

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 11th August, 2016.

NOTIFICATION
(Income Tax)

S.R.O. (I)/2016.— 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, as required by sub-section (3) of said section and 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 AMENDMENTS

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

"Part-II H Individual Income Tax Return 2016

Edit Save Submit Cancel Print		Task: 114(1) (Return of Income filed voluntarily for complete year)		Transaction Date		
Name		Tax Year: 2016		Registration No.		
Period		Valid Upto		Due Date		
Data		Amortization		Depreciation		
		Minimum Tax		Option out of PTR		
		Bill		Payment		
		Attachment		Attribute		
		Verification		Document Date		
				Submission Date: *		
<ul style="list-style-type: none"> ▶ Employment ▶ Salary ▶ Property ▶ Business ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 		Calculate				
Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income from Salary		1000				
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				

Data		Amortization		Depreciation		Minimum Tax		Option out of PTR		Bill		Payment		Attachment		Attribute		Verification	
<ul style="list-style-type: none"> ▶ Employment ▶ Property ▶ Receipts / Deductions ▶ Business ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 		Calculate																	
Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action													
Income / (Loss) from Property		2000																	
Total Receipts from Property		2029																	
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																	
Total Deductions from Property		2099																	
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		Bill		Payment		Attachment		Attribute		Verification	
<ul style="list-style-type: none"> ▶ Employment ▶ Property ▶ Business ▶ Manufacturing / Trading Items ▶ Other Revenues ▶ Management, Administrative, Selling & Financial Expenses ▶ Inadmissible / Admissible Deductions ▶ Adjustments ▶ Business Assets / Equity / Liabilities ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 		Calculate																	
Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action													
Income / (Loss) from Business		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	Bill	Payment	Attachment	Attribute	Verification					
<ul style="list-style-type: none"> ▶ Employment ▶ Property ▼ Business <ul style="list-style-type: none"> Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 										Calculate				
			Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
			Other Revenues	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										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification					
<ul style="list-style-type: none"> ▶ Employment ▶ Property ▼ Business <ul style="list-style-type: none"> Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 										Calculate				
			Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
			Management, Administrative, Selling & Financial Expenses	3199										
			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										
			Accounting Profit / (Loss)	3200										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification				
<ul style="list-style-type: none"> ▶ Employment ▶ Property ▼ Business <ul style="list-style-type: none"> Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 										Calculate			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
		Inadmissible Deductions	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(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										
		Admissible Deductions	3259										
		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										

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		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 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										

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▶ Business											
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Agriculture											
▶ Tax Chargeable / Payments											

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▼ Tax Chargeable / Payments											
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Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											

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<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%;">Receipts / Value</th> <th style="width: 10%;">Tax Collected / Deducted</th> <th style="width: 5%;">Tax Chargeable</th> <th style="width: 5%;">Action</th> </tr> </thead> <tbody> <tr> <td>Adjustable Tax</td> <td>640000</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import u/s 148 @1%</td> <td>64010002</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import u/s 148 @1.5%</td> <td>64010003</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import u/s 148 @2%</td> <td>64010004</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import u/s 148 @3%</td> <td>64010006</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import u/s 148 @4.5%</td> <td>64010009</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import u/s 148 @5.5%</td> <td>64010011</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import u/s 148 @6%</td> <td>64010012</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import u/s 148 @6.5%</td> <td>64010013</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import u/s 148 @8%</td> <td>64010016</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Import u/s 148 @9%</td> <td>64010018</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary of Federal Government Employees u/s 149</td> <td>64020001</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary of Provincial Government Employees u/s 149</td> <td>64020002</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary of Corporate Sector Employees u/s 149</td> <td>64020003</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Salary of Other Employees u/s 149</td> <td>64020004</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)</td> <td>64050007</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Profit on Debt to a Non-Resident u/s 152(2)</td> <td>64050008</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule</td> <td>64050009</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule</td> <td>64050010</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule</td> <td>64050011</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule</td> <td>64050012</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Rent of Property u/s 155</td> <td>64080001</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Withdrawal from Pension Fund u/s 156B</td> <td>64090201</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Cash Withdrawal from Bank u/s 231A</td> <td>64100101</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Certain Banking Transactions u/s 231AA</td> <td>64100201</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Motor Vehicle Registration Fee u/s 231B(1)</td> <td>64100301</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Motor Vehicle Transfer Fee u/s 231B(2)</td> <td>64100302</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Motor Vehicle Sale u/s 231B(3)</td> <td>64100303</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)</td> <td>64120101</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)</td> <td>64120102</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)</td> <td>64120103</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Margin Financing, Margin Trading or Securities Lending u/s 233AA</td> <td>64120201</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Goods Transport Public Vehicle Tax u/s 234</td> <td>64130001</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Passenger Transport Public Vehicle Tax u/s 234</td> <td>64130002</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Private Vehicle Tax u/s 234</td> <td>64130003</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Electricity Bill of Domestic Consumer u/s 235A</td> <td>64140101</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Telephone Bill u/s 236(1)(a)</td> <td>64150001</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Cellphone Bill u/s 236(1)(a)</td> <td>64150002</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Prepaid Telephone Card u/s 236(1)(b)</td> <td>64150003</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Phone Unit u/s 236(1)(c)</td> <td>64150004</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Internet Bill u/s 236(1)(d)</td> <td>64150005</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Prepaid Internet Card u/s 236(1)(e)</td> <td>64150006</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+</td> </tr> <tr> <td>Purchase by Auction u/s 236A</td> <td>64150101</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Domestic Air Ticket Charges u/s 236B</td> <td>64150201</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Sale / Transfer of Immovable Property u/s 236C</td> <td>64150301</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Functions / Gatherings Charges u/s 236D</td> <td>64150401</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Certification of Foreign-Produced TV Play Single u/s 236E</td> <td>64150501</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Certification of Foreign-Produced TV Drama Serial u/s 236E</td> <td>64150502</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Issuance of License to Cable Operators u/s 236F</td> <td>64150601</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Renewal of License to Cable Operators u/s 236F</td> <td>64150602</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F</td> <td>64150603</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F</td> <td>64150604</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G</td> <td>64150701</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G</td> <td>64150702</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Purchase by Retailers u/s 236H</td> <td>64150801</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Educational Institution Fee u/s 236I</td> <td>64150901</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J</td> <td>64151001</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Purchase / Transfer of Immovable Property u/s 236K</td> <td>64151101</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Purchase of International Air Ticket u/s 236L</td> <td>64151201</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Banking transactions otherwise than through cash u/s 236P</td> <td>64151501</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Education related expenses remitted abroad u/s 236R</td> <td>64151701</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Purchase of future commodity contracts u/s 236T</td> <td>64151901</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action	Adjustable Tax	640000					Import u/s 148 @1%	64010002					Import u/s 148 @1.5%	64010003					Import u/s 148 @2%	64010004					Import u/s 148 @3%	64010006					Import u/s 148 @4.5%	64010009					Import u/s 148 @5.5%	64010011					Import u/s 148 @6%	64010012					Import u/s 148 @6.5%	64010013					Import u/s 148 @8%	64010016					Import u/s 148 @9%	64010018					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					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					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 Fee u/s 231B(1)	64100301				+	Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+	Motor Vehicle Sale u/s 231B(3)	64100303				+	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101					Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102					Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	64120103					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 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				+	Internet Bill u/s 236(1)(d)	64150005				+	Prepaid Internet Card u/s 236(1)(e)	64150006				+	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 of License to Cable Operators u/s 236F	64150601					Renewal of License to Cable Operators u/s 236F	64150602					Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603					Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604					Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701					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 / Arhatis u/s 236J	64151001					Purchase / Transfer of Immovable Property u/s 236K	64151101					Purchase of International Air Ticket u/s 236L	64151201					Banking transactions otherwise than through cash u/s 236P	64151501					Education related expenses remitted abroad u/s 236R	64151701					Purchase of future commodity contracts u/s 236T	64151901				
Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action																																																																																																																																																																																																																																																																																																																																																																																														
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Import u/s 148 @1.5%	64010003																																																																																																																																																																																																																																																																																																																																																																																																		
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Import u/s 148 @4.5%	64010009																																																																																																																																																																																																																																																																																																																																																																																																		
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Import u/s 148 @9%	64010018																																																																																																																																																																																																																																																																																																																																																																																																		
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																																																																																																																																																																																																																																																																																																																																																																																																		
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Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007																																																																																																																																																																																																																																																																																																																																																																																																		
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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																																																																																																																																																																																																																																																																																																																																																																																																		
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 Fee u/s 231B(1)	64100301				+																																																																																																																																																																																																																																																																																																																																																																																														
Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+																																																																																																																																																																																																																																																																																																																																																																																														
Motor Vehicle Sale u/s 231B(3)	64100303				+																																																																																																																																																																																																																																																																																																																																																																																														
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101																																																																																																																																																																																																																																																																																																																																																																																																		
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102																																																																																																																																																																																																																																																																																																																																																																																																		
Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	64120103																																																																																																																																																																																																																																																																																																																																																																																																		
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 Domestic Consumer u/s 235A	64140101				+																																																																																																																																																																																																																																																																																																																																																																																														
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Prepaid Telephone Card u/s 236(1)(b)	64150003				+																																																																																																																																																																																																																																																																																																																																																																																														
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Purchase by Auction u/s 236A	64150101																																																																																																																																																																																																																																																																																																																																																																																																		
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Sale / Transfer of Immovable Property u/s 236C	64150301																																																																																																																																																																																																																																																																																																																																																																																																		
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Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603																																																																																																																																																																																																																																																																																																																																																																																																		
Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150604																																																																																																																																																																																																																																																																																																																																																																																																		
Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701																																																																																																																																																																																																																																																																																																																																																																																																		
Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702																																																																																																																																																																																																																																																																																																																																																																																																		
Purchase by Retailers u/s 236H	64150801																																																																																																																																																																																																																																																																																																																																																																																																		
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Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J	64151001																																																																																																																																																																																																																																																																																																																																																																																																		
Purchase / Transfer of Immovable Property u/s 236K	64151101																																																																																																																																																																																																																																																																																																																																																																																																		
Purchase of International Air Ticket u/s 236L	64151201																																																																																																																																																																																																																																																																																																																																																																																																		
Banking transactions otherwise than through cash u/s 236P	64151501																																																																																																																																																																																																																																																																																																																																																																																																		
Education related expenses remitted abroad u/s 236R	64151701																																																																																																																																																																																																																																																																																																																																																																																																		
Purchase of future commodity contracts u/s 236T	64151901																																																																																																																																																																																																																																																																																																																																																																																																		

