

Chapter / Part	Division	Clause	THE SECOND SCHEDULE (Amended Bill 2014-15) NEW Omitted and deleted
I			EXEMPTIONS AND TAX CONCESSIONS [See section 53]
		4(b)	a Pakistani seafarer working on a foreign vessel provided that such income is remitted to Pakistan, not later than two months of the relevant income year Tax Year , through normal banking channels.
		35	Any income representing compensatory allowance payable to a citizen of Pakistan locally recruited in Pakistan Mission abroad as does not exceed 75 per cent of his gross salary.
		57(3)(xiii)	Sindh Province Pension Fund established under the Sindh Province Pension Fund Ordinance, 2002.";
		58(1)	Any income of a trust or welfare institution [or non profit organization] specified in sub-clauses (2) and (3) from donations, voluntary contributions, subscriptions, house property, investments in the securities of the Federal Government and so much of the income chargeable under the head "Income from business" as is expended in Pakistan for the purposes of carrying out welfare activities: Provided that in the case of income under the head "Income from business", the exemption in respect of income under the said head shall not exceed an amount which bears to the income under the said head the same proportion as the said amount bears to the aggregate of the incomes from the aforesaid sources of income.
		58(2)	A trust administered under a scheme approved by the Federal Government in this behalf and established in Pakistan exclusively for the purposes of carrying out such activities as are for the benefit and welfare of— (i) ex-servicemen and serving personnel, including civilian employees of the Armed Forces, and their dependents; or (ii) ex-employees and serving personnel of the Federal Government or a Provincial Government and their dependents, where the said trust is administered by a committee nominated by the Federal Government or, as a trust administered under a scheme approved by the Federal Government in this behalf and established in Pakistan exclusively for the purposes of carrying out such activities as are for the benefit and welfare of— (i) — ex-servicemen and serving personnel, including civilian employees of the Armed Forces, and their dependents; or (ii) — ex-employees and serving personnel of the Federal Government or a Provincial Government and their dependents, where the said trust is administered by a committee nominated by the Federal Government or, as the case may be, a Provincial Government.
		58(3)	A trust or welfare institution [or non profit organization] approved by [Regional Commissioner of Income Tax] for the purposes of this sub-clause.

		58A	Income of a university or other educational institution being run by a non-profit organization existing solely for educational purposes and not for purposes of profit
		59	<p>Any income which is derived from investments in securities of the Federal Government, [profit on debt from [scheduled banks], grant received from Federal Government or Provincial Government or District Governments, foreign grants] and house property held under trust or other legal obligations wholly, or in part only, for religious or charitable purposes and is actually applied or finally set apart for application thereto:</p> <p>Provided that nothing in this clause shall apply to so much of the income as is not expended within Pakistan:</p> <p>Provided further that if any sum out of the amount so set apart is expended outside Pakistan, it shall be included in the total income of the tax year in which it is so expended or of the year in which it was set apart, whichever is the greater, and the provisions of section 122 shall not apply to any assessment made or to be made in pursuance of this proviso.</p> <p>Explanation.— Notwithstanding anything contained in the Mussalman Wakf Validating Act, 1913 (VI of 1913), or any other law for the time being in force or in the instrument relating to the trust or the institution, if any amount is set apart, expended or disbursed for the maintenance and support wholly or partially of the family, children or descendants of the author of the trust or the donor or, the maker of the institution or for his own maintenance and support during his life time or payment to himself or his family, children, relations or descendants or for the payment of his or their debts out of the income from house property dedicated, or if any expenditure is made other than for charitable purposes, in each case such expenditure, provision, setting apart, payment or disbursement shall not be deemed, for the purposes of this clause, to be for religious or charitable purposes.</p>
		60	<p>Any income of a religious or charitable institution derived from voluntary contributions applicable solely to religious or charitable purposes of the institution:</p> <p>Provided that nothing contained in clause (61) or this clause shall apply to the income of a private religious trust which does not ensure for the benefit of the public.</p>
		66(v)	v. — Hamdard Laboratories (Waqf) Pakistan.
		66(xxx)	Greenstar Social Marketing Pakistan (Guarantee) Limited.;
		81A	Notwithstanding omission of clause (81), the existing holders of Foreign Currency Bearer Certificate shall continue to have the benefit of exemption till such certificates are encashed

