IFB Ex-1	limited original recipient except dividend received from corporate agriculture enterprise after July 2016 business					
	set up	set up Gawadar Free Zone Area				
	engaged in the processi	engaged in the processing of locally grown fruits				
	between July 2014 to June 2017					
	fruit processing or preservation unit Balochistan Malakand division					
		set up Gilgit Baltis	tan			
	FATA					
		set up by December 31, 2016				
	industrial undertaking	sola for manufacturing	ar and wind			
		P&M for generation of renewable energy				
		set up between July 2015 and June 30, 2016				
	industrial undertaking	for agreculture peoducts engaged in				
		warehousing cold chain facility				
		set up between July 2015 and June 3	0, 2017			
	industrial undertaking				formed for operating HMPU	
				owned and managed by company	registered under CO1984	
		for oprtating Halal meet production unit	nit if		registered office in Pakistan	
				not formed by splitting up		
				obtains halal certificate		

b/w July 01, 2015 and June 30, 2018

industrial undertaking KPK set up Balochistan not established by splitting up or reconstruction transmission line project of electric power generation project formed for operating said project business owned and managed by company registered under CO1984 if registered office in Pakistan not formed by splitting up parent company not owned or controlled by GOVT (FG, PG, LG) certified by PTA industrial undertaking manufacturing of cell phones coal mining project in Sindh taxpayer exclusive supply of coal to power generation project Sepcial purpose vehicle LNG terminal operators and owners Computer software & IT services export 80% of export proceeds are brought in to Pakistan under agreement with FE exempt in the tax year in which income is brought in Pakistan through normal banking channel fee for technical services company (FCR) commission income from a foreign enterprise royalty Ind/AOP fee for technical sevices Agriculture income

IFB ex-2