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate					
<ul style="list-style-type: none"> ▶ Employment ▶ Property ▶ Business ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments <ul style="list-style-type: none"> Deductible Allowances Tax Reductions Tax Credits Adjustable Tax Final / Fixed / Minimum / Average / Relevant / Reduced Tax Computations 															
										Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
										Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001				
										Import u/s 148 @1%	64010052				
										Import u/s 148 @1.5%	64010053				
										Import u/s 148 @2%	64010054				
										Import u/s 148 @3%	64010056				
										Import u/s 148 @4.5%	64010059				
										Import u/s 148 @5.5%	64010061				
										Import u/s 148 @6%	64010062				
										Import u/s 148 @6.5%	64010063				
										Import u/s 148 @8%	64010066				
										Import u/s 148 @9%	64010068				
										Import of Edible Oil u/s 148 @5.5%	64010161				
										Import of Packing Material u/s 148 @5.5%	64010181				
										Dividend u/s 150 @7.5%	64030052				
										Dividend u/s 150 @10%	64030053				
										Dividend u/s 150 @12.5%	64030054				
										Dividend to a Non-Resident covered under ADTT 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 ADTT	64050097				
										Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098				
										Payment for Goods u/s 153(1)(a) @1.5%	64060053				
										Payment for Goods u/s 153(1)(a) @4.5%	64060059				
										Payment for Goods u/s 153(1)(a) @6.5%	64060063				
										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				
										Sale Proceeds of goods to exporter u/s 154(3)	64070152				
										Sale Proceeds of goods by industrial undertaking u/s 154(3A)	64070153				
										Contract Payments to indirect exporter u/s 154(3B)	64070154				
										Export Proceeds u/s 154(3C)	64070155				
										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				
										Commission / Discount on petroleum products u/s 156A	64090151				
										Brokerage / Commission u/s 233 @5%	64120060				
										Brokerage / Commission u/s 233 @7.5%	64120065				
										Brokerage / Commission u/s 233 @10%	64120070				
										Brokerage / Commission u/s 233 @12%	64120074				
										CNG Station Gas Bill u/s 234A	64130151				
										Electricity Bill of Commercial Consumer u/s 235	64140051				+
										Electricity Bill of Industrial Consumer u/s 235	64140052				+
										Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351				
										Dividend in specie u/s 236S	64151801				
										Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451				
										Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q	64151651				
										Capital Gains on Immovable Property u/s 37(1A) @0%	64220051				
										Capital Gains on Immovable Property u/s 37(1A) @5%	64220053				
										Capital Gains on Immovable Property u/s 37(1A) @10%	64220055				
										Capital Gains on Securities u/s 37A @0%	64220151				
										Capital Gains on Securities u/s 37A @12.5%	64220155				
										Capital Gains on Securities u/s 37A @15%	64220156				
										Capital Gains on Securities u/s 37A @7.5%	64220157				
										Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule	64310051				
										Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule	64310052				
										Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule	64310053				
										Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051				
										Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule	64320052				
										Transport Monetization for Civil Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	64210051				
										Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule	64210052				
										Allowance to Pilots (exceeding basic pay) u/c (1), Part III, 2nd Schedule	64210053				
										Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	64210054				
										Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	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 @5.5%	64010161										
Import of Packing Material u/s 148 @5.5%	64010181										
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) @15%	64060180										
Payment for Services u/s 153(1)(b) @10%	64060170										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	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%	64010052										
Import u/s 148 @2%	64010054										
Import u/s 148 @3%	64010056										
Import u/s 148 @4.5%	64010059										
Import u/s 148 @6%	64010062										
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) @4.5%	64060059										
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265										
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Export Proceeds u/s 154(1) @1%	64070054										
Foreign Indenting Commission u/s 154(2)	64070151										
Commission / Discount on petroleum products u/s 156A	64090151										
Brokerage / Commission u/s 233 @7.5%	64120065										
Brokerage / Commission u/s 233 @12%	64120074										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	
Payments										
Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date				
No records found.										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	
CPR No.	Date	Amount	Code	Description	Amount	Tax Year				
No records found.										
Headwise Summary										
Head of Account	Account									
No records found.										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification
Code	Description	File							
No records found.									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification
Attributes	Value	Action							
Residence Status		+							
Special Tax Rate for Dividend covered under ADDT									
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT									
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT									
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT									
Average Tax Rate for Employment Termination Benefits u/s 12(6)									
Relevant Tax Rate for Salary Arrears u/s 12(7)									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification
I, <input type="text" value="Individual 85"/> , CNIC No. <input type="text" value="1000000000085"/> , 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 is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.									
<input type="text" value=""/> <input type="button" value="Verify Pin"/>									

