

Chapter / Part	Clause	Sub-Clause	THE SECOND SCHEDULE Gazette Finance Act 2023 NEW / inserted Omitted and deleted Substituted
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I			EXEMPTIONS FROM TOTAL INCOME
	(66)	(1)	Any income derived by the following institutions, foundations, societies, boards, trusts and funds, namely: —

Table 1

Sr.No	Name
(1)	(2)
(Ixiii)	The Prime Minister's Relief Fund for Flood, Earthquake and Other Calamities with effect on and from the 5th August, 2022.
(Ixiv)	Film and Drama Finance Fund
(Ixv)	Export-Import Bank of Pakistan
(Ixvi)	Shaheed Mohtarma Benazir Bhutto Institute of Trauma, Karachi
(Ixvii)	Shaheed Zulfikar Ali Bhutto Institute of Science and Technology

	66	(2)	Subject to the provisions of section 100C, any income derived by the following institution, foundations, societies, boards, trusts and funds, namely:
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TABLE 2

S.No	Name
(1)	(2)
(xvi)	Balochistan Bar Council
(xlvii)	Islamabad Bar Council
(xlviii)	Khyber Pakhtunkhwa Bar Council
(xlix)	Punjab Bar Council
(l)	Sindh Bar Council
(li)	Shaheed Zulfikar Ali Bhutto Foundation (SZABF)

	145A		Any income which was not chargeable to tax prior to the commencement of the Constitution (Twenty-fifth Amendment) Act, 2018 (XXXVII of 2018) of any individual domiciled or company and association of persons resident in the Tribal Area forming part of the Provinces of Khyber Pakhtunkhwa and Balochistan under paragraph (d) of Article 246 of the Constitution with effect from the 1st day of June, 2018 to the 30th day of June, 2023 2024 (both days inclusive).
	150		Income derived by Siyahkalem Engineering Construction Industry and Trade Company Limited and Alteraz Engineering Consultant from contract dated 23rd day of May 2017 with Earthquake Reconstruction and Rehabilitation Authority, financed by the Saudi Fund for Development with effect from tax year 2017.

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IV			EXEMPTION FROM SPECIFIC PROVISIONS
	11A		The provisions of section 113, regarding minimum tax, shall not apply to,-
		Xlvi	The Prime Minister's Relief Fund for Flood, Earthquake and Other Calamities with effect on and from the 5th August, 2022.
	<u>100</u>		<u>The provisions of section 236U shall not apply to an insurance collecting premium under:-</u> <u>(a) Crop Loan Insurance Scheme (CLIS); and</u> <u>(b) Livestock Insurance Scheme (LIS).]</u>
	109A		The provisions of sections in Division III of Part V of Chapter X and Chapter XII of the Ordinance for deduction or collection of withholding tax which were not applicable prior to commencement of the Constitution (Twenty-fifth Amendment) Act, 2018 (XXXVII of 2018) shall not apply to individual domiciled or company and association of persons resident in the Tribal Areas forming part of the Provinces of Khyber Pakhtunkhwa and Balochistan under paragraph (d) of Article 246 of the Constitution with effect from the 1st day of June, 2018 to the 30th day of June, 2023 2024 (both days inclusive).
	110		The provisions of sections in Division III of Part V of Chapter X and Chapter XII of the Ordinance for deduction or collection of withholding tax which were not applicable prior to commencement of the Constitution (Twenty-fifth Amendment) Act, 2018 (XXXVII of 2018) shall not apply to individual domiciled or company and association of person resident in the Tribal Areas forming part of the Provinces of Khyber Pakhtunkhwa and Balochistan under paragraph (d) of Article 246 of the Constitution with effect from the 1st day of June, 2018 to the 30th day of June, 2023 2024 (both days inclusive).
	121		The provisions of section 151 shall not apply to the Prime Minister's Relief Fund for Flood, Earthquake and other calamities with effect on and from the 5 th August, 2022.
	122		The provisions of section 236 shall not apply on the amount donated through SMS to the Prime Minister's Relief Fund for Flood, Earthquake and other calamities with effect on and from the 5th day of August, 2022.
	123		The provisions of section 148 shall for a period of three months from the 1st day of December, 2022 not apply to goods required and imported for relief operation for flood affectees, duly certified by the National Disaster Management Authority or the Provincial Disaster Management Authority.
	124		The provisions of section 148 shall not apply to tomato (PCT heading 0702.0000) and onion (PCT heading 0703.1000) imported till the 31st 31 st day of December, 2022.";