		88AA	Notwithstanding omission of clause (88), the existing holders of Federal Government Securities and redeemable capital shall continue to have benefit of exemption till the maturity of the securities and redeemable capital.
		92A	Any income of any university or any other educational institution established in the most affected and moderately affected areas of Khyber Pakhtunkhwa, FATA and PATA, for a period of two years ending on the 30th day of June, 2011.
		93A	Profits and gains derived by a taxpayer from the running of any vocational institute or technical institute or poly technical institute, recognized by a Board of Technical Education or a university or any other authority appointed in this behalf by the Federal Government or a Provincial Government, as the case may be, set up between the first day of July, 2004, and the thirtieth day of June, 2008, both days inclusive, for a period of five years beginning from the tax year in which such institution is recognized.
		99	Any income derived by a Collective Investment Scheme or a REIT Scheme, if not less than ninety per cent of its accounting income of that year, as reduced by capital gains whether realized or unrealized, is distributed amongst the unit or certificate holders or shareholders as the case may be. ; Provided that for the purpose of determining distribution of at least 90% of accounting income, the income distributed through bonus shares, units or certificates as the case may be, shall not be taken into account."; Explanation.— For the purpose of this clause the expression "accounting income" means income calculated under the generally accepted Accounting Principles and verified by the auditors.
		126	Any income derived by a public sector university" Any income of a public sector university established solely for educational purposes and not for the purposes of profit, with effect from the 1st day of July, 2013.";
		126A	income derived by— —— (a) —— Gawadar Free Zone Company Limited; —— (b) —— PSA Gawadar International Terminal Limited;] —— (c) —— Gawadar Marine Services Limited; and] —— (d) —— P.S.A. Gawadar (PTE) Ltd.] from Gwadar Port operations for a period of twenty years beginning from the year in which the company is set up or commercial operation is commenced, whichever is the later. income derived by China Overseas Ports Holding Company Limited from Gwadar Port operations for a period of twenty years, with effect from the sixth day of February, 2007.";

		126H	Profits and gains derived by a taxpayer, from a fruit processing or preservation unit set up in Balochistan Province, Malakand Division, Gilgit-Baltistan and FATA between the first day of July, 2014 to the thirtieth day of June, 2017, both days inclusive, engaged in processing of locally grown fruits, for a period of five years beginning with the month in which the industrial undertaking is set up or commercial production is commenced, whichever is later.”;
		132B	Profits and gains derived by a taxpayer from a coal mining project in Sindh, supplying coal exclusively to power generation projects.”;
		135	Any amount received on encashment of Special US Dollar Bond issued under the Special US Dollar Bonds Rules, 1998.

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II			REDUCTION IN TAX RATES
		3	The tax in respect of income from [] services rendered and construction contract [] outside Pakistan shall be charged at the rate of one per cent of the gross receipts, provided that such receipts are brought into Pakistan in foreign exchange through normal banking channel.
		3A	The tax in respect of income from construction contracts outside Pakistan shall be charged at the rate of one per cent of the gross receipts provided that such income is brought into Pakistan in foreign exchange through normal banking channel.
		9B	Tax under section 148 shall be collected at the rate of 1% on import value of remeltable steel (PCT Heading 72.04) [and directly reduced Iron] imported by an industrial undertaking for its own use
		13E	In respect of potassic fertilizers imported in pursuance of Economic Coordination Committee of the cabinet's decision No. ECC 155/12/2004 dated the 9th December, 2004, the tax under section 148 of the Income Tax Ordinance, 2001 shall be collected at the rate of one per cent of its import value as increased by customs duty and sales tax, if any, levied thereon
		13HH	Tax shall be deducted under section 153 at the rate of 1% on the sale value of rice to be sold by Rice Exporters Association of Pakistan (REAP) to Utility Store Corporation, in accordance with the provisions of the agreement, signed with Ministry of Food, Agriculture and Livestock (MINFAL) on May 5, 2008
		13HHH	
		14A	The rate of tax as specified in clause (i) of Division III of Part IV of the First Schedule shall be reduced to three rupees per kilogram of the laden weight, in the case of goods transport vehicles, other than oil tankers, as mentioned in clause (14) of this Part"; and Provided that owners of the passenger transport vehicles may pay tax for the period 15 th day of July, 2012 to 30 th day of June, 2013 at the rates under this clause, if the tax is paid by the 30 th day of June, 2014. Provided further that the tax already paid from 1 st day of July, 2012, as per rates specified in Division III of Part IV of the First Schedule, shall not be refunded.
		17	The rates of tax as specified in Division III of Part I of First Schedule shall be reduced to 7.5% in case of dividends declared or distributed by purchaser of a power project privatised by WAPDA.
		18A	The rate of tax as specified in Division II of Part I of the First Schedule shall be reduced to 20% for a company setting up an industrial undertaking between the first day of July, 2014 to the thirtieth day of June, 2017, for a