Part-II H

AOP Income Tax Return 2016

Edit	Save	Submit	Cancel	Print					X																																																																														
Task	114(1) (Return of Income filed voluntarily for complete year)							Transaction Date																																																																															
Name								Registration No.																																																																															
Period		Tax Year: 2016	Valid Upto		Due Date		Document Date	Submission Date: *																																																																															
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<div style="display: flex; justify-content: space-between;"> ▼ Business </div>										
Manufacturing / Trading Items										
Other Revenues										
Management, Administrative, Selling & Financial Expenses										
Inadmissible / Admissible Deductions										
Adjustments										
Business Assets / Equity / Liabilities										
▶ Capital Assets										
▶ Other Sources										
▶ 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				
	Management, Administrative, Selling & Financial Expenses	3199								
	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								
	Accounting Profit / (Loss)	3200								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	
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Adjustments										
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▶ Other Sources										
▶ 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				
	Inadmissible Deductions	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(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								
	Admissible Deductions	3259								
	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	Bill	Payment	Attachment	Attribute	Verification	Calculate				
<ul style="list-style-type: none"> ▶ Property ▶ Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities 														
											Calculate			
											Calculate			
		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 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	Bill	Payment	Attachment	Attribute	Verification	Calculate				
<ul style="list-style-type: none"> ▶ Property ▶ Business Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 														
											Calculate			
											Calculate			
		Description	Code	Amount	Action									
		Total Assets	3349											
		Land	3301											
		Building (all types)	3302											
		Plant / Machinery / Equipment / Furniture (including fittings)	3303											
		Long Term Advances / Deposits / Prepayments	3312											
		Stocks / Stores / Spares	3315											
		Cash / Cash Equivalents	3319											
		Other Assets	3348											
		Total Equity / Liabilities	3399											
		Capital	3352											
		Long Term Borrowings / Debt / Loan	3371											
		Trade Creditors / Payables	3384											
		Other Liabilities	3398											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate				
<ul style="list-style-type: none"> ▶ Property ▶ Business ▶ Capital Assets Capital Gains / (Loss) 														
											Calculate			
											Calculate			
		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	Bill	Payment	Attachment	Attribute	Verification	Calculate				
<ul style="list-style-type: none"> ▶ Property ▶ Business ▶ Capital Assets ▶ Other Sources Receipts / Deductions ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 														
											Calculate			
											Calculate			
		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											
		Yield on Behood Certificates / Pensioner's Benefit Account	5003041											
		Royalty	5002											
		Bonus / Bonus Shares	5012											
		Dividend Chargeable to Tax at normal rate	5003											
		Ground Rent	5004											
		Rent from sub lease of Land or Building	5005											
		Rent from lease of Building with Plant and Machinery	5006											
		Annuity / Pension	5007											
		Prizes / Winnings	5008											
		Fees for Technical Services	5011											
		Other Receipts	5028											
		Zakat	5062											
		Other Deductions	5088											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate				
<ul style="list-style-type: none"> ▶ Property ▶ Business ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture Foreign Sources 														
											Calculate			
											Calculate			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action							
		Foreign Income	6000											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Calculate				
<ul style="list-style-type: none"> ▶ Property ▶ Business ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture Foreign Sources Agriculture 														
											Calculate			
											Calculate			
		Description	Code	Amount	Action									
		Agriculture Income	6100											
		Agriculture Income Tax	9291											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification						
<ul style="list-style-type: none"> ▶ Property ▶ Business ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▼ Tax Chargeable / Payments 										Calculate					
										Description	Code	Total	Inadmissible	Admissible	Action
Deductible Allowances										9009					
Zakat u/s 60										9001					
Workers Welfare Fund u/s 60A										9002					
Charitable Donations u/c 61, Part I, 2nd Schedule										9004					
Deductible Allowances															

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification						
<ul style="list-style-type: none"> ▶ Property ▶ Business ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▼ Tax Chargeable / Payments 										Calculate					
										Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Tax Credits										9329					
Tax Credit for Charitable Donations u/s 61										9311					
Tax Credit for Investment in Shares and Life Insurance Premium u/s 62										9312					
Tax Credit for Deductible Allowance for Profit on Debt u/s 64A										93141					
Tax Credit for Employment Generation by Manufacturers u/s 64B										9310					
Tax Credit for Registration for Sales Tax u/s 65A										9315					
Tax Credit u/s 103										9320					
Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C										9323					
Surrender of Tax Credit on Investments in Shares disposed off before time limit										9328					
Deductible Allowances															
Tax Credits															
Adjustable Tax															
Final / Fixed / Minimum / Average / Relevant / Reduced Tax															

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	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%										64010052								
Import u/s 148 @2%										64010054								
Import u/s 148 @3%										64010056								
Import u/s 148 @4.5%										64010059								
Import u/s 148 @6%										64010062								
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) @4.5%										64060059								
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								
Commission / Discount on petroleum products u/s 156A										64090151								
Brokerage / Commission u/s 233 @7.5%										64120065								
Brokerage / Commission u/s 233 @12%										64120074								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Payments		
Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date						

