

Government of Pakistan  
Revenue Division  
Federal Board of Revenue

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C.No.1(12)WHT/2010

Islamabad, June 30, 2010.

CIRCULAR NO.09/2010  
**INCOME TAX**

Subject: **FINANCE ACT 2010 – EXPLANATORY CIRCULAR ON RATE OF ADVANCE TAX DEDUCTIBLE ON MOTOR VEHICLES UNDER SECTION 234 OF THE INCOME TAX ORDINANCE 2001**

Existing slab rates of advance tax deductible on goods transport vehicles have been revamped and rationalized through Finance Act 2010. With effect from *1<sup>st</sup> July 2010 onwards*, advance tax under section 234 of the Income Tax Ordinance 2001 shall be deductible at the rate of one rupee per kilogram of the *laden weight* of the *goods transport vehicle*.

  
**(MOHAMMED IMTIAZ)**  
Secretary (Withholding Tax)  
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