

A_ḡšYj q
Af'šixY mḗž` wefvM
(AvqKi)

cĀvcb

Zwi L, 27tk Rj vB, 1999 / 12B kĕeb, 1406 eiv

Gm,Avi,l, bs-221-AvBb/99- Income Tax Ordinance, 1984 (XXXVI of 1984) Gi section 44 Gi sub-section (4) Gi clause (b) tZ cĀ Ē ḡlgZvejt mi Kvi, AĪ wefvM 19tk fiv³, 1405 eiv / 3iv tmtPḗt, 1998Bs Zwi tLi cĀvcb *Gm,Avi,l bs-199-AvBb/98 inZmjtḡ, eiv, ḡḡbeiv, tKvóvi, cĀBggfvi, UtK, U'vsKj ix, wKAvC f'vb, wDg'vb njvi, ḡvḡ ev ḡj enbKvi x AḡUwi · v nBtZ tKvb Ki`vZvi AwRZ mḗžY³AvḡtK wḗeivYZ kZḡxḡb AvqKi nBtZ Ae'vniZ `vb Kvi j, h_v t

(1) hiv³ D³ Ki`vZvi eiv, ḡḡbeiv, tKvóvi, cĀBggfvi, UtK, U'vsKj ix, wKAvC f'vb, wDg'vb njvi, ḡvḡ ev ḡj enbKvi x AḡUwi · vi ḡvj K nb, Zvrv nBtj `dv (2) Gi weavbej x mvtctḡ ZvrvtK wḗeivYZ nvti AvqKi cĀvb Kvi tZ nBte, h_v t

		cĀ`q Ki
(K)	52 wntUi AwA K Avmb weikó cĀZiU evtmi Rb`	UvKv 3,500.00
(L)	52 ev Dnvi Kg Avmb weikó cĀZiU evtmi Rb`	UvKv 2,800.00
(M)	ZvcvbKj eiv ev t`vZvj v eiv cĀZiU Rb`	UvKv 3,000.00
(N)	ZvcvbKj ev ZvcvbKj Qvov th tKvb ḡḡbeiv ev tKvóv cĀZiU Rb`	UvKv 1,800.00
(O)	KbḡUBbvi cwi entb e'eüZ cĀBggfvi cĀZiU Rb`	UvKv 3,500.00
(P)	cvPUḡbi AwA K avi Y ḡlgZv mḗžbeUtK ev U'vsK j ix cĀZiU Rb`	UvKv 2,800.00
(Q)	t`oUḡbi tekx wKŠ' cvPUḡbi tekx bḡn GBifc avi Y ḡlgZv mḗžbeUtK ev U'vsK j ix cĀZiU Rb`	UvKv 1,500.00
(R)	t`oUḡ ev Dnvi Kg avi Y ḡlgZv mḗžbeUtK, wKAvC f'vb l mKj aiḡbi wDg'vb njvi, ḡvḡ ev ḡj enbKvi x AḡUwi · v cĀZiU Rb`	UvKv 500.00

* Gm,Avi,l, bs-191-AvBb/97, Zwi L 19tk fiv³ 1405 eiv / 3iv tmtPḗt 1998Bs

(1) hiv³ D³ Ki`vZvi AwA K `ḡU eiv, ḡḡbeiv, UtK ev U'vsK j ix ḡvj K nb, Zvrv nBtj ZvrvtK wḗeivYZ nvti AvqKi cĀvb Kvi tZ nBte, h_v t

		cĀ`q Ki
(K)	52 Gi AwA K Avmb weikó cĀZiU evtmi Rb`	UvKv 2,000.00
(L)	52 A_ev Dnvi Kg Avmb weikó cĀZiU evtmi Rb`	UvKv 1,500.00
(M)	cĀZiU ḡḡbeivtmi Rb`	UvKv 1,000.00
(N)	5 Utbi AwA K avi bḡlgZv mḗžbeUtK U'vsK j ix Rb`	UvKv 2,000.00
(O)	5 Ub A_ev Dnvi Ki avi bḡlgZv mḗžbeUtK U'vsK j ix Rb`	UvKv 1,000.00
(P)	5 Utbi AwA K avi bḡlgZv mḗžbeUtK U'vsK-j ix Rb`	UvKv 2,000.00
(Q)	5 Ub A_ev Dnvi Kg avi YḡlgZv mḗžbeUtK U'vsK-j ix Rb`	UvKv 1,000.00

