

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 7th September, 2015.

NOTIFICATION
(Income Tax)

S.R.O. 913(I)/2015.- The following draft of certain further amendments 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 objections or suggestions thereon, if any, may be sent to the Federal Board of Revenue within seven days of publication of the draft in the official Gazette. Any objections or suggestions, 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, namely:-

DRAFT AMENDMENT

In the aforesaid Rules, in the Second Schedule, for Part X, the following shall be substituted, namely:-

Edit		Save	Submit	Cancel	Print		
Task	165(1) (Statement of withholding taxes filed voluntarily)					Transaction Date	
Name						Registration No.	
Period		Tax Year 2016		Due Date		Submission Date: *	
Data	Payment	Attribute	Withholding Tax	Bill			
Tax Chargeable / Payments Validate Calculate Generate Bill							
Adjustable Tax	Description		Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Salary of Federal Government Employees u/s 149		64020001				+
	Salary of Provincial Government Employees u/s 149		64020002				+
	Salary of Corporate Sector Employees u/s 149		64020003				+
	Salary of Other Employees u/s 149		64020004				+
	Profit on Debt u/s 151 from NSC / PO Deposits		64040001				+
	Profit on Debt u/s 151 from Bank Accounts / Deposits		64040002				+
	Profit on Debt u/s 151 from Government Securities		64040003				+
	Profit on Debt u/s 151 from Others		64040004				+
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)		64050007				+
	Profit on Debt to a Non-Resident u/s 152(2)		64050008				+
	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule		64050009				+
	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule		64050010				+
	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule		64050011				+
	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule		64050012				+
	Payment for Goods u/s 153(1)(a) (ADJUSTABLE TAX ONLY)		64060000				+
	Payment for Services u/s 153(1)(b) (ADJUSTABLE TAX ONLY)		64060100				+
	Rent of Property u/s 155		64080001				+
	Withdrawal from Pension Fund u/s 156B		64090201				+
	Cash Withdrawal from Bank u/s 231A		64100101				+
	Certain Banking Transactions u/s 231AA		64100201				+
	Motor Vehicle Registration / Transfer Fee u/s 231B		64100300				+
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)		64120101				+
	Margin Financing, Margin Trading or Securities Lending u/s 233AA		64120201				+
	Goods Transport Public Vehicle Tax u/s 234		64130001				+
	Passenger Transport Public Vehicle Tax u/s 234		64130002				+
	Private Vehicle Tax u/s 234		64130003				+
	Electricity Bill of Commercial Consumer u/s 235		64140001				+
	Electricity Bill of Industrial Consumer u/s 235		64140002				+
	Electricity Bill of Domestic Consumer u/s 235A		64140101				+
	Telephone Bill u/s 236(1)(a)		64150001				+
	Cellphone Bill u/s 236(1)(a)		64150002				+
	Prepaid Telephone Card u/s 236(1)(b)		64150003				+
	Phone Unit u/s 236(1)(c)		64150004				+
	Purchase by Auction u/s 236A		64150101				+
	Domestic Air Ticket Charges u/s 236B		64150201				+
	Sale / Transfer of Immovable Property u/s 236C		64150301				+
	Functions / Gatherings Charges u/s 236D		64150401				+
	Certification of Foreign-Produced TV Play Single u/s 236E		64150501				+
	Certification of Foreign-Produced TV Drama Serial u/s 236E		64150502				+
	Issuance / Renewal of License to Cable Operators u/s 236F		64150601				+
	Issuance / Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F		64150602				+
	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G		64150702				+
	Purchase by Retailers u/s 236H		64150801				+
	Educational Institution Fee u/s 236I		64150901				+
	Issuance / Renewal of License to Dealers / Commission Agents / Arhats u/s 236J		64151001				+
	Purchase / Transfer of Immovable Property u/s 236K		64151101				+
	Purchase of International Air Ticket u/s 236L		64151201				+
	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M		64151351				+
	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N		64151451				+
	Banking transactions otherwise than through cash u/s 236P		64151501				+
	Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q		64151601				+
	Education related expenses remitted abroad u/s 236R		64151701				+
	Dividend in specie u/s 236S		64151801				+
	Purchase of future commodity contracts u/s 236T		64151901				+

