

e-CTIM No.104/2012

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TO ALL MEMBERS

TECHNICAL

1. [Income Tax \(Deductions for Freight Charges\) \(Revocation\) Rules 2012 \[P.U. \(A\) 218/2012\]](#)

The above rules, which shall have effect from the year of assessment (YA) 2016 effectively means that the *Income Tax (Deductions for Freight Charges) Rules 1990 [P.U. (A) 422/1990]* are revoked with effect from YA 2016.

2. [Income Tax \(Deductions of Insurance Premiums for Exporters\) \(Revocation Rules 2012 \[P.U. \(A\) 219/2012\]](#)

The above rules, which shall have effect from the year of assessment (YA) 2016 effectively means that the *Income Tax (Deductions of Insurance Premiums for Exporters) Rules 1995 [P.U. (A) 79/1995]* are revoked with effect from YA 2016.

3. [Income Tax \(Deductions of Insurance Premiums for Importers\) \(Revocation Rules 2012 \[P.U. \(A\) 220/2012\]](#)

The above rules, which shall have effect from the year of assessment (YA) 2016 effectively means that the *Income Tax (Deductions of Insurance Premiums for Importers) Rules 1982 [P.U. (A) 72/1982]* are revoked with effect from YA 2016.

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