

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 23rd August, 2019.

NOTIFICATION
(Income Tax)

S.R.O. 951(I)/2019.- The following draft of certain further amendments in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for information of all persons likely to be affected thereby and, as required by sub-section (3) of said section, notice is hereby given that objection or suggestions thereon, if any, may for consideration of the Federal Board of Revenue be sent within seven days of publication of the draft in the official Gazette. Objections or suggestions, which may be received from any person in respect of the said draft, before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue.

DRAFT AMENDMENTS

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

Part-II-O

Electronic Return for Individuals for Tax Year 2019

Edit	Save	Submit	Cancel	Print					
Task	114(1) (Return of Income filed voluntarily for complete year)				+			Transaction Date	
Name								Registration No.	
Period		-		Tax Year	2019	Valid Upto		Due Date	
							Document Date		Submission Date: *

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
▼ Employment											
Salary											
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
▶ Property	Income from Salary	1000									
▶ Business	Pay, Wages or Other Remuneration (including Arrears of Salary)	1009									
▶ Capital Assets	Allowances (including Flying / Submarine Allowance)	1049									
▶ Other Sources	Expenditure Reimbursement	1059									
▶ Foreign Sources / Agriculture	Value of Perquisites (including Transport Monetization for Civil Servants)	1089									
▶ Tax Chargeable / Payments	Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1099									
▶ Personal Assets / Liabilities / Receipts / Expenses											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
▶ Employment											
▼ Property											
Receipts / Deductions											
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
	Income / (Loss) from Property	2000									
▶ Business	Total Receipts from Property	2029									
▶ Capital Assets	Rent Received or Receivable	2001									
▶ Other Sources	1/10th of amount not adjustable against Rent	2002									
▶ Foreign Sources / Agriculture	Forfeited Deposit under a Contract for Sale of Property	2003									
▶ Tax Chargeable / Payments	Total Deductions from Property	2099									
▶ Personal Assets / Liabilities / Receipts / Expenses	Other Deductions against Rent	2098									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
										Calculate	Import Previous Return	
▶ Employment												
▶ Property												
▼ Business												
Manufacturing / Trading Items		Description						Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Other Revenues	Income / (Loss) from Business						3000					
Management, Administrative, Selling & Financial Expenses	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)						3029					
Inadmissible / Admissible Deductions	Gross Revenue (excluding Sales Tax, Federal Excise)						3009					
Adjustments	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)						3019					
Business Assets / Equity / Liabilities	Cost of Sales / Services						3030					
	Opening Stock						3039					
	Net Purchases (excluding Sales Tax, Federal Excise)						3059					
	Salaries / Wages						3071					
	Fuel						3072					
▶ Capital Assets	Power						3073					
▶ Other Sources	Gas						3074					
▶ Foreign Sources / Agriculture	Stores / Spares						3076					
▶ Tax Chargeable / Payments	Repair / Maintenance						3077					
▶ Personal Assets / Liabilities / Receipts / Expenses	Other Direct Expenses						3083					
	Accounting Amortization						3087					
	Accounting Depreciation						3088					
	Closing Stock						3099					
	Gross Profit / (Loss)						3100					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property												
▼ Business												
Manufacturing / Trading Items												
Other Revenues												
Management, Administrative, Selling & Financial Expenses												
Inadmissible / Admissible Deductions												
Adjustments												
Business Assets / Equity / Liabilities												
▶ Capital Assets												
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▶ Tax Chargeable / Payments												
▶ Personal Assets / Liabilities / Receipts / Expenses												
	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										
	Accounting Gain on Sale of Intangibles	3115										
	Accounting Gain on Sale of Assets	3116										
	Others	3128										
	Share in untaxed Income from AOP	3131										
	Share in Taxed Income from AOP	3141										

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
										Calculate	Import Previous Return
▶ Employment											
▶ Property											
▼ Business											
Manufacturing / Trading Items											
Other Revenues											
Management, Administrative, Selling & Financial Expenses											
Inadmissible / Admissible Deductions											
Adjustments											
Business Assets / Equity / Liabilities											
▶ Capital Assets											
▶ Other Sources											
▶ Foreign Sources / Agriculture											
▶ Tax Chargeable / Payments											
▶ Personal Assets / Liabilities / Receipts / Expenses											
	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 u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224									
	Add Backs Tax Gain on Sale of Intangibles	3225									
	Add Backs Tax Gain on Sale of Assets	3226									
	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230									
	Other Inadmissible Deductions	3234									
	Add Backs Accounting (Loss) on Sale of Intangibles	3235									
	Add Backs Accounting (Loss) on Sale of Assets	3236									
	Add Backs Accounting Amortization	3237									
	Add Backs Accounting Depreciation	3238									

