

**GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE**

\*\*\*\*

Islamabad, the 3<sup>rd</sup> July, 2015

**NOTIFICATION  
(Income Tax)**

S.R.O. (I)/2015.- The following draft of certain further amendment in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information of all persons likely to be affected thereby and, as required by sub-section (3) of the said section, notice is hereby given that the draft will be taken into consideration by the Federal Board of Revenue after fifteen days of its publication in the official Gazette.

Any objection or suggestion, which may be received from any person, in respect of the said draft, before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue.

**DRAFT AMENDMENT**

In the aforesaid Rules, in the Second Schedule, after Part-II F, the following shall be added, namely:-

# Company Income Tax Return 2015

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✕

Task	114(1) (Return of Income filed voluntarily for complete year)	Transaction Date:	
Name		Registration No:	
Period	01-Jul-2014 - 30-Jun-2015	Tax Year	2015
		Due Date	
		Submission Date:	*

Data Amortization Depreciation Minimum Tax Option out of PTR Verification Payment Attribute Attachment
Calculate

Property
Calculate

Receipts / Deductions	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
	<b>Income / (Loss) from Property</b>	<b>2000</b>				
	<b>Total Receipts from Property</b>	<b>2029</b>				
	Rent Received or Receivable	2001				
	1/10th of amount not adjustable against Rent	2002				
	Forfeited Deposit under a Contract for Sale of Property	2003				
	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004				
	Unpaid Liabilities exceeding three Years	2005				
	<b>Total Deductions from Property</b>	<b>2099</b>				
	1/5th of Rent of Building for Repairs	2031				
	Insurance Premium	2032				
	Local Rate / Tax / Charge / Cess	2033				
	Ground Rent	2034				
	Profit on Capital borrowed for Investment in Property	2035				
	Share in Rental Income Paid to HBFC / Banks	2036				
	Rent Collection Expenditure	2037				
	Legal Service Charges	2038				
	Amount claimed as Irrecoverable Rent	2039				
	Payment of Liabilities treated as Income	2097				
	Other Deductions against Rent	2098				

								Calculate
Property								
Business								
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
Manufacturing / Trading Items	<b>Income / (Loss) from Business</b>	<b>3000</b>						
Other Revenues	<b>Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)</b>	<b>3029</b>						
Management, Administrative, Selling & Financial Expenses	<b>Gross Revenue (excluding Sales Tax, Federal Excise)</b>	<b>3009</b>						
Inadmissible / Admissible Deductions	Gross Domestic Sales / Services Fee	3004						
Adjustments	Gross Exports Sales / Services Fee	3008						
Business Assets / Equity / Liabilities	<b>Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)</b>	<b>3019</b>						
Transactions > PKR 50 Million with Non-Residents	Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011						
	Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012						
	Rebates / Duty Drawbacks	3070						
	<b>Cost of Sales / Services</b>	<b>3030</b>						
Capital Assets	<b>Opening Stock</b>	<b>3039</b>						
Other Sources	Domestic Raw Material / Components Opening Balance	3035						
Foreign Sources / Agriculture	Import Raw Material / Components Opening Balance	3036						
Tax Chargeable / Payments	Stores / Spares Opening Balance	3037						
	Fuel Opening Balance	3038						
	Work in Process Opening Balance	3034						
	Self-Manufactured Finished Goods Opening Balance	3033						
	Domestic Finished Goods Opening Balance	3031						
	Import Finished Goods Opening Balance	3032						
	<b>Net Purchases (excluding Sales Tax, Federal Excise)</b>	<b>3059</b>						
	Net Domestic Purchases Raw Material / Components	3055						
	Net Import Raw Material / Components	3056						
	Net Stores / Spares Purchases	3057						
	Net Fuel Purchases	3058						
	Net Domestic Purchases Finished Goods	3051						
	Net Import Finished Goods	3052						

<b>Consumed</b>	<b>3069</b>			
Domestic Raw Material / Components Consumed	3065			
Import Raw Material / Components Consumed	3066			
Stores / Spares Consumed	3067			
Fuel Consumed	3068			
Work in Process Consumed	3064			
Self-Manufactured Finished Goods Consumed	3063			
Domestic Finished Goods Consumed	3061			
Import Finished Goods Consumed	3062			
<b>Direct Expenses</b>	<b>3089</b>			
Salaries / Wages	3071			
Power	3073			
Gas	3074			
Repair / Maintenance	3077			
Insurance	3080			
Royalty	3081			
Fee for Technical Services	3082			
Other Direct Expenses	3083			
Accounting Amortization	3087			
Accounting Depreciation	3088			
<b>Closing Stock</b>	<b>3099</b>			
Domestic Raw Material / Components Closing Balance	3095			
Import Raw Material / Components Closing Balance	3096			
Stores / Spares Closing Balance	3097			
Fuel Closing Balance	3098			
Work in Process Closing Balance	3094			
Self-Manufactured Finished Goods Closing Balance	3093			
Domestic Finished Goods Closing Balance	3091			
Import Finished Goods Closing Balance	3092			
<b>Gross Profit / (Loss)</b>	<b>3100</b>			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment			
<ul style="list-style-type: none"> <li>▶ Property</li> <li>▼ Business</li> <li>Manufacturing / Trading Items</li> <li>Other Revenues</li> <li>Management, Administrative, Selling &amp; Financial Expenses</li> <li>Inadmissible / Admissible Deductions</li> <li>Adjustments</li> <li>Business Assets / Equity / Liabilities</li> <li>Transactions &gt; PKR 50 Million with Non-Residents</li> <li>▶ Capital Assets</li> </ul>									<a href="#">Calculate</a>		
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
		<b>Other Revenues</b>	<b>3129</b>								
		Fee for Technical / Professional Services	3101								
		Fee for Other Services	3102								
		Profit on Debt	3106								
		Royalty	3107								
		License / Franchise Fee	3108								
		Accounting Gain on Sale of Intangibles	3115								
		Accounting Gain on Sale of Assets	3116								
		Others	3128								
		Share in untaxed Income from AOP	3131								
		Share in Taxed Income from AOP	3141								



Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment			
<ul style="list-style-type: none"> <li>▶ Property</li> <li>▼ Business</li> <li>Manufacturing / Trading Items</li> <li>Other Revenues</li> <li>Management, Administrative, Selling &amp; Financial Expenses</li> <li>Inadmissible / Admissible Deductions</li> <li>Adjustments</li> <li>Business Assets / Equity / Liabilities</li> <li>Transactions &gt; PKR 50 Million with Non-Residents</li> <li>▶ Capital Assets</li> <li>▶ Other Sources</li> <li>▶ Foreign Sources / Agriculture</li> <li>▶ Tax Chargeable / Payments</li> </ul>									<b>Calculate</b>		
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
		<b>Inadmissible Deductions</b>	3239								
		Add Backs u/s 29(2) Provision for Doubtful Debts	3201								
		Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202								
		Add Backs Provision for Diminution in Value of Investment	3203								
		Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	3204								
		Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205								
		Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206								
		Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207								
		Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208								
		Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209								
		Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210								
		Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211								
		Add Backs u/s 21(h) Personal Expenditure	3212								
		Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213								
		Add Backs u/s 21(k) Value of Perquisites / Allowances exceeding 50% of salary of the Employee	3214								
		Add Backs u/s 21(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215								
		Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216								
		Add Backs u/s 21(n) Capital Expenditure	3217								
		Add Backs u/s 67(1) Expenditure attributable to non business Income	3218								
		Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219								
		Add Backs u/s 28(1)(b) Lease Rental not admissible	3220								
		Add Backs Tax Gain on Sale of Intangibles	3225								
		Add Backs Tax Gain on Sale of Assets	3226								
		Add Backs Pre-Commencement Expenditure / Deferred Cost	3230								
		Other Inadmissible Deductions	3234								
		Add Backs Accounting (Loss) on Sale of Intangibles	3235								
		Add Backs Accounting (Loss) on Sale of Assets	3236								

Add Backs Accounting Amortization	3237			
Add Backs Accounting Depreciation	3238			
<b>Admissible Deductions</b>	<b>3259</b>			
Accounting Gain on Sale of Intangibles	3245			
Accounting Gain on Sale of Assets	3246			
Tax Amortization for Current Year	3247			
Tax Depreciation / Initial Allowance for Current Year	3248			
Pre-Commencement Expenditure / Deferred Cost	3250			
Other Admissible Deductions	3254			
Tax (Loss) on Sale of Intangibles	3255			
Tax (Loss) on Sale of Assets	3256			
Unabsorbed Tax Amortization for Previous Years	3257			
Unabsorbed Tax Depreciation for Previous Years	3258			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
<ul style="list-style-type: none"> <li>▶ Property</li> <li>▼ Business</li> </ul>									<b>Calculate</b>					
									Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
									Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
									Unadjusted (Loss) from Business for 2009	327009				
									Unadjusted (Loss) from Business for 2010	327010				
									Unadjusted (Loss) from Business for 2011	327011				
									Unadjusted (Loss) from Business for 2012	327012				
									Unadjusted (Loss) from Business for 2013	327013				
									Unadjusted (Loss) from Business for 2014	327014				



Calculate

- ▶ Property
- ▼ Business
  - Manufacturing / Trading Items
  - Other Revenues
  - Management, Administrative, Selling & Financial Expenses
  - Inadmissible / Admissible Deductions
  - Adjustments
  - Business Assets / Equity / Liabilities
  - Transactions > PKR 50 Million with Non-Residents
- ▶ Capital Assets
- ▶ Other Sources
- ▶ Foreign Sources / Agriculture
- ▶ Tax Chargeable / Payments

Description	Code	Amount			Action
<b>Total Assets</b>	<b>3349</b>				
Land	3301				
Building (all types)	3302				
Plant / Machinery / Equipment / Furniture (including fittings)	3303				
Motor Vehicle	3304				
Intangible	3305				
Pre-Commencement Expenditure	3306				
Capital Work in Progress	3308				
Long Term Investments	3311				
Long Term Advances / Deposits / Prepayments	3312				
Trade Debtors / Receivables	3313				
Inventories	3314				
Stocks / Stores / Spares	3315				
Short Term Investments	3316				
Short Term Advances / Deposits / Prepayments	3317				
Current Portion of Long Term Investments	3318				
Cash / Cash Equivalents	3319				
Other Assets	3348				
<b>Total Equity / Liabilities</b>	<b>3399</b>				
Authorized Capital	3351				
Issued, Subscribed & Paid up capital	3352				
Share Deposit Money	3353				
Capital Reserves	3361				
Revenue Reserves	3362				
Funds	3363				
Accumulated Profits	3364				
Revaluation Surplus	3365				
Long Term Borrowings / Debt / Loan	3371				
Liabilities against Assets subject to Finance Lease	3372				
Deferred Liabilities	3373				
Provisions / Contingencies	3374				
Short Term Borrowings / Debt / Loan	3381				
Current Portion of Long Term Liabilities	3382				
Advances / Deposits / Accrued Expenses	3383				
Trade Creditors / Payables	3384				
Other Liabilities	3398				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
<ul style="list-style-type: none"> <li>▶ Property</li> <li>▼ Business</li> <li>Manufacturing / Trading Items</li> <li>Other Revenues</li> <li>Management, Administrative, Selling &amp; Financial Expenses</li> <li>Inadmissible / Admissible Deductions</li> <li>Adjustments</li> <li>Business Assets / Equity / Liabilities</li> <li>Transactions &gt; PKR 50 Million with Non-Residents</li> <li>▶ Capital Assets</li> <li>▶ Other Sources</li> <li>▶ Foreign Sources / Agriculture</li> <li>▶ Tax Chargeable / Payments</li> </ul>									<b>Calculate</b>			
		Description	Code	Receipts	Payments							
		<b>Total Value of Revenue Transactions with Non-Residents</b>	3849									
		Raw Material / Components	3801									
		Finished Goods	3802									
		Stock in Trade	3803									
		Others	3804									
		Rent	3805									
		Royalty / License Fee / Franchise Fee	3806									
		Intangibles	3807									
		Fee for Managerial / Financial / Administrative / Marketing / Training Services	3808									
		Fee for Engineering / Technical / Construction Services	3809									
		Fee for Research / Development Services	3810									
		Commission	3811									
		Profit on Debt (Financial Charges / Markup / Interest)	3812									
		Dividend (Common / Preferred Stock / Deemed Dividend)	3813									
		Insurance Premium	3814									
		Guarantees	3815									
		Others (including Derivatives)	3816									
		Expenses Reimbursement at cost	3817									
		<b>Total Value of Capital Transactions with Non-Residents</b>	3899									
		Interest Bearing Loan Opening Balance	3851									
		Interest Bearing Loan Closing Balance	3852									
		Interest Free Loan Opening Balance	3853									
		Interest Free Loan Closing Balance	3854									
		Investments	3855									
		Property of Capital Nature	3856									
		Service / Tangible / Intangible Property, etc. for Non-Monetary Consideration under any arrangement including Exchange, Swap, Barter, Bonus, Discount, etc. (Yes=1, No=0)	3891									
		Service / Tangible / Intangible Property, etc. for Nil Consideration (Yes=1, No=0)	3892									
		Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0)	3893									
		Number of Associates having dealings with	3894									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
<ul style="list-style-type: none"> <li>▶ Property</li> <li>▶ Business</li> <li>▼ Capital Assets</li> <li>Long Term</li> <li>Short Term</li> </ul>									<b>Calculate</b>			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax						
		Consideration Received on Disposal of Capital Assets Held Long Term	4009									
		Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses	4019									
		<b>Net Gain / (Loss) on Capital Assets Held Long Term</b>	4020									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
▶ Property									<a href="#">Calculate</a>			
▶ Business												
▼ Capital Assets												
Long Term												
Short Term												
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
		Consideration of Capital Assets held Short Term	4029									
		Cost of Acquisition of Capital Assets held Short Term including Ancillary Expenses	4039									
		<b>Net Gain / (Loss) on Capital Assets held Short Term</b>	<b>4040</b>									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
▶ Property									<a href="#">Calculate</a>			
▶ Business												
▼ Capital Assets												
Long Term												
Short Term												
Adjustments												
▶ Other Sources												
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
		Unadjusted (Loss) from Capital Assets for 2009	409909									
		Unadjusted (Loss) from Capital Assets for 2010	409910									
		Unadjusted (Loss) from Capital Assets for 2011	409911									
		Unadjusted (Loss) from Capital Assets for 2012	409912									
		Unadjusted (Loss) from Capital Assets for 2013	409913									
		Unadjusted (Loss) from Capital Assets for 2014	409914									
		Unadjusted (Loss) from Capital Assets for 2015	409915									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
▶ Property									<a href="#">Calculate</a>			
▶ Business												
▶ Capital Assets												
▼ Other Sources												
Receipts / Deductions												
▶ Foreign Sources / Agriculture												
▶ Tax Chargeable / Payments												
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
		Income / (Loss) from Other Sources	5000									
		<b>Receipts from Other Sources</b>	<b>5029</b>									
		Royalty	5002									
		Profit on Debt (Interest, Yield, etc)	5003									
		Ground Rent	5004									
		Rent from sub lease of Land or Building	5005									
		Rent from lease of Building with Plant and Machinery	5006									
		Fees for Technical Services	5011									
		Bonus / Bonus Shares	5012									
		Loan, Advance, Deposit or Gift received in Cash	5016									
		Other Receipts	5028									
		<b>Deductions from Other Sources</b>	<b>5089</b>									
		Accounting Depreciation	5064									
		Other Deductions	5088									



Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
▶ Property									<b>Calculate</b>					
▶ Business														
▶ Capital Assets														
▶ Other Sources														
▶ Foreign Sources / Agriculture														
▼ Tax Chargeable / Payments														
Deductible Allowances														
									Description	Code	Total	Inadmissible	Admissible	Action
									<b>Deductible Allowances</b>	9009				
									Workers Welfare Fund u/s 60A	9002				
									Workers Profit Participation Fund u/s 60B	9003				
									Charitable Donations u/c 61, Part I, 2nd Schedule	9004				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
▶ Property									<b>Calculate</b>					
▶ Business														
▶ Capital Assets														
▶ Other Sources														
▶ Foreign Sources / Agriculture														
▼ Tax Chargeable / Payments														
Deductible Allowances														
Tax Credits														
Adjustable Tax														
Final / Fixed / Minimum / Average / Relevant / Reduced Tax														
Computations														
									Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
									<b>Tax Credits</b>	9329				
									Tax Credit for Charitable Donations u/s 61	9311				
									Tax Credit for Profit on Debt u/s 64	9314				
									Tax Credit for Registration for Sales Tax u/s 65A	9315				
									Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93161				
									BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93162				
									Tax Credit for Equity Investment in Plant and Machinery u/s 65B	93163				
									BF Tax Credit for Equity Investment in Plant and Machinery u/s 65B	93164				
									Tax Credit for Enlistment in Registered Stock Exchange u/s 65C	9317				
									Tax Credit for Newly Established Industrial Undertaking u/s 65D	9318				
									Tax Credit for Investment in Plant and Machinery by Existing Company u/s 65E	9319				
									Tax Credit u/s 103	9320				
									Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				
									Tax Credit for Excess Tax Charged on Royalty / Fee for Technical Services covered under ADDT	9324				
									Tax Credit for Payments under the Fifth Schedule	9325				

▶ Property
▶ Business
▶ Capital Assets
▶ Other Sources
▶ Foreign Sources / Agriculture
▼ Tax Chargeable / Payments
Deductible Allowances
Tax Credits
Adjustable Tax
Final / Fixed / Minimum / Average / Relevant / Reduced Tax
Computations

						Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid		Action	
<b>Adjustable Tax</b>	<b>640000</b>					
Import u/s 148 (ADJUSTABLE TAX ONLY)	640100					
Profit on Debt u/s 151 / Division I. Part III, 1st Schedule @10%	640402					
Payment for Contracts / Services to a Non-Resident u/s 152(1A) / Division II, Part III, 1st Schedule covered under ADDT	640502					
Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) covered under ADDT	640501					
Profit on Debt to a Non-Resident u/s 152(2)	640506					
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	640505					
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	640507					
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	640508					
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	640509					
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	640510					
Payment for Goods u/s 153(1)(a) (ADJUSTABLE TAX ONLY)	6406000					
Payment for Services u/s 153(1)(b) (ADJUSTABLE TAX ONLY)	64060200					
Rent of Property u/s 155	640801				+	
Cash Withdrawal from Bank u/s 231A	641001				+	
Certain Banking Transactions u/s 231AA	641011					
Motor Vehicle Registration Fee u/s 231B	641021				+	
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a) / (b)	641211					
Margin Financing, Margin Trading or Securities Lending u/s 233AA	641221					
Motor Vehicle Tax u/s 234	641301				+	
Electricity Bill of Commercial / Industrial Consumer u/s 235	641401				+	
Phone Bill / Pre-Paid Card / Units u/s 236	641501				+	
Purchase by Auction u/s 236A	641511					
Domestic Air Ticket Charges u/s 236B	641512					
Sale / Transfer of Immovable Property u/s 236C	641513					
Functions / Gatherings Charges u/s 236D	641514					
Certification of Foreign-Produced TV Plays / Serials u/s 236E	641515					
Issuance / Renewal of License to Cable Opeartors / Electronic Media u/s 236F	641516					
Purchase by Distributors / Dealers / Wholesalers u/s 236G	641517					
Purchase by Retailers u/s 236H	641518					
Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J	641520					
Purchase / Transfer of Immovable Property u/s 236K	641521					
Purchase of International Air Ticket u/s 236L	641522					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
Property									<b>Calculate</b>					
Business									Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
Capital Assets									<b>Final / Fixed / Average / Relevant / Reduced Rate Tax</b>	<b>640001</b>				
Other Sources									Import u/s 148 @1.5%	640153				
Foreign Sources / Agriculture									Import u/s 148 @4.5%	640159				
									Import u/s 148 @5.5%	640161				
<b>Tax Chargeable / Payments</b>									Import u/s 148 @6%	640162				
									Import u/s 148 @6.5%	640163				
Deductible Allowances									Import u/s 148 @8%	640166				
Tax Credits									Import of Edible Oil u/s 148 @5.5%	640183				
Adjustable Tax									Import of Packing Material u/s 148 @5.5%	640193				
									Import of Edible Oil u/s 148 @8%	640188				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax									Import of Packing Material u/s 148 @8%	640198				
Computations									Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	6403511				
									Dividend u/s 150 / Division III, Part I, 1st Schedule @7.5%	640352				
									Dividend u/s 150 / Division III, Part I, 1st Schedule @10%	640353				
									Dividend u/s 150 / Division III, Part I, 1st Schedule @12.5%	640354				
									Dividend u/s 150 / u/r 6, 7th Schedule @20%	640357				
									Dividend u/s 150 / Division III, Part I, 1st Schedule @25%	640359				
									Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule @15%	640551				
									Payment for Contracts / Services to a Non-Resident u/s 152(1A) / Division II, Part III, 1st Schedule @6%	640552				
									Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule @5%	640553				
									Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule @10%	640554				
									Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule @10%	640556				+
									Payment for Goods u/s 153(1)(a) @1%	6406082				
									Payment for Goods u/s 153(1)(a) @1.5%	6406083				
									Payment for Goods u/s 153(1)(a) @4%	6406088				
									Payment for Services u/s 153(1)(b) @1%	6406102				
									Payment for Services u/s 153(1)(b) @2%	6406104				
									Payment for Services u/s 153(1)(b) @8%	6406116				
									Payment for Services u/s 153(1)(b) @12%	6406124				

Receipts from Contracts u/s 153(1)(c) @6.5%	6406143			
Fee for Export related Services u/s 153(2) @1%	640772			
Export Proceeds u/s 154(1) @1%	640754			
Foreign Indenting Commission u/s 154(2) @5%	640761			
Prizes on Prize Bonds / Winnings of Crossword Puzzles u/s 156 @15%	640951			
Winnings from Raffle, Lottery, Quiz or Sale Promotion u/s 156 @20%	640952			
Commission / Discount on petroleum products u/s 156A @12%	640964			
Brokerage / Commission u/s 233 @1.5%	641253			
Brokerage / Commission u/s 233 @2%	641254			
Brokerage / Commission u/s 233 @5%	641260			
Brokerage / Commission u/s 233 @10%	641270			
Brokerage / Commission u/s 233 @7.5%	641265			
Brokerage / Commission u/s 233 @12%	641274			
CNG Station Gas Bill u/s 234A @4%	641351			
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	641523			
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	641524			
Capital Gains on Immovable Property u/s 37(1A) @0%	642160			
Capital Gains on Immovable Property u/s 37(1A) @5%	642162			
Capital Gains on Immovable Property u/s 37(1A) @10%	642164			
Capital Gains on Securities u/s 37A @0%	642170			
Capital Gains on Securities u/s 37A @10%	642174			
Capital Gains on Securities u/s 37A @12.5%	642175			
Capital Gains on Securities u/r 6B, 4th Schedule @0%	642180			
Capital Gains on Securities u/r 6B, 4th Schedule @9%	642181			
Capital Gains on Securities u/r 6B, 4th Schedule @17.5%	642184			
Capital Gains on Securities u/r 6, 7th Schedule @12.5%	642192			
Purchase of Locally Produced Edible Oil @2%	643161			
Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule @1%	646153			
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @1%	646154			
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule @2.5%	646155			
Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule @5000	646156			
Receipts for Shipping Business u/c (21), Part II, 2nd Schedule	646157			



Calculate

- ▶ Property
- ▶ Business
- ▶ Capital Assets
- ▶ Other Sources
- ▶ Foreign Sources / Agriculture
- ▼ Tax Chargeable / Payments
- Deductible Allowances
- Tax Credits
- Adjustable Tax
- Final / Fixed / Minimum / Average / Relevant / Reduced Tax
- Computations

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Property	2000				
Income / (Loss) from Business	3000				
Gains / (Loss) from Capital Assets	4000				
Income / (Loss) from Other Sources	5000				
Foreign Income	6000				
Agriculture Income	6100				
Share in untaxed Income from AOP	3131				
Share in Taxed Income from AOP	3141				
Total Income	9000				
Deductible Allowances	9009				
Taxable Income	9100				
Tax Chargeable	9200				
Normal Tax	920000				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	920100				
WWF	920900				
Tax Credits	9329				
Turnover / Tax Chargeable u/s 113 @0.1%	923151				
Turnover / Tax Chargeable u/s 113 @0.2%	923152				
Turnover / Tax Chargeable u/s 113 @0.25%	923163				
Turnover / Tax Chargeable u/s 113 @0.5%	923155				
Turnover / Tax Chargeable u/s 113 @1%	923160				
Accounting Profit / Tax Chargeable u/s 113C @17%	923173				
Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	923192				
Difference of Minimum Tax Chargeable u/s 113	923194				
Difference of Alternate Corporate Tax u/s 113C	923197				
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198				
Share in Tax Paid on Taxed Income from AOP	923200				
Refund Adjustment of Other Year(s) against Demand of this Year	92101				
Withholding Income Tax	9201				
Advance Income Tax	9202				
Admitted Income Tax	9203				
Demanded Income Tax	9204				
Refundable Income Tax	9210				





Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment
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Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
Import u/s 148 @1%	640152						
Import u/s 148 @1.5%	640153						
Import u/s 148 @2%	640154						
Import u/s 148 @3%	640156						
Import u/s 148 @4.5%	640159						
Import u/s 148 @6.5%	640163						
Import u/s 148 @5%	640160						
Import u/s 148 @5.5%	640161						
Import u/s 148 @8%	640166						
Payment for Goods u/s 153(1)(a) @1%	6406082						
Payment for Goods u/s 153(1)(a) @1.5%	6406083						
Payment for Goods u/s 153(1)(a) @3.5%	6406087						
Payment for Goods u/s 153(1)(a) @4%	6406088						
Receipts from Contracts u/s 153(1)(c) @7%	6406144						
Fee for Export related Services u/s 153(2) @1%	640772						
Commission / Discount on petroleum products u/s 156A @12%	640964						
Brokerage / Commission u/s 233 @7.5%	641265						
Brokerage / Commission u/s 233 @12%	641274						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment
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I, , CNIC No. , as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Verify CODE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment
CPR No.	Date	Amount Code	Description	Amount	Tax Year			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	
Attributes					Value				Action
Person Status					<input type="text"/>				+
Residence Status					<input type="text"/>				+
Special Tax Rate under Fifth Schedule					<input type="text"/>				
Special Tax Rate for Royalty / Fee for Tech. Services under ADDT					<input type="text"/>				
Special Tax Rate for Dividend under ADDT					<input type="text"/>				
Special Tax Rate for Shipping Income					<input type="text"/>				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	
Code		Description				File		+	

# Individual / AOP Income Tax Return 2015

									Transaction Date:		
Task					114(1) (Return of Income filed voluntarily for complete year)				Registration No:		
Name									Submission Date:		
Period		01-Jul-2014 - 30-Jun-2015		Tax Year		2015		Due Date			

<b>Data</b>	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment			
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<b>Employment</b>							<b>Calculate</b>
Salary	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	
	<b>Income from Salary</b>	<b>1000</b>					
	Pay, Wages or Other Remuneration (including Arrears of Salary)	1009					
	Allowances (including Flying / Submarine Allowance)	1049					
	Expenditure Reimbursement	1059					
	Value of Perquisites (including Transport Monetization for Civil Servants)	1089					
	Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1099					

<b>Data</b>	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment			
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Property							<b>Calculate</b>
Receipts / Deductions	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	
	<b>Income / (Loss) from Property</b>	<b>2000</b>					
	<b>Total Receipts from Property</b>	<b>2029</b>					
	Rent Received or Receivable	2001					
	1/10th of amount not adjustable against Rent	2002					
	Forfeited Deposit under a Contract for Sale of Property	2003					
	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004					
	Unpaid Liabilities exceeding three Years	2005					
	<b>Total Deductions from Property</b>	<b>2099</b>					
	1/5th of Rent of Building for Repairs	2031					
	Insurance Premium	2032					
	Local Rate / Tax / Charge / Cess	2033					
	Other Deductions against Rent	2098					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment					
<ul style="list-style-type: none"> <li>▶ Employment</li> <li>▶ Property</li> <li>▼ Business</li> <li>Manufacturing / Trading Items</li> <li>Other Revenues</li> <li>Management, Administrative, Selling &amp; Financial Expenses</li> <li>Inadmissible / Admissible Deductions</li> <li>Adjustments</li> <li>▶ Capital Assets</li> <li>▶ Other Sources</li> <li>▶ Foreign Sources / Agriculture</li> <li>▶ Tax Chargeable / Payments</li> <li>▶ Personal Assets / Liabilities / Receipts / Expenses</li> </ul>									<a href="#">Calculate</a>				
Description									Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
<b>Income / (Loss) from Business</b>									3000				
Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)									3029				
Gross Revenue (excluding Sales Tax, Federal Excise)									3009				
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)									3019				
Cost of Sales / Services									3030				
Opening Stock									3039				
Net Purchases (excluding Sales Tax, Federal Excise)									3059				
Salaries / Wages									3071				
Fuel									3072				
Power									3073				
Gas									3074				
Stores / Spares									3076				
Repair / Maintenance									3077				
Other Direct Expenses									3083				
Accounting Amortization									3087				
Accounting Depreciation									3088				
Closing Stock									3099				
Gross Profit / (Loss)									3100				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment					
<ul style="list-style-type: none"> <li>▶ Employment</li> <li>▶ Property</li> <li>▼ Business</li> <li>Manufacturing / Trading Items</li> <li>Other Revenues</li> <li>Management, Administrative, Selling &amp; Financial Expenses</li> <li>Inadmissible / Admissible Deductions</li> </ul>									<a href="#">Calculate</a>				
Description									Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
<b>Other Revenues</b>									3129				
Accounting Gain on Sale of Intangibles									3115				
Accounting Gain on Sale of Assets									3116				
Others									3128				
Share in untaxed Income from AOP									3131				
Share in Taxed Income from AOP									3141				

								Calculate
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	
▶ Employment								
▶ Property								
▼ Business								
Manufacturing / Trading Items								
Other Revenues								
Management, Administrative, Selling & Financial Expenses								
Inadmissible / Admissible Deductions								
Adjustments								
▶ Capital Assets								
▶ Other Sources								
▶ Foreign Sources / Agriculture								
▶ Tax Chargeable / Payments								
▶ Personal Assets / Liabilities / Receipts / Expenses								
	<b>Management, Administrative, Selling &amp; Financial Expenses</b>	<b>3199</b>						
	Rent	3151						
	Rates / Taxes / Cess	3152						
	Salaries / Wages / Perquisites / Benefits	3154						
	Traveling / Conveyance / Vehicles Running / Maintenance	3155						
	Electricity / Water / Gas	3158						
	Communication	3162						
	Repair / Maintenance	3165						
	Stationery / Printing / Photocopies / Office Supplies	3166						
	Advertisement / Publicity / Promotion	3168						
	Insurance	3170						
	Professional Charges	3171						
	Profit on Debt (Financial Charges / Markup / Interest)	3172						
	Brokerage / Commission	3178						
	Other Indirect Expenses	3180						
	Irrecoverable Debts Written off	3186						
	Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187						
	Accounting (Loss) on Sale of Intangibles	3195						
	Accounting (Loss) on Sale of Assets	3196						
	Accounting Amortization	3197						
	Accounting Depreciation	3198						
	<b>Accounting Profit / (Loss)</b>	<b>3200</b>						



Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment			
▶ Employment											Calculate
▶ Property											
▼ Business											
Manufacturing / Trading Items											
Other Revenues											
Management, Administrative, Selling & Financial Expenses											
Inadmissible / Admissible Deductions											
Adjustments											
▶ Capital Assets											
▶ Other Sources											
▶ Foreign Sources / Agriculture											
▶ Tax Chargeable / Payments											
▶ Personal Assets / Liabilities / Receipts / Expenses											
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
	<b>Inadmissible Deductions</b>	<b>3239</b>									
	Add Backs u/s 29(2) Provision for Doubtful Debts	3201									
	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202									
	Add Backs Provision for Diminution in Value of Investment	3203									
	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	3204									
	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205									
	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206									
	Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207									
	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208									
	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209									
	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210									
	Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211									
	Add Backs u/s 21(h) Personal Expenditure	3212									
	Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213									
	Add Backs u/s 21(k) Value of Perquisites / Allowances exceeding 50% of salary of the Employee	3214									
	Add Backs u/s 21(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215									
	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216									
	Add Backs u/s 21(n) Capital Expenditure	3217									
	Add Backs u/s 67(1) Expenditure attributable to non business Income	3218									
	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219									
	Add Backs u/s 28(1)(b) Lease Rental not admissible	3220									
	Add Backs Tax Gain on Sale of Intangibles	3225									
	Add Backs Tax Gain on Sale of Assets	3226									
	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230									