			<p>period of five years beginning from the month in which the industrial undertaking is set up or commercial production is commenced, whichever is later:</p> <p>Provided that fifty percent of the cost of the project including working capital is through owner equity foreign direct investment.";</p>
		19	<p>In respect of tax year commencing on or after the first day of July, 2002, the rate of income tax in respect of income of amalgamated company for its different businesses shall be the same as applicable to such businesses in the relevant tax year for the tax year in which amalgamation takes place and two tax years next following</p>
		20	<p>The rates of tax as specified in clause (b) of Division III of Part I of First Schedule shall be reduced to 7.5% in case of dividend declared or distributed on shares of a company set up for power generation.</p>
		23	<p>In respect of Urea fertilizer imported, the tax under section 148 shall be collected at the rate of 1% of its import value as increased by [customs duty, sales tax and federal excise duty], if any levied thereon.</p>
		24	<p>In respect of pulses imported, the tax under section 148 shall be collected at the rate of two per cent of the value of such pulses as increased by [customs duty, sales tax and federal excise duty], if any, levied thereon.</p>
		24B	<p>(a) In case of Steel Melters, who have opted under the Sales Tax Special Procedure Rules 2007.—</p> <p>(i) for the Tax Year 2011, the rate of minimum tax under sub-section (1) of section 113 shall be 0.5% of turnover of Rs. 280 per metric ton, whichever is higher, provided that the consequent tax liability is deposited by 31st May, 2012.</p> <p>(ii) for the Tax Years 2008 to 2010, the rate of Withholding Tax under section 153(1)(a) on purchase of steel scrap shall be 1% of value of purchases or Rs. 300 per metric ton whichever is higher, provided that the consequent tax liability is deposited by 30th June, 2012; and</p> <p>(iii) for the Tax Years 2011 and 2012 the rate of Withholding Tax under section 153(1)(a) on purchase of steel scrap shall be 1% of value of purchases of Rs. 400 per metric ton whichever is higher provided that the consequent tax liability for the Tax Year 2011 is deposited by 30th June, 2012.</p> <p>(b) In case of Steel Re-rolling Mills, who have opted under the Sales Tax Special Procedure Rules, 2007.—</p> <p>(i) for the Tax Year 2011, the rate of minimum tax under sub-section (1)</p>

			<p>of section 113 shall be 0.5% of turnover of Rs.315 per metric ton, whichever is higher, provided that the consequent tax liability is deposited by 31st May, 2012.</p> <p>(ii) for the Tax Years 2008 to 2010, the rate of Withholding Tax under section 153(1)(a) on purchase of ingots and billets shall be 1% of value of purchases of Rs.400 per metric ton, whichever is higher provided that the consequent tax liability is deposited by 30th June, 2012; and</p> <p>(iii) for the Tax Years 2011 and 2012, the rate of Withholding Tax under section 153(1)(a) on purchase of ingots and billets shall be 1% of the value of purchases of Rs.450 per metric ton, whichever is higher, provided that the consequent tax liability for the tax year 2011 is deposited by 30th June, 2012.]</p>
		26	The rate of tax as specified in Division II of Part IV, of the First Schedule, in the case of advertising agents, shall be 5% of the amount of the payment
		29	The rate of tax under section 153A as specified in Part IIA of the First Schedule shall be reduced to 0.1% in case of cigarette manufacturers who are registered under the Sales Tax Act, 1990.
		30	The rate of tax as specified in column (3), against serial no. 2 in clause (1), in Division I of the Part I of First Schedule to the Ordinance shall be reduced to 5%, for taxable income declared in a return for tax year 2012, filed under clause (87) or (88) of the Part IV of this Schedule."; and

