

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 19th August, 2020.

NOTIFICATION
(Income Tax)

S.R.O. 745(I)/2020.- 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 the said section 237, notice is hereby given that objections 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-P, the following new Part-II-Q shall be added, namely:-

**“PART-II-Q
Electronic Return for Salaried Persons**

Task	114(1) (Return of Income for a person deriving income only from salary and other sources where salary is more th +					Transaction Date 07-Aug-2020	
Name	Individual 73					Registration Number 1000000000073	
Period	01-Jul-2019 - 30-Jun-2020	Tax Year 2020	Valid Upto	Due Date 30-Sep-2020	Document Date	Submission Date: *	

Data	Payment	Attribute	Verification																																																										
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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							
▶ 116 - Wealth Statement							

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							
▶ 116 - Wealth Statement							

Data	Payment	Attribute	Verification				
► Employment							Calculate
► Other Sources				Description	Code	Receipts / Value	Action
► Foreign Sources / Agriculture				Adjustable Tax	640000		
▼ Tax Chargeable / Payments				Salary of Federal Government Employees u/s 149	64020001		
				Salary of Provincial Government Employees u/s 149	64020002		
Deductible Allowances				Salary of Corporate Sector Employees u/s 149	64020003		
Tax Reductions				Salary of Other Employees u/s 149	64020004		
Tax Credits				Directorship Fee u/s 149(3)	64020005		
Adjustable Tax				Withdrawal from Pension Fund u/s 156B	64090201		
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Cash Withdrawal from Bank u/s 231A	64100101		+
Computations				Certain Banking Transactions u/s 231AA	64100201		+
► 116 - Wealth Statement				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) (Non-ATL) @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 / prepaid cards u/s 236Y	64151905		

Data	Payment	Attribute	Verification				
► Employment							Calculate
► Other Sources				Description	Code	Receipts / Value	Action
► Foreign Sources / Agriculture				Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001		
▼ Tax Chargeable / Payments				Dividend u/s 150 @7.5%	64030052		
				Dividend u/s 150 @15%	64030055		
Deductible Allowances				Prize on Prize Bond u/s 156	64090051		
Tax Reductions				Winnings from Crossword Puzzle u/s 156	64090052		
Tax Credits				Winnings from Raffle u/s 156	64090053		
Adjustable Tax				Winnings from Lottery u/s 156	64090054		
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Winnings from Quiz u/s 156	64090055		
Computations				Profit on debt u/s 7B (amount not exceeding 36 million)	64310056		+
► 116 - Wealth Statement				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		
				Average Rate of tax for Calculation of employment termination benefits (0% To 100%)	6421005401		
				Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	64210054		
				Average Rate of tax for Calculation of salary arrears (0% To 100%)	6421005601		
				Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056		

[illegible]

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.							

Data	Payment	Attribute	Verification
Attributes			Value
Residence Status			

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="text"/>			Verify Pin

Electronic Return for AOPs

Task	114(1) (Return of Income filed voluntarily for complete year)					Transaction Date			
Name						Registration Number			
Period	01-Jul-2019	-	30-Jun-2020	Tax Year	2020	Valid Upto	Due Date	Document Date	Submission Date: *

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
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Property

Receipts / Deductions

Business

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 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				
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				
Other Deductions against Rent	2098				

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

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	Company Director	Attachment	Attribute	Verification			
Property										Calculate	Import Previous Return	
Business			Description					Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items			Inadmissible Deductions					3239				
Other Revenues			Add Backs u/s 29(2) Provision for Doubtful Debts					3201				
Management, Administrative, Selling & Financial Expenses			Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets					3202				
			Add Backs Provision for Diminution in Value of Investment					3203				
Inadmissible / Admissible Deductions			Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized					3204				
Adjustments			Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains					3205				
Business Assets / Equity / Liabilities			Add Backs u/s 21(b) Amount of Tax Deducted at Source					3206				
Capital Assets			Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid					3207				
Other Sources			Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit					3208				
Foreign Sources / Agriculture			Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds					3209				
Tax Chargeable / Payments			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(i) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode					3215				
			Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode					3216				
			Add Backs u/s 21(n) Capital Expenditure					3217				
			Add Backs u/s 67(1) Expenditure attributable to Non-Business Income					3218				
			Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years					3219				
			Add Backs u/s 28(1)(b) Lease Rental not admissible					3220				
			Add Backs u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit					3224				
			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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Property										Calculate	Import Previous Return	
Business			Description					Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items			Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years					3270				
Other Revenues			Unadjusted (Loss) from Business for 2015					327015				
Management, Administrative, Selling & Financial Expenses			Unadjusted (Loss) from Business for 2016					327016				
			Unadjusted (Loss) from Business for 2017					327017				
Inadmissible / Admissible Deductions			Unadjusted (Loss) from Business for 2018					327018				
Adjustments			Unadjusted (Loss) from Business for 2019					327019				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
<div> <div>Property</div> <div>Business</div> <div>Manufacturing / Trading Items</div> <div>Other Revenues</div> <div>Management, Administrative, Selling & Financial Expenses</div> <div>Inadmissible / Admissible Deductions</div> <div>Adjustments</div> <div>Business Assets / Equity / Liabilities</div> <div>Capital Assets</div> <div>Other Sources</div> <div>Foreign Sources / Agriculture</div> <div>Tax Chargeable / Payments</div> </div>										Calculate	Import Previous Return		
										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		

