

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

Islamabad, the 9th September, 2016

**NOTIFICATION
(Income Tax)**

S.R.O. 839 (I/2016.- The following draft of certain further amendment in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information of all persons likely to be affected thereby and, as required by sub-section (3) of the said section, notice is hereby given that the draft will be taken into consideration by the Federal Board of Revenue after seven 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 H, the following shall be added, namely:-

“Part-II I Companies 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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<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 20%; border: 1px solid #ccc; padding: 5px;"> <p style="margin: 0;">Property</p> <p style="margin: 0; background-color: #e0e0e0; padding: 2px;">Receipts / Deductions</p> <p style="margin: 0; padding: 2px;">▶ Business</p> <p style="margin: 0; padding: 2px;">▶ Capital Assets</p> <p style="margin: 0; padding: 2px;">▶ Other Sources</p> <p style="margin: 0; padding: 2px;">▶ Foreign Sources / Agriculture</p> <p style="margin: 0; padding: 2px;">▶ Tax Chargeable / Payments</p> </div> <table border="1" style="width: 80%; border-collapse: collapse;"> <thead> <tr> <th style="width: 65%;">Description</th> <th style="width: 5%;">Code</th> <th style="width: 10%;">Total Amount</th> <th style="width: 10%;">Amount Exempt from Tax / Subject to Fixed / Final Tax</th> <th style="width: 10%;">Amount Subject to Normal Tax</th> <th style="width: 5%;">Action</th> </tr> </thead> <tbody> <tr> <td>Income / (Loss) from Property</td> <td>2000</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Receipts from Property</td> <td>2029</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Rent Received or Receivable</td> <td>2001</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1/10th of amount not adjustable against Rent</td> <td>2002</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Forfeited Deposit under a Contract for Sale of Property</td> <td>2003</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Recovery of Unpaid Irrecoverable Rent allowed as deduction</td> <td>2004</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unpaid Liabilities exceeding three Years</td> <td>2005</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Deductions from Property</td> <td>2099</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1/5th of Rent of Building for Repairs</td> <td>2031</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Insurance Premium</td> <td>2032</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Local Rate / Tax / Charge / Cess</td> <td>2033</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Ground Rent</td> <td>2034</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Profit on Capital borrowed for Investment in Property</td> <td>2035</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Share in Rental Income Paid to HBFC / Banks</td> <td>2036</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Rent Collection Expenditure</td> <td>2037</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Legal Service Charges</td> <td>2038</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Amount claimed as Irrecoverable Rent</td> <td>2039</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Payment of Liabilities treated as Income</td> <td>2097</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other Deductions against Rent</td> <td>2098</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> </div>										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					Ground Rent	2034					Profit on Capital borrowed for Investment in Property	2035					Share in Rental Income Paid to HBFC / Banks	2036					Rent Collection Expenditure	2037					Legal Service Charges	2038					Amount claimed as Irrecoverable Rent	2039					Payment of Liabilities treated as Income	2097					Other Deductions against Rent	2098				
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- ▶ Property
- ▼ Business
 - Manufacturing / Trading Items
 - Other Revenues
 - Management, Administrative, Selling & Financial Expenses
 - Inadmissible / Admissible Deductions
 - Adjustments
 - Business Assets / Equity / Liabilities
 - Transactions > PKR 50 Million with Non-Residents
- ▶ Capital Assets
- ▶ Other Sources
- ▶ Foreign Sources / Agriculture
- ▶ Tax Chargeable / Payments