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

Headwise Summary									
Head of Account	Account								

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification	Attributes	
Attributes	Value	Action									
Residence Status		+									
Special Tax Rate for Dividend covered under ADDT											
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT											
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT											
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT											
Professional AOP Firm defined under Part-I of the First Schedule		+									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification
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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 is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-1B)							
(FOR INDIVIDUAL, DERIVING INCOME UNDER ANY HEAD OTHER THAN SALARY / BUSINESS)							
Name*					Tax Year	2016	
CNIC*					NTN		
Address*							
Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax		
			A	B	C		
Property	1	Income / (Loss) from Property [Sum of 2 to 6] - [Sum of 7 to 10]	2000				
	2	Rent Received or Receivable	2001				
	3	1/10th of amount not adjustable against Rent	2002				
	4	Forfeited Deposit under a Contract for Sale of Property	2003				
	5	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004				
	6	Unpaid Liabilities exceeding three years	2005				
	7	1/5th of Rent of Building for Repairs [(2+3+4)*20%]	2031				
	8	Insurance Premium	2032				
	9	Local Rate / Tax / Charge / Cess	2033				
	10	Other Deductions against Rent	2098				
	Gains / (Loss) from Capital Assets	4000					
Other Sources	12	Income / (Loss) from Other Sources	5000				
	13	Yield on Behbood Certificates / Pensioner's Benefit Account	5003041				
	14	Receipts from Other Sources	5029				
	15	Royalty	5002				
	16	Profit on Debt (Interest, Yield, etc)	5003				
	17	Ground Rent	5004				
	18	Rent from sub lease of Land or Building	5005				
	19	Rent from lease of Building with Plant and Machinery	5006				
	20	Bonus / Bonus Shares	5012				
	21	Loan, Advance, Deposit or Gift received in Cash	5016				
	22	Other Receipts	5028				
	23	Deductions from Other Sources	5089				
	24	Accounting Depreciation	5064				
	25	Other Deductions	5088				
	26	Foreign Income	6000				
	27	Share in untaxed Income from AOP	3131				
	28	Share in Taxed Income from AOP	3141				
29	Total Income*	9000					
Deductible Allowances			Total	Inadmissible	Admissible		
	30	Deductible Allowances [18+19]	9009				
	31	Zakat u/s 60	9001				
	32	Charitable Donations u/c 61, Part I, 2nd Schedule	9004				
Computations	33	Taxable Income [16-17]*	9100				
	34	Tax Chargeable [Col.C 22-23-24-25+26]	9200				
	35	Normal Income Tax	920000				
	36	Tax Reduction for Senior Taxpayer	9303				
	37	Tax Reduction for Disabled Taxpayer	9304				
	38	Tax Credits	9329				
	39	Tax Credit for Deductible Allowance for Profit on Debt u/s 64A	93141				
	40	Tax Credit for Employment Generation by Manufacturers u/s 64B	9310				
	41	Super Tax	920700				
	42	Tax Paid [Sr.28 Col. B+Sr.29 Col. B+Sr.35 Col. B+Sr.1 Col.B Annex-A]					
	43	Advance Income Tax	9202				
	44	Admitted Income Tax	9203				
	45	Refundable Income Tax [21-27 if <0]	9210				
	46	Demanded Income Tax [21-27 if >0]	9204				
	47	Refund Adjustment of Other Year(s) against Demand of this Year [=30]	92101				
	48	Agriculture Income	6100				
	49	Agriculture Income Tax	9291				
Final / Fixed / Average / Relevant / Reduced Rate Regime			Receipts / Value	Tax Collected/ Deducted/Paid	Tax Chargeable		
	50	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 36 to 56]	640001				
	51	Dividend u/s 150 @7.5%	64030052				
	52	Dividend u/s 150 @10%	64030053				
	53	Dividend u/s 150 @ 12.50%	64030054				
	54	Profit on Debt u/s 151 from NSC / PO Deposits	64040051				
	55	Profit on Debt u/s 151 from Bank Accounts / Deposits	64040052				
	56	Profit on Debt u/s 151 from Government Securities	64040053				
	57	Profit on Debt u/s 151 from Others	64040054				
	58	Prize on Prize Bond u/s 156	64090051				
	59	Winnings from Crossword Puzzle u/s 156	64090052				
	60	Winnings from Raffle u/s 156	64090053				
	61	Winnings from Lottery u/s 156	64090054				
	62	Winnings from Quiz u/s 156	64090055				
	63	Winnings from Sale Promotion u/s 156	64090056				
	64	Dividend in specie u/s 236S	64151801				
	65	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451				
	66	Capital Gains on Immovable Property u/s 37(1A) @0%	64220051				
	67	Capital Gains on Immovable Property u/s 37(1A) @5%	64220053				
	68	Capital Gains on Immovable Property u/s 37(1A) @10%	64220055				
	69	Capital Gains on Securities u/s 37A @0%	64220151				
	70	Capital Gains on Securities u/s 37A @12.5%	64220155				
	71	Capital Gains on Securities u/s 37A @15%	64220156				
	72	Capital Gains on Securities u/s 37A @7.5%	64220157				
Verification	I, _____, CNIC No. _____, in my capacity as Self / 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) is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.						
Signature:						Date:	

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						1/2
FOR INDIVIDUAL DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD EXCEPT SALARY						
Name*					Tax Year	2016
CNIC*					NTN*	
Address*						
	Sr.	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
				A	B	C
	1	Income from Business	3000			
Property	2	Income / (Loss) from Property [Sum of 3 to 7] -[Sum of 8 to 11]	2000			
	3	Rent Received or Receivable	2001			
	4	1/10th of amount not adjustable against Rent	2002			
	5	Forfeited Deposit under a Contract for Sale of Property	2003			
	6	Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004			
	7	Unpaid Liabilities exceeding three years	2005			
	8	1/5th of Rent of Building for Repairs [(3+4+5)*20%]	2031			
	9	Insurance Premium	2032			
	10	Local Rate / Tax / Charge / Cess	2033			
	11	Other Deductions against Rent	2098			
	12	Gains / (Loss) from Capital Assets	4000			
Other Sources	13	Income / (Loss) from Other Sources	5000			
	14	Yield on Behbood Certificates / Pensioner's Benefit Account	5003041			
	15	Receipts from Other Sources	5029			
	16	Royalty	5002			
	17	Profit on Debt (Interest, Yield, etc)	5003			
	18	Ground Rent	5004			
	19	Rent from sub lease of Land or Building	5005			
	20	Rent from lease of Building with Plant and Machinery	5006			
	21	Bonus / Bonus Shares	5012			
	22	Loan, Advance, Deposit or Gift received in Cash	5016			
	23	Other Receipts	5028			
	24	Deductions from Other Sources	5089			
	25	Accounting Depreciation	5064			
	26	Other Deductions	5088			
	27	Foreign Income	6000			
	28	Share in untaxed Income from AOP	3131			
	29	Share in Taxed Income from AOP	3141			
	30	Total Income*	9000			
				Total	Inadmissible	Admissible
Deductible Allowances	31	Deductible Allowances [19+20+21]	9009			
	32	Zakat u/s 60	9001			
	33	Workers Welfare Fund u/s 60A	9002			
	34	Charitable Donations u/c 61, Part I, 2nd Schedule	9004			
35	Taxable Income [17-18]*	9100				
36	Tax Chargeable	9200				
37	Normal Income Tax	920000				
38	Tax Reduction for Senior Taxpayer	9303				
39	Tax Reduction for Disabled Taxpayer	9304				
40	Tax Credits	9329				
41	Tax Credit for Deductible Allowance for Profit on Debt u/s 64A	93141				
42	Tax Credit for Employment Generation by Manufacturers u/s 64B	9310				
43	Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	923192				
44	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s) [≤ (24-25-26-27+28)]	923198				
45	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
46	Difference of Minimum Tax Chargeable u/s 113	923194				
47	Turnover / Tax Chargeable u/s 113 @0.2%	923152				
48	Turnover / Tax Chargeable u/s 113 @0.25%	923163				
49	Turnover / Tax Chargeable u/s 113 @0.5%	923155				
50	Turnover / Tax Chargeable u/s 113 @1%	923160				
51	Super Tax	920700				
52	Tax Paid [Sr.38 Col. B+Sr.39 Col. B+Sr.46 Col. B+Sr.1 Col.B Annex-A]					
53	Advance Income Tax	9202				
54	Admitted Income Tax	9203				
55	Refundable Income Tax [23-37 if <0]	9210				
56	Demanded Income Tax [23-37 if >0]	9204				
57	Refund Adjustment of Other Year(s) against Demand of this Year [= 41]	92101				
58	WWF	920900				
59	Agriculture Income	6100				
60	Agriculture Income Tax	9291				
Verification	I, _____, CNIC No. _____, in my capacity as Self / 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.					
Signature:					Date:	