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
<ul style="list-style-type: none"> ▶ Employment ▶ Property ▼ Business <ul style="list-style-type: none"> Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments <ul style="list-style-type: none"> Business Assets / Equity / Liabilities ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments ▶ Personal Assets / Liabilities / Receipts / Expenses 										Calculate	Import Previous Return	
		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 2013	327013									
		Unadjusted (Loss) from Business for 2014	327014									
		Unadjusted (Loss) from Business for 2015	327015									
		Unadjusted (Loss) from Business for 2016	327016									
		Unadjusted (Loss) from Business for 2017	327017									
		Unadjusted (Loss) from Business for 2018	327018									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
▶ Employment										Calculate	Import Previous Return
▶ Property	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
▶ Business	Income / (Loss) from Other Sources		5000								
▶ Capital Assets	Receipts from Other Sources		5029								
▼ Other Sources	Yield on Behbood Certificates / Pensioner's Benefit Account		5003041								
Receipts / Deductions	Royalty		5002								
▶ Foreign Sources / Agriculture	Profit on Debt (Interest, Yield, etc)		5003								
▶ Tax Chargeable / Payments	Other Receipts		5028								
▶ Personal Assets / Liabilities / Receipts / Expenses	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								
	Difference in value of immovable property determined under section 68 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)		5018								
	Deductions from Other Sources		5089								
	Other Deductions		5088								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
▶ Employment										Calculate	Import Previous Return
▶ Property	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
▶ Business	Foreign Income		6000								
▶ Capital Assets											
▶ Other Sources											
▼ Foreign Sources / Agriculture											
Foreign Sources											
Agriculture											
▶ Tax Chargeable / Payments											
▶ Personal Assets / Liabilities / Receipts / Expenses											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property	Description		Code	Amount								Action
▶ Business	Agriculture Income		6100									
▶ Capital Assets	Agriculture Income Tax		9291									
▶ Other Sources												
▼ Foreign Sources / Agriculture												
Foreign Sources												
Agriculture												
▶ Tax Chargeable / Payments												
▶ Personal Assets / Liabilities / Receipts / Expenses												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property	Description		Code	Total	Inadmissible	Admissible						Action
▶ Business	Deductible Allowances		9009									
▶ Capital Assets	Zakat u/s 60		9001									
▶ Other Sources	Workers Welfare Fund u/s 60A		9002									
▶ Foreign Sources / Agriculture	Profit on Debt etc. u/s 60C		9007									
▼ Tax Chargeable / Payments	Educational Expenses u/s 60D		9008									
Deductible Allowances	Charitable Donations u/c 61, Part I, 2nd Schedule		9004									
Tax Chargeable												
Tax Reductions												
Tax Credits												
Adjustable Tax												
Final / Fixed / Minimum / Average / Relevant / Reduced Tax												
Computations												
▶ Personal Assets / Liabilities / Receipts / Expenses												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property	Description						Code				Amount	Action
▶ Business	Income Tax on working capital u/s 99A of Ninth Schedule						920001					
▶ Capital Assets												
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▼ Tax Chargeable / Payments												
Deductible Allowances												
Tax Chargeable												
Tax Reductions												
Tax Credits												
Adjustable Tax												
Final / Fixed / Minimum / Average / Relevant / Reduced Tax												
Computations												
▶ Personal Assets / Liabilities / Receipts / Expenses												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property	Description						Code				Amount	Action
▶ Business	Tax Reductions						9309					
▶ Capital Assets	Tax Reduction for Full Time Teacher / Researcher						9302					
▶ Other Sources	Tax Reduction for Senior Taxpayer						9303					
▶ Foreign Sources / Agriculture	Tax Reduction for Disabled Taxpayer						9304					
	Tax Reduction for foreign film makers						9305					
▼ Tax Chargeable / Payments												
	Deductible Allowances											
	Tax Chargeable											
	Tax Reductions											
	Tax Credits											
	Adjustable Tax											
	Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
	Computations											
▶ Personal Assets / Liabilities / Receipts / Expenses												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
▶ Employment										Calculate	Import Previous Return
▶ Property											
▶ Business											
▶ Capital Assets											
▶ Other Sources											
▶ Foreign Sources / Agriculture											
▼ Tax Chargeable / Payments											
Deductible Allowances											
Tax Chargeable											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
▶ Personal Assets / Liabilities / Receipts / Expenses											