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
<div> <div>Property</div> <div>Business</div> <div>Capital Assets</div> <div>Capital Gains / (Loss)</div> </div>										Calculate	Import Previous Return		
										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax
										Gains / (Loss) from Capital Assets	4000		Amount Subject to Normal Tax
													Action

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
<div> <div>Property</div> <div>Business</div> <div>Capital Assets</div> <div>Capital Gains / (Loss)</div> <div>Long Term</div> </div>										Calculate	Import Previous Return		
										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax
										Consideration Received on Disposal of Securities held Long Term	4006		Amount Subject to Normal Tax
										Cost of Acquisition of Securities including Ancillary Expenses held Long Term	4016		
										Net Gain / (Loss) on Securities held long term	4017		Action

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
<div> <div>Property</div> <div>Business</div> <div>Capital Assets</div> <div>Capital Gains / (Loss)</div> <div>Long Term</div> <div>Short Term</div> </div>										Calculate	Import Previous Return		
										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax
										Consideration Received on Disposal of Securities held Short Term	4026		Amount Subject to Normal Tax
										Cost of Acquisition of Securities including Ancillary Expenses held Short Term	4036		
										Net Gain / (Loss) on Securities held Short Term	4037		Action

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
<div> <div>Property</div> <div>Business</div> <div>Capital Assets</div> <div>Other Sources</div> <div>Receipts / Deductions</div> <div>Foreign Sources / Agriculture</div> <div>Tax Chargeable / Payments</div> </div>										Calculate	Import Previous Return		
										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax
										Income / (Loss) from Other Sources	5000		Amount Subject to Normal Tax
										Receipts from Other Sources	5020		
										Royalty	5002		
										Profit on Debt (Interest, Yield, etc)	5003		
										Profit on Debt (if amount u/s 7B exceeds 36 million)	500312		
										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		
										Other Deductions	5088		Action

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
<div> <div>Property</div> <div>Business</div> <div>Capital Assets</div> <div>Other Sources</div> <div>Foreign Sources / Agriculture</div> <div>Foreign Sources</div> </div>										Calculate	Import Previous Return		
										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax
										Foreign Income	6000		Amount Subject to Normal Tax
													Action

<div> <div>Edit</div> <div>Save</div> <div>Submit</div> <div>Cancel</div> <div>Print</div> </div> <div>Transaction Date 07-Aug-2020</div>										
Task		114(1) (Return of Income filed voluntarily for complete year)						Registration Number 2000002		
Name		Association of Persons 2						Submission Date: *		
Period		01-Jul-2019	30-Jun-2020	Tax Year 2020	Valid Upto	Due Date 30-Sep-2020	Document Date			
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
<div> <div>Property</div> <div>Business</div> <div>Capital Assets</div> <div>Other Sources</div> <div>Foreign Sources / Agriculture</div> <div>Foreign Sources</div> <div>Agriculture</div> </div>									Calculate	Import Previous Return
		Description	Code	Amount					Action	
		Agriculture Income	6100							
		Agriculture Income Tax	9291							
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
<div> <div>Property</div> <div>Business</div> <div>Capital Assets</div> <div>Other Sources</div> <div>Foreign Sources / Agriculture</div> <div>Tax Chargeable / Payments</div> <div>Deductible Allowances</div> </div>									Calculate	Import Previous Return
		Description	Code	Total	Inadmissible	Admissible			Action	
		Deductible Allowances	9009							
		Workers Welfare Fund u/s 60A	9002							
		Charitable Donations u/c 61, Part I, 2nd Schedule	9004							
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
<div> <div>Property</div> <div>Business</div> <div>Capital Assets</div> <div>Other Sources</div> <div>Foreign Sources / Agriculture</div> <div>Tax Chargeable / Payments</div> <div>Deductible Allowances</div> <div>Tax Reductions</div> </div>									Calculate	Import Previous Return
		Description	Code	Total Amount					Action	
		Tax Reductions	9309							
		Tax Reduction for Foreign film makers	9305							

