

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

\*\*\*\*\*

Islamabad, the 25<sup>th</sup> August, 2016

**NOTIFICATION**  
**(Income Tax)**

**S.R.O. 792 (I)/2015.**- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendment shall be made in the Income Tax Rules, 2002, the same have been previously published *vide* Notification No.756(I)/2016 dated the 11<sup>th</sup> August, 2016 as required by sub-section (3) of the said section, namely:-

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

**“Part-II H  
AOP Income Tax Return 2016**

Edit	Save	Submit	Cancel	Print			
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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		Rent	3151								
		Rates / Taxes / Cess	3152								
		Salaries / Wages / Perquisites / Benefits	3154								
		Traveling / Conveyance / Vehicles Running / Maintenance	3155								
		Electricity / Water / Gas	3158								
		Communication	3162								
		Repair / Maintenance	3165								
		Stationery / Printing / Photocopies / Office Supplies	3166								
		Advertisement / Publicity / Promotion	3168								
		Insurance	3170								
		Professional Charges	3171								
		Profit on Debt (Financial Charges / Markup / Interest)	3172								
		Brokerage / Commission	3178								
		Other Indirect Expenses	3180								
		Irrecoverable Debts Written off	3186								
		Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187								
		Accounting (Loss) on Sale of Intangibles	3195								
		Accounting (Loss) on Sale of Assets	3196								
		Accounting Amortization	3197								
		Accounting Depreciation	3198								
		<b>Accounting Profit / (Loss)</b>	<b>3200</b>								

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		<b>Inadmissible Deductions</b>	<b>3239</b>								
		Add Backs u/s 29(2) Provision for Doubtful Debts	3201								
		Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202								
		Add Backs Provision for Diminution in Value of Investment	3203								
		Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	3204								
		Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205								
		Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206								
		Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207								
		Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208								
		Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209								
		Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210								
		Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211								
		Add Backs u/s 21(h) Personal Expenditure	3212								
		Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213								
		Add Backs u/s 21(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215								
		Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216								
		Add Backs u/s 21(n) Capital Expenditure	3217								
		Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218								
		Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219								
		Add Backs u/s 28(1)(b) Lease Rental not admissible	3220								
		Add Backs Tax Gain on Sale of Intangibles	3225								
		Add Backs Tax Gain on Sale of Assets	3226								
		Add Backs Pre-Commencement Expenditure / Deferred Cost	3230								
		Other Inadmissible Deductions	3234								
		Add Backs Accounting (Loss) on Sale of Intangibles	3235								
		Add Backs Accounting (Loss) on Sale of Assets	3236								
		Add Backs Accounting Amortization	3237								
		Add Backs Accounting Depreciation	3238								
		<b>Admissible Deductions</b>	<b>3259</b>								
		Accounting Gain on Sale of Intangibles	3245								
		Accounting Gain on Sale of Assets	3246								
		Tax Amortization for Current Year	3247								
		Tax Depreciation / Initial Allowance for Current Year	3248								
		Pre-Commencement Expenditure / Deferred Cost	3250								
		Other Admissible Deductions	3254								
		Tax (Loss) on Sale of Intangibles	3255								
		Tax (Loss) on Sale of Assets	3256								
		Unabsorbed Tax Amortization for Previous Years	3257								
		Unabsorbed Tax Depreciation for Previous Years	3258								

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	Description				Code	Total	Inadmissible	Admissible	Action	
	<b>Deductible Allowances</b>				<b>9009</b>					
	Zakat u/s 60				9001					
	Workers Welfare Fund u/s 60A				9002					
	Charitable Donations u/c 61, Part I, 2nd Schedule				9004					

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	Description				Code	Eligible Amount	Ineligible Amount	Tax Credit	Action	
	<b>Tax Credits</b>				<b>9329</b>					
	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 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					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification			
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		Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action					
		<b>Adjustable Tax</b>	<b>640000</b>									
		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									
		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					+				
		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					+				
		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									
		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					
										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.	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	Description	File										

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

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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.