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Tax Credits	9329				
Tax Credit for Charitable Donations u/s 61	9311				
Tax Credit for Investment in Shares, Sukkuks and Life Insurance Premium u/s 62	9312				
Tax Credit for Investment in Health Insurance u/s 62A	93121				
Tax Credit for Contribution to Approved Pension Fund u/s 63	9313				
Tax Credit u/s 103	9320				
Tax Credit for Tax Paid on Share Income from AOP	9321				
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	Payment	Company Director	Attachment	Attribute	Verification		
▶ Employment										Calculate	Import Previous Return
▶ Property	Description						Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
▶ Business	Adjustable Tax						640000				
▶ Capital Assets	Import u/s 148 @1%						64010002				
▶ Other Sources	Import u/s 148 @2%						64010004				
▶ Foreign Sources / Agriculture	Import u/s 148 @3%						64010006				
▼ Tax Chargeable / Payments	Import u/s 148 @ 4%						64010005				
Deductible Allowances	Import u/s 148 @4.5%						64010009				
Tax Chargeable	Import u/s 148 @5.5%						64010011				
Tax Reductions	Import u/s 148 @6%						64010012				
Tax Credits	Salary of Federal Government Employees u/s 149						64020001				
Adjustable Tax	Salary of Provincial Government Employees u/s 149						64020002				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Salary of Corporate Sector Employees u/s 149						64020003				
Computations	Salary of Other Employees u/s 149						64020004				
	Directorship Fee u/s 149(3)						64020005				
	Royalty / Fee for offshore digital Services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule						64050006				
▶ Personal Assets / Liabilities / Receipts / Expenses	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 Goods u/s 153(1)(a) @1%						64060002				
	Payment for Goods u/s 153(1)(a) @1.5%						64060003				
	Payment for Goods u/s 153(1)(a) @2.5%						64060005				
	Payment for Goods u/s 153(1)(a) @4.5%						64060009				
	Withdrawal from Pension Fund u/s 156B						64090201				
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)						64120151				
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)						64120152				
	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				+
	Motor Vehicle Leasing u/s 231B(1A) @4%						64100304				+
	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				
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				
Functions / Gatherings Charges u/s 236D	64150401				
Issuance of License to Cable Opeartors u/s 236F	64150601				
Renewal of License to Cable Opeartors 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				
Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605				
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				
general insurance premium u/s 236U	64151902				
life insurance premium u/s 236U	64151903				
Advance tax on extraction of minerals u/s 236V	64151904				
tax on tobacco u/s 236X	64152101				
Persons remitting amount abroad through credit / debits or prepaid cards u/s 236Y	64152102				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property	Description						Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action	
▶ Business	Final / Fixed / Minimum / Average / Relevant / Reduced Tax						640001					
▶ Capital Assets	Import u/s 148 @1%						64010052					
▶ Other Sources	Import u/s 148 @2%						64010054					
▶ Foreign Sources / Agriculture	Import u/s 148 @3%						64010056					
▼ Tax Chargeable / Payments	Import u/s 148 @4%						64010057					
Deductible Allowances	Import u/s 148 @4.5%						64010059					
Tax Chargeable	Import u/s 148 @5.5%						64010061					
Tax Reductions	Import u/s 148 @6%						64010062					
Tax Credits	Import u/s 148 @1.75%						64010081					
Adjustable Tax	Import u/s 148 @2.75%						64010082					
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Import u/s 148 @4.125%						64010083					
Computations	Import of Edible Oil u/s 148 @5.5%						64010161					
	Import of Packing Material u/s 148 @5.5%						64010181					
	No. of Imported mobile phones u/s 148 up to 30\$ @Rs. 70						64010054					
	No. of Imported mobile phones u/s 148 Exceeding 30\$ up to 100\$ @Rs. 730						64010154					
▶ Personal Assets / Liabilities / Receipts / Expenses	No. of Imported mobile phones u/s 148 Exceeding 100\$ up to 200\$ @Rs. 930						64010155					
	No. of Imported mobile phones u/s 148 Exceeding 200\$ up to 350\$ @Rs. 970						64010156					
	No. of Imported mobile phones u/s 148 Exceeding 350\$ up to 500\$ @Rs. 3000						64010157					
	No. of Imported mobile phones u/s 148 exceeding 500\$ @Rs. 5200						64010158					
	Dividend u/s 150 @7.5%						64030052					
	Dividend u/s 150 @10%						64030053					
	Dividend u/s 150 @12.5%						64030054					
	Dividend u/s 150 @15%						64030055					
	Attributable Income from controlled foreign company u/s 109A @15%						64030056					
	Return on investment in sukuks u/s 5AA						64030098					
	Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5						64030099					
	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				
Royalty / Fee for offshore digital Services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule	64050057				
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 foreign produced commercials to a Non-Resident u/s 152A	64050100				
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	64050095				
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050094				
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) @2.5%	64060055				
Payment for Goods u/s 153(1)(a) @4.5%	64060059				
Payment for Services u/s 153(1)(b) @1%	64060152				
Payment for Services u/s 153(1)(b) @1.5%	64060153				
Payment for Services u/s 153(1)(b) @2%	64060154				
Payment for Services u/s 153(1)(b) @10%	64060170				
Payment for Services u/s 153(1)(b) @17.5%	64060185				
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				
Income from property u/s 15(6)	64080052				
Prize on Prize Bond u/s 156	64090051				
Winnings from Crossword Puzzle u/s 156	64090052				
Winnings from Raffle u/s 156	64090053				
Winnings from Lottery u/s 156	64090054				
Winnings from Quiz u/s 156	64090055				
Winnings from Sale Promotion u/s 156	64090056				
Commission / Discount on petroleum products u/s 156A @12%	64090151				

Brokerage / Commission u/s 233 @5%	64120060				
Brokerage / Commission u/s 233 @8%	64120066				
Brokerage / Commission u/s 233 @10%	64120070				
Brokerage / Commission u/s 233 @12%	64120074				
CNG Station Gas Bill u/s 234A	64130151				
Tax collected u/s 235 from CNG station	64130152				+
Electricity Bill of Commercial Consumer u/s 235	64140051				+
Electricity Bill of Industrial Consumer u/s 235	64140052				+
Lease of rights to collect tolls u/s 236A(3)	64150102				
sales of certain petroleum products u/s 236HA	64150802				
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151651				
Rent of Machinery and equipment u/s 236Q (2)	64151652				
Dividend Specie u/s 236S @7.5%	64151802				
Dividend Specie u/s 236S @10%	64151803				
Dividend Specie u/s 236S @12.5%	64151804				
Dividend Specie u/s 236S @15%	64151807				
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951				
Capital Gains on Immovable Property u/s 37(1A) @0% for dependents of Shaheed belonging to Pakistan Armed Forces and dependents of Federal / Provincial	64151652				
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051				
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052				
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053				
Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054				
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055				
Capital Gains on immovable property u/s 37(1A) @3.75%	64220057				
Capital Gains on Securities u/s 37A @0%	64220151				
Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64220153				
Capital Gains on Securities u/s 37A @7.5%	64220157				
Capital Gains on Securities u/s 37A @10%	64220158				
Capital Gains on Securities u/s 37A @12.5%	64220155				
Capital Gains on Securities u/s 37A @15%	64220156				
Purchase of Locally Produced Edible Oil u/s 148(A)	64310053				
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051				
Receipts from Shipping Business of a resident person u/s 7A	64310055				
Profit on debt u/s 7B	64310056				+
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310061				

Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062			
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @5%	64310063			
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071			
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 13S)	64310072			
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 13S)	64310073			
Attributable Income from controlled foreign company u/s 109A @15%	64310074			
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 (1AA), 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	Payment	Company Director	Attachment	Attribute	Verification		
▶ Employment										Calculate	Import Previous Return
▶ Property											
▶ Business											
▶ Capital Assets											
▶ Other Sources											
▶ Foreign Sources / Agriculture											
▼ Tax Chargeable / Payments											
Deductible Allowances											
Tax Chargeable											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
▶ Personal Assets / Liabilities / Receipts / Expenses											
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
	Income from Salary	1000									
	Income / (Loss) from Property	2000									
	Income / (Loss) from Business	3000									
	Gains / (Loss) from Capital Assets	4000									
	Income / (Loss) from Other Sources	5000									
	Foreign Income	6000									
	Agriculture Income	6100									
	Share in untaxed Income from AOP	3131									
	Share in Taxed Income from AOP	3141									
	Total Income	9000									
	Deductible Allowances	9009									
	Taxable Income	9100									
	Tax Chargeable	9200									
	Normal Income Tax	920000									
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100									
	WWF	920900									
	Tax Reductions	9309									
	Tax Credits	9329									
	Turnover / Tax Chargeable u/s 113 @0.2%	923152									
	Turnover / Tax Chargeable u/s 113 @0.25%	923163									
	Turnover / Tax Chargeable u/s 113 @0.5%	923155									
	Turnover / Tax Chargeable u/s 113 @1.25%	923160									
	Income / Super Tax Chargeable	923181									
	Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	923192									
	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193									
	Difference of Minimum Tax Chargeable u/s 113	923194									
	Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189									
	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198									
	Refund Adjustment of Other Year(s) against Demand of this Year	92101									
	Withholding Income Tax	9201									
	Advance Income Tax	9202									
	Advance Income Tax u/s 147(A)	92022									
	Admitted Income Tax	9203									
	Demanded Income Tax	9204									
	Refundable Income Tax	9210									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
										Calculate	Import Previous Return	
												Action
▶ Employment	Description									Code	Amount	
▶ Property	Agricultural Property									7001		+
▶ Business	Commercial, Industrial, Residential Property (Non-Business)									7002		+
▶ Capital Assets	Business Capital									7003		+
▶ Other Sources	Equipment (Non-Business)									7004		
▶ Foreign Sources / Agriculture	Animal (Non-Business)									7005		
▶ Tax Chargeable / Payments	Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)									7006		+
▶ Personal Assets / Liabilities / Receipts / Expenses	Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)									7007		+
▶ Personal Expenses	Motor Vehicle (Non-Business)									7008		+
▶ Personal Assets / Liabilities	Precious Possession									7009		+
▶ Reconciliation of Net Assets	Household Effect									7010		
▶	Personal Item									7011		
▶	Cash (Non-Business)									7012		
▶	Any Other Asset									7013		+
▶	Assets in Others' Name									7014		+
▶	Total Assets inside Pakistan									7015		
▶	Capital or voting rights in foreign company									7018		+
▶	Assets held outside Pakistan									7020		+
▶	Total Assets held outside Pakistan									7016		
▶	Total Assets									7019		
▶	Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)									7021		+
▶	Total Liabilities									7029		

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
▶ Employment										Calculate	Import Previous Return
▶ Property											
▶ Business											
▶ Capital Assets											
▶ Other Sources											
▶ Foreign Sources / Agriculture											
▶ Tax Chargeable / Payments											
▼ Personal Assets / Liabilities / Receipts / Expenses											
Personal Expenses											
Personal Assets / Liabilities											
Reconciliation of Net Assets											
	Description	Code	Amount								Action
	Net Assets Current Year	703001									
	Net Assets Previous Year	703002									
	Increase / Decrease in Assets	703003									
	Inflows	7049									
	Income Declared as per Return for the year subject to Normal Tax	7031									
	Income Declared as per Return for the year Exempt from Tax	7032									
	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033									
	Adjustments in Income Declared as per Return for the year	7034									
	Foreign Remittance	7035									
	Inheritance	7036									
	Gift	7037									
	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038									
	Others	7048									
	Outflows	7099									
	Personal Expenses	7089									
	Gift	7091									
	Loss on Disposal of Assets	7092									
	Others	7098									
	Unreconciled Amount	703000									
	Assets Transferred / Sold / Gifted / Donated during the year	703004									

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

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
										Import Previous Return	Calculate	
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action				
Import of plastic raw materials under PCT heading 39.01 to 39.12 u/s 148	64010081											
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) @10%	64060170											
Payment for Services u/s 153(1)(b) @17.5%	64060185											
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095											
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050094											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Import Previous Return	Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	Action			
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										
Sale Proceeds of goods to exporter u/s 154(3)	64070152										
Sale Proceeds of 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 @12%	64090151										
Brokerage / Commission u/s 233 @8%	64120066										
Brokerage / Commission u/s 233 @10%	64120070										
Brokerage / Commission u/s 233 @12%	64120074										

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Share Holder's Name									
Registration No.	Proprietor/Member/Partner Name				% in Capital	Capital Amount			
No records found.									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
	Code	Description							Action:
	3000	Final Accounts							+

0 record(s) found

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Attributes						Value			Action
Business Sector-1						<input type="text"/>			+ <input type="checkbox"/>
Business Sector-2						<input type="text"/>			+ <input type="checkbox"/>
Business Sector-3						<input type="text"/>			+ <input type="checkbox"/>
Business Sector-4						<input type="text"/>			+ <input type="checkbox"/>
Business Sector-5						<input type="text"/>			+ <input type="checkbox"/>
No. of children for whom Education Fee is paid						<input type="text"/>			
Residence Status						<input type="text"/>			+ <input type="checkbox"/>
Special Tax Rate for Dividend covered under ADDT						<input type="text"/>			
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT						<input type="text"/>			
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT						<input type="text"/>			
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT						<input type="text"/>			
Average Tax Rate for Employment Termination Benefits u/s 12(6)						<input type="text"/>			
Relevant Tax Rate for Salary Arrears u/s 12(7)						<input type="text"/>			

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

Part-II-O

Electronic Return for Salaried Individuals for Tax Year 2019

✕

Task: 114(1) (Return of Income for a person deriving income only from salary and other sources where sala +
Transaction Date:

Name:
Registration No.:

Period: - Tax Year: 2019 Valid Upto: Due Date: 30-Nov-2018 Document Date: Submission Date: *