Description	Code	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				
Gross Domestic Sales / Services Fee	3004				
Gross Exports Sales / Services Fee	3008				
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011				
Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012				
Rebates / Duty Drawbacks	3070				
Cost of Sales / Services	3030				
Opening Stock	3039				
Domestic Raw Material / Components Opening Balance	3035				
Import Raw Material / Components Opening Balance	3036				
Stores / Spares Opening Balance	3037				
Fuel Opening Balance	3038				
Work in Process Opening Balance	3034				
Self-Manufactured Finished Goods Opening Balance	3033				
Domestic Finished Goods Opening Balance	3031				
Import Finished Goods Opening Balance	3032				
Net Purchases (excluding Sales Tax, Federal Excise)	3059				
Net Domestic Purchases Raw Material / Components	3055				
Net Import Raw Material / Components	3056				
Net Stores / Spares Purchases	3057				
Net Fuel Purchases	3058				
Net Domestic Purchases Finished Goods	3051				
Net Import Finished Goods	3052				
Consumed	3069				
Domestic Raw Material / Components Consumed	3065				
Import Raw Material / Components Consumed	3066				
Stores / Spares Consumed	3067				
Fuel Consumed	3068				
Work in Process Consumed	3064				
Self-Manufactured Finished Goods Consumed	3063				
Domestic Finished Goods Consumed	3061				
Import Finished Goods Consumed	3062				
Direct Expenses	3089				
Salaries / Wages	3071				
Power	3073				
Gas	3074				
Repair / Maintenance	3077				
Insurance	3080				
Royalty	3081				
Fee for Technical Services	3082				
Other Direct Expenses	3083				
Accounting Amortization	3087				
Accounting Depreciation	3088				
Closing Stock	3099				
Domestic Raw Material / Components Closing Balance	3095				
Import Raw Material / Components Closing Balance	3096				
Stores / Spares Closing Balance	3097				
Fuel Closing Balance	3098				
Work in Process Closing Balance	3094				
Self-Manufactured Finished Goods Closing Balance	3093				
Domestic Finished Goods Closing Balance	3091				
Import Finished Goods Closing Balance	3092				
Gross Profit / (Loss)	3100				

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

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<ul style="list-style-type: none"> ▶ 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 Transactions > PKR 50 Million with Non-Residents 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										
		Donation / Charity	3174										
		Brokerage / Commission	3178										
		Other Indirect Expenses	3180										
		Directors Fee	3183										
		Workers Profit Participation Fund	3185										
		Provision for Doubtful / Bad Debts	3191										
		Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3192										
		Provision for Diminution in Value of Investment	3193										
		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										

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		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 Capitalized	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									
		Unadjusted (Loss) from Business for 2015	327015									

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

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
<ul style="list-style-type: none"> ▶ Property ▶ Business <ul style="list-style-type: none"> ▼ Capital Assets <ul style="list-style-type: none"> Long Term Short Term Adjustments ▶ Other Sources 									Calculate			
			Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax			Action		
			Consideration of Capital Assets held Short Term	4029								
			Cost of Acquisition of Capital Assets held Short Term including Ancillary Expenses	4039								
			Net Gain / (Loss) on Capital Assets held Short Term	4040								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
<ul style="list-style-type: none"> ▶ Property ▶ Business <ul style="list-style-type: none"> ▼ Capital Assets <ul style="list-style-type: none"> Long Term Short Term Adjustments ▶ 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		
			Unadjusted (Loss) from Capital Assets for 2010	409910								
			Unadjusted (Loss) from Capital Assets for 2011	409911								
			Unadjusted (Loss) from Capital Assets for 2012	409912								
			Unadjusted (Loss) from Capital Assets for 2013	409913								
			Unadjusted (Loss) from Capital Assets for 2014	409914								
			Unadjusted (Loss) from Capital Assets for 2015	409915								
			Unadjusted (Loss) from Capital Assets for 2016	409916								
			Unadjusted (Loss) from Capital Assets for 2017	409917								
			Unadjusted (Loss) from Capital Assets for 2018	409918								
			Unadjusted (Loss) from Capital Assets for 2019	409919								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	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) @8%	64060166										
Development and Sale of Plots by Land Developers u/s 113B	64060451										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	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 @5.5%	64010061										
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%	64060058										
Receipts from Contracts u/s 153(1)(c) @7%	64060264										
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										
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	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.											

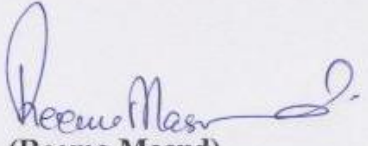
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification			
Code	Description	File									
No records found.											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification			
Attributes	Value	Action									
Person Status		+									
Residence Status	Resident	+									
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											
Special Tax Rate for Shipping Income											
Special Tax Rate for Exploration and Production of Petroleum Income											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification			
I, <input type="text"/> Enter Name, CNIC No. <input type="text"/> Enter 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.											
<input type="text"/> Verify Pin											

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

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


(Reema Masud)
Secretary (IT-Budget)