GOVERNMENT OF PAKISTAN
CENTRAL BOARD OF REVENUE

NOTIFICATION (INCOME TAX)

Islamabad, 18th September, 1993.

C. No. 1(7)WHT/93

SRO 824(I)/93. In exercise of the powers conferred by sub-section (5B) of Section 50 of the Income Tax Ordinance, 1979 (XXXI of 1979), and in suppression of its Notification No.SRO.566(I)/93, dated the 3rd July, 1993, the Central Board of Revenue is pleased to specify the following purchasers and class of purchasers to whom the provisions of the said sub-section shall not apply, namely:-

a. Persons visiting abroad for performance of Hajj and Umrah;

b. Persons visiting Holy places at Karbala and Naïf;

c. Government officials visiting abroad on the official duty and produce a certificate from the competent authority that no ex-Pakistan leave has been allowed to them;

d. Employees of the Federal Government, Provincial Government and members of their families visiting abroad for medical treatment; and

e. Members of Majlis-e-Shoora (Parliament) and members of their families visiting abroad for medical treatment.