Data	Payment	Attribute	Verification				Calculate																																																																		
<div style="background-color: #e6f2ff; padding: 2px;"> ▼ Employment </div>							Calculate																																																																		
<div style="background-color: #fff9c4; padding: 2px;"> Salary </div>																																																																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Description</th> <th style="width: 5%;">Code</th> <th style="width: 10%;">Total Amount</th> <th style="width: 15%;">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 from Salary</td> <td>1000</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>▶ Other Sources</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>▶ Foreign Sources / Agriculture</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>▶ Tax Chargeable / Payments</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>▶ Personal Assets / Liabilities / Receipts / Expenses</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Pay, Wages or Other Remuneration (including Arrears of Salary)</td> <td>1009</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Allowances (including Flying / Submarine Allowance)</td> <td>1049</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Expenditure Reimbursement</td> <td>1059</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Value of Perquisites (including Transport Monetization for Civil Servants)</td> <td>1089</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)</td> <td>1099</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>							Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	Income from Salary	1000					▶ Other Sources						▶ Foreign Sources / Agriculture						▶ Tax Chargeable / Payments						▶ Personal Assets / Liabilities / Receipts / Expenses						Pay, Wages or Other Remuneration (including Arrears of Salary)	1009					Allowances (including Flying / Submarine Allowance)	1049					Expenditure Reimbursement	1059					Value of Perquisites (including Transport Monetization for Civil Servants)	1089					Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1099					
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Data	Payment	Attribute	Verification						
▶ Employment						Calculate			
▶ Other Sources				Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▼ Foreign Sources / Agriculture				Foreign Income	6000				
Foreign Sources									
Agriculture									
▶ Tax Chargeable / Payments									
▶ Personal Assets / Liabilities / Receipts / Expenses									

Data	Payment	Attribute	Verification						
▶ Employment									Calculate
▶ Other Sources				Description	Code	Amount			Action
▼ Foreign Sources / Agriculture				Agriculture Income	6100				
Foreign Sources									
Agriculture									
▶ Tax Chargeable / Payments									
▶ Personal Assets / Liabilities / Receipts / Expenses									

Data	Payment	Attribute	Verification						
▶ Employment									Calculate
▶ Other Sources				Description	Code	Total	Inadmissible	Admissible	Action
▶ Foreign Sources / Agriculture				Deductible Allowances	9009				
▼ Tax Chargeable / Payments				Zakat u/s 60	9001				
Deductible Allowances				Profit on Debt etc. u/s 60C	9007				
Tax Reductions				Educational Expenses u/s 60D	9008				
Tax Credits				Charitable Donations u/c 61, Part I, 2nd Schedule	9004				
Adjustable Tax									
Final / Fixed / Minimum / Average / Relevant / Reduced Tax									
Computations									
▶ Personal Assets / Liabilities / Receipts / Expenses									

Data	Payment	Attribute	Verification				Calculate		
▶ Employment									
▶ Other Sources				Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
▶ Foreign Sources / Agriculture				Adjustable Tax	640000				
▼ Tax Chargeable / Payments				Salary of Federal Government Employees u/s 149	64020001				
Deductible Allowances				Salary of Provincial Government Employees u/s 149	64020002				
Tax Reductions				Salary of Corporate Sector Employees u/s 149	64020003				
Tax Credits				Salary of Other Employees u/s 149	64020004				
Adjustable Tax				Directorship Fee u/s 149(3)	64020005				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Withdrawal from Pension Fund u/s 156B	64090201				
Computations				Cash Withdrawal from Bank u/s 231A	64100101				+
				Certain Banking Transactions u/s 231AA	64100201				+
				Motor Vehicle Registration Fee u/s 231B(1)	64100301				+
▶ Personal Assets / Liabilities / Receipts / Expenses				Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+
				Motor Vehicle Sale u/s 231B(3)	64100303				+
				Motor Vehicle Leasing u/s 231B(1A) @4%	64100304				+
				Goods Transport Public Vehicle Tax u/s 234	64130001				+
				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				+
				Purchase by Auction u/s 236A	64150101				
				Domestic Air Ticket Charges u/s 236B	64150201				
				Sale / Transfer of Immovable Property u/s 236C	64150301				
				Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
				Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				

	Functions / Gatherings Charges u/s 236D	64150401			
	Educational Institution Fee u/s 236I	64150901			
	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			
	general insurance premium u/s 236U	64151902			
	life insurance premium u/s 236U	64151903			
	Persons remitting amount abroad through credit / debits or prepaid cards u/s 236Y	64152102			

Data	Payment	Attribute	Verification			
▶ Employment					Calculate	
▶ Other Sources						
▶ Foreign Sources / Agriculture						
▼ Tax Chargeable / Payments						
	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001				
Deductible Allowances	Dividend u/s 150 @7.5%	64030052				
Tax Reductions	Dividend u/s 150 @10%	64030053				
Tax Credits	Dividend u/s 150 @12.5%	64030054				
Adjustable Tax	Dividend u/s 150 @15%	64030055				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Prize on Prize Bond u/s 156	64090051				
Computations	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				
▶ Personal Assets / Liabilities / Receipts / Expenses	Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951				
	Profit on debt u/s 7B	64310056			+	
	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 (1AA), 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	Payment	Attribute	Verification						
▶ Employment							Calculate		
▶ Other Sources									
▶ Foreign Sources / Agriculture									
▼ Tax Chargeable / Payments									
Deductible Allowances									
Tax Reductions									
Tax Credits									
Adjustable Tax									
Final / Fixed / Minimum / Average / Relevant / Reduced Tax									
Computations									
▶ Personal Assets / Liabilities / Receipts / Expenses									
				Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
				Income from Salary	1000				
				Income / (Loss) from Other Sources	5000				
				Foreign Income	6000				
				Agriculture Income	6100				
				Total Income	9000				
				Deductible Allowances	9009				
				Taxable Income	9100				
				Tax Chargeable	9200				
				Normal Income Tax	920000				
				Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100				
				Tax Reductions	9309				
				Tax Credits	9329				
				Income / Super Tax Chargeable	923181				
				Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189				
				Refund Adjustment of Other Year(s) against Demand of this Year	92101				
				Withholding Income Tax	9201				
				Advance Income Tax	9202				
				Advance Income Tax u/s 147(A)	92022				
				Admitted Income Tax	9203				
				Demanded Income Tax	9204				
				Refundable Income Tax	9210				

