, 2000 have been rescinded.	117

SYNOPSIS OF IMPORTANT CASE LAW

CITATION	SECTION	ISSUES INVOLVED
INCOME TAX		
(2002) 85 TAX 509 SUPREME COURT OF PAKISTAN	137	In this case, issue regarding filing of appeal u/s.137 and its procedure, had come-up before the Hon'ble Supreme Court. After examining the relevant statutory provisions the Hon'ble Court has laid down the principles and have explained them in detail. (Members are requested to minutely and carefully read the decision).
(2002) 85 TAX 381 (Trib)	Sec 30 Clause 118A	Lease income is not part of the profits and gains derived from an industrial undertaking u/s 118A of the Second Schedule. It is assessable u/s 30.
(2002) 85 TAX 376 (Trib)		Assessing Officer cannot rectify the order blindly relying on the report of the audit and inspection authority, and without applying his own mind. Order passed prior to the date fixed for hearing cancelled by Hon'ble Tribunal by referring to its earlier judgment (2001) PTD TRIB. 3810.
(2002) 85 TAX 373 (Trib)	59, 66A	The assessee had filed his return USAS on the basis of income last assessed on 30.6.98 by virtue of Section 59(4). The IAC invoked Section 66A on the basis of Circular 18 of 1999 and was of the view that since assessment for assessment year 1996-97 was assessed at a higher income, the assessment framed u/s 59(1) for assessment year 1999-2000 was erroneous and prejudice to the interest of revenue. The Hon'ble Tribunal held that interpretation of IAC was not correct and since in the assessee's case, the assessment in the preceding year had already been completed on 30.6.98 by virtue of Section 59(4), hence

CITATION	SECTION	ISSUES INVOLVED
		income declared for the assessment year 1998-99 to be treated as income declared as envisaged by CBR Circular No.18 of 1999 refund of the highest income ever declared by the assessee in the past years preceding to the last year.
(2002) 85 TAX 364 (Trib)	23	The assessee had not charged interest on balance of current account. The assessing officer made addition by charging interest held there being no provision in law, income could not be deemed to have been earned without specific provisions of the law. Change in accounting policy should not be rejected on the ground that same to be against the interest of revenue.
2002 PTD (TRIB.) 1952	24(c), 50	The word sum represents payment made in cash and not in kind. Purpose of Section 24(c) is not to disallow verifiable expenses but to ensure prompt and timely payment of taxes by the people who receives salary from such institution. The spirit of law should not be ignored and such provision should only be invoked when they apply in letter and spirit on the facts and circumstances of a case. Order received by A.R. Limitation starts from the date assessee received it. Condonation of delay accepted.
2002 PTD 1808 LHC 66A	66A	An order u/s 66A cannot be passed after the expiry of 4 years from the date of the order sought to be revised.
2002 PTD 1816	53	Issue regarding definition of word "Turnover" as used in Section 53(1)(b) and 53(2)(ii). CBR's Circular No. 13 of 1997 issuing instruction that the advance tax be computed on the basis of gross receipt declared void. The petitioners were directed to approach the CIT u/s 138, who will hear the parties and decide the question as to the interpretation of the term Turnover in Section 53. Completely independent of CBR Circular No. 13 of 1997 which was declared illegal by the Court.
2002 PTD 1858	12(18)	No amount could be deemed as income of an assessee by reference to section 12(18) unless it was claimed as a loan in the manner contained in section 12(18).
2002 PTD 1865	59, 136	Whether a return qualified for acceptance USAS does not give rise a substantial question of law. Referring to 1970 SCMR 872 it has been held that every question of law need not be referred to the HC and that only a question having some substance needed to be referred.
2002 PTD 1874	136	Appeal filed by department during the period when the High Court had Reference Jurisdiction u/s 136 .The Appeal thus was rejected by Hon'ble High Court.
2002 PTD 1895	59	With reference to Self assessment scheme 1990-91, Every instructions issued by the Board in furtherance of that Scheme is to be read as part of the Scheme. Any deviation on the part of local revenue authorities including RCIT or CIT cannot be seen favour. Secondly, the selection of the case for total audit on a vague and general ground that return income was less than the one returned by other persons engaged in the same business, such reason has not been approved by the Hon'ble High Court. It has been further held that , the suspicion of under statement of income in the given situation was neither based on definite information nor there was any material to support the same.
2002 PTD 1878	135, 136	Question whether reference u/s 136 lies from the order passed by the Tribunal u/s 135. The Hon'ble High Court while explaining the procedure

