

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

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Islamabad 13<sup>Th</sup> February, 2013,

**NOTIFICATION  
(Income Tax)**

**S.R.O. 126(I)/2013.**-In exercise of 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:-

- (a) in Part-II after clause (13HH) the following new clause (14) shall be inserted, namely:
- “(14) In case of owners of oil tankers, the rate of tax as specified in clause (i) of Division III of Part IV of First Schedule shall be reduced to Rs.2 per kilogram of the laden weight.”; and
- (b) in Part-IV, after clause (43C), the following new clause (43D) shall be inserted, namely:-
- “(43D) The provisions of clause (a) of sub-section (1) of section 153 shall not apply in case of oil tanker contractor with effect from 1<sup>st</sup> July 2005, provided that such contractor pays tax @ 2.5, on the payments for rendering or providing of carriage services w.e.f. tax year 2012”.

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**[C. No. 1(10)WHT/2006]**

**(MUHAMMAD RAZA BAQIR)  
Member (IR) Operations/  
Additional Secretary**