Data	Payment	Attribute	Verification						
▶ Employment							Calculate		
▶ Other Sources									
▶ Foreign Sources / Agriculture									
▶ Tax Chargeable / Payments									
▼ Personal Assets / Liabilities / Receipts / Expenses									
Net Assets									
				Description	Code	Amount			Action
				Net Assets Current Year	703001				
				Net Assets Previous Year	703002				
				Increase / Decrease in Assets	703003				
				Inflows	7049				
				Outflows	7099				
				Unreconciled Amount	703000				

Data	Payment	Attribute	Verification				
CPR No.	Date	Amount Code	Description	Amount	Tax Year		
No records found.							
Head Wise Summary							
Head of Account				Account			
No records found.							

Search by: CPR No. or Amount Code or Paid Amount

Payments						
CPR No.	Date	Amount Code	Description	Amount	Tax Year	Action
No records found.						

Data	Payment	Attribute	Verification				
Attributes				Value		Action	
Residence Status				<input type="text"/>		<input style="width: 20px; height: 20px;" type="button" value="+"/>	<input style="width: 20px; height: 20px;" type="button" value="⊗"/>
Average Tax Rate for Employment Termination Benefits u/s 12(6)				<input type="text"/>			
Relevant Tax Rate for Salary Arrears u/s 12(7)				<input type="text"/>			
No. of children for whom Education Fee is paid				<input type="text"/>			

Data	Payment	Attribute	Verification
I, <input type="text"/> , CNIC No. <input type="text"/> , 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="button" value="Verify Pin"/>

“

Part-II-O

Electronic Return for Association of Persons for Tax Year 2019

<input type="button" value="Edit"/> <input type="button" value="Save"/> <input type="button" value="Submit"/> <input type="button" value="Cancel"/> <input type="button" value="Print"/>																																																															
Task	114(1) (Return of Income filed voluntarily for complete year) +					Transaction Date																																																									
Name						Registration No.																																																									
Period		Tax Year	2019	Valid Upto		Due Date																																																									
					Document Date		Submission Date: *																																																								
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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification			
▶ Property											Calculate
▼ Business											
Manufacturing / Trading Items											
Other Revenues											
Management, Administrative, Selling & Financial Expenses											
Inadmissible / Admissible Deductions											
Adjustments											
Business Assets / Equity / Liabilities											
▶ Capital Assets											
▶ Other Sources											
▶ Foreign Sources / Agriculture											
▶ Tax Chargeable / Payments											
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
	Income / (Loss) from Business	3000									
	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029									
	Gross Revenue (excluding Sales Tax, Federal Excise)	3009									
	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019									
	Cost of Sales / Services	3030									
	Opening Stock	3039									
	Net Purchases (excluding Sales Tax, Federal Excise)	3059									
	Salaries / Wages	3071									
	Fuel	3072									
	Power	3073									
	Gas	3074									
	Stores / Spares	3076									
	Repair / Maintenance	3077									
	Other Direct Expenses	3083									
	Accounting Amortization	3087									
	Accounting Depreciation	3088									
	Closing Stock	3099									
	Gross Profit / (Loss)	3100									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
<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 ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 									Calculate			
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
		Other Revenues	3129									
		Fee for Technical / Professional Services	3101									
		Accounting Gain on Sale of Intangibles	3115									
		Accounting Gain on Sale of Assets	3116									
		Others	3128									

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"> Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 										Calculate	
Description			Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
Inadmissible Deductions			3239								
Add Backs u/s 29(2) Provision for Doubtful Debts			3201								
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets			3202								
Add Backs Provision for Diminution in Value of Investment			3203								
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or 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 u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit			3224								
Add Backs Tax Gain on Sale of Intangibles			3225								
Add Backs Tax Gain on Sale of Assets			3226								
Add Backs Pre-Commencement Expenditure / Deferred Cost			3230								
Other Inadmissible Deductions			3234								
Add Backs Accounting (Loss) on Sale of Intangibles			3235								
Add Backs Accounting (Loss) on Sale of Assets			3236								
Add Backs Accounting Amortization			3237								
Add Backs Accounting Depreciation			3238								

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

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification					
▶ Property												Calculate	
▼ Business													
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 2013									327013				
Unadjusted (Loss) from Business for 2014									327014				
Unadjusted (Loss) from Business for 2015									327015				
Unadjusted (Loss) from Business for 2016									327016				
Unadjusted (Loss) from Business for 2017									327017				
Unadjusted (Loss) from Business for 2018									327018				
▶ Capital Assets													
▶ Other Sources													
▶ Foreign Sources / Agriculture													
▶ Tax Chargeable / Payments													

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification					
▶ Property												Calculate	
▼ Business													
Description									Code	Amount			Action
Total Assets									3349				
Land									3301				
Building (all types)									3302				
Plant / Machinery / Equipment / Furniture (including fittings)									3303				
Advances / Deposits / Prepayments									3312				
Stocks / Stores / Spares									3315				
Cash / Cash Equivalents									3319				
Other Assets									3348				
Total Equity / Liabilities									3399				
Capital									3352				
Long Term Borrowings / Debt / Loan									3371				
Trade Creditors / Payables									3384				
Other Liabilities									3398				
▶ Capital Assets													
▶ Other Sources													
▶ Foreign Sources / Agriculture													
▶ Tax Chargeable / Payments													