CITATION	SECTION	ISSUES INVOLVED
		of filing Reference u/s 136 has formed different opinion from the judgment reported as 2000 PTD 2407. It has been observed that the provision of Section 136 continues to make a specific reference to the order of the Tribunal u/s 135 which could possibly give rise to a question of law. By making a specific reference to Section 135, the legislature has clearly restricted the scope of appeal or Reference only to be question of law which arise out of order u/s 135 none else. To understand the interpretation of Section 136 with reference to filing of Reference out of orders of Tribunal, the learned members are requested to read judgments reported as 2000 PTD 2407 and subsequent Judgment of Hon'ble High Court of Sindh in case reported as 2002 PTD 570 (Already referred in News and Views NV 2).
2002 PTD (Trib) 1898	17, 23, 32	Charge of Tax on Accrued Interest on Government Securities on accrual basis not on receipt basis. Bad Debts, Bank/ assessee itself was the best judge to determine as to what part of its bad debts required write-off. The Hon'ble Tribunal held that under no stretch of imagination a businessman of an ordinary prudence specially a bank would write off a debt only to save the taxes as that way he would loose more than that what he appeared to gain. The Hon'ble Tribunal directed that bad debts claimed by the assessee should be allowed. For the purposes of taxability of dividend on a fixed rate company has been excluded, it would follow that even banking public companies are assessable at concessional rates. Charge of tax on Dividend income thus held to be at 5%. Bald estimated of excess perquisites not approved.

DECISION OF FEDERAL TAX OMBUDSMAN

2002 85 TAX 514 FTO PAKISTAN	2, 9	As for objection to the jurisdiction, FTO is concerned, it has been held that any of cases where maladministration has been alleged, the FTO has jurisdiction to investigate into it irrespective of the fact whether reviewed revision or appeal is provided by the statute. On the objection of the department that the complaint has been filed on 11.9.2001 whereas, the impugned order was passed on 15.6.2000. It was claimed by the department that complaint is barred by limitation u/s 10(3) of the Establishment of FTO Ordinance. It was held by the Hon'ble FTO that after considering the facts and circumstances of the case and also considering the fact that the institution of jurisdiction of FTO has been newly created, which is not widely known, delay was condoned.
(2002) 85 TAX 519		The Hon'ble FTO found the complaint frivolous. Rs.10,000 imposed on complainant as compensation to review decision.
2002 PTD 1918 FTO	2, 9	In a landmark judgment, object, scope, extend and jurisdiction of Federal Tax Ombudsman explained by Mr. Justice @ Saleem Akhtar. (The members are request to minutely and carefully read the decision).
2002 PTD 1810		In the facts and circumstances of case, the Hon'ble FTO has observed that arrest and detention is harassment. It is further observed that action of arrest and detention should be resorted as a last resort in cases where the assessee does not own any property and there is likelihood of running away or disposing of the properties with intention to delay or defeat the recovery by the assessee. After examining the evidence against the Inspector, the Hon'ble FTO recommended for disciplinary against Inspector and his transfer to different zone.