## Part-II H Individual 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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Other Revenues	Rent									3151				
Management, Administrative, Selling & Financial Expenses	Rates / Taxes / Cess									3152				
Inadmissible / Admissible Deductions	Salaries / Wages / Perquisites / Benefits									3154				
Adjustments	Traveling / Conveyance / Vehicles Running / Maintenance									3155				
Business Assets / Equity / Liabilities	Electricity / Water / Gas									3158				
▶ Capital Assets	Communication									3162				
▶ Other Sources	Repair / Maintenance									3165				
▶ Foreign Sources / Agriculture	Stationery / Printing / Photocopies / Office Supplies									3166				
▶ Tax Chargeable / Payments	Advertisement / Publicity / Promotion									3168				
	Insurance									3170				
	Professional Charges									3171				
	Profit on Debt (Financial Charges / Markup / Interest)									3172				
	Brokerage / Commission									3178				
	Other Indirect Expenses									3180				
	Irrecoverable Debts Written off									3186				
	Obsolete Stocks / Stores / Spares / Fixed Assets Written off									3187				
	Accounting (Loss) on Sale of Intangibles									3195				
	Accounting (Loss) on Sale of Assets									3196				
	Accounting Amortization									3197				
	Accounting Depreciation									3198				
	<b>Accounting Profit / (Loss)</b>									<b>3200</b>				

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Other Revenues	Add Backs u/s 29(2) Provision for Doubtful Debts									3201				
Management, Administrative, Selling & Financial Expenses	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets									3202				
Inadmissible / Admissible Deductions	Add Backs Provision for Diminution in Value of Investment									3203				
Adjustments	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised									3204				
Business Assets / Equity / Liabilities	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains									3205				
▶ Capital Assets	Add Backs u/s 21(b) Amount of Tax Deducted at Source									3206				
▶ Other Sources	Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid									3207				
▶ Foreign Sources / Agriculture	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit									3208				
▶ Tax Chargeable / Payments	Add Backs u/s 21(e) Contributors to Unrecognized / Unapproved Funds									3209				
	Add Backs u/s 21(f) Contributors 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(i) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode									3215				
	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode									3216				
	Add Backs u/s 21(n) Capital Expenditure									3217				
	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income									3218				
	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years									3219				
	Add Backs u/s 28(1)(b) Lease Rental not admissible									3220				
	Add Backs Tax Gain on Sale of Intangibles									3225				
	Add Backs Tax Gain on Sale of Assets									3226				
	Add Backs Pre-Commencement Expenditure / Deferred Cost									3230				
	Other Inadmissible Deductions									3234				
	Add Backs Accounting (Loss) on Sale of Intangibles									3235				
	Add Backs Accounting (Loss) on Sale of Assets									3236				
	Add Backs Accounting Amortization									3237				
	Add Backs Accounting Depreciation									3238				
	<b>Admissible Deductions</b>									<b>3259</b>				
	Accounting Gain on Sale of Intangibles									3245				
	Accounting Gain on Sale of Assets									3246				
	Tax Amortization for Current Year									3247				
	Tax Depreciation / Initial Allowance for Current Year									3248				
	Pre-Commencement Expenditure / Deferred Cost									3250				
	Other Admissible Deductions									3254				
	Tax (Loss) on Sale of Intangibles									3255				
	Tax (Loss) on Sale of Assets									3256				
	Unabsorbed Tax Amortization for Previous Years									3257				
	Unabsorbed Tax Depreciation for Previous Years									3258				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification				
<ul style="list-style-type: none"> <li>▶ Employment</li> <li>▶ Property</li> <li>▼ Business</li> <li>Manufacturing / Trading Items</li> <li>Other Revenues</li> <li>Management, Administrative, Selling &amp; Financial Expenses</li> <li>Inadmissible / Admissible Deductions</li> <li>Adjustments</li> <li>Business Assets / Equity / Liabilities</li> </ul>										<b>Calculate</b>			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax			Action				
		Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270										
		Unadjusted (Loss) from Business for 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										
		Unadjusted (Loss) from Business for 2015	327015										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification				
<ul style="list-style-type: none"> <li>▶ Employment</li> <li>▶ Property</li> <li>▼ Business</li> <li>Manufacturing / Trading Items</li> <li>Other Revenues</li> <li>Management, Administrative, Selling &amp; Financial Expenses</li> <li>Inadmissible / Admissible Deductions</li> <li>Adjustments</li> <li>Business Assets / Equity / Liabilities</li> <li>▶ Capital Assets</li> <li>▶ Other Sources</li> <li>▶ Foreign Sources / Agriculture</li> <li>▶ Tax Chargeable / Payments</li> </ul>										<b>Calculate</b>			
		Description	Code	Amount					Action				
		<b>Total Assets</b>	<b>3349</b>										
		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										
		<b>Total Equity / Liabilities</b>	<b>3399</b>										
		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				
<ul style="list-style-type: none"> <li>▶ Employment</li> <li>▶ Property</li> <li>▶ Business</li> <li>▼ Capital Assets</li> <li>Capital Gains / (Loss)</li> </ul>										<b>Calculate</b>			
		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				
<ul style="list-style-type: none"> <li>▶ Employment</li> <li>▶ Property</li> <li>▶ Business</li> <li>▶ Capital Assets</li> <li>▼ Other Sources</li> <li>Receipts / Deductions</li> <li>▶ Foreign Sources / Agriculture</li> <li>▶ Tax Chargeable / Payments</li> </ul>										<b>Calculate</b>			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax			Action				
		Income / (Loss) from Other Sources	5000										
		Yield on Behbood 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										
		Other Deductions	5088										