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
» Property										Calculate	Import Previous Return	
» Business			Description					Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
» Capital Assets			Adjustable Tax					640000				
» Other Sources			Import u/s 148 @1%					64010002				
» Foreign Sources / Agriculture			Import u/s 148 @2%					64010004				
» Tax Chargeable / Payments			Import u/s 148 @3%					64010006				
» Deductible Allowances			Import u/s 148 @4%					64010008				
» Tax Reductions			Import u/s 148 @4.5%					64010009				
» Tax Credits			Import u/s 148 @5.5%					64010011				
» Adjustable Tax			Import u/s 148 @6%					64010012				
» Profit on Debt u/s 151 (if amount u/s 7B exceeds 36 million)			Profit on Debt u/s 151 (if amount u/s 7B exceeds 36 million)					64040005				+
» Final / Fixed / Minimum / Average / Relevant / Reduced Tax			Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)					64050007				
» Computations			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 Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule					64050012				
			Payment for Goods u/s 153(1)(a) @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				
			Payment of Royalty to Resident Persons u/s 153B @ 15%					64060232				
			Rent of Property u/s 155					64080001				+
			Cash Withdrawal from Bank u/s 231A					64100101				+
			Certain Banking Transactions u/s 231AA					64100201				+
			Motor Vehicle Registration Fee u/s 231B(1)					64100301				+
			Motor Vehicle Transfer Fee u/s 231B(2)					64100302				+
			Motor Vehicle Sale u/s 231B(3)					64100303				+
			Motor Vehicle Leasing u/s 231B(1A) (Non-ATL) @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				+
			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				
			Purchase of Others by Retailers u/s 236H					64150804				
			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				
			Advance tax on extraction of minerals u/s 236V					64151904				
			Tobacco u/s 236X					64152101				
			Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y					64151905				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
<div> <div>Property</div> <div>Business</div> <div>Capital Assets</div> <div>Other Sources</div> <div>Foreign Sources / Agriculture</div> <div>Tax Chargeable / Payments</div> <div>Deductible Allowances</div> <div>Tax Reductions</div> <div>Tax Credits</div> <div>Adjustable Tax</div> <div>Final / Fixed / Minimum / Average / Relevant / Reduced Tax</div> <div>Computations</div> </div>										Calculate	Import Previous Return		
	Description							Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action	
	Final / Fixed / Minimum / Average / Relevant / Reduced Tax							6400001					
	Import u/s 148 @1%							64010052					
	Import u/s 148 @2%							64010054					
	Import u/s 148 @3%							64010056					
	Import u/s 148 @4%							64010058					
	Import u/s 148 @4.5%							64010059					
	Import u/s 148 @5.5%							64010061					
	Import u/s 148 @6%							64010062					
	Import u/s 148 @1.75%							64010081					
	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							64120045					
	No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100							64120046					
	No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930							64120047					
	No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970							64120048					
	No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000							64120049					
	No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200							64120050					
	Dividend u/s 150 @7.5%							64030052					
	Dividend u/s 150 @15%							64030055					
	Person receiving dividend from a company where the company's income is exempt from tax u/s 5							64030090					
	If return on investment is exceeding 1 million on sukukh u/s 5AA							64030091					
	If return on investment is not exceeding 1 million on sukukh u/s 5AA							64030092					
	Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5							64030099					
	Profit on Debt u/s 151 (if amount u/s 7B not exceeding 36 million)							64040055				+	
	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					
	Tax deductible on SCRA of Non-Residents u/s 152(1D) / Division II, Part III, 1st Schedule							64060061					
	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					
	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule							64050094					
	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule							64050096				+	
	Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule							64050095					
	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) @0.25%							64060082					
	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 Specified Services u/s 153(1)(b) @3%							64060156					
	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					

Deduction of tax from Yarn Traders u/s 153(1)(a)	64060281				
Deduction of tax from Yarn Traders u/s 153(1)(b)	64060282				
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				
Attributable income from controlled foreign company u/s 109A @ 15%	64120031				
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				
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				
Capital Gains on Immovable Property u/s 37(3A) where holding period does not exceed 1 year	64220058				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 1 year but does not exceed 8 years	64220059				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 8 years	64220060				
Capital Gains on Immovable Property u/s 37(3B) where holding period does not exceed 1 year	64220061				
Capital Gains on Immovable Property u/s 37(3B) where holding period exceeds 1 year but does not exceed 4 years	64220062				
Capital Gains on Immovable Property u/s 37(3B) where holding period exceeds 4 years	64220063				
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 u/c (43D), Part IV, 2nd Schedule	64320051				
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053				
Receipts from Shipping Business of a resident person u/s 7A	64310055				
Profit on debt u/s 7B (amount not exceeding 36 million)	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				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
<div>▶ Property</div> <div>▶ Business</div> <div>▶ Capital Assets</div> <div>▶ Other Sources</div> <div>▶ Foreign Sources / Agriculture</div> <div>▼ Tax Chargeable / Payments</div> <div>Deductible Allowances</div> <div>Tax Reductions</div> <div>Tax Credits</div> <div>Adjustable Tax</div> <div>Final / Fixed / Minimum / Average / Relevant / Reduced Tax</div> <div>Computations</div>									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 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 @0.25%			923152								
		Turnover / Tax Chargeable u/s 113 @0.3%			923163								
		Turnover / Tax Chargeable u/s 113 @0.75%			923168								
		Turnover / Tax Chargeable u/s 113 @1.5%			923160								
		Super Tax Chargeable			923181								
		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								
		Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)			923192								
		Refund Adjustment of Other Year(s) against Demand of this Year			92101								
		Withholding Income Tax			9201								
		Advance Income Tax			9202								
		Difference of Minimum Tax Chargeable u/s 148(7)			923201								
		Difference of Minimum Tax Chargeable u/s 148(8A)			923202								
Difference of Minimum Tax Chargeable u/s 152(1A)(a) / 152(1AA) / 153(1)(a) / 153(1)(c) / 153(2)			923203										
Difference of Minimum Tax Chargeable u/s 233(2A) / 233(1)			923204										
Difference of Minimum Tax Chargeable u/s 234A			923205										
Turnover / Minimum Tax Chargeable u/s 113 in case of traders having turnover up to Rs. 100 million @0.5%			923206										
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				
									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										
Intangibles with unascertainable useful life @4%			3307										

[illegible]