(2) hiv³ D³ Ki`vZvi `ḡU AwA K eiv, ḡḡbeiv, UtK ev U'vsK-j ix ḡvj K nb, Zvrv nBtj ZvrvtK wḗeivYZ nvti AvqKi cĀvb Kvi tZ nBte, h_v t

		cĀ`q Ki
(K)	52 Gi AwA K Avmb weikó cĀZiU evtmi Rb`	UvKv 2,500.00
(L)	52 A_ev Dnvi Kg Avmb weikó cĀZiU evtmi Rb`	UvKv 2,000.00
(M)	cĀZiU ḡḡbeivtmi Rb`	UvKv 1,500.00
(N)	5 Utbi AwA K avi bḡlgZv mḗžbeUtK U'vsK j ix Rb`	UvKv 2,500.00
(O)	5 Ub A_ev Dnvi Ki avi bḡlgZv mḗžbeUtK U'vsK j ix Rb`	UvKv 1,500.00
(P)	5 Utbi AwA K avi bḡlgZv mḗžbeUtK U'vsK-j ix Rb`	UvKv 2,500.00
(Q)	5 Ub A_ev Dnvi Kg avi YḡlgZv mḗžbeUtK U'vsK-j ix Rb`	UvKv 1,500.00

(2) `dv (1) Gi weavbej x mḡĒj hiv³ D³ Ki`vZvi, tivrḡóktbi Zwi L nBtZ `k ermi AwZmḡš-nBqḡQ GBifc eiv, ḡḡbeiv, tKvóvi, cĀBggfvi, UtK, U'vsKj ix, wKAvC f'vb, wDg'vb njvi, ḡvḡ ev ḡj enbKvi x AḡUwi · vi ḡvj K nb, Zvrv nBtj ZvrvtK wḗeivYZ nvti AvqKi cĀvb Kvi tZ nBte, h_v t

		cĀ`q Ki
(K)	52 wntUi AwA K Avmb weikó cĀZiU evtmi Rb`	UvKv 2,000.00
(L)	52 ev Dnvi Kg Avmb weikó cĀZiU evtmi Rb`	UvKv 1,500.00
(M)	ZvcvbKj eiv ev t`vZvj v eiv cĀZiU Rb`	UvKv 1,800.00
(N)	ZvcvbKj ev ZvcvbKj Qvov th tKvb ḡḡbeiv ev tKvóv cĀZiU Rb`	UvKv 1,000.00
(O)	KbḡUBbvi cwi entb e'eüZ cĀBggfvi cĀZiU Rb`	UvKv 2,500.00
(P)	cvPUḡbi AwA K avi Y ḡlgZv mḗžbeUtK ev U'vsK j ix	UvKv 2,000.00

- c0ZwUi Rb"
- (O) t`ou#bi tekx wKŠ' cUPU#bi tekx b#n GBifc aviY UvKv 1,000.00
 ¶lgZv m#žb0U#K ev U`vsk j ix c0ZwUi Rb"
- (R) t`ouB ev Dnvi Kg aviY ¶lgZv m#žb0U#K, wckAvc UvKv 300.00
 f`vb l mKj ai#bi wDg`vb njvi, g`w ev gvj
 enbKvix A#Uwi· v c0ZwUi Rb"

(3) `dv (1) G ewYŽ hvevnb G wewbtqMKZ A_@GB k#Z@Ki g# _wKte th, D³ hvevnb#bi t¶#t D³ `dvq wba#iZ AvqK#i cwi gv#bi kZKiv GKkZ c#Pk f#M AvqKi D³ hvevnb ti wRt0k#bi mgq cwi #kva Kwi #Z nBte ;