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification			
▶ Property											Calculate
▶ Business	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
▼ Capital Assets	Gains / (Loss) from Capital Assets		4000								
Capital Gains / (Loss)											
▶ Other Sources											
▶ Foreign Sources / Agriculture											
▶ Tax Chargeable / Payments											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification			
▶ Property											Calculate
▶ Business	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
▶ Capital Assets	Income / (Loss) from Other Sources		5000								
▼ Other Sources	Receipts from Other Sources		5029								
Receipts / Deductions	Royalty		5002								
▶ Foreign Sources / Agriculture	Profit on Debt (Interest, Yield, etc)		5003								
▶ Tax Chargeable / Payments	Other Receipts		5028								
	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								
	Difference in value of immovable property determined under section 68 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)		5018								
	Deductions from Other Sources		5089								
	Donations in the Supreme Court of Pakistan and the Prime Minister of Pakistan Diامر-Bhasha and Mohmand Dams Fund										
	Other Deductions		5088								

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification			
▶ Property											Calculate
▶ Business	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action				
▶ Capital Assets	Foreign Income		6000								
▶ Other Sources											
▼ Foreign Sources / Agriculture											
Foreign Sources											
Agriculture											
▶ Tax Chargeable / Payments											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification			
▶ Property											Calculate
▶ Business	Description		Code	Amount						Action	
▶ Capital Assets	Agriculture Income		6100								
▶ Other Sources	Agriculture Income Tax		9291								
▼ Foreign Sources / Agriculture											
Foreign Sources											
Agriculture											
▶ Tax Chargeable / Payments											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification			
▶ Property											Calculate
▶ Business	Description		Code	Total	Inadmissible	Admissible				Action	
▶ Capital Assets	Deductible Allowances		9009								
▶ Other Sources	Workers Welfare Fund u/s 60A		9002								
▶ Foreign Sources / Agriculture	Charitable Donations u/c 61, Part I, 2nd Schedule		9004								
▼ Tax Chargeable / Payments											
Deductible Allowances											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property	Description						Code				Amount	Action
▶ Business	Tax Reductions						9309					
▶ Capital Assets	Tax Reduction for foreign film makers						9305					
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▼ Tax Chargeable / Payments												
Deductible Allowances												
Tax Reductions												
Tax Credits												
Adjustable Tax												
Final / Fixed / Minimum / Average / Relevant / Reduced Tax												
Computations												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification			
▶ Property										Calculate	
▶ Business	Description						Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
▶ Capital Assets	Tax Credits						9329				
▶ Other Sources	Tax Credit for Charitable Donations u/s 61						9311				
▶ Foreign Sources / Agriculture	Tax Credit for Investment in Shares, Sukkuks and Life Insurance Premium u/s 62						9312				
▼ Tax Chargeable / Payments	Tax Credit for Investment in Health Insurance u/s 62A						93121				
Deductible Allowances	Tax Credit u/s 103						9320				
Tax Reductions	Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C						9323				
Tax Credits	Surrender of Tax Credit on Investments in Shares disposed off before time limit						9328				
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											

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				
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				
Functions / Gatherings Charges u/s 236D	64150401				
Issuance of License to Cable Opeartors u/s 236F	64150601				
Renewal of License to Cable Opeartors 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				
Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605				
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				
general insurance premium u/s 236U	64151902				
life insurance premium u/s 236U	64151903				
Advance tax on extraction of minerals u/s 236V	64151904				
Advance tax on tobacco u/s 236X	64152101				
Advance Tax on persons remitting amount abroad through credit / debits or prepaid cards u/s 236Y	64152102				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification								
▶ Property												Calculate				
▶ Business	Description											Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
▶ Capital Assets	Final / Fixed / Minimum / Average / Relevant / Reduced Tax											640001				
▶ Other Sources	Import u/s 148 @1%											64010052				
▶ Foreign Sources / Agriculture	Import u/s 148 @2%											64010054				
▼ Tax Chargeable / Payments	Import u/s 148 @3%											64010056				
Deductible Allowances	Import u/s 148 @4%											64010058				
Tax Reductions	Import u/s 148 @4.5%											64010059				
Tax Credits	Import u/s 148 @5.5%											64010061				
Adjustable Tax	Import u/s 148 @6%											64010062				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Import u/s 148 @1.75%											64010081				
Computations	Import u/s 148 @2.75%											64010082				
	Import u/s 148 @4.125%											64010083				
	Import of Edible Oil u/s 148 @5.5%											64010161				
	Import of Packing Material u/s 148 @5.5%											64010181				
	No. of Imported mobile phones u/s 148 up to 30\$ @Rs. 70											64010054				
	No. of Imported mobile phones u/s 148 Exceeding 30\$ up to 100\$ @Rs. 730											64010154				
	No. of Imported mobile phones u/s 148 Exceeding 100\$ up to 200\$ @Rs. 930											64010155				
	No. of Imported mobile phones u/s 148 Exceeding 200\$ up to 350\$ @Rs. 970											64010156				
	No. of Imported mobile phones u/s 148 Exceeding 350\$ up to 500\$ @Rs. 3000											64010157				
	No. of Imported mobile phones u/s 148 exceeding 500\$ @Rs. 5200											64010158				
	Dividend u/s 150 @7.5%											64030052				
	Dividend u/s 150 @10%											64030053				
	Dividend u/s 150 @12.5%											64030054				
	Dividend u/s 150 @15%											64030055				
	Return on investment in sukuks u/s 5AA											64030098				
	Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5											64030099				
	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				
	Royalty / Fee for offshore digital Services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule											64050057				
	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			+
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095			
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050094			
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 foreign produced commercials to a Non-Resident u/s 152A	64050100			
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) @2.5%	64060055			
Payment for Goods u/s 153(1)(a) @4.5%	64060059			
Payment for Services u/s 153(1)(b) @1%	64060152			
Payment for Services u/s 153(1)(b) @1.5%	64060153			
Payment for Services u/s 153(1)(b) @2%	64060154			
Payment for Services u/s 153(1)(b) @10%	64060170			
Payment for Services u/s 153(1)(b) @17.5%	64060185			
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			
Income from property u/s 15(6)	64080052			
Prize on Prize Bond u/s 156	64090051			
Winnings from Crossword Puzzle u/s 156	64090052			
Winnings from Raffle u/s 156	64090053			
Winnings from Lottery u/s 156	64090054			
Winnings from Quiz u/s 156	64090055			
Winnings from Sale Promotion u/s 156	64090056			
Commission / Discount on petroleum products u/s 156A @12%	64090151			
Brokerage / Commission u/s 233 @5%	64120060			
Brokerage / Commission u/s 233 @8%	64120066			