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 u/s 148 @1%						64010052							
Import u/s 148 @2%						64010054							
Import u/s 148 @3%						64010056							
Import u/s 148 @4%						64010058							
Import u/s 148 @5.5%						64010061							
Import u/s 148 @6%						64010062							
Import u/s 148 @2.75%						64010082							
Import u/s 148 @4.125%						64010083							
Import of Ships by Ship Breakers u/s 148(8A) @4.5%						64010059							
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 Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule						64050052							
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule						64050094							
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							
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule						64050095							
Payment for Services u/s 153(1)(b) @1%						64060152							
Payment for Goods u/s 153(1)(a) @0.25%						64060082							
Payment for Services u/s 153(1)(b) @1.5%						64060153							
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) @2%						64060154							
Payment for Specified Services u/s 153(1)(b) @3%						64060156							
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							
Deduction of tax from Yarn Traders u/s 153(1)(a)						64060281							
Deduction of tax from Yarn Traders u/s 153(1)(b)						64060282							
No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70						64120045							
No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100						64120046							
No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930						64120047							
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970						64120048							
No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000						64120049							
No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200						64120050							
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							
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule						64320053							
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule						64320051							

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Import Previous Return Difference (Option Valid if <=0)	Calculate Action	
Import u/s 148 @4.5%	64010059								
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 @12%	64090151								

Electronic Return for Companies

<div style="display: flex; justify-content: space-between;"> Edit Save Submit Cancel Print </div>										✕	
Task: 114(1) (Return of Income filed voluntarily for complete year)								Transaction Date: 11-Aug-2020			
Name: Company 17								Registration Number: 7000017			
Period: 01-Jul-2019 - 30-Jun-2020		Tax Year: 2020		Valid Upto:		Due Date: 31-Dec-2020		Document Date: Submission Date: *			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
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▶ Property
 ▶ Business
 ▶ 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	Calculate	Import Previous Return
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					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
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▼ Property
 Receipts / Deductions
 ▶ Business
 ▶ 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	Calculate	Import Previous Return
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					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification							
▼ Property										Calculate		Import Previous Return				
Receipts / Deductions										Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▼ Business										Income / (Loss) from Business		3000				
Manufacturing / Trading Items										Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)		3029				
										Gross Revenue (excluding Sales Tax, Federal Excise)		3009				
Other Revenues										Gross Domestic Sales / Services Fee		3004				
Management, Administrative, Selling & Financial Expenses										Gross Exports Sales / Services Fee		3008				
Inadmissible / Admissible Deductions										Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)		3019				
Adjustments										Domestic Commission / Brokerage / Discount / Freight Outward, etc.		3011				
										Foreign Commission / Brokerage / Discount / Freight Outward, etc.		3012				
Business Assets / Equity / Liabilities										Rebates / Duty Drawbacks		3070				
Transactions > PKR 50 Million with Non-Residents Associates										Cost of Sales / Services		3030				
Capital Assets										Opening Stock		3039				
										Domestic Raw Material / Components Opening Balance		3035				
Other Sources										Import Raw Material / Components Opening Balance		3036				
Foreign Sources / Agriculture										Stores / Spares Opening Balance		3037				
Tax Chargeable / Payments										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	Company Director	Attachment	Attribute	Verification				
▶ Property										Calculate		Import Previous Return	
▼ 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 Associates													
▶ Capital Assets													
▶ Other Sources													
▶ Foreign Sources / Agriculture													
▶ Tax Chargeable / Payments													
												</	

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification						
» Property												Calculate	Import Previous Return		
» Business															
Description										Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	
Manufacturing / Trading Items										Management, Administrative, Selling & Financial Expenses	3199				
Other Revenues										Rent	3151				
Management, Administrative, Selling & Financial Expenses										Rates / Taxes / Cess	3152				
										Salaries / Wages / Perquisites / Benefits	3154				
Inadmissible / Admissible Deductions										Traveling / Conveyance / Vehicles Running / Maintenance	3155				
Adjustments										Electricity / Water / Gas	3158				
Business Assets / Equity / Liabilities										Communication	3162				
Transactions > PKR 50 Million with Non-Residents Associates										Repair / Maintenance	3165				
										Stationery / Printing / Photocopies / Office Supplies	3166				
» Capital Assets										Advertisement / Publicity / Promotion	3168				
										Insurance	3170				
» Other Sources															
» Foreign Sources / Agriculture										Professional Charges	3171				
» Tax Chargeable / Payments										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	3196				
										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						
Property										Calculate		Import Previous Return			
Business										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items										Inadmissible Deductions	3239				
Other Revenues										Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Management, Administrative, Selling & Financial Expenses										Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Inadmissible / Admissible Deductions										Add Backs Provision for Diminution in Value of Investment	3203				
Adjustments										Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
Business Assets / Equity / Liabilities										Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Transactions > PKR 50 Million with Non-Residents Associates										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				
Capital Assets										Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209				
Other Sources										Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210				
Foreign Sources / Agriculture										Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211				
Tax Chargeable / Payments										Add Backs u/s 21(h) Personal Expenditure	3212				
										Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213				
										Add Backs u/s 21(i) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215				
										Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216				
										Add Backs u/s 21(n) Capital Expenditure	3217				
										Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218				
										Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219				
										Add Backs u/s 100C(1)(d) - Administrative and management expenses exceeding 15% of total receipts of NPOs, Trusts, & Welfare Institutions	3221				
										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				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
Property										Calculate		Import Previous Return	
Business										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 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			
Unadjusted (Loss) from Business for 2019										327019			
Capital Assets													
Other Sources													
Foreign Sources / Agriculture													
Tax Chargeable / Payments													

