

Rules	Sub-rule	Clause	THE FOURTEENTH SCHEDULE (See section 100E) NEW / inserted Omitted or deleted Substituted Gazette Finance Act, 2021
			RULES FOR COMPUTATION OF PROFIT AND GAINS FOR SMALL AND MEDIUM ENTERPRISES
6			Exports - The export proceeds of SMEs shall be subject to tax as per rates prescribed in Rule (4) under final tax regime.
7			Exclusion from Minimum Tax on Turnover. —The provisions of section 113 of the Ordinance shall not apply to SMEs.
8			Tax on Supply of Goods. —The tax deductible under clause (a) of sub-section (1) of section 153 shall not be minimum tax where payments are received on sale or supply of goods by SMEs.
<u>6</u> 9			Provisions of Ordinance to apply. - The other provisions of the Ordinance shall apply mutatis mutandis to the SMEs.”.