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III			REDUCTION IN TAX LIABILITY
		1(1)(a)	flying allowance by pilots , flight engineers, navigators of Pakistan Armed Forces, Pakistani Airlines or Civil Aviation Authority, Junior Commissioned Officers or other ranks of Pakistan Armed Forces; and
		1A	Where the taxable income [other than income on which the deduction of tax is final], in a tax year, of a taxpayer aged [60] years or more on the first day of that tax year does not exceed [one million] rupees, his tax liability on such income shall be reduced by 50%.
		1AA	Total allowances received by pilots of any Pakistani airlines shall be taxed at a rate of 7.5%, provided that the reduction under this clause shall be available to so much of the allowances as exceeds an amount equal to the basic pay."; and
		5	Where the corporatized entities of Pakistan Water and Power Development Authority (DISCOs) and National Transmission and Dispatch Company (NTDC), are required to pay minimum tax under section 113, the purchase price of electricity shall be excluded from the turnover liable to minimum tax up to the tax year 2013.
		7	Where any [taxpayer] engaged in the business of distribution of cigarettes manufactured in Pakistan is required to pay minimum tax on the amount representing its turnover under section 113, the amount of tax payable under the said section shall be reduced by eighty per cent.]
		8	For the distributors of pharmaceutical products, fertilizers, consumers goods including fast moving consumers goods, the rate of minimum tax on the amount representing their annual turnover under section 113 shall be reduced by eight per cent.
		9	In cases of oil marketing companies, oil refineries and Sui Southern Gas Company Limited [and Sui Northern Gas Pipelines Limited] the rate of minimum tax shall be reduced to 0.5% only for the cases where annual turnover exceeds rupees one billion.
		10	For cases of flour mills the rate of minimum tax on the amount representing their annual turnover under section 113 shall be reduced by eighty per cent.
		11	The amount of surcharge payable on the Income Tax liability for the Tax Year 2011 under section 4A shall be computed on the proportionate amount of Income Tax liability for three and a half months.
		12	For the ease of M/s Pakistan International Airlines Corporation the rate of minimum tax on the amount representing their annual turnover under section 113 shall be reduced by fifty per cent.
		13	For the petroleum agents and distributors who are registered under the Sales Tax Act, 1990 and rice mills and dealers, the rate of minimum tax under section 113 on the amount representing their annual turnover under section 113 shall be reduced by eighty per cent.

		14	For the poultry industry including poultry breeding, broiler production, egg production and poultry feed production, the rate of minimum tax under section 113 on the amount representing their annual turnover under section 113 shall be reduced by fifty per cent.
		15	For the motorcycle dealers registered under the Sales Tax Act, 1990, the rate of minimum tax under section 113.— (i) for the Tax Year 2011 shall be reduced by fifty per cent provided that they deposit their minimum tax on turnover by the 30th June, 2012; and (ii) for the Tax Year 2012 onwards shall be reduced by seventy five per cent.]

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IV			EXEMPTION FROM SPECIFIC PROVISIONS
		9A	Provisions of clause (a) of sub-section (1) of section 153, shall not apply to steel melters , steel re-rollers , composite steel units, as a payer, in respect of purchase of scrap, provided that tax is collected in accordance with section. 235B: Provided that steel melters, steel re-rollers and composite steel units may opt to pay tax in accordance with section 235B, for tax year 2012 and 2013, if tax liability for the said tax years is paid by 30th day of June, 2014.
		9AA	Provisions of clause (a) of sub-section (1) of section 153, shall not apply to ship breakers as recipient of payment: Provided that this clause shall only apply for ships imported after the 1st July 2014.”;
		10	The provisions of section 111, Part X and Part XI of Chapter X shall not apply in respect of any amount invested in the purchase of Special US Dollar Bonds issued under the Special U.S. Dollar Bond Rules, 1998: Provided that the exemption under this clause shall not be available in respect of the amount invested in the said Bonds purchased out of incremental deposits made in the existing foreign currency accounts on or after 16th day of December, 1999, or out of foreign currency accounts opened on or after the said date, or on payment of the amount referred to in sub-rule (3) of rule 5 of Special U.S. Dollar Bond Rules, 1998 after the said date.
		10A	(i) The provisions of serial No.5 of the Table given in sub-section (1) of section 182 and clause (a) of sub-section (1) of section 205 shall not apply to business located in the most affected and moderately affected areas of Khyber Pakhtunkhwa, FATA and PATA, provided that the principal amount of tax due is paid by the 30th day of June, 2010; (ii) the provisions of section 235, regarding advance tax on electricity, shall not apply to commercial and industrial consumers of electricity located in the most affected and moderately affected areas of Khyber Pakhtunkhwa, FATA and PATA till the 30th day of June, 2011; (iii) the provisions of section 154, regarding withholding tax on exports, shall not be applicable to the export of goods originating from the most affected and moderately affected areas of Khyber Pakhtunkhwa, FATA and PATA, till the 30th day of June, 2011: Provided that this clause shall only be restricted to the exporters based in the above areas;

