

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE**

Islamabad, the 13th February, 2015

NOTIFICATION

S.R.O. 136(I)/2015.- In exercise of the powers conferred by sub-section (3) of section 159 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following amendments shall be made in the First Schedule to the said Ordinance, namely:-

In First Schedule,

(I) in Part II, for the Table, the following new table shall be substituted, namely:-


S.No	Persons	Rate	
		Filer	Non-Filer
(1)	(2)	(3)	
1.	(i) Industrial undertaking importing remeltable steel (PCT Heading 72.04) and directly reduced iron for its own use; (ii) Persons importing potassic fertilizers in pursuance of Economic Coordination Committee of the cabinet's decision No.ECC-155/12/2004 dated the 9 th December, 2004; (iii) Persons importing urea; and (iv) Manufacturers covered under Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011	1% of the import value as increased by customs-duty, sales tax and federal excise duty	1.5% of the import value as increased by customs-duty, sales tax and federal excise duty
2.	Persons importing pulses	2% of the import value as increased by customs-duty, sales tax and federal excise duty	3% of the import value as increased by customs-duty, sales tax and federal excise duty
3.	Commercial importers covered	3% of the import	4.5% of the import

under Notification No. S.R.O. 1125(I)/2011 dated the 31st December, 2011.	value as increased by customs-duty, sales tax and federal excise duty	value as increased by customs-duty, sales tax and federal excise duty
4. Ship breakers on import of ships	4.5%	6.5%
5. Industrial undertakings not covered under S. Nos. 1 to 4	5.5%	8%
6. Companies not covered under S. Nos. 1 to 5	5.5%	8%
7. Persons not covered under S. Nos. 1 to 6	6%	9%

(II) in Part III, in Division III, in paragraph (2), in sub-paragraph (ii), for clauses (a) and (b), the following table shall be substituted, namely:-

	Filer	Non-Filer
(a) Company	8% of the gross amount payable	12% of the gross amount payable
(b) Others	10% of the gross amount payable	15% of the gross amount payable

[F.No. 2(1)Chief (ITP)/2015]


(Khalid Jamil)
Secretary (IR- Policy Wing)