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

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		Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action					
		<b>Adjustable Tax</b>	<b>640000</b>									
		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									



Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Bill	Payment	Attachment	Attribute	Verification		
<ul style="list-style-type: none"> <li>▶ Employment</li> <li>▶ Property</li> <li>▶ Business</li> <li>▶ Capital Assets</li> <li>▶ Other Sources</li> <li>▶ Foreign Sources / Agriculture</li> <li>▼ Tax Chargeable / Payments <ul style="list-style-type: none"> <li>Deductible Allowances</li> <li>Tax Reductions</li> <li>Tax Credits</li> <li>Adjustable Tax</li> <li>Final / Fixed / Minimum / Average / Relevant / Reduced Tax</li> <li>Computations</li> </ul> </li> </ul>	Calculate										
Description		Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action					
<b>Final / Fixed / Minimum / Average / Relevant / Reduced Tax</b>		<b>640001</b>									
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%	64060052										
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										
Payment for Services u/s 153(1)(b) @2%	64060154										
Payment for Services u/s 153(1)(b) @10%	64060170										
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										
Brokerage / Commission u/s 233 @10%	64120070										
Payment for Services u/s 153(1)(b) @15%	64060180										
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										
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				
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
<p>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 &amp; belief the information given in this Return / Statement is correct &amp; complete in accordance with the provisions of the Income Tax Ordinance, 2001 &amp; Income Tax Rules, 2002.</p>									
<input type="text"/> <input type="button" value="Verify Pin"/>									

**Instructions for Filing in Return Form & Wealth Statement**

Form	Sr.	Instruction	
General		<p>The following persons are required to furnish a return of income for a tax year:</p> <p>(a) Every company;</p> <p>(b) Every person (other than a company) whose taxable income for the year exceeds PKR 400,000;</p> <p>(c) Every non-profit organization as defined in clause (36) of section 2;</p> <p>(d) Every welfare institution approved under clause (58) of Part I of the Second Schedule;</p> <p>(e) Every person who has been charged to tax in respect of any of the two preceding tax years;</p> <p>(f) Every person who claims a loss carried forward under this Ordinance for a tax year;</p> <p>(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;</p> <p>(h) Every person who owns immovable property with a land area of five hundred square yards or more located in a rating area;</p> <p>(i) Every person who owns a flat having covered area of two thousand square feet or more located in a rating area;</p> <p>(j) Every person who owns a motor vehicle having engine capacity above 1000 CC;</p> <p>(k) Every person who has obtained National Tax Number;</p> <p>(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;</p> <p>(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;</p> <p>(n) Every individual whose income under the head Business exceeds PKR 300,000 but does not exceed PKR 400,000 in a tax year.</p> <p>The following errors / omissions shall render a Return invalid &amp; make the taxpayer a non-filer &amp; liable to penalty under section 182(1):</p> <p>(a) Return on which CNIC is missing or incorrect or invalid;</p> <p>(b) Return on which mandatory fields marked by * are empty;</p> <p>(c) Return which is not signed by the Taxpayer or his Representative (as defined in section 172 of the Income Tax Ordinance, 2001);</p> <p>(d) Return which is not filed in the prescribed Form;</p> <p>(e) Return which is not filed in the prescribed mode.</p>	
		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.	
		<p>Taxpayers may file Return of Total Income / Statement of Final Taxation &amp; Wealth Statement through the following modes:</p> <p>Electronically at FBR Portal (<a href="https://iris.fbr.gov.pk/infosys/public/txplogin.xhtml">https://iris.fbr.gov.pk/infosys/public/txplogin.xhtml</a>) which is mandatory for all Companies, AOPs, Sales Tax Registered Persons, Refund Claimants &amp; Individuals having income under the head Salary. However, all others are also encouraged to electronically file Return;</p> <p>Manually on paper at Taxpayer Facilitation Counter of the respective Regional Tax Office. Paper Return Form can be downloaded from FBR Website <a href="http://www.fbr.gov.pk">http://www.fbr.gov.pk</a>.</p>	
		<p>Taxpayers may seek guidance through the following modes:</p> <p>By calling Helpline 0800 00 227, 051 111-227-227</p> <p>By visiting the nearest Taxpayer Facilitation Centre (TFC), list of which can be downloaded from FBR website at <a href="http://www.fbr.gov.pk">http://www.fbr.gov.pk</a></p>	
		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 <a href="http://www.fbr.gov.pk">http://www.fbr.gov.pk</a> .	
	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 Premium (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	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	

