**No. S.R.O. 312** L/86.—In exercise of the powers conferred by section 44(4)(b) of the Income Tax Ordinance, 1984 (XXXVI of 1984), the Government is pleased to make the following amendment in this Division's Notification No. SRO 265-L/86, dated the 1st July, 1986, namely:—

In the aforesaid Notification, in the Explanation, for the words, comma, figures and brackets "Third Schedule to the Finance Ordinance, 1984 (XLII of 1984)" the words, comma, figures and brackets "Second Schedule to the Finance Ordinance, 1986 (XLV of 1986)" shall be substituted and shall be deemed to have been so substituted on and from the 1st July 1986.

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By order of the President
MD. SYEDUL HOQUE CHOWDHURY
Additional Secretary

No. S.R.O. 265-L/86.—In exercise of the powers conferred by section 44(4)(b) of the Income Tax Ordinance, 1984 (XXXVI of 1984), the Government is pleased to direct that dividend income received by an assessee, other than a company, out of the profits of a publicly traded company shall be exempt from tax payable under the said Ordinance if the dividend is paid out of the profits of the period for which the company enjoys tax exemption.

*Explanation:* In this Notification, the term "publicly traded company" has the same meaning as defined in Part B of the Second Schedule to the Finance Ordinance, 1984 (XLII of 1984).

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By order of the President
MD. SYEDUL HOQUE CHOWDHURY
Additional Secretary

## প্রজ্ঞাপন

তারিখ, ১৭ই আষাঢ়, ১৪০৬ বাং/১লা জুলাই, ১৯৯৯ ইং।

এস,আর,ও নং ১৮৩-আইন/৯৯ ⊢—Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 44 এর sub-section (4) এর clause (b) তে প্রদত্ত ক্ষমতাবলে সরকার অত্র বিভাগের প্রজ্ঞাপন এস,আর,ও নং ৩১৪-এল/৮৬ তারিখ ২৪শে জুলাই, ১৯৮৬ এতদ্বারা রহিত করিল।

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রাষ্ট্রপতির আদেশক্রমে, মুহাম্মদ আবদুস সাত্তার অতিরিক্ত সচিব (পদাধিকারবলে)