

Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
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Islamabad, the 25<sup>th</sup> May, 2021.

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

**S. R. O. 589 (I)/2021.**- 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 amendments shall be made in the Second Schedule to the said Ordinance, namely:-


In the aforesaid Schedule, in Part IV, after clause (12L), the following new clause shall be added namely:-

“(12M) The provisions of section 148 shall not apply on import of following goods for a period of one hundred and eighty days starting from the 14<sup>th</sup> day of May, 2021, namely:-

<b>S.No.</b>	<b>Description</b>	<b>PCT Code</b>
(1)	(2)	(3)
1.	- Oxygen	2804.4000
2.	- - - Other (Oxygen Cylinders)	7311.0090
3.	- - - For Cryogenic (Tanks/Vessels)	7311.0030
4.	Oxygen Concentrators/Generators/Manufacturing Plants of all specifications and capacities.	Respective headings

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[F. No. 3(23)/2020-S(CM)]

  
**(Ch. Muhammad Tarique)**  
Additional Secretary