RETURN OF TOTAL INCOME / STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (IT-2)						2/2
FOR INDIVIDUAL/AOP DERIVING INCOME UNDER THE HEAD BUSINESS & ANY OTHER HEAD						
Name*				Tax Year		2016
CNIC*				NTN		
Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted/Paid		Tax Chargeable
			A	B		C
61	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 47 to 107]	640001				
62	Import u/s 148 @ 1%	64010052				
63	Import u/s 148 @ 1.5%	64010053				
64	Import u/s 148 @ 2%	64010054				
65	Import u/s 148 @ 3%	64010056				
66	Import u/s 148 @ 4.5%	64010059				
67	Import u/s 148 @ 5.5%	64010061				
68	Import u/s 148 @ 6%	64010062				
69	Import u/s 148 @ 6.5%	64010063				
70	Import u/s 148 @ 8%	64010066				
71	Import u/s 148 @ 9%	64010068				
72	Import of Edible Oil u/s 148 @ 5.5%	64010161				
73	Import of Packing Material u/s 148 @ 5.5%	64010181				
74	Dividend u/s 150 @ 7.5%	64030052				
75	Dividend u/s 150 @ 10%	64030053				
76	Dividend u/s 150 @ 12.50%	64030054				
77	Dividend to a Non-Resident covered under ADĐT u/s 150 / u/s 5	64030099				
78	Profit on Debt u/s 151 from NSC / PO Deposits	64040051				
79	Profit on Debt u/s 151 from Bank Accounts / Deposits	64040052				
80	Profit on Debt u/s 151 from Government Securities	64040053				
81	Profit on Debt u/s 151 from Others	64040054				
82	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
83	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052				
84	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				
85	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054				
86	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				
87	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056				
88	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				
89	Royalty / Fee for Technical Services to a Non-Resident covered under ADĐT	64050097				
90	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADĐT	64050098				
91	Payment for Goods u/s 153(1)(a) @ 1.5%	64060053				
92	Payment for Goods u/s 153(1)(a) @ 4.5%	64060059				
93	Payment for Goods u/s 153(1)(a) @ 6.5%	64060063				
94	Receipts from Contracts u/s 153(1)(c) @ 7.5%	64060265				
95	Receipts from Contracts u/s 153(1)(c) @ 10%	64060270				
96	Fee for Export related Services u/s 153(2) @ 1%	64060352				
97	Export Proceeds u/s 154 @ 1%	64070054				
98	Foreign Indenting Commission u/s 154(2) @ 5%	64070151				
99	Prize on Prize Bond u/s 156	64090051				
100	Winnings from Crossword Puzzle u/s 156	64090052				
101	Winnings from Raffle u/s 156	64090053				
102	Winnings from Lottery u/s 156	64090054				
103	Winnings from Quiz u/s 156	64090055				
104	Winnings from Sale Promotion u/s 156	64090056				
105	Commission / Discount on petroleum products u/s 156A	64090151				
106	Brokerage / Commission u/s 233 @ 7.5%	64120065				
107	Brokerage / Commission u/s 233 @ 12%	64120074				
108	CNG Station Gas Bill u/s 234A	64130151				
109	Electricity Bill of Commercial Consumer u/s 235	64140051				
110	Electricity Bill of Industrial Consumer u/s 235	64140052				
111	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351				
112	Dividend in specie u/s 236S	64151801				
113	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451				
114	Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q	64151651				
115	Capital Gains on Immovable Property u/s 37(1A) @ 0%	64220051				
116	Capital Gains on Immovable Property u/s 37(1A) @ 5%	64220053				
117	Capital Gains on Immovable Property u/s 37(1A) @ 10%	64220055				
118	Capital Gains on Securities u/s 37A @ 0%	64220151				
119	Capital Gains on Securities u/s 37A @ 12.5%	64220155				
120	Capital Gains on Securities u/s 37A @ 15%	64220156				
121	Capital Gains on Securities u/s 37A @ 7.5%	64220157				
122	Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule @ 1%	64310051				
123	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 1%	64310052				
124	Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule @ 2%	64310053				
125	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule @ 2.5%	64320051				
126	Income of Haji Group Operators u/c (72A), Part IV, 2nd Schedule @ 5000	64320052				

Signature:

Date:

Annex-A					
Adjustable Tax Collected / Deducted					
Name*				Tax Year	2016
CNIC*				NTN	
Sr.	Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	
			A	B	
1	Adjustable Tax [Sum of 2 to 42] [Col.B Add to Col.B Sr.37 of Return]	640000			
2	Import u/s 148 @1%	64010002			
3	Import u/s 148 @1.5%	64010003			
4	Import u/s 148 @2%	64010004			
5	Import u/s 148 @3%	64010006			
6	Import u/s 148 @4.5%	64010009			
7	Import u/s 148 @5.5%	64010011			
8	Import u/s 148 @6%	64010012			
9	Import u/s 148 @6.5%	64010013			
10	Import u/s 148 @8%	64010016			
11	Import u/s 148 @9%	64010018			
12	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007			
13	Profit on Debt to a Non-Resident u/s 152(2)	64050008			
14	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009			
15	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010			
16	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011			
17	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012			
18	Payment for Goods u/s 153(1)(a) (ADJUSTABLE TAX ONLY)	64060000			
19	Rent of Property u/s 155	64080001			
20	Withdrawal from Pension Fund u/s 156B	64090201			
21	Cash Withdrawal from Bank u/s 231A	64100101			
22	Certain Banking Transactions u/s 231AA	64100201			
23	Motor Vehicle Registration Fee u/s 231B(1)	64100301			
24	Motor Vehicle Transfer Fee u/s 231B(2)	64100302			
25	Motor Vehicle Sale u/s 231B(3)	64100303			
26	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101			
27	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102			
28	Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	64120103			
29	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201			
30	Goods Transport Public Vehicle Tax u/s 234	64130001			
31	Passenger Transport Public Vehicle Tax u/s 234	64130002			
32	Private Vehicle Tax u/s 234	64130003			
33	Electricity Bill of Domestic Consumer u/s 235A	64140101			
34	Telephone Bill u/s 236(1)(a)	64150001			
35	Cellphone Bill u/s 236(1)(a)	64150002			
36	Prepaid Telephone Card u/s 236(1)(b)	64150003			
35	Phone Unit u/s 236(1)(c)	64150004			
36	Internet Bill u/s 236(1)(d)	64150005			
37	Prepaid Internet Card u/s 236(1)(e)	64150006			
38	Purchase by Auction u/s 236A	64150101			
39	Domestic Air Ticket Charges u/s 236B	64150201			
40	Sale / Transfer of Immovable Property u/s 236C	64150301			
41	Functions / Gatherings Charges u/s 236D	64150401			
42	Certification of Foreign-Produced TV Plays / Serials u/s 236E	64150501			
43	Issuance / Renewal of License to Cable Opeartors / Electronic Media u/s 236F	64150601			
44	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701			
45	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702			
46	Purchase by Retailers u/s 236H	64150801			
47	Educational Institution Fee u/s 236I	64150901			
48	Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J	64151001			
49	Purchase / Transfer of Immovable Property u/s 236K	64151101			
48	Purchase of International Air Ticket u/s 236L	64151201			
49	Banking transactions otherwise than through cash u/s 236P	64151501			
49	Education related expenses remitted abroad u/s 236R	64151701			
50	Purchase of future commodity contracts u/s 236T	64151901			

Signature:

Date:

Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)

(Separate form should be filled for each business)

Name*					Tax Year	2016	
CNIC*					NTN		
Business Name*							
	Sr.	Description	Code	Total Amount	Amount Subject to Final Tax	Amount Subject to Normal Tax	
				A	B	C	
Revenue	1	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]	3029				
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009				
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
Cost of Sales / Services	4	Cost of Sales / Services [(sum of 5 to 15)-16]	3030				
	5	Opening Stock	3039				
	6	Net Purchases (excluding Sales Tax, Federal Excise)	3059				
	7	Salaries / Wages	3071				
	8	Fuel	3072				
	9	Power	3073				
	10	Gas	3074				
	11	Stores / Spares	3076				
	12	Repair / Maintenance					
	13	Other Direct Expenses	3083				
	14	Accounting Amortization	3087				
	15	Accounting Depreciation	3088				
	16	Closing Stock	3099				
	17	Gross Profit / (Loss) [1-4]	3100				
		18	Other Revenues [Sum of 19 to 21]	3129			
		19	Accounting Gain on Sale of Intangibles	3115			
		20	Accounting Gain on Sale of Assets	3116			
	21	Others	3128				
Indirect Expenses	22	Management, Administrative, Selling & Financial Expenses [Sum of 23 to 42]	3199				
	23	Rent	3151				
	24	Rates / Taxes / Cess	3152				
	25	Salaries / Wages / Perquisites / Benefits	3154				
	26	Traveling / Conveyance / Vehicles Running / Maintenance	3155				
	27	Electricity / Water / Gas	3158				
	28	Communication	3162				
	29	Repair / Maintenance	3165				
	30	Stationery / Printing / Photocopies / Office Supplies	3166				
	31	Advertisement / Publicity / Promotion	3168				
	32	Insurance	3170				
	33	Professional Charges	3171				
	34	Profit on Debt (Financial Charges / Markup / Interest)	3172				
	35	Brokerage / Commission	3178				
	36	Irrecoverable Debts written off	3186				
	37	Obsolete Stocks / Stores / Spares / Fixed Assets written off	3187				
	38	Other Indirect Expenses	3180				
	39	Accounting (Loss) on Sale of Intangibles	3195				
	40	Accounting (Loss) on Sale of Assets	3196				
	41	Accounting Amortization	3197				
	42	Accounting Depreciation	3198				
		43	Accounting Profit / (Loss) [17+18-22]	3200			