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
Property										Calculate		Import Previous Return	
Business										Amount			Action
Total Assets										3349			
Land										3301			
Building (all types)										3302			
Plant / Machinery / Equipment / Furniture (including fittings)										3303			
Motor Vehicle										3304			
Intangible										3305			
Pre-Commencement Expenditure										3306			
Capital Work in Progress										3308			
Long Term Investments										3311			
Advances / Deposits / Prepayments										3312			
Trade Debtors / Receivables										3313			
Inventories										3314			
Stocks / Stores / Spares										3315			
Short Term Investments										3316			
Short Term Advances / Deposits / Prepayments										3317			
Current Portion of Long Term Investments										3318			
Cash / Cash Equivalents										3319			
Other Assets										3348			
Total Equity / Liabilities										3399			
Authorized Capital										3351			
Issued, Subscribed & Paid up capital										3352			
Share Deposit Money										3353			
Capital Reserves										3361			
Revenue Reserves										3362			
Funds										3363			
Accumulated Profits										3364			
Revaluation Surplus										3365			
Long Term Borrowings / Debt / Loan										3371			
Liabilities against Assets subject to Finance Lease										3372			
Deferred Liabilities										3373			
Provisions / Contingencies										3374			
Short Term Borrowings / Debt / Loan										3381			
Current Portion of Long Term Liabilities										3382			
Advances / Deposits / Accrued Expenses										3383			
Trade Creditors / Payables										3384			
Other Liabilities										3398			

[illegible]

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification						
▶ Property													Calculate	Import Previous Return	
▶ Business										Description	Code	Total	Inadmissible	Admissible	Action
▶ Capital Assets										Deductible Allowances	9009				
▶ Other Sources										Workers Welfare Fund u/s 60A	9002				
▶ Foreign Sources / Agriculture										Workers Profit Participation Fund u/s 60B	9003				
▼ Tax Chargeable / Payments										Charitable Donations u/c 61, Part I, 2nd Schedule	9004				
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							
» Property														Calculate	Import Previous Return	
» Business										Description		Code	Total Amount		Tax Reduced	Action
» Capital Assets										Tax Reductions		9309				
» Other Sources										Tax Reduction for Foreign film makers		9305				
» 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	Company Director	Attachment	Attribute	Verification					
▶ Property			Description							Code	Eligible Amount	Ineligible Amount	Calculate	Import Previous Return
▶ Business													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 Employment Generation by Manufacturers u/s 64B							9310				
▼ Tax Chargeable / Payments			Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B							93161				
Deductible Allowances			BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B							93162				
Tax Reductions			BF Tax Credit for Equity Investment in Plant and Machinery u/s 65B							93164				
Tax Credits			Tax Credit for Enlistment in Registered Stock Exchange u/s 65C							9317				
Adjustable Tax			Tax Credit for Newly Established Industrial Undertaking u/s 65D							9318				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax			Tax Credit for Investment in Plant and Machinery by Existing Company u/s 65E							9319				
Computations			Tax Credit u/s 103							9320				
			Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C							9323				
			Tax Credit for persons employing fresh graduates u/s 64C (where strength of freshly qualified graduates employed does not exceed 15% of total number of employees)							9327				
			Tax Credits for share in Tax deducted / collected from AOP							9326				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Atribute	Verification							
										Property	Calculate Import Previous Return					
										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 145 @1%	64010052				
										Foreign Sources / Agriculture	Payable u/s 101A @ 10%	64010041				
										Tax Chargeable / Payments	Payable u/s 101A @ 20%	64010042				
										Deductible Allowances	Import u/s 145 @2%	64010054				
										Tax Reductions	Import u/s 145 @3%	64010056				
										Tax Credits	Import u/s 145 @4%	64010058				
										Adjustable Tax	Import u/s 145 @4.5%	64010059				
										Computations	Import u/s 145 @5.5%	64010061				
										Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Import u/s 145 @6%	64010062				
											Import of Edible Oil u/s 145 @5.5%	64010181				
											Import of Packing Material u/s 148 @5.5%	64010181				
											No. of imported mobile phones u/s 148 up to 305 @ Rs. 70	64120045				
											No. of imported mobile phones u/s 148 exceeding 305 up to 1005 @ Rs. 100	64120046				
											No. of imported mobile phones u/s 148 exceeding 1005 up to 2005 @ Rs. 930	64120047				
											No. of imported mobile phones u/s 148 exceeding 2005 up to 3505 @ Rs. 970	64120048				
											No. of imported mobile phones u/s 148 exceeding 3505 up to 5005 @ Rs. 3000	64120049				
											No. of imported mobile phones u/s 148 exceeding 5005 @ Rs. 5200	64120050				
											Dividend u/s 150 @7.5%	64030052				
											Dividend u/s 150 @15%	64030055				
											Person receiving dividend from a company where the company@6™'s income is exempt from tax u/s 5	64030090				
											If return on investment is exceeding 1 million on sukukh u/s SAA	64030091				
											If return on investment is not exceeding 1 million on sukukh u/s SAA	64030092				
											Return on investment in sukuks u/s SAA	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				
											Tax deductible on SCRA of Non-Residents u/s 152(D) / Division II, Part III, 1st Schedule	64060061				
											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				
											Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule	64050057				
											Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050094				
											Profit on Debt u/s 152(2) / u/c (SA), Part II, 2nd Schedule	64050096				+
											Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095				
											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%	64060054				
											Payment for Goods u/s 153(1)(a) @4%	64060058				
											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 Specified Services u/s 153(1)(b) @3%	64060156				
											Payment for Services u/s 153(1)(b) @3%	64060166				
											Receipts from Contracts u/s 153(1)(c) @7%	64060204				
											Deduction of tax from Yam Traders u/s 153(1)(a)	64060281				
											Deduction of tax from Yam Traders u/s 153(1)(b)	64060282				
											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				
											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				
											Attributable income from controlled foreign company u/s 109A @ 15%	64120031				
											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				
											ONG Station Gas Bill u/s 234A	64130151				
											Tax collected u/s 235 from CNG station	64130152				+
											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				
											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 @25%	64151806				
											Dividend Specie u/s 236S @15%	64151807				
											Capital Gains on Immovable Property u/s 37(3A) where holding period does not exceed 1 year	64220058				
											Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 1 year but does not exceed 8 years	64220059				
											Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 8 years	64220060				
											Capital Gains on Immovable Property u/s 37(3B) where holding period does not exceed 1 year	64220061				
											Capital Gains on Immovable Property u/s 37(3B) where holding period exceeds 1 year but does not exceed 4 years	64220062				
											Capital Gains on Immovable Property u/s 37(3B) where holding period exceeds 4 years	64220063				
											Capital Gains on Securities u/s 37A @0%	64220151				
											Capital Gains on Securities u/s 37A @5% (PMEK/Cash Settled Securities)	64220153				
											Capital Gains on Securities u/s 37A @7.5%	64220157				
											Capital Gains on Securities u/s 37A @12.5%	64220155				
											Capital Gains on Securities u/s 37A @15%	64220156				
											Capital Gains on Securities u/s 37A @ corporate tax rate	64220199				
											Capital Gains on Securities u/s 6B, 4th Schedule @ Corporate Tax Rate	64220259				
											Purchase of Locally Produced Edible Oil u/s 148(A)	64310053				
											Fee for Carriage Services by Oil Tanker u/c (43D), Part IV, 2nd Schedule	64320051				
											Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053				
											Receipts from Shipping Business of a resident person u/s 7A	64310055				
											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 @4%	64310063				
											Income derived from sources outside Pakistan by Pakistan Cricket Board u/c (3E), Part II, 2nd Schedule @ 4%	64310064				
											Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.50%	64310071				
											Tax on business income of builders u/s 7C (advance tax installments paid under Rule 135)	64310072				
											Tax on business income of developers u/s 7D (advance tax installments paid under Rule 135)	64310073				
											Surplus funds of NPO u/s 100C(1A)	64030093				
											Tax on undistributed profits u/s 5A	64030094				
											Accounting Profit after Tax	64030095				
											Payable u/s 5A	64030096				