CITATION	SECTION	ISSUES INVOLVED
2002 PTD 1823		It has been recommended by Hon'ble FTO Survey Form should be filled in a transparent manner without forcing any person to affix his signature on any documents. Signatures on Survey Forum does not amount to agreement and the assessee is entitled to file objection.
2002 PTD 1867		The Hon'ble Federal tax Ombudsman has made Recommendation regarding Tax Education programme.
2002 PTD 1872		On a complaint by an Advocate on the allegation observed that complaint appears to be false and frivolous. The Hon'ble FTO has further observed that it is regrettable that a member of the Bar should indulge in immoral, illegal and shameful act of paying bribe. The claim of recovery of bribe amount allegedly paid by him is illegal and against public policy.
WEALTH TAX		
2002 PTD 1818		Assessee invested amount in plots. The said amount was Zakat paid, thus, claimed exemption from W.T. The Hon'ble Tribunal has held but since Zakat has not been deducted from value of plots, the plots were not exempt from Wealth tax.
SALES TAX		
(2002) 85 TAX FTO 2002 PTD 1805		Sales-tax refund/adjustment was not being processed on the ground of verifiability of registered persons. The action has been disapproved by the Hon'ble FTO and it has been recommended for issuance of refund along with additional tax u/s 76.
2002 PTD 1927	3, 13	It has been held by Hon'ble Supreme Court in cases of Gadoon Amazai Estate that one time relief of 25% of the total value of raw material as decided by Economic Coordination Committee (ECC_ is available to each and every industrial who was affected on account of withdrawal of Notification SRO 517/(I)/89 Dated 3.6.89. The Board of Revenue action of treating applications filed after the judgment of SC in Diamond Industries case held illegal.
2002 PTD 1912	2,3, 14	After considering the scope of term general public and facts of the case, the Hon'ble Supreme Court held that notices issued to hotel for sales tax registration of wine shop are according to law. The term General Public explained.
2002 PTD 1860	47	Tribunal to state reasons for disagreement. Case remanded back to Tribunal.

CHART OF WITHHOLDING TAX UNDER THE INCOME TAX ORDINANCE, 2001

PREPARED BY MAJID KHANDWALA, F.C.A.

Section		First Sch. Reference	Description	Obligation of	Rate	Comments
I.T.Ord. 1979	I.T.Ord. 2001					
50(5)	148	Part II	Imports	Collector of Customs	6% of custom duty and sales tax paid value	Rate reduced to 3% in case of edible oils
50(1)	149	Div. I of Part I	Salary	Employer	Average tax on the estimated salary for the year	
50(6A)	150	Div. III of Part I	Dividend	Resident company	5% in case of public or insurance company 10% in all other cases	All dividends are subject to withholding tax including inter-corporate dividends Rate reduced to 7.5% in case of dividends – ➤ received by a non-resident company from a company engaged exclusively in mining operations, other than petroleum ➤ paid by a purchaser of a power project privatized by WAPDA ➤ paid by a company set up for power generation
50(2), 50(2A), 50(7D)	151	Div. I of Part III	Profit on debt (yield/ interest/ discount/ premium, etc.) on – a) National Savings Scheme (DSCs, SSCs, etc.) b) An account or deposit maintained with a banking company or financial institution c) Security issued by Federal or Provincial Government, local authority	Any payer Banking company and financial institution Federal or Provincial Government, local authority	10% 10% 20%	No withholding in case of resident individuals if deposits in National Savings Scheme, made on or after July 1, 2001, do not exceed Rs.150,000 or installments in monthly savings schemes do not exceed Rs.1,000 per month 10% in case of Special US Dollar Bonds purchased by a resident out of

Section		L.T.Ord. 1979	L.T.Ord. 2001	First Sch. Reference	Description	Obligation of	Rate	Comments
53(3), 50(3A)	152	Div. IV of Part I	Div. II of Part III	a) Royalty and Fees for Technical Services b) Other payments Payments to non-residents –	Every Person Every Person	15% 30%	10%	The provisions of this section shall not apply to a person who produces an exemption certificate The provisions of this section shall not apply to special purpose vehicle for the purpose of securitization
50(4)	153	Div. III of Part III		1) Payment to a resident or PE of non-resident on account of – a) Sale of goods (gross amount payable inclusive of sales tax) b) Rendering of services c) Execution of contracts	Federal Government, company, AOP registered under law, foreign contractor or consultant, consortium or joint venture 1% in case of sale of rice, cotton, cotton seed or edible oils 3.5% in case of sale of any other goods 2% in case of transport services 5% in any other case 6% where contract			a) Where an importer is selling goods in the same condition and has paid tax under section 148 at import stage b) Refund of security deposit c) Lease and buyback arrangements d) Payment for securitisation of receivables by a Special Purpose Vehicle