Data	Payment	Attribute	Withholding Tax	Bill				Validate	Calculate	Generate Bill
<div style="background-color: #f2f2f2; padding: 2px;"> ▼ Tax Chargeable / Payments </div>										
<div style="background-color: #e0e0e0; padding: 2px;"> Adjustable Tax </div>										
<div style="background-color: #e0e0e0; padding: 2px;"> Final / Fixed / Minimum / Average / Relevant / Reduced Tax </div>										
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action					
Dividend u/s 150 @7.5%	64030052				+					
Dividend u/s 150 @10%	64030053				+					
Dividend u/s 150 @12.5%	64030054				+					
Dividend u/s 150 @20%	64030057				+					
Dividend u/s 150 @25%	64030059				+					
Dividend to a Non-Resident covered under ADĐT u/s 150 / u/s 5	64030099				+					
Profit on Debt u/s 151 from NSC / PO Deposits	64040051				+					
Profit on Debt u/s 151 from Bank Accounts / Deposits	64040052				+					
Profit on Debt u/s 151 from Government Securities	64040053				+					
Profit on Debt u/s 151 from Other Securities	64040054				+					
Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				+					
Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052				+					
Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				+					
Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				+					
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				+					
Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056				+					
Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				+					
Royalty / Fee for Technical Services to a Non-Resident covered under ADĐT	64050097				+					
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADĐT	64050098				+					
Payment for Goods u/s 153(1)(a) @1%	64060052				+					
Payment for Goods u/s 153(1)(a) @1.5%	64060053				+					
Payment for Goods u/s 153(1)(a) @4%	64060058				+					
Payment for Goods u/s 153(1)(a) @4.5%	64060059				+					
Payment for Services u/s 153(1)(b) @1%	64060152				+					
Payment for Services u/s 153(1)(b) @2%	64060154				+					
Payment for Services u/s 153(1)(b) @8%	64060166				+					
Payment for Services u/s 153(1)(b) @10%	64060170				+					
Payment for Services u/s 153(1)(b) @12%	64060174				+					
Payment for Services u/s 153(1)(b) @15%	64060180				+					
Receipts from Contracts u/s 153(1)(c) @6.5%	64060263				+					
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265				+					
Receipts from Contracts u/s 153(1)(c) @10%	64060270				+					
Fee for Export related Services u/s 153(2) @1%	64060352				+					
Export Proceeds u/s 154(1) @1%	64070054				+					
Foreign Indenting Commission u/s 154(2)	64070151				+					
Prize on Prize Bond u/s 156	64090051				+					
Winnings from Crossword Puzzle u/s 156	64090052				+					
Winnings from Raffle u/s 156	64090053				+					
Winnings from Lottery u/s 156	64090054				+					
Winnings from Quiz u/s 156	64090055				+					
Winnings from Sale Promotion u/s 156	64090056				+					
Brokerage / Commission u/s 233 @7.5%	64120065				+					
Brokerage / Commission u/s 233 @12%	64120074				+					
CNG Station Gas Bill u/s 234A	64130151				+					
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351				+					
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451				+					

Data	Payment	Attribute	Withholding Tax	Bill		
CPR No.	Date	Amount Code	Description	Amount	Tax Year	+

Data	Payment	Attribute	Withholding Tax	Bill
Attributes			Value	Action
Special Tax Rate for Dividend covered under ADDT			<input type="text"/>	
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT			<input type="text"/>	
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT			<input type="text"/>	
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT			<input type="text"/>	

Data	Payment	Attribute	Withholding Tax	Bill								
Choose File No file chosen Import Validate Calculate Generate Bill												
Search by: Registration No. or Identification No. or Reference No. or Amount Code or Description or Amount <input type="text"/> record(s) found												
Registration No.	Identification No.	Reference No.	Name	Code	Description	Amount	Exemption Code/Reference	Tax Rate	Tax Collectible / Deductible	Remarks		

Data	Payment	Attribute	Withholding Tax	Bill		
Payments						
Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date

F.No.4(28)R&S/2015

(Shaheed Mehboob)
Secretary (IT-Budget)