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	
	<b>1 Income from Business</b>	<b>3000</b>				
Property	<b>2 Income / (Loss) from Property [Sum of 3 to 7] -[Sum of 8 to 11]</b>	<b>2000</b>				
	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				
		<b>12 Gains / (Loss) from Capital Assets (including securities)</b>	<b>4000</b>			
Other Sources	<b>13 Income / (Loss) from Other Sources</b>	<b>5000</b>				
	14 Yield on Behood 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				
		<b>27 Foreign Income</b>	<b>6000</b>			
	28 Share in untaxed Income from AOP	3131				
	29 Share in Taxed Income from AOP	3141				
	<b>30 Total Income*</b>	<b>9000</b>				
Deductible			<b>Total</b>	<b>Inadmissible</b>	<b>Admissible</b>	
	31 <b>Deductible Allowances [19+20+21]</b>	<b>9009</b>				
	32 Zakat u/s 60	9001				
	33 Workers Welfare Fund u/s 60A	9002				
	<b>34 Taxable Income [17-18]*</b>	<b>9100</b>				
	<b>35 Tax Chargeable</b>	<b>9200</b>				
	<b>36 Normal Income Tax</b>	<b>920000</b>				
	37 Tax Reduction for Senior Taxpayer	9303				
	38 Tax Reduction for Disabled Taxpayer	9304				
	39 Tax Credits	9329				
Computations	40 Tax Credit for Deductible Allowance for Profit on Debt u/s 64A	93141				
	41 Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	923192				
	42 Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s) [ <= (24-25-26-27+28)]	923198				
	43 Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
	44 Difference of Minimum Tax Chargeable u/s 113	923194				
	45 Turnover / Tax Chargeable u/s 113 @0.2%	923152				
	46 Turnover / Tax Chargeable u/s 113 @0.25%	923163				
	47 Turnover / Tax Chargeable u/s 113 @0.5%	923155				

	48	Turnover / Tax Chargeable u/s 113 @1%	923160			
	49	Super Tax @ 3%	920700			
	50	<b>Tax Paid [ as per Annex-A]</b>				
	51	Advance Income Tax	9202			
	52	Admitted Income Tax	9203			
	53	<b>Refundable Income Tax [23-37 if &lt;0]</b>	9210			
	54	<b>Demanded Income Tax [23-37 if &gt;0]</b>	9204			
	55	Refund Adjustment of Other Year(s) against Demand of this Year [= 41]	92101			
	56	WWF	920900			
	57	<b>Agriculture Income</b>	6100			
	58	Agriculture Income Tax	9291			
<b>Verification</b>	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: _____			