Other Inadmissible Deductions	3234			
Add Backs Accounting (Loss) on Sale of Intangibles	3235			
Add Backs Accounting (Loss) on Sale of Assets	3236			
Add Backs Accounting Amortization	3237			
Add Backs Accounting Depreciation	3238			
<b>Admissible Deductions</b>	<b>3259</b>			
Accounting Gain on Sale of Intangibles	3245			
Accounting Gain on Sale of Assets	3246			
Tax Amortization for Current Year	3247			
Tax Depreciation / Initial Allowance for Current Year	3248			
Pre-Commencement Expenditure / Deferred Cost	3250			
Other Admissible Deductions	3254			
Tax (Loss) on Sale of Intangibles	3255			
Tax (Loss) on Sale of Assets	3256			
Unabsorbed Tax Amortization for Previous Years	3257			
Unabsorbed Tax Depreciation for Previous Years	3258			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
▶ Employment									<a href="#">Calculate</a>					
▶ Property														
▼ Business														
Manufacturing / Trading Items														
Other Revenues														
Management, Administrative, Selling & Financial Expenses														
Inadmissible / Admissible Deductions														
Adjustments														
									Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
									Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
									Unadjusted (Loss) from Business for 2009	327009				
									Unadjusted (Loss) from Business for 2010	327010				
									Unadjusted (Loss) from Business for 2011	327011				
									Unadjusted (Loss) from Business for 2012	327012				
									Unadjusted (Loss) from Business for 2013	327013				
									Unadjusted (Loss) from Business for 2014	327014				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
▶ Employment									<a href="#">Calculate</a>					
▶ Property														
▶ Business														
▼ Capital Assets														
Capital Gains / (Loss)														
									Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
									Gains / (Loss) from Capital Assets	4000				



Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
▶ Employment									<a href="#">Calculate</a>					
▶ Property									Description	Code	Total	Inadmissible	Admissible	Action
▶ Business									<b>Deductible Allowances</b>	9009				
▶ Capital Assets									Zakat u/s 60	9001				
▶ Other Sources									Workers Welfare Fund u/s 60A	9002				
▶ Foreign Sources / Agriculture									Charitable Donations u/c 61, Part I, 2nd Schedule	9004				
▼ Tax Chargeable / Payments														
Deductible Allowances														

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
▶ Employment									<a href="#">Calculate</a>					
▶ Property									Description	Code			Amount	Action
▶ Business									<b>Tax Reductions</b>	9309				
▶ Capital Assets									Tax Reduction for Full Time Teacher / Researcher	9302				
▶ Other Sources									Tax Reduction for Senior Taxpayer	9303				
▶ Foreign Sources / Agriculture														
▼ Tax Chargeable / Payments														
Deductible Allowances														
Tax Reductions														

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
▶ Employment									<a href="#">Calculate</a>					
▶ Property									Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
▶ Business									Tax Reduction for Disabled Taxpayer	9304				
▶ Capital Assets									<b>Tax Credits</b>	9329				
▶ Other Sources									Tax Credit for Charitable Donations u/s 61	9311				
▶ Foreign Sources / Agriculture									Tax Credit for Investment in Shares and Life Insurance Premium u/s 62	9312				
▼ Tax Chargeable / Payments									Tax Credit for Contribution to Approved Pension Fund u/s 63	9313				
								Tax Credit for Profit on Debt u/s 64	9314					
								Tax Credit for Registration for Sales Tax u/s 65A	9315					
								Tax Credit u/s 103	9320					
								Tax Credit for Tax Charged on Behbood Certificates / Pensioner's Benefit Account in excess of applicable rate	9322					
								Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323					
								Tax Credit for Excess Tax Charged on Royalty / Fee for Technical Services covered under ADDT	9324					
								Surrender of Tax Credit on Investments in Shares disposed off within twelve months	9328					
Deductible Allowances														
Tax Reductions														
Tax Credits														
Adjustable Tax														
Final / Fixed / Minimum / Average / Relevant / Reduced Tax														



Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment						
▶ Employment											Calculate			
▶ Property									Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
▶ Business									<b>Final / Fixed / Average / Relevant / Reduced Rate Tax</b>	<b>640001</b>				
▶ Capital Assets									Import u/s 148 @1.5%	640153				
▶ Other Sources									Import u/s 148 @4.5%	640159				
▶ Foreign Sources / Agriculture									Import u/s 148 @6%	640162				
▼ Tax Chargeable / Payments									Import u/s 148 @6.5%	640163				
									Import u/s 148 @9%	640168				
Deductible Allowances									Import of Edible Oil u/s 148 @5.5%	640183				
Tax Reductions									Import of Packing Material u/s 148 @5.5%	640193				
Tax Credits									Import of Edible Oil u/s 148 @8%	640188				
Adjustable Tax									Import of Packing Material u/s 148 @8%	640198				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax									Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	6403511				
Computations									Dividend u/s 150 / Division III, Part I, 1st Schedule @7.5%	640352				
									Dividend u/s 150 / Division III, Part I, 1st Schedule @10%	640353				
									Dividend u/s 150 / Division III, Part I, 1st Schedule @12.5%	640354				
									Profit on Debt u/s 151 / Division I, Part III, 1st Schedule @10%	640452				+
▶ Personal Assets / Liabilities / Receipts / Expenses									Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule @15%	640551				
									Payment for Contracts / Services to a Non-Resident u/s 152(1A) / Division II, Part III, 1st Schedule @6%	640552				
									Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule @5%	640553				
									Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule @10%	640554				
									Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule @10%	640556				+
									Payment for Goods u/s 153(1)(a) @1%	6406082				
									Payment for Goods u/s 153(1)(a) @1.5%	6406083				
									Payment for Goods u/s 153(1)(a) @4.5%	6406089				
									Payment for Services u/s 153(1)(b) @1%	6406102				
									Payment for Services u/s 153(1)(b) @2%	6406104				
									Payment for Services u/s 153(1)(b) @10%	6406120				
									Payment for Services u/s 153(1)(b) @15%	6406130				
									Receipts from Contracts u/s 153(1)(c) @7.5%	6406145				
									Receipts from Contracts u/s 153(1)(c) @10%	6406150				