Signature:

Date:

Manufacturing / Trading / Profit & Loss Account (including Revenues subject to Final / Fixed Tax)*(Separate form should be filled for each business)*

Name*					Tax Year	2016
CNIC*					NTN*	
Sr.	Description	Code	Total Amount	Amount Subject to Final Taxation	Amount Subject to Normal Taxation	
			A	B	C	
44	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
45	Unadjusted (Loss) from Business for 2009	327009				
46	Unadjusted (Loss) from Business for 2010	327010				
47	Unadjusted (Loss) from Business for 2011	327011				
48	Unadjusted (Loss) from Business for 2012	327012				
49	Unadjusted (Loss) from Business for 2013	327013				
49	Unadjusted (Loss) from Business for 2014	327014				
50	Unadjusted (Loss) from Business for 2015	327015				

Statement of Affairs / Balance Sheet

Assets	51	Total Assets [Sum of 52 to 57]	3349		
	52	Land	3301		
	53	Building (all types)	3302		
	54	Plant / Machinery / Equipment / Furniture (including fittings)	3303		
	55	Advances / Deposits / Prepayments/ Trade Debtors / Receivables	3312		
	56	Stocks / Stores / Spares	3315		
	57	Cash / Cash Equivalents	3319		
Liabilities	58	Total Equity / Liabilities [Sum of 59 to 61]	3399		
	59	Capital	3352		
	60	Borrowings / Debt / Loan	3371		
	61	Advances / Deposits / Accrued Expenses/ Trade Creditors / Payables	3384		

Signature:

Date:

Annex-C

Inadmissible / Admissible Deductions

Name*		Tax Year	2016
CNIC*		NTN	
Sr.	Description	Code	Amount
	1 Inadmissible Deductions [Sum of 2 to 28]	3239	
	2 Add Backs u/s 29(2) Provision for Doubtful Debts	3201	
	3 Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202	
	4 Add Backs Provision for Diminution in Value of Investment	3203	
	5 Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	3204	
	6 Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205	
	7 Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206	
	8 Add Backs u/s 21(c) Payments liable to deduction of tax at source but tax not deducted / paid	3207	
	9 Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208	
	10 Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209	
	11 Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of tax at source	3210	
	12 Add Backs u/s 21(g) Fine / penalty for violation of any law / rule / regulation	3211	
	13 Add Backs u/s 21(h) Personal Expenditure	3212	
	14 Add Backs u/s 21(j) Profit on Debt / Brokerage / Commission / Salary / Remuneration paid by an AOP to its Member	3213	
	15 Add Backs u/s 21(l) Expenditure under a single account head exceeding prescribed amount not paid through prescribed mode	3215	
	16 Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216	
	17 Add Backs u/s 21(n) Capital Expenditure	3217	
	18 Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218	
	19 Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219	
	20 Add Backs u/s 28(1)(b) Lease Rental not admissible	3220	
	21 Add Backs Tax Gain on Sale of Intangibles	3225	
	22 Add Backs Tax Gain on Sale of Assets	3226	
	23 Add Backs Pre-Commencement Expenditure / Deferred Cost	3230	
	24 Add Backs Accounting (Loss) on Sale of Intangibles	3235	
	25 Add Backs Accounting (Loss) on Sale of Assets	3236	
	26 Add Backs Accounting Amortization	3237	
	27 Add Backs Accounting Depreciation	3238	
	28 Other Inadmissible Deductions	3234	
	29 Admissible Deductions [Sum of 30 to 39]	3259	
	30 Accounting Gain on Sale of Intangibles	3245	
	31 Accounting Gain on Sale of Assets	3246	
	32 Tax Amortization for Current Year	3247	
	33 Tax Depreciation / Initial Allowance for Current Year	3248	
	34 Pre-Commencement Expenditure / Deferred Cost	3250	
	35 Other Admissible Deductions	3254	
	36 Tax (Loss) on Sale of Intangibles	3255	
	37 Tax (Loss) on Sale of Assets	3256	
	38 Unabsorbed Tax Amortization for Previous Years	3257	
	39 Unabsorbed Tax Depreciation for Previous Years	3258	

Signature:

Date:

Annex-D

Depreciation, Initial Allowance, Amortization

												Tax Year	2016
Name*												NTN	
CNIC*													
Sr.	Description	Code	WDV (BF)	Deletion	Addition (Used Previously in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Rate	Initial Allowance	Rate	Depreciation	WDV (CF)
			A	B	C	D	E	F		G		H	I
Depreciation	1	Building (all types)	3302			100%		100%	15%		10%		
	2	Ramp for Disabled Persons	330204			100%		100%	100%		100%		
	3	Plant / Machinery (not otherwise specified)	330301				100%		100%	25%	15%		
	4	Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302				100%		100%	25%	30%		
	5	Furniture (including fittings)	330303				100%		100%	0%	15%		
	6	Technical / Professional Books	330304				100%		100%	25%	15%		
	7	Below ground installations of mineral oil concerns	330305				100%		100%	25%	100%		
	8	Offshore Installations of mineral oil concerns	330306				100%		100%	25%	20%		
	9	Office Equipment	330307				100%		100%	25%	15%		
	10	Machinery / Equipment eligible for 1st year Allowance	330308				100%		100%	90%	15%		
	11	Motor Vehicle (not plying for hire)	33041				100%		100%	0%	15%		
	12	Motor Vehicle (plying for hire)	33042				100%		100%	25%	15%		
	13	Ships	33043				100%		100%	25%	15%		
	14	Aircrafts / Aero Engines	33044				100%		100%	25%	30%		
	15	Tax Depreciation / Initial Allowance for Current Year	3248							100%		100%	
Amortization		Description	Code	WDV (BF)	Remaining Useful Life	Extent of Use	Amortization						
				A	B	C	D						
	16	Intangible	3305										
	17	Intangible	3305										
	18	Intangible	3305										
	19	Expenditure providing Long Term Advantage / Benefit	330516										
	20	Tax Amortization for Current Year	3247										
21	Pre-Commencement Expenditure	3306											

Signature:

Date:

