

(3) NCCPL shall be empowered to refer a particular case for recovery of tax to the Board in case NCCPL is unable to recover the amount of tax.

7. Transitional Provisions.- In respect of tax year 2012, for the period commencing from coming into force of this Schedule till June 30, 2012, the certificate issued by NCCPL under rule 1(4) shall be the basis of capital gains and tax thereon for that period.

ASIF ALI ZARDARI
PRESIDENT

S. A. Gill
(SHAHEER AHMAD GILL)
Minister of Law

(YASMIN ABBASI)
SECRETARY