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)			
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	Attributable Taxable Income	Difference of Minimum Tax Chargeable					
Import u/s 148 @1%		64010052												
Import u/s 148 @2%		64010054												
Import u/s 148 @3%		64010056												
Import u/s 148 @4%		64010058												
Import u/s 148 @5.5%		64010061												
Import u/s 148 @6%		64010062												
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 Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule		64050052												
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule		64050094												
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												
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule		64050095												
Payment for Services u/s 153(1)(b) @1%		64060152												
Payment for Services u/s 153(1)(b) @1.5%		64060153												
Payment for Goods u/s 153(1)(a) @1%		64060052												
Payment for Goods u/s 153(1)(a) @1.5%		64060053												
Payment for Services u/s 153(1)(b) @2%		64060154												
Payment for Specified Services u/s 153(1)(b) @3%		64060156												
Payment for Services u/s 153(1)(b) @8%		64060166												
Payment for Goods u/s 153(1)(b) @14.5%		64060079												
Receipts from Contracts u/s 153(1)(c) @7%		64060264												
Fee for Export related Services u/s 153(2) @1%		64060352												
Deduction of tax from Yarn Traders u/s 153(1)(a)		64060281												
Deduction of tax from Yarn Traders u/s 153(1)(b)		64060282												
No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70		64120045												
No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100		64120046												
No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930		64120047												
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970		64120048												
No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000		64120049												
No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200		64120050												
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												
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule		64320053												
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule		64320051												

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%	64010058							
Import u/s 148 @5.5%	64010061							
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%	64060054							
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							
Brokerage / Commission u/s 233 @5%	64120060							
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		
Business Sector-2		
Business Sector-3		
Business Sector-4		
Business Sector-5		
Person Status		
Residence Status		
Do you have any transactions with Non-Resident associates (exceeding PKR 50 Millions)		
Special Tax Rate for companies qualifying for 2% tax rate reduction from existing rates under clause (18B) of Part II of Second Schedule		
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		

Data

Amortization

Depreciation

Minimum Tax

Option out of PTR

Payment

Company Director

Attachment

Attribute

Verification

I, Enter Name , CNIC No. 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.