Brokerage / Commission u/s 233 @10%	64120070				
Brokerage / Commission u/s 233 @12%	64120074				
CNG Station Gas Bill u/s 234A	64130151				
Tax collected u/s 235 from CNG station	64130152				+
Electricity Bill of Commercial Consumer u/s 235	64140051				+
Electricity Bill of Industrial Consumer u/s 235	64140052				+
Lease of rights to collect tolls u/s 236A(3)	64150102				
Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151651				
Rent of Machinery and equipment u/s 236Q (2)	64151652				
Advance Tax on sales of certain petroleum products u/s 236HA	64151653				
Dividend Specie u/s 236S @7.5%	64151802				
Dividend Specie u/s 236S @10%	64151803				
Dividend Specie u/s 236S @12.5%	64151804				
Dividend Specie u/s 236S @15%	64151807				
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951				
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051				
Capital Gains on Immovable Property u/s 37(1A) @0% for dependents of Shaheed belonging to Pakistan Armed Forces and dependents of Federal / Provincial Govt. who dies while in service	64220050				
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052				
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053				
Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054				
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055				
Capital Gains on immovable property u/s 37(1A) @3.75%	64220057				
Capital Gains on Securities u/s 37A @0%	64220151				
Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64220153				
Capital Gains on Securities u/s 37A @7.5%	64220157				
Capital Gains on Securities u/s 37A @10%	64220158				
Capital Gains on Securities u/s 37A @12.5%	64220155				
Capital Gains on Securities u/s 37A @15%	64220156				
Purchase of Locally Produced Edible Oil u/s 148(A), Part III	64310053				
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051				
Receipts from Shipping Business of a resident person u/s 7A	64310055				
Profit on debt u/s 7B	64310056				+
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310061				
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062				

Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @5%	64310063				
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071				
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 13S)	64310072				
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 13S)	64310073				
Attributable Income from controlled foreign company u/s 109A @15%	64310074				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification				
▶ Property												Calculate
▶ Business												
▶ Capital Assets												
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▼ Tax Chargeable / Payments												
Deductible Allowances												
Tax Reductions												
Tax Credits												
Adjustable Tax												
Final / Fixed / Minimum / Average / Relevant / Reduced Tax												
Computations												
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
	Income / (Loss) from Property	2000										
	Income / (Loss) from Business	3000										
	Gains / (Loss) from Capital Assets	4000										
	Income / (Loss) from Other Sources	5000										
	Foreign Income	6000										
	Agriculture Income	6100										
	Total Income	9000										
	Deductible Allowances	9009										
	Share of Partner Company in Income of AOP	9011										
	Taxable Income	9100										
	Tax Chargeable	9200										
	Normal Income Tax	920000										
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100										
	WWF	920900										
	Tax Credits	9329										
	Turnover / Tax Chargeable u/s 113 @0.2%	923152										
	Turnover / Tax Chargeable u/s 113 @0.25%	923163										
	Turnover / Tax Chargeable u/s 113 @0.5%	923155										
	Turnover / Tax Chargeable u/s 113 @1.25%	923160										
	Income / Super Tax Chargeable	923181										
	Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	923192										
	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193										
	Difference of Minimum Tax Chargeable u/s 113	923194										
	Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189										
	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198										
	Refund Adjustment of Other Year(s) against Demand of this Year	92101										
	Withholding Income Tax	9201										
	Advance Income Tax	9202										
	Advance Income Tax u/s 147(A)	92022										
	Admitted Income Tax	9203										
	Demanded Income Tax	9204										
	Refundable Income Tax	9210										

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			Action
Import of plastic raw materials under PCT heading 39.01 to 39.12 u/s 148	64010081									
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) @10%	64060170									
Payment for Services u/s 153(1)(b) @17.5%	64060185									
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095									
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050094									

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)	Action		
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									
Sale Proceeds of goods to exporter u/s 154(3)	64070152									
Sale Proceeds of 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 @12%	64090151									
Brokerage / Commission u/s 233 @8%	64120066									
Brokerage / Commission u/s 233 @10%	64120070									
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.										
Head Wise Summary										
Head of Account						Account				
No records found.										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification			
Code	Description										Action:
3000	Final Accounts										+
0 record(s) found											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification
Attributes							Value	Action
Business Sector-1							<input type="text"/>	+ <input type="checkbox"/>
Business Sector-2							<input type="text"/>	+ <input type="checkbox"/>
Business Sector-3							<input type="text"/>	+ <input type="checkbox"/>
Business Sector-4							<input type="text"/>	+ <input type="checkbox"/>
Business Sector-5							<input type="text"/>	+ <input type="checkbox"/>
Professional AOP Firm defined under Part-I of the First Schedule							<input type="text"/>	+ <input type="checkbox"/>
Residence Status							<input type="text"/>	+ <input type="checkbox"/>
Special Tax Rate for Dividend covered under ADDT							<input type="text"/>	
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT							<input type="text"/>	
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT							<input type="text"/>	
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT							<input type="text"/>	

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

2. This Notification shall be applicable for the tax year 2019.

[F. No. 1(27) R & S /2019]


(Syed Hassan Sardar)
Secretary (Rules & SROs)