Fee for Export related Services u/s 153(2) @1%	640772			
Export Proceeds u/s 154(1) @1%	640754			
Foreign Indenting Commission u/s 154(2) @5%	640761			
Prizes on Prize Bonds / Winnings of Crossword Puzzles u/s 156 @15%	640951			
Winnings from Raffle, Lottery, Quiz or Sale Promotion u/s 156 @20%	640952			
Commission / Discount on petroleum products u/s 156A @12%	640964			
Brokerage / Commission u/s 233 @1.5%	641253			
Brokerage / Commission u/s 233 @2%	641254			
Brokerage / Commission u/s 233 @5%	641260			
Brokerage / Commission u/s 233 @10%	641270			
Brokerage / Commission u/s 233 @7.5%	641265			
Brokerage / Commission u/s 233 @12%	641274			
CNG Station Gas Bill u/s 234A @4%	641351			
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	641523			
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	641524			
Capital Gains on Immovable Property u/s 37(1A) @0%	642160			
Capital Gains on Immovable Property u/s 37(1A) @5%	642162			
Capital Gains on Immovable Property u/s 37(1A) @10%	642164			
Capital Gains on Securities u/s 37A @0%	642170			
Capital Gains on Securities u/s 37A @10%	642174			
Capital Gains on Securities u/s 37A @12.5%	642175			
Purchase of Locally Produced Edible Oil @2%	643161			
Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule @1%	646153			
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @1%	646154			
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule @2.5%	646155			
Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule @5000	646156			
Receipts for Shipping Business u/c (21), Part II, 2nd Schedule	646157			
Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule @2.5%	642151			
Transport Monetization for Civil Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule @5%	642152			
Allowance to Pilots (exceeding basic pay) u/c (1), Part III, 2nd Schedule @7.5%	642153			
Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	644151			
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	645151			

		<a href="#">Calculate</a>					
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▶ Employment		Income from Salary	1000				
▶ Property		Income / (Loss) from Property	2000				
▶ Business		Income / (Loss) from Business	3000				
▶ Capital Assets		Gains / (Loss) from Capital Assets	4000				
▶ Other Sources		Income / (Loss) from Other Sources	5000				
▶ Foreign Sources / Agriculture		Foreign Income	6000				
▼ Tax Chargeable / Payments		Agriculture Income	6100				
Deductible Allowances		Share in untaxed Income from AOP	3131				
Tax Reductions		Share in Taxed Income from AOP	3141				
Tax Credits		Total Income	9000				
Adjustable Tax		Deductible Allowances	9009				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax		Taxable Income	9100				
Computations		Tax Chargeable	9200				
		Normal Tax	920000				
		Final / Fixed / Minimum / Average / Relevant / Reduced Tax	920100				
▶ Personal Assets / Liabilities / Receipts / Expenses		WWF	920900				
		Tax Reductions	9309				
		Tax Credits	9329				
		Turnover / Tax Chargeable u/s 113 @0.1%	923151				
		Turnover / Tax Chargeable u/s 113 @0.2%	923152				
		Turnover / Tax Chargeable u/s 113 @0.25%	923163				
		Turnover / Tax Chargeable u/s 113 @0.5%	923155				
		Turnover / Tax Chargeable u/s 113 @1%	923160				
		Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	923192				
		Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
		Difference of Minimum Tax Chargeable u/s 113	923194				
		Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198				
		Refund Adjustment of Other Year(s) against Demand of this Year	92101				
		Withholding Income Tax	9201				
		Advance Income Tax	9202				
		Admitted Income Tax	9203				
		Demanded Income Tax	9204				
		Refundable Income Tax	9210				



Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
<ul style="list-style-type: none"> <li>▶ Employment</li> <li>▶ Property</li> <li>▶ Business</li> <li>▶ Capital Assets</li> <li>▶ Other Sources</li> <li>▶ Foreign Sources / Agriculture</li> <li>▶ Tax Chargeable / Payments</li> <li>▼ Personal Assets / Liabilities / Receipts / Expenses</li> </ul>									<b>Calculate</b>			
Personal Expenses	Description						Code	Amount				Action
	<b>Personal Expenses</b>						7089					
	Rent						7051					
	Rates / Taxes / Charge / Cess						7052					
	Vehicle Running / Maintenance						7055					
	Travelling						7056					
	Electricity						7058					
	Water						7059					
	Gas						7060					
	Telephone						7061					
	Asset Insurance / Security						7066					
	Medical						7070					
	Educational						7071					
	Club						7072					
	Functions / Gatherings						7073					
	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.						7076					
	Other Personal / Household Expenses						7087					
	Contribution in Expenses by Family Members						7088					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment				
								<b>Calculate</b>				
Description						Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization	Action	
Intangible						3305					+	
Expenditure providing Long Term Advantage / Benefit						330516						
Pre-Commencement Expenditure						3306						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Calculate		
Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	
Building (all types)	3302										
Ramp for Disabled Persons	330204										
Plant / Machinery (not Otherwise specified)	330301										
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302										
Furniture (including fittings)	330303										
Technical / Professional Books	330304										
Below ground installations of mineral Oil concerns	330305										
Offshore Installations of mineral Oil concerns	330306										
Office Equipment	330307										
Machinery / Equipment eligible for 1st Year Allowance	330308										
Motor Vehicle (not plying for hire)	33041										
Motor Vehicle (plying for hire)	33042										
Ships	33043										
Aircrafts / Aero Engines	33044										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	Calculate		
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable				
Import of Edible Oil u/s 148 @5%	640182										
Import of Edible Oil u/s 148 @5.5%	640183										
Import of Edible Oil u/s 148 @8%	640188										
Import of Packing Material u/s 148 @5%	640192										
Import of Packing Material u/s 148 @5.5%	640193										
Import of Packing Material u/s 148 @8%	640198										
Payment for Services u/s 153(1)(b) @1%	6406102										
Payment for Services u/s 153(1)(b) @2%	6406104										
Payment for Services u/s 153(1)(b) @7%	6406114										
Payment for Services u/s 153(1)(b) @10%	6406120										
Payment for Services u/s 153(1)(b) @15%	6406130										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	
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Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
Import u/s 148 @1%	640152						
Import u/s 148 @1.5%	640153						
Import u/s 148 @2%	640154						
Import u/s 148 @3%	640156						
Import u/s 148 @4.5%	640159						
Import u/s 148 @6.5%	640163						
Import u/s 148 @5.5%	640161						
Import u/s 148 @6%	640162						
Import u/s 148 @9%	640168						
Payment for Goods u/s 153(1)(a) @1%	6406082						
Payment for Goods u/s 153(1)(a) @1.5%	6406083						
Payment for Goods u/s 153(1)(a) @4%	6406088						
Payment for Goods u/s 153(1)(a) @4.5%	6406089						
Receipts from Contracts u/s 153(1)(c) @7.5%	6406145						
Receipts from Contracts u/s 153(1)(c) @10%	6406150						
Fee for Export related Services u/s 153(2) @1%	640772						
Commission / Discount on petroleum products u/s 156A @12%	640964						
Brokerage / Commission u/s 233 @7.5%	641265						
Brokerage / Commission u/s 233 @12%	641274						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	
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I, , CNIC No. , as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Verify CODE