Section		First Sch. Reference	Description	Obligation of	Rate	Comments
I.T.Ord. 1979	I.T.Ord. 2001					
			(other than a contract for supply of goods or rendering of professional services)		value exceeds Rs.30 million 5% in any other case	
			2) Payment to a non-resident on execution of –	Federal Government, company, AOP registered under law, foreign contractor or consultant, consortium or joint venture		
			a) Turnkey contracts		8%	
			b) Contract or sub contract for design, construction or supply of plant or equipment under –			
			➤ Hydel Power Project or Transmission Line Project		5%	
			➤ Any other power project		4%	
			➤ Any other contracts		6% where contract value exceeds Rs.30 million *6% where contract value does not exceed Rs.30 million	*Seems to be an error, it should have been 5%
50(5A), 50(5AA) 50(5AAB)	154	Div. IV of Part III	Export proceeds	Authorised dealer in foreign exchange	0.75% of exports listed in Part I of Seventh Schedule	Clause 14 and 15 of Part II of Second Schedule specify a rate of 0.75% for the following export proceeds –
			Commission received by export indenting agent or export buying house (clause 5 of Part II of Second Schedule)	Authorised dealer in foreign exchange	1% of exports listed in Part II of Seventh Schedule	➤ rice marketed under a brand name up to five kilograms packs;
			Proceeds from sale of goods to an exporter under an inland back to back letter of credit or other arrangement as prescribed by the CBR	Banking company	1.25% of exports listed in Part III of Seventh Schedule	➤ canned and bottled fish including sea-food and other food items; ➤ precious and semi-precious stones whether uncut, cut, or polished; and ➤ fish and fisheries products packed in retail packs of five hundred

Section		First Sch. Reference	Description	Obligation of	Rate	Comments
I.T.Ord. 1979	I.T.Ord. 2001					
			Indenting commission	Authorised dealer in foreign exchange	10%	grams to two kilograms
50(7B)	155	Div. V of Part III	Rent of immovable property including rent for furniture and fixtures and amounts for related services	Federal or Provincial Government, local authority, company, non-profit organisation or diplomatic mission	7.5% of the gross rent where annual rent exceeds Rs.100,000	The provision of this section shall not apply to a person who produces an exemption certificate
50(7C)	156	Div. VI of Part III	Prize bonds, winning from a raffle, lottery or cross-word puzzle	Every person	10%	
50(4A)	233	Part IV	Brokerage or commission	Federal or Provincial Government, local authority, company, AOP	5%	Withholding equivalent to section 50(4A) of the ITO, 1979 retained as a transitional provision. Rate of withholding however reduced from 10% to 5% Provision of this section does not apply in case of Payment for securitisation of receivables by a Special Purpose Vehicle
50(6)	234	Part IV	Transport business	Any person collecting motor vehicle tax	Various	Withholding equivalent to section 50(6) of the ITO, 1979 retained as a transitional provision However, no tax shall be collected for motor cars more than 10 years old
50(7E)	235	Part IV	Electricity consumption (by industrial and commercial consumers only)	Preparer of electricity consumption bill	Various	Withholding equivalent to section 50(7E) of the ITO, 1979 retained as a transitional provision
50(7F)	236	Part IV	Telephone users (other than Government, foreign diplomats, diplomatic missions)	Preparer of telephone bill or seller of prepaid cards for mobile telephone	10% in case of mobile phones and prepaid cards Various in case of other telephone subscribers	Withholding equivalent to section 50(7F) of the ITO, 1979 retained as a transitional provision

Under the savings clause as per section 239(10) of the Income Tax Ordinance, 2001 all SRO's and CBR Circulars issued under the Repealed Income Tax Ordinance, 1979 continue to remain valid unless they are in conflict with the provisions of the Income Tax Ordinance, 2001.

FUTURE CPE ACTIVITIES

DATE	SEMINAR/ WORKSHOP	CHIEF GUEST/ SPEAKERS	VENUE
23rd July, 2002	Personal Head/Individual Development.	To be announced later	Conference Hall, Ground Floor, New Income Tax Building, Karachi.
12th August, 2002	Filing of Tax Returns 2002-2003 & Taxation of Salaries (I)	"	"
9th September, 2002	Filing of Tax Returns 2002-2003 & Taxation of Salaries (I)	"	"

The Members Assistance Sub-committee claims no responsibility to the correctness of the contents published. The information provided is non-exhaustive and members are advised to refer to the respective documents/case law cited for understanding the issue involved.

Courtesy

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