## FOR INDIVIDUAL/AOP DERIVING INCOME UNDER THE HEAD BUSINESS &amp; ANY OTHER HEAD

Name*				Tax Year	2016
CNIC*				NTN	
Sr.	Description	Code	Receipts / Value / Number	Tax Collected/ Deducted/Paid	Tax Chargeable
			A	B	C
59	<b>Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax [Sum of 47 to 107]</b>	640001			
60	Import u/s 148 @1%	64010052			
61	Import u/s 148 @1.5%	64010053			
62	Import u/s 148 @2%	64010054			
63	Import u/s 148 @3%	64010056			
64	Import u/s 148 @4.5%	64010059			
65	Import u/s 148 @5.5%	64010061			
66	Import u/s 148 @6%	64010062			
67	Import u/s 148 @6.5%	64010063			
68	Import u/s 148 @8%	64010066			
69	Import u/s 148 @9%	64010068			
70	Import of Edible Oil u/s 148 @5.5%	64010161			
71	Import of Packing Material u/s 148 @5.5%	64010181			
72	Dividend u/s 150 @7.5%	64030052			
73	Dividend u/s 150 @10%	64030053			
74	Dividend u/s 150 @ 12.50%	64030054			
75	Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099			
76	Profit on Debt u/s 151 from NSC / PO Deposits	64040051			
77	Profit on Debt u/s 151 from Bank Accounts / Deposits	64040052			
78	Profit on Debt u/s 151 from Government Securities	64040053			
79	Profit on Debt u/s 151 from Others	64040054			
80	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051			
81	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052			
82	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053			
83	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule	64050054			
84	Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055			
85	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule	64050056			
86	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096			
87	Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097			
88	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098			
89	Payment for Goods u/s 153(1)(a) @1.5%	64060053			
90	Payment for Goods u/s 153(1)(a) @4.5%	64060059			
91	Payment for Goods u/s 153(1)(a) @6.5%	64060063			
92	Receipts from Contracts u/s 153(1)(c) @7.5%	64060265			
93	Receipts from Contracts u/s 153(1)(c) @10%	64060270			
94	Fee for Export related Services u/s 153(2) @1%	64060352			
95	Export Proceeds u/s 154 @1%	64070054			
96	Foreign Indenting Commission u/s 154(2) @5%	64070151			
97	Prize on Prize Bond u/s 156	64090051			
98	Winnings from Crossword Puzzle u/s 156	64090052			
99	Winnings from Raffle u/s 156	64090053			
100	Winnings from Lottery u/s 156	64090054			
101	Winnings from Quiz u/s 156	64090055			
102	Winnings from Sale Promotion u/s 156	64090056			
103	Commission / Discount on petroleum products u/s 156A	64090151			
104	Brokerage / Commission u/s 233 @7.5%	64120065			
105	Brokerage / Commission u/s 233 @12%	64120074			

Final / Fixed / Average / Relevant / Reduced Rate Regime

106	CNG Station Gas Bill u/s 234A	64130151			
107	Electricity Bill of Commercial Consumer u/s 235	64140051			
108	Electricity Bill of Industrial Consumer u/s 235	64140052			
109	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351			
110	Dividend in specie u/s 236S	64151801			
111	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451			
112	Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q	64151651			
113	Capital Gains on Immovable Property u/s 37(1A) @0%	64220051			
114	Capital Gains on Immovable Property u/s 37(1A) @5%	64220053			
115	Capital Gains on Immovable Property u/s 37(1A) @10%	64220055			
116	Capital Gains on Securities u/s 37A @0%	64220151			
117	Capital Gains on Securities u/s 37A @12.5%	64220155			
118	Capital Gains on Securities u/s 37A @15%	64220156			
119	Capital Gains on Securities u/s 37A @7.5%	64220157			
120	Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule @1%	64310051			
121	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @1%	64310052			
122	Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule @2%	64310053			
123	Fee for Carriage Services by Oil Tanker/Goods Transport Contractor u/c (43D) and (43E), Part IV, 2nd Schedule @2.5%	64320051			
124	Income of Hajj 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 Operators / 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 &amp; 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	<b>Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward) [2-3]</b>	<b>3029</b>			
	2	Gross Revenue (excluding Sales Tax, Federal Excise)	3009			
	3	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019			
Cost of Sales / Services	4	<b>Cost of Sales / Services [(sum of 5 to 15)-16]</b>	<b>3030</b>			
	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	<b>Gross Profit / (Loss) [1-4]</b>	<b>3100</b>			
	18	<b>Other Revenues [Sum of 19 to 21]</b>	<b>3129</b>			
	19	Accounting Gain on Sale of Intangibles	3115			
	20	Accounting Gain on Sale of Assets	3116			
21	Others	3128				
Indirect Expenses	22	<b>Management, Administrative, Selling &amp; Financial Expenses [Sum of 23 to 42]</b>	<b>3199</b>			
	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	<b>Accounting Profit / (Loss) [17+18-22]</b>	<b>3200</b>			