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	
CPR No.	Date	Amount Code	Description	Amount	Tax Year				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	
Attributes					Value				Action
Residence Status					<input type="text"/>				+
Special Tax Rate for Royalty / Fee for Tech. Services under ADDT					<input type="text"/>				
Special Tax Rate for Dividend under ADDT					<input type="text"/>				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification	Payment	Attribute	Attachment	
Code		Description					File		+

# Statement of Assets / Liabilities for Tax Year 2015

Edit	Save	Submit	Cancel	Print	X
Task	116(2) (Statement of Assets / Liabilities filed voluntarily)				Transaction Date: <input type="text"/>
Name	<input type="text"/>				Registration No: <input type="text"/>
Period	01-Jul-2014	-	30-Jun-2015	Tax Year 2015	Due Date <input type="text"/>
					Submission Date: * <input type="text"/>

<b>Data</b>	<b>Verification</b>
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<div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 5px;">             Personal Assets / Liabilities / Receipts / Expenses         </div> <div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 5px;">             Personal Expenses         </div> <div style="border: 1px solid #ccc; padding: 5px; margin-bottom: 5px;">             Personal Assets / Liabilities         </div> <div style="border: 1px solid #ccc; padding: 5px;">             Reconciliation of Net Assets         </div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Description</th> <th style="width: 5%;">Code</th> <th style="width: 10%;">Amount</th> <th style="width: 5%;"></th> <th style="width: 5%;"></th> <th style="width: 5%;">Action</th> </tr> </thead> <tbody> <tr> <td><b>Personal Expenses</b></td> <td><b>7089</b></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr><td>Rent</td><td>7051</td><td></td><td></td><td></td><td></td></tr> <tr><td>Rates / Taxes / Charge / Cess</td><td>7052</td><td></td><td></td><td></td><td></td></tr> <tr><td>Vehicle Running / Maintenance</td><td>7055</td><td></td><td></td><td></td><td></td></tr> <tr><td>Travelling</td><td>7056</td><td></td><td></td><td></td><td></td></tr> <tr><td>Electricity</td><td>7058</td><td></td><td></td><td></td><td></td></tr> <tr><td>Water</td><td>7059</td><td></td><td></td><td></td><td></td></tr> <tr><td>Gas</td><td>7060</td><td></td><td></td><td></td><td></td></tr> <tr><td>Telephone</td><td>7061</td><td></td><td></td><td></td><td></td></tr> <tr><td>Asset Insurance / Security</td><td>7066</td><td></td><td></td><td></td><td></td></tr> <tr><td>Medical</td><td>7070</td><td></td><td></td><td></td><td></td></tr> <tr><td>Educational</td><td>7071</td><td></td><td></td><td></td><td></td></tr> <tr><td>Club</td><td>7072</td><td></td><td></td><td></td><td></td></tr> <tr><td>Functions / Gatherings</td><td>7073</td><td></td><td></td><td></td><td></td></tr> <tr><td>Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.</td><td>7076</td><td></td><td></td><td></td><td></td></tr> <tr><td>Other Personal / Household Expenses</td><td>7087</td><td></td><td></td><td></td><td></td></tr> <tr><td>Contribution in Expenses by Family Members</td><td>7088</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	Description	Code	Amount			Action	<b>Personal Expenses</b>	<b>7089</b>					Rent	7051					Rates / Taxes / Charge / Cess	7052					Vehicle Running / Maintenance	7055					Travelling	7056					Electricity	7058					Water	7059					Gas	7060					Telephone	7061					Asset Insurance / Security	7066					Medical	7070					Educational	7071					Club	7072					Functions / Gatherings	7073					Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076					Other Personal / Household Expenses	7087					Contribution in Expenses by Family Members	7088					<div style="border: 1px solid #ccc; padding: 5px; width: fit-content; margin: 0 auto;">             Calculate         </div>
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Personal Assets / Liabilities / Receipts / Expenses

Calculate

Personal Expenses

Personal Assets / Liabilities

Reconciliation of Net Assets

Description	Code	Amount		Action
Agricultural Property	7001			+
Commercial, Industrial, Residential Property (Non-Business)	7002			+
Business Capital	7003			+
Equipment	7004			
Animal	7005			
Investment (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006			+
Debt (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007			+
Motor Vehicle	7008			+
Precious Possession	7009			+
Household Effect	7010			
Personal Item	7011			
Cash	7012			
Any Other Asset	7013			+
Assets in Others Name	7014			+
<b>Total Assets</b>	<b>7019</b>			
Credit (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021			+
<b>Total Liabilities</b>	<b>7029</b>			

Personal Assets / Liabilities / Receipts / Expenses

Calculate

Personal Expenses

Personal Assets / Liabilities

Reconciliation of Net Assets

Description	Code	Amount			Action
<b>Net Assets Current Year</b>	<b>703001</b>				
<b>Net Assets Previous Year</b>	<b>703002</b>				
<b>Increase / Decrease in Assets</b>	<b>703003</b>				
<b>Inflows</b>	<b>7049</b>				
Income Declared as per Return for the year subject to Normal Tax	7031				
Income Declared as per Return for the year Exempt from Tax	7032				
Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033				
Adjustments in Income Declared as per Return for the year	7034				
Foreign Remittance	7035				
Inheritance	7036				
Gift	7037				
Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038				
Others	7048				
<b>Outflows</b>	<b>7099</b>				
Personal Expenses	7089				
Gift	7091				
Loss on Disposal of Assets	7092				
Others	7098				
<b>Unreconciled</b>	<b>703000</b>				
Assets Transferred / Sold / Gifted / Donated during the year	703004				

I, , CNIC No. , as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

 Verify CODE

2. This notification shall be applicable for the tax year 2015.

---

[F.No.4(15)R&S/2015]

**(Arshad Nawaz Chheena)**  
Secretary (Income Tax Policy)