			<p>(iv) — the provisions of section 148 shall not be applicable on the import of plant and machinery for establishment of businesses in the most affected and moderately affected areas of Khyber Pakhtunkhwa, FATA and PATA till the 30th day of June, 2011: Provided that this concession shall not be available to the manufacturers and suppliers of cement, sugar, beverages and cigarettes;</p> <p>Explanation.— For the purpose of this Schedule,— (a) — most affected areas means district Peshawar, Malakand Agency, and districts of Swat, Buner, Shangla, Upper Dir, Lower Dir, Hangu, Bannu, Tank, Kohat and Chitral; and (b) — moderately affected areas means districts of Charsadda, Nowshera, D.I. Khan, Batagram, Lakki Marwat, Swabi and Mardan.]</p>
		11A(v)	companies, qualifying for exemption under clause (132) and clause (132B) of Part-I of this Schedule, in respect of receipts from sale of electricity;
		38B	The provisions of section 150 shall not apply to the Islamic Development Bank
		38C	The provisions of section 150, 151, 152, 153 and 233 shall not apply to the Islamic Development Bank.
		41A	The provisions of sub-section (7) of section 148 and clause (a) of sub-section (1) of section 169 shall not apply in respect of a person if he opts out of presumptive tax regime subject to the condition that minimum tax liability under normal tax regime shall not be less than 60% of tax already collected under sub-section (7) of section 148
		41AA	The provisions of sub-section (4) of section 154 and clause (b) of sub-section (1) of section 169 shall not apply in respect of a person if he opts out of presumptive tax regime subject to the condition that minimum tax liability under normal tax regime shall not be less than 50% of tax already deducted under sub-section (4) of section 154.
		41AAA	The provisions of clause (a) of sub-section (1) of section 153 and clause (b) of sub-section (1) of section 169 shall not apply in respect of a person if he opts out of presumptive tax regime subject to the condition that minimum tax liability under normal tax regime shall not be less than 70% of tax already deducted under clause (a) of sub-section (1) of section 153.
		41B	The provisions of sub-section (2) of section 152 shall not apply in respect of payments to foreign news agencies, syndicate services and non resident contributors, who have no permanent establishment in Pakistan.
		56B	The provisions of sub-section (7) of section 148, and clause (a) of sub-section (1) of section 169 shall not apply to a person being a commercial importer if the person opts to file return of total income along with accounts and documents as may be prescribed, subject to the condition that minimum tax liability under normal tax regime shall not be less than 5.5%, of the imports, if the person is a company and 6% otherwise.
		56C	The provisions of sub-section (3) of section 153, in respect of sale of goods and clause (a) of sub-section (1) of section 169 shall not apply to a person, if the person opts to file return of total income along with accounts and