(4) `dv (1), (2) l (3) Gi Aaxb c0`q AvqKi evsjv#`k e`vsk ev tmvbjx e`vstKi th kvLv GZ`#i #k` wba#iY Kiv nq, tmB kvLvq, tKv#žvbx Ki`vZvi t¶#t, 01/1141/0000/0101-AvqKi - tKv#žvbx mgn0 Lv#Z Ges tKv#žvbx e`vZxZ Ab` Ki`vZvi t¶#t, 01/1141/0000/0111-AvqKi - tKv#žvbx e`vZxZ0 Lv#Z Pvj v#bi gva`tg Rgv c0`vb Kwi #Z nBte ; A_ev Zckj f# th tKvb e`vstKi GKvD#U tcvq e`vsk W#dU& ev tc-AW#i i gva`tg RvZxq ivR`^ teW#KZ# GZ`#i #k` wba#i Z KZ#t¶#i w#KU Rgv c0`vb Kwi #Z nBte;

(5) evm, w#bevm, tKv0vi, c0Bggfvi, U#K, U`vsk j ix ev gvj enbKvix A#Uwi· vi gwj K#K Zvni hvevnb#bi wdu#bm bevq#bi Zwi L D#xY#nBevi c#e# dv (1) l (2) G ewYŽ nv#i AvqKi c0`vb Kwi #Z nBte ;

(6) GB c#Avcb Ab#vqx wba#i Z nv#i w#0 Lv#Z AvqKi Rgv c0`v#bi Pvj vb A_ev e`vsk W#dU ev tc-AW#i Dc`vcb ev Rgv c0`vb bv Kiv ch#-msuk0 KZ#¶#i msuk0 hvevnb ti wRt0kb c0`vb Kwi #e bv A_ev t¶#t gZ wdu#bm bevq#b Kwi #e bv ;

(7) GB c#Avc#bi Aaxb AvqKi c0`vbKvixi evm, w#bevm, tKv0vi, c0Bggfvi, U#K, U`vskjvix, wckAvc f`vb, wDg`vb njvi, g`w ev gvj enbKvix A#Uwi· v nB#Z AwR# Avq Zvni AvqKi wi Uv#b@AŠf# Kiv h#Bte, Z#e GBifc Av#qi Rb` AwZwi # Ki c0`q nBte bv Ges GBifc Av#qi cwi gvY c0`E AvqK#i i t¶#t c0`hvR` tgvU Av#qi tekx nBte bv |

i v0cwZi Av#` k#t#
 gnv#` Ave`jn mv#vi
 AwZwi # m#Pe (c`waKvi etj) |

A_@šYvj q
 Af`šixY m#ž` wefvM
 (AvqKi)

c#Avcb

Zwi L, 27#k Rj vB, 1999 / 12B k#eb, 1406 eiv

Gm,Avi,l, bs-223-AvBb/99- Income Tax Ordinance, 1984 (XXXVI of 1984) Gi section 44 Gi sub-section (4) Gi clause (b) #Z c0`E ¶lgZvetj mi Kvi, A# wefv#Mi 17B Avlvp, 1406 eiv / 1j v Rj vB, 1999Bs Zwi #Li c#Avcb Gm,Avi,l bs-177-AvBb/99 i wNZ#t#, Af`šixY t#-c#_ hv#x cwi ent# wbtqwmRZ t#-hvb Ges gvj vgvj cwi ent# wbtqwmRZ Kv#M# tKv0vi l Ww#ževR#nB#Z tKvb Ki`vZvi AwR# m#žY@Avq#K wbaewYŽ kZ#ax#b AvqKi nB#Z Ae`vniwZ `vb Kwi j , h_v t

(1) hw` D³ Ki`vZv Af`šixY t#-c#_ hv#x cwi ent# wbtqwmRZ tKvb t#-hv#bi gwj K nb, Zvni nB#j Zvni#K D³ t#-hv#bi w`evKvjxb hv#x cwi ent# ¶lgZvi w#E#Z hv#x c0`Z 30.00 UvKv nv#i AvqKi c0`vb Kwi #Z nBte ;

(2) hw` D³ Ki`vZv Af`šixY t#-c#_ gvj vgvj cwi ent# wbtqwmRZ tKvb Kv#M# ev tKv0v#i i gwj K nb, Zvni nB#j Zvni#K D³ Kv#M# ev tKv0v#i i gvj vgvj cwi ent# ¶lgZvi w#E#Z c0`Z M#h U#b#Ri Rb` 50.00 UvKv nv#i AvqKi c0`vb Kwi #Z nBte ;

