

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

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Islamabad, the October 10, 2008.

**NOTIFICATION**  
**(Income Tax)**

S.R.O. **1055**(I)/2008.- 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 amendment shall be made in the Second Schedule to the said Ordinance, namely:-

In the aforesaid Schedule, in Part IV, for the clause (66), the following shall be substituted, namely:-

“(66) The provisions of section 235 shall not be applicable to the taxpayers who fall under the zero rated regime of sales tax and registered with sales tax as exporter or manufacturer of –

- (a) carpets;
- (b) leather and articles thereof including artificial leather footwear;
- (c) surgical goods;
- (d) sports goods; and
- (e) textile and articles thereof.”.

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[No.4(1)ITP/2008-166]

  
**(Irfan Nadeem)**  
Member (Direct Taxes)/  
Additional Secretary