Annex-E								
Name*							Tax Year	2016
CNIC*							NTN	
	Sr.	Description	Code	Receipts / Value	Tax Collectible / Deductible	Attributable Taxable Income	Tax on Attributable Taxable Income	Minimum Tax Chargeable
				A	B	C	D	E
Minimum Tax Chargeable	1	Minimum Tax Chargeable [Col.E Sum of 2 to 6 Transfer to Sr.28 of Return]						
	2	Import of Edible Oil u/s 148 @5.5%	64010161					
	3	Import of Packing Material u/s 148 @5.5%	64010181					
	4	Payment for Services u/s 153(1)(b) @1%	64060152					
	5	Payment for Services u/s 153(1)(b) @2%	64060154					
		Payment for Services u/s 153(1)(b) @15%	64060180					
	6	Payment for Services u/s 153(1)(b) @10%	64060170					
	Sr.	Description	Code	Receipts / Value	Final Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
				A	B	C	D	E
Option out of PTR	7	Import u/s 148 @1%	64010052					
	8	Import u/s 148 @2%	64010054					
	9	Import u/s 148 @3%	64010056					
	10	Import u/s 148 @4.5%	64010059					
	11	Import u/s 148 @6%	64010062					
	12	Payment for Goods u/s 153(1)(a) @1.5%	64060053					
	13	Payment for Goods u/s 153(1)(a) @4.5%	64060059					
	14	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265					
	15	Receipts from Contracts u/s 153(1)(c) @10%	64060270					
	16	Fee for Export related Services u/s 153(2) @1%	64060352					
	17	Export Proceeds u/s 154 @1%	64070054					
	18	Foreign Indenting Commission u/s 154(2) @5%	64070151					
	19	Commission / Discount on petroleum products u/s 156A	64090151					
	20	Brokerage / Commission u/s 233 @7.5%	64120065					
21	Brokerage / Commission u/s 233 @12%	64120074						

Signature:

Date:

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Annex-F					
Personal Expenses					
Name*				Tax Year	2016
CNIC*				NTN	
	Sr.	Description	Code	Amount	
Personal Expenses	1	Personal Expenses [Sum of 2 to 16 minus 17]	7089		
	2	Rent	7051		
	3	Rates / Taxes / Charge / Cess	7052		
	4	Vehicle Running / Maintenance	7055		
	5	Travelling	7056		
	6	Electricity	7058		
	7	Water	7059		
	8	Gas	7060		
	9	Telephone	7061		
	10	Asset Insurance / Security	7066		
	11	Medical	7070		
	12	Educational	7071		
	13	Club	7072		
	14	Functions / Gatherings	7073		
	15	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076		
	16	Other Personal / Household Expenses	7087		
	17	Contribution in Expenses by Family Members [Sum of 18 to 21]		7088	
		CNIC No.	Name*		
18					
19					
20					
21					

Signature:

Date:

WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001								1/4	
Name*							Tax Year	2016	
CNIC*							NTN		
Residence Address*									
Business Address*									
Agricultural Property	1	Agricultural Property [Sum of 1 i to 1 x]					7001		
		<i>Form (Irrigated / Unirrigated / Uncultivable)</i>	<i>Mauza / Village / Chak No.</i>	<i>Tehsil</i>	<i>District</i>	<i>Area (Acre)</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>
	i							7001	
	ii							7001	
	iii							7001	
	iv							7001	
	v							7001	
	vi							7001	
	vii							7001	
	viii							7001	
	ix							7001	
x							7001		
Residential, Commercial, Industrial Property	2	Commercial, Industrial, Residential Property (Non-Business) [Sum of 2 i to 2 x]					7002		
		<i>Form (House, Flat, Shop, Plaza, Factory, Workshop, etc.)</i>	<i>Unit No. / Complex / Street / Block / Sector</i>	<i>Area / Locality / Road</i>	<i>City</i>	<i>Area (Marla / sq. yd.)</i>	<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>
	i							7002	
	ii							7002	
	iii							7002	
	iv							7002	
	v							7002	
	vi							7002	
	vii							7002	
	viii							7002	
	ix							7002	
x							7002		
Business Capital	3	Business Capital					7003		
		<i>Enter name, share percentage & capital amount in each AOP</i>				<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>	
	i						7003		
	ii						7003		
Equipment	4	Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]					7004		
		<i>Description</i>					<i>Code</i>	<i>Value at Cost</i>	
Equipment	i						7004		
	ii						7004		
	iii						7004		
	iv						7004		

Signatures:

Date:

Name*					Tax Year	2016
CNIC*					NTN	
Animal	5 Animal (Non-Business) [Sum of 5 i to 5 iv]				7005	
	<i>Description</i>				Code	Value at Cost
	i	Livestock			7005	
	ii	Pet			7005	
	iii	Unspecified			7005	
iv	Unspecified			7005		
Investment	6 Investment (Non-Business) [Sum of 6 i to 6 xiii]				7006	
		<i>Form</i>	<i>Instrument No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>	Code Value at Cost
	i	Account				7006
		Current				7006
		Current				7006
		Fixed Deposit				7006
		Fixed Deposit				7006
		Profit / Loss Sharing				7006
		Profit / Loss Sharing				7006
		Saving				7006
		Saving				7006
	ii	Annuity				7006
	iii	Bond				7006
	iv	Certificate				7006
	v	Debenture				7006
	vi	Deposit				7006
		Term Deposit				7006
		Term Deposit				7006
	vii	Fund				7006
	viii	Instrument				7006
	ix	Insurance Policy				7006
	x	Security				7006
	xi	Stock / Share				7006
xii	Unit				7006	
xiii	Others				7006	
7 Debt (Non-Business) [Sum of 7 i to 7 vii]				7007		
	<i>Form</i>	<i>No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>	Code Value at Cost	
i	Advance				7007	
ii	Debt				7007	
iii	Deposit				7007	
iv	Prepayment				7007	
v	Receivable				7007	
vi	Security				7007	
vii	Others				7007	
Motor Vehicle	8 Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]				7008	
		<i>Form (Car, Jeep, Motor Cycle, Scooter, Van)</i>	<i>E&TD Registration No.</i>	<i>Maker</i>	<i>Capacity</i>	Code Value at Cost
	i					7008
	ii					7008
	iii					7008
	iv					7008
	v					7008
	vi					7008
	vii					7008
viii					7008	

Signatures:

Date:

Name*		Tax Year	2016
CNIC*		NTN	
Precious Possession	9 Precious Possession [Sum of 9 i to 9 iii]	7009	
	Description	Code	Value at Cost
	i Antique / Artifact	7009	
	ii Jewelry / Ornament / Metal / Stone	7009	
	iii Others (Specify)	7009	
Household Effect	10 Household Effect [Sum of 10 i to 10 iv]	7010	
	Description	Code	Value at Cost
	i Unspecified	7010	
	ii Unspecified	7010	
	iii Unspecified	7010	
Personal Item	11 Personal Item [Sum of 11 i to 11 iv] *	7011	
	Description	Code	Value at Cost
	i Unspecified	7011	
	ii Unspecified	7011	
	iii Unspecified	7011	
Cash	12 Cash (Non-business) [Sum of 12 i to 12 x]	7012	
	Notes & Coins	7012	
Any Other Asset	13 Any Other Asset [Sum of 13 i to 13 iv]	7013	
	Description	Code	Value at Cost
	i	7013	
	ii	7013	
	iii	7013	
Assets in Others' Name	14 Assets in Others' Name [Sum of 14 i to 14 iv]	7014	
	Description	Code	Value at Cost
	i	7014	
	ii	7014	
	iii	7014	
Assets outside Pakistan	15 Assets outside Pakistan [Sum of 15 i to 15 iv]	7015	
	Description	Code	Value at Cost
	i	7015	
	ii	7015	
	iii	7015	
	15 Total Assets [Sum of 1 to 15]	7019	

Signatures:

Date:


WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001					4/4	
Name*				Tax Year	2016	
CNIC*				NTN		
Loan	16	Credit (Non-Business) [Sum of 16 i to 16 viii]			7021	
		<i>Form</i>	<i>Creditor's NTN / CNIC</i>	<i>Creditor's Name</i>	Code	Value at Cost
	i	Advance			7021	
	ii	Borrowing			7021	
	iii	Credit			7021	
	iv	Loan			7021	
	v	Mortgage			7021	
	vi	Overdraft			7021	
	vii	Payable			7021	
	viii	Others			7021	
	17	Total Liabilities [=16]			7029	
Reconciliation of Net Assets	18	Net Assets Current Year [15-17]			703001	
	19	Net Assets Previous Year			703002	
	20	Increase / Decrease in Assets [18-19]			703003	
	21	Inflows [Sum of 21 i to 21 x]			7049	
	i	Income declared as per Return for the year subject to normal tax			7031	
	ii	Income declared as per Return for the year exempt from tax			7032	
	iii	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax			7033	
	iv	Adjustments in Income Declared as per Return for the year			7034	
	vi	Foreign Remittance			7035	
	vii	Inheritance			7036	
	viii	Gift			7037	
	ix	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property			7038	
	x	Others			7048	
	22	Personal Expenses [Transfer from Sr.1 Annex-F]			7089	
	23	Outflows [Sum of 23 i to 23 iii]			7099	
	i	Gift			7091	
	ii	Loss on Disposal of Assets			7092	
	iii	Others			7098	
	24	Unreconciled Amount [21-22-23]			703000	
	Disposed Assets	25	Assets Transferred / Sold / Gifted / Donated during the year [Sum of 25 i to 25 ii]			703004
		Description			Code	Value at Cost
i					703004	
ii				703004		
Verification	I, _____, CNIC No. _____, in my capacity as Self / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge & belief the information given in this statement of the assets & liabilities of myself, my spouse(s), minor children & other dependents as on 30.06.2016 & of my personal expenditure for the year ended 30.06.2016 are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002.					

INSTRUCTIONS

Instructions for Filing in Return Form & Wealth Statement

Form	Sr.		
General		The following persons are required to furnish a return of income for a tax year: (a) Every company; (b) Every person (other than a company) whose taxable income for the year exceeds PKR 400,000; (c) Every non-profit organization as defined in clause (36) of section 2; (d) Every welfare institution approved under clause (58) of Part I of the Second Schedule; (e) Every person who has been charged to tax in respect of any of the two preceding tax years; (f) Every person who claims a loss carried forward under this Ordinance for a tax year; (g) Every person who owns immovable property with a land area of two hundred and fifty square yards or more or owns any flat located in areas falling within the municipal limits existing immediately before the commencement of Local Government laws in the provinces; or areas in a Cantonment; or the Islamabad Capital Territory; (h) Every person who owns immoveable property with a land area of five hundred square yards or more located in a rating area; (i) Every person who owns a flat having covered area of two thousand square feet or more located in a rating area; (j) Every person who owns a motor vehicle having engine capacity above 1000 CC; (k) Every person who has obtained National Tax Number; (l) Every person who is the holder of commercial or industrial connection of electricity where the amount of annual bill exceeds rupees five hundred thousand; (m) Every person who is registered with any chamber of commerce and industry or any trade or business association or any market committee or any professional body including Pakistan Engineering Council, Pakistan Medical and Dental Council, Pakistan Bar Council or any Provincial Bar Council, Institute of Chartered Accountants of Pakistan or Institute of Cost and Management Accountants of Pakistan; (n) Every individual whose income under the head Business exceeds PKR 300,000 but does not exceed PKR 400,000 in a tax year. The following errors / omissions shall render a Return invalid & make the taxpayer a non-filer & liable to penalty under section 182(1): (a) Return on which CNIC is missing or incorrect or invalid; (b) Return on which mandatory fields marked by * are empty; (c) Return which is not signed by the Taxpayer or his Representative (as defined in section 172 of the Income Tax Ordinance, 2001); (d) Return which is not filed in the prescribed Form; (e) Return which is not filed in the prescribed mode. Individuals deriving income under the head Property, Capital Gains & Other Sources (excluding Salary / Business) & Income subject to fixed / final tax have to file one page Return in IT-1B Form with Annex-A, Annex-F & Wealth Statement if required to be filed. Individuals deriving income under the head business or falling under Final Tax Regime (FTR) such as Commercial Importers, Exporters, Contractors, etc. have to file two page Return in IT-2 Form with Annex-A, Annex-B, Annex-F & Wealth Statement if required to be filed. Annex-C, Annex-D & Annex-E are required only where Depreciation / Amortization, Admissible / Inadmissible Deductions & Minimum Tax Chargeable / Option out of Presumptive Tax Regime are involved. Individuals, including members of AOPs or directors of Companies must file Wealth Statement. Taxpayers may file Return of Total Income / Statement of Final Taxation & Wealth Statement through the following modes: Electronically at FBR Portal (https://iris.fbr.gov.pk/infosys/public/txplogin.xhtml) which is mandatory for all Companies, AOPs, Sales Tax Registered Persons, Refund Claimants & Individuals having income under the head Salary. However, all others are also encouraged to electronically file Return; Manually on paper at Taxpayer Facilitation Counter of the respective Regional Tax Office. Paper Return Form can be downloaded from FBR Website http://www.fbr.gov.pk . Taxpayers may seek guidance through the following modes: By calling Helpline 0800 00 227, 051 111-227-227 By visiting the nearest Taxpayer Facilitation Centre (TFC), list of which can be downloaded from FBR website at http://www.fbr.gov.pk Tax can be paid in any authorized branch of NBP & SBP at any time before filing of return. List of authorized branches of NBP & SBP can be downloaded from http://www.fbr.gov.pk .	
	IT-1B	13	Only Foreign Income (Not Loss) should be declared.
	IT-2	14	
	IT-1B	48	Only Agriculture Income (Not Loss) should be declared.
	IT-2	45	
	IT-1B	26	Tax Credits include Tax Credits for the following:
	IT-2	28	
			Share in Taxed Income from AOP; Charitable Donations u/s 61; Investment in Shares of Public Companies listed on a Stock Exchange in Pakistan (only for Original Allottee other than a Company) u/s 62; Life Insurance Premim (only for Resident Individual deriving income from Salary / Business) u/s 62; 63; Profit or Share in Rent or Share in Appreciation of Value of Property paid on loan invested in property u/s 64.
	Annex-E		Taxpayers wanting to opt out of Presumptive Tax Regime (PTR) u/c (56B), (56C), (56D), (56E), (56F), (56G), Part IV, Second Schedule, must file Annex-E.
	Annex-F		Only Personal / Household (Non-Business) expenses should be declared.
Annex-F	18	Expenses borne by more than one person must be declared in total by each person. For example, if in one family more than one member is contributing to expenses or if more than one family is living jointly & within each family more than one member is contributing to expenses, total expenses under each head must be declared by each member of each family filing his wealth statement & then contribution by other family members be deducted to arrive at own contribution.	
Statement		If rows provided in any segment are inadequate, additional rows may be inserted.	
Statement		All assets must be declared at cost, including ancillary expenses.	
Wealth Statement		If an asset is acquired under a Hire Purchase Agreement, total price should be declared as asset under the appropriate head & balance payable amount should be declared as liability.	
Statement		If Wealth Statement is filed for the first time, separate Reconciliation Statement must be filed for each previous year.	
Wealth Statement	4	Equipment, Plant, Machinery (Non-Business) must be declared with description, for example, Generator, Tubewell, Harvester, Tractor, Trolley, etc.	
Wealth Statement	14	Assets created in the name of spouse(s), children & other dependents should be declared only if acquired by them with funds provided by you (Benami Assets).	
Wealth Statement	21 iv	value of perquisites, 1/10 of goodwill from tenant, 1/10 of goodwill on vacating possession of property, repairs allowance, admissible / inadmissible deductions, brought forward losses, unabsorbed depreciation / amortization	

[F.No. 1(44)Rules&SROs/2016]



(Syed Hassan Sardar)
Secretary (Rules & SROs)