(3) hw` D³ Ki`vZv Af`šixY t#-c#_ gvj vgvj cwi ent# wbtqwmRZ tKvb Ww#ževR# gwj K nb, Zvni nB#j Zvni#K D³ Ww#ževR# gvj vgvj cwi ent# ¶lgZvi w#E#Z c0`Z M#h U#b#Ri Rb` 40.00 UvKv nv#i AvqKi c0`vb Kwi #Z nBte ;

(4) `dv (1), (2) l (3) G Duj wLZ Ki`vZv#K D³ `dvmg#n ewYŽ nv#i AvqKi Zvni t#shvb, Kv#M# tKv0vi ev Ww#ževR# mv#f#m#U#d#KU bevq#bi c#e#c0`vb Kwi #Z nBte ;

(5) `dv (1), (2) I (3) G Dvj mLZ Ki`vZvi tbs-hvb, KvMf, tKvóvi ev WvževfR`
weibotqMKZ A_@GB kZ^Ki g³ _wKte th Z^{3/4}b, t¹gZ, `dv (1), (2) ev (3) G
evYZ nvi Abhvqx wbañi Z AvqKti i cwi gvtbi kZKiv GKkZ cuPk fivM AvqKi D³
tbs-hvb, KvMf, tKvóvi ev WvževfR¹ tiwRtók¹tbi mgq cwi tkva Kwi tZ nBte ;

(6) `dv (1), (2), (3) I (5) Gi Aarb c¹q AvqKi evsj vt`k e`vsK ev tmvbj x e`vs¹Ki th
kvLv GZ`f¹tk` wbañi Y Kiv nq tmB kvLvq, tKvžvbx Ki`vZvi t¹gZ,
01/1141/0000/0101-AvqKi -tKvžvbx mgn0 LvZ Ges tKvžvbx e`ZxZ Ab` Ki`vZvi
t¹gZ 01/1141/0000/0111-AvqKi -tKvžvbx e`ZxZ0 LvZ Pj v¹tbi gva`tg Rgv c0 vb
Kwi tZ nBte; A_ev Zckj f³ th tKvb e`vs¹Ki GKvDU tciq e`vsK Wvdu&ev tc-AWf¹i
gva`tg RvZxq ivR`^tevW¹KZ¹ GZ`f¹tk` wbañi Z KZ¹ t¹gZi woku Rgv c0 vb Kwi tZ
nBte ;

(7) GB c¹Avcb Abhvqx wbañi Z nvti wbu`0 LvZ AvqKi Rgv c0 v¹tbi Pj vb A_ev e`vsK
Wvdu&ev tc-AWf¹ mskó tbs-hvb, KvMf, tKvóvi ev WvževfR¹ tiwRtók¹b KZ¹ t¹gZi A_ev
t¹gZ, mvt¹f¹m¹w¹u¹ct¹KU bevqb KZ¹ t¹gZi eiveti Dc`vcb ev Rgv c0 vb bv Kiv ch¹s-
D³ KZ¹ t¹gZi D³ hv¹tbi tiwRtók¹b c0 vb Kwi te bv A_ev t¹gZ, mvt¹f¹m¹w¹u¹ct¹KU bevqb
Kwi te bv |

02| GB c¹Avctbi Aarb AvqKi c0 vb Kvixi tbs-hvb, KvMf, tKvóvi ev WvževfR¹ nBtZ AwRZ Avq
Zvni AvqKi mi UvtY Ašf¹ Kiv hvBte, Zte GBifc Avtqi Rb` AwZwi³ Ki c¹q nBte bv Ges
GBifc Avtqi cwi gvb c0 E AvqKti i t¹gZi c0 hvR` tgvU Avtqi tekx nBte bv |

03| GB c¹Avcb `Zj evnx tbs-hvtbi (oil tanker) t¹gZi c0 hvR` nBte bv |

i vócwZi Avt` k¹mtg
gvv¹s` Ave`jn mvEvi
AwZwi³ miPe (c`waKvi etj) |