Signature:

Date:

## Manufacturing / Trading / Profit &amp; 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	<b>Total Assets [Sum of 52 to 57]</b>	<b>3349</b>		
	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	<b>Total Equity / Liabilities [Sum of 59 to 61]</b>	<b>3399</b>		
	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
Inadmissible Deductions	1	<b>Inadmissible Deductions [Sum of 2 to 28]</b>	<b>3239</b>
	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
Admissible Deductions	29	<b>Admissible Deductions [Sum of 30 to 39]</b>	<b>3259</b>
	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**

Name*												Tax Year	2016
CNIC*												NTN	
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	<b>Tax Depreciation / Initial Allowance for Current Year</b>	3248							<b>100%</b>		<b>100%</b>	
Amortization		<b>Description</b>	<b>Code</b>	<b>WDV (BF)</b>	<b>Remaining Useful Life</b>	<b>Extent of Use</b>	<b>Amortization</b>						
				A	B	C	D						
	16	Intangible	3305										
	17	Intangible	3305										
	18	Intangible	3305										
	19	Expenditure providing Long Term Advantage / Benefit	330516										
	20	<b>Tax Amortization for Current Year</b>	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		
		<b>CNIC No.</b>	<b>Name*</b>		
18					
19					
20					
21					

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name*							Tax Year	2016	
CNIC*							NTN		
Residence Address*									
Business Address*									
Agricultural Property	<b>1 Agricultural Property [Sum of 1 i to 1 x]</b>						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	<b>2 Commercial, Industrial, Residential Property (Non-Business) [Sum of 2 i to 2 x]</b>						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	<b>3 Business Capital</b>						7003		
	<i>Enter name, share percentage &amp; capital amount in each AOP</i>						<i>Share %</i>	<i>Code</i>	<i>Value at Cost</i>
	i							7003	
	ii							7003	
	iii							7003	
i	<i>Enter consolidated capital amount of all Sole Proprietorships</i>					<i>100%</i>	7003		
Equipment	<b>4 Equipment, etc. (Non-Business) [Sum of 4 i to 4 iv]</b>						7004		
	<i>Description</i>						<i>Code</i>	<i>Value at Cost</i>	
	i							7004	
	ii							7004	
	iii							7004	
iv							7004		

Signatures:

Date:

Name*					Tax Year	2016	
CNIC*					NTN		
Animal	<b>5</b>	<b>Animal (Non-Business) [Sum of 5 i to 5 iv]</b>				<b>7005</b>	
		<i>Description</i>				<b>Code</b>	<b>Value at Cost</b>
	i	Livestock				7005	
	ii	Pet				7005	
	iii	Unspecified				7005	
iv	Unspecified				7005		
Investment	<b>6</b>	<b>Investment (Non-Business) [Sum of 6 i to 6 xiii]</b>				<b>7006</b>	
		<i>Form</i>	<i>Account / Instrument No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>	<b>Code</b>	<b>Value at Cost</b>
	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		
<b>7</b>	<b>Debt (Non-Business) [Sum of 7 i to 7 vii]</b>				<b>7007</b>		
	<i>Form</i>	<i>No.</i>	<i>Institution Name / Individual CNIC</i>	<i>Share %</i>	<b>Code</b>	<b>Value at Cost</b>	
i	Advance				7007		
ii	Debt				7007		
iii	Deposit				7007		
iv	Prepayment				7007		
v	Receivable				7007		
vi	Security				7007		
vii	Others				7007		
Motor Vehicle	<b>8</b>	<b>Motor Vehicle (Non-Business) [Sum of 8 i to 8 viii]</b>				<b>7008</b>	
		<i>Form (Car, Jeep, Motor Cycle, Scooter, Van)</i>	<i>E&amp;TD Registration No.</i>	<i>Maker</i>	<i>Capacity</i>	<b>Code</b>	<b>Value at Cost</b>
	i					7008	
	ii					7008	
	iii					7008	
	iv					7008	
	v					7008	
	vi					7008	
	vii					7008	
viii					7008		

Signatures:

Date:

## WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001

3/4

Name*		Tax Year	2016
CNIC*		NTN	
Precious Possession	<b>9</b>	<b>Precious Possession [Sum of 9 i to 9 iii]</b>	<b>7009</b>
		<i>Description</i>	<b>Code</b> <b>Value at Cost</b>
	i	Antique / Artifact	7009
	ii	Jewelry / Ornament / Metal / Stone	7009
	iii	Others (Specify)	7009
Household Effect	<b>10</b>	<b>Household Effect [Sum of 10 i to 10 iv]</b>	<b>7010</b>
		<i>Description</i>	<b>Code</b> <b>Value at Cost</b>
	i	Unspecified	7010
	ii	Unspecified	7010
	iii	Unspecified	7010
Personal Item	<b>11</b>	<b>Personal Item [Sum of 11 i to 11 iv] *</b>	<b>7011</b>
		<i>Description</i>	<b>Code</b> <b>Value at Cost</b>
	i	Unspecified	7011
	ii	Unspecified	7011
	iii	Unspecified	7011
Cash	<b>12</b>	<b>Cash (Non-business) [Sum of 12 i to 12 x]</b>	<b>7012</b>
		Notes & Coins	7012
Any Other Asset	<b>13</b>	<b>Any Other Asset [Sum of 13 i to 13 iv]</b>	<b>7013</b>
		<i>Description</i>	<b>Code</b> <b>Value at Cost</b>
	i		7013
	ii		7013
	iii		7013
Assets in Others' Name	<b>14</b>	<b>Assets in Others' Name [Sum of 14 i to 14 iv]</b>	<b>7014</b>
		<i>Description</i>	<b>Code</b> <b>Value at Cost</b>
	i		7014
	ii		7014
	iii		7014
Assets outside Pakistan	<b>15</b>	<b>Total Assets inside Pakistan [Sum of 1 to 14]</b>	<b>7015</b>
	<b>16</b>	<b>*Assets held outside Pakistan [Sum of 16 i to 16 iv]</b>	<b>7016</b>
		<i>Description</i>	<b>Code</b> <b>Value at Cost</b>
	i		7016
	ii		7016
	<b>17</b>	<b>Total Assets [15+16]</b>	<b>7019</b>

\* Serial # 16 has been separated from Any Other Assets at Serial # 13 for clarity.

Signatures:

Date:



## WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001

4/4

Name*				Tax Year	2016		
CNIC*				NTN			
Loan	<b>16</b>	<b>Credit (Non-Business) [Sum of 16 i to 16 viii]</b>			<b>7021</b>		
		<i>Form</i>	<i>Creditor's NTN / CNIC</i>	<i>Creditor's Name</i>	<b>Code</b>	<b>Value at Cost</b>	
	i	Advance			7021		
	ii	Borrowing			7021		
	iii	Credit			7021		
	iv	Loan			7021		
	v	Mortgage			7021		
	vi	Overdraft			7021		
	vii	Payable			7021		
	viii	Others			7021		
	<b>17</b>	<b>Total Liabilities [=16]</b>			<b>7029</b>		
Reconciliation of Net Assets	<b>18</b>	<b>Net Assets Current Year [15-17]</b>			<b>703001</b>		
	<b>19</b>	<b>Net Assets Previous Year</b>			<b>703002</b>		
	<b>20</b>	<b>Increase / Decrease in Assets [18-19]</b>			<b>703003</b>		
	<b>21</b>	<b>Inflows [Sum of 21 i to 21 x]</b>			<b>7049</b>		
	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		
		<b>22</b>	<b>Personal Expenses [Transfer from Sr.1 Annex-F]</b>			<b>7089</b>	
		<b>23</b>	<b>Outflows [Sum of 23 i to 23 iii]</b>			<b>7099</b>	
	i	Gift			7091		
	ii	Loss on Disposal of Assets			7092		
	iii	Others			7098		
	<b>24</b>	<b>Unreconciled Amount [21-22-23]</b>			<b>703000</b>		
Disposed Assets	<b>25</b>	<b>Assets Transferred / Sold / Gifted / Donated during the year [Sum of 25 i to 25 ii]</b>			<b>703004</b>		
		<b>Description</b>			<b>Code</b>	<b>Value at Cost</b>	
	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.						
Signatures:					Date:	"	

2. This notification shall be applicable for the tax year 2016.

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

  
(Syed Hassan Sardar)  
Secretary (Rules&SROs)