			documents as may be prescribed subject to the condition that minimum tax liability under normal tax regime shall not be less than 3.5% of the gross amount of sales, if the person is a company and 4% otherwise.
		56D	The provisions of sub-section (3) of section 153, in respect of contracts and clause (a) of sub-section (1) of section 169 shall not apply to a person if the person opts to file return of total income along with accounts and documents as may be prescribed subject to the condition that minimum tax liability under normal tax regime shall not be less than 6% of contract receipts, if the person is a company and 6.5% otherwise.
		56E	The provisions of sub-section (2) of section 153 and clause (a) of sub-section (1) of section 169 shall not apply in respect of a person if the person opts to file return of total income along with accounts and documents as may be prescribed subject to the condition that minimum tax liability under normal tax regime shall not be less than 0.5% of gross amount of services received.
		56F	The provisions of sub-section (2) of section 156A and clause (a) of sub-section (1) of section 169 shall not apply in respect of a person if the person opts to file return of total income along with accounts and documents as may be prescribed, subject to the condition that minimum tax liability under normal tax regime shall not be less than 10% of the commission or discount received.
		56G	The provisions of sub-section (3) of section 233 and clause (a) of sub-section (1) of section 169 shall not apply in respect of a person if the person opts to file return of total income along with accounts and documents as may be prescribed, subject to the condition that minimum tax liability under normal tax regime shall not be less than 10% of the commission.";
		57	<p>The provisions of sections 113 and 153 shall not apply to companies operating Trading Houses which—</p> <p>(i) have paid up capital of exceeding Rs.250 million;</p> <p>(ii) own fixed assets exceeding Rs.300 million at the close of the Tax Year;</p> <p>(iii) maintain computerized records of imports and sales of goods;</p> <p>(iv) maintain a system for issuance of 100% cash receipts on sales;</p> <p>(v) present accounts for tax audit every year; and</p> <p>(vi) is registered with Sales Tax Department under the Sales Tax Act, 1990:</p> <p>Provided that the exemption under this clause shall not be available if any of the aforementioned conditions are not fulfilled for a tax year</p> <p>Provided further that the exemption from application of section 113 shall be available for the first ten years, starting from the tax year in which the business operations commenced.</p> <p>"Explanation.- For the removal of doubt, exemption under this clause, in respect of section 153, shall only be available as a recipient and not as withholding agent.";</p>

		72B	<p>The provisions of section 148 shall not apply to an industrial undertaking if the tax liability for the current tax year, on the basis of determined tax liability for any of the preceding two tax years, whichever is the higher, has been paid and a certificate to this effect is issued by the concerned Commissioner.</p> <p>Provided that the certificate shall only be issued by the Commissioner if an application for the said certificate is filed before the Commissioner, in the manner and after fulfilling the conditions as specified In a circular issued by the Board for the purpose of this clause.</p>
		80	OMITTED
		82	<p>The provisions of sub-section (2) of section 116 shall not apply for the tax year 2013 2014 to an individual or a member of an associates of persons whose last year declared or assessed income, or the declared income for the year is less than one million rupees</p>
		84	<p>For the year 2013, the provisions of section 177 and section 214C shall not apply to a taxpayer, if the paid on the basis of taxable income declared by the taxpayer for the tax year 2013 is at least twenty five percent more than the tax assessed or paid, whichever is higher, for the tax year 2012;</p> <p>Provided that the taxpayer files separate Performa for the said exemption with return, in the manner specified in the circular issued by the Board.</p>
		85	<p>The provisions of section 114(6)(ba) shall not apply to persons availing the benefit as provided in clause (84) who revise their returns before the due date of filing of return, for tax year 2013.</p>
		87	<p>The provisions of sections 182, 205, 177 and 214C shall not apply to an individual, holding NTN who files a return, as specified in Form "A" below, by twenty eight day of February, 2014, of the tax years from 2008 to 2012, for which returns have not been filed;</p> <p>Provided that for each of the tax year, a minimum tax of twenty thousand rupees on the basis of taxable income is paid by the taxpayer.</p> <p>Provided further that the taxpayer shall not be entitled to claim any adjustment of withholding tax collected or deducted under the Ordinance.</p> <p>Provided also that the due date of filing of return for tax year, 2013, in respect of individuals availing concessions under this clause shall be twenty eight day of February, 2014.</p>
		88	<p>The provisions of section 182, 205, 177 and 214C shall not apply to an individual, if the individual files a return or returns, as prescribed for this clause, by twenty eight day of February, 2014 for any or all of the tax years from 2008 to 2012, and</p> <p>(i) has not filed any return for the last five years;</p>

			<p>(ii) is not an NTN holder as on 28th day of November, 2013; (iii) declares taxable income for the year which exceeds the amount on the basis of which, tax payable is twenty five thousand rupees or more; and (iv) has paid the tax on the basis of taxable income declared in the return or returns;</p> <p>Provided that concession under this clause shall only apply for the tax year or years, for which the returns have been filed and for equal number of succeeding consecutive tax years; if tax paid for the succeeding tax year is at least equal to tax paid for tax year 2012;</p> <p>Provided further that the taxpayers shall not be entitled to claim any adjustment of withholding tax under the Ordinance, collected or deducted during a tax year, for which a return is filed;</p> <p>Provided also that the due date of filing of return for tax year 2013, in respect of individual concession under this clause shall be twenty eight day of February, 2014</p>