GOVERNMENT OF PAKISTAN REVENUE DIVISION FEDERAL BOARD OF REVENUE

Islamabad, the 22nd December, 2017

NOTIFICATION (Income Tax)

S.R.O. 1314 (I)/2017:- In exercise of the powers conferred by sub-section (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 1072(I)/2017, dated 24th October, 2017 as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules, rule 43-B shall be re-numbered as sub-rule (I) of that rule and thereafter the following new sub-rule (2) shall be added, namely:-

"(2) In case of remittance abroad to non-resident, seven days before the amount is intended to be remitted abroad to that non-resident, through State Bank or any banking company".

[F.No.1(23)(I) Secy(ITC)/2017]

(Usman Ahmed Khan)

Secretary (Income Tax Policy)