Verify Pin

Electronic Return for Business Individual

Task	114(1) (Return of Income filed voluntarily for complete year)					Transaction Date			
Name						Registration Number			
Period	01-Jul-2019	-	30-Jun-2020	Tax Year	2020	Valid Upto		Due Date	
								Document Date	
								Submission Date: *	

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification																																																																																																																																							
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	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																																																																																																																																														
	Other Deductions against Rent	2098																																																																																																																																														

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 Business					3000					
Manufacturing / Trading Items			Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)					3029					
Other Revenues			Gross Revenue (excluding Sales Tax, Federal Excise)					3009					
Management, Administrative, Selling & Financial Expenses			Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)					3019					
Inadmissible / Admissible Deductions			Cost of Sales / Services					3030					
Adjustments			Opening Stock					3039					
Business Assets / Equity / Liabilities			Net Purchases (excluding Sales Tax, Federal Excise)					3059					
» Capital Assets			Salaries / Wages					3071					
» Other Sources			Fuel					3072					
» Foreign Sources / Agriculture			Power					3073					
» Tax Chargeable / Payments			Gas					3074					
» 116 - Wealth Statement			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	Company Director	Attachment	Attribute	Verification				
										Calculate	Import Previous Return		
▶ Employment													
▶ Property		Description							Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▼ Business		Management, Administrative, Selling & Financial Expenses							3199				
Manufacturing / Trading Items		Rent							3151				
Other Revenues		Rates / Taxes / Cess							3152				
Management, Administrative, Selling & Financial Expenses		Salaries / Wages / Perquisites / Benefits							3154				
		Traveling / Conveyance / Vehicles Running / Maintenance							3155				
Inadmissible / Admissible Deductions		Electricity / Water / Gas							3158				
		Communication							3162				
Adjustments		Repair / Maintenance							3165				
Business Assets / Equity / Liabilities		Stationery / Printing / Photocopies / Office Supplies							3166				
▶ Capital Assets		Advertisement / Publicity / Promotion							3168				
▶ Other Sources		Insurance							3170				
▶ Foreign Sources / Agriculture		Professional Charges							3171				
▶ Tax Chargeable / Payments		Profit on Debt (Financial Charges / Markup / Interest)							3172				
		Brokerage / Commission							3178				
▶ 116 - Wealth Statement		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				
» 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			Inadmissible Deductions						3239				
Manufacturing / Trading Items			Add Backs u/s 29(2) Provision for Doubtful Debts						3201				
Other Revenues			Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets						3202				
Management, Administrative, Selling & Financial Expenses			Add Backs Provision for Diminution in Value of Investment						3203				
Inadmissible / Admissible Deductions			Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized						3204				
Adjustments			Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains						3205				
Business Assets / Equity / Liabilities			Add Backs u/s 21(b) Amount of Tax Deducted at Source						3206				
» Capital Assets			Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid						3207				
» Other Sources			Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit						3208				
» Foreign Sources / Agriculture			Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds						3209				
» Tax Chargeable / Payments			Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source						3210				
» 116 - Wealth Statement			Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation						3211				
			Add Backs u/s 21(h) Personal Expenditure						3212				
			Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member						3213				
			Add Backs u/s 21(i) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode						3215				
			Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode						3216				
			Add Backs u/s 21(n) Capital Expenditure						3217				
			Add Backs u/s 67(1) Expenditure attributable to Non-Business Income						3218				
			Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years						3219				
			Add Backs u/s 28(1)(b) Lease Rental not admissible						3220				
			Add Backs 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				
▸ 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													
▸ 116 - Wealth Statement													

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification					
» Employment												Calculate	Import Previous Return	
» Property														
» Business														
» Capital Assets														
Capital Gains / (Loss)														
Long Term														
Short Term														
» Other Sources														
» Foreign Sources / Agriculture														
» Tax Chargeable / Payments														
» 116 - Wealth Statement														

Description					Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Consideration Received on Disposal of Securities held Short Term					4026				
Cost of Acquisition of Securities including Ancillary Expenses held Short Term					4036				
Net Gain / (Loss) on Securities held Short Term					4037				

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													
Foreign Sources													
Agriculture													
▶ Tax Chargeable / Payments													
▶ 116 - Wealth Statement													

Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Foreign Income		6000				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
										Calculate	Import Previous Return		
										Description		Code	Total
» Employment	Deductible Allowances		9009										
» Property	Zakat u/s 60		9001										
» Business	Workers Welfare Fund u/s 60A		9002										
» Capital Assets	Profit on Debt etc. u/s 60C		9007										
» Other Sources	Educational Expenses u/s 60D		9008										
» Foreign Sources / Agriculture	No. of Children for whom tuition fee is paid		900801										
» Tax Chargeable / Payments	Charitable Donations u/c 61, Part I, 2nd Schedule		9004										
» Deductible Allowances													
» Tax Chargeable													
» Tax Reductions													
» Tax Credits													
» Adjustable Tax													
» Final / Fixed / Minimum / Average / Relevant / Reduced Tax													
» Computations													
» 116 - Wealth Statement													

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				Calculate	Import Previous Return
» Employment														
» 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														
» 116 - Wealth Statement														

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification						
<div>▶ Employment</div> <div>▶ Property</div> <div>▶ Business</div> <div>▶ Capital Assets</div> <div>▶ Other Sources</div> <div>▶ Foreign Sources / Agriculture</div> <div>▼ Tax Chargeable / Payments</div> <div>Deductible Allowances</div> <div>Tax Chargeable</div> <div>Tax Reductions</div> <div>Tax Credits</div> <div>Adjustable Tax</div> <div>Final / Fixed / Minimum / Average / Relevant / Reduced Tax</div> <div>Computations</div> <div>▶ 116 - Wealth Statement</div>										Calculate	Import Previous Return				
										Description	Code	Total Amount		Tax Reduced	Action
										Tax Reductions	9309				
										Tax Reduction for Full Time Teacher / Researcher (Except teachers of medical professions who derive income from private medical practice)	9302				
										Tax Reduction for Foreign film makers	9305				

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													
▶ 116 - Wealth Statement													

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				
Tax Credit for persons employing fresh graduates u/s 64C (where strength of freshly qualified graduates employed does not exceed 15% of total number of employees)	9327				

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%					64010008				
» 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				
» Tax Credits			Salary of Provincial Government Employees u/s 149					64020002				
» Tax Credits			Salary of Corporate Sector Employees u/s 149					64020003				
» Tax Credits			Salary of Other Employees u/s 149					64020004				
» Tax Credits			Directorship Fee u/s 149(3)					64020005				
» Tax Credits			Profit on Debt u/s 151 (if amount u/s 7B exceeds 36 million)					64040005				+
» Tax Credits			Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)					64050007				
» Tax Credits			Profit on Debt to a Non-Resident u/s 152(2)					64050008				+
» Tax Credits			Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule					64050009				
» Tax Credits			Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule					64050012				
» Tax Credits			Payment for Goods u/s 153(1)(a) @1%					64060002				
» Tax Credits			Payment for Goods u/s 153(1)(a) @1.5%					64060003				
» Tax Credits			Payment for Goods u/s 153(1)(a) @2.5%					64060005				
» Tax Credits			Payment for Goods u/s 153(1)(a) @4.5%					64060009				
» Tax Credits			Payment of Royalty to Resident Persons u/s 153B @ 15%					64060232				
» Tax Credits			Rent of Property u/s 155					64080001				+
» Tax Credits			Withdrawal from Pension Fund u/s 156B					64090201				
» Tax Credits			Cash Withdrawal from Bank u/s 231A					64100101				+
» Tax Credits			Certain Banking Transactions u/s 231AA					64100201				+
» Tax Credits			Motor Vehicle Registration Fee u/s 231B(1)					64100301				+
» Tax Credits			Motor Vehicle Transfer Fee u/s 231B(2)					64100302				+
» Tax Credits			Motor Vehicle Sale u/s 231B(3)					64100303				+
» Tax Credits			Motor Vehicle Leasing u/s 231B(1A) (Non-ATL) @4%					64100304				+
» Tax Credits			Margin Financing, Margin Trading or Securities Lending u/s 233AA					64120201				
» Tax Credits			Goods Transport Public Vehicle Tax u/s 234					64130001				+
» Tax Credits			Passenger Transport Public Vehicle Tax u/s 234					64130002				+
» Tax Credits			Private Vehicle Tax u/s 234					64130003				+
» Tax Credits			Electricity Bill of Domestic Consumer u/s 235A					64140101				+
» Tax Credits			Telephone Bill u/s 236(1)(a)					64150001				+
» Tax Credits			Cellphone Bill u/s 236(1)(a)					64150002				+
» Tax Credits			Prepaid Telephone Card u/s 236(1)(b)					64150003				+
» Tax Credits			Phone Unit u/s 236(1)(c)					64150004				+
» Tax Credits			Internet Bill u/s 236(1)(d)					64150005				+
» Tax Credits			Prepaid Internet Card u/s 236(1)(e)					64150006				+
» Tax Credits			Purchase by Auction u/s 236A					64150101				
» Tax Credits			Domestic Air Ticket Charges u/s 236B					64150201				
» Tax Credits			Sale / Transfer of Immovable Property u/s 236C					64150301				
» Tax Credits			Tax Deducted u/s 236C where property purchased & sold within Tax Year					64150302				
» Tax Credits			Tax Deducted u/s 236C where property purchased prior to current Tax Year					64150303				
» Tax Credits			Functions / Gatherings Charges u/s 236D					64150401				
» Tax Credits			Issuance of License to Cable Opeartors u/s 236F					64150601				
» Tax Credits			Renewal of License to Cable Opeartors u/s 236F					64150602				
» Tax Credits			Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F					64150603				
» Tax Credits			Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F					64150604				
» Tax Credits			Screening of Foreign TV drama serial or play (other than in english) u/s 236F					64150605				
» Tax Credits			Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G					64150701				
» Tax Credits			Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G					64150702				

	Purchase by Retailers u/s 236H	64150801				
	Purchase of Others by Retailers u/s 236H	64150804				
	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				
	Advance tax on extraction of minerals u/s 236V	64151904				
	Tobacco u/s 236X	64152101				
	General insurance premium u/s 236U	64151902				
	Life insurance premium u/s 236U	64151903				
	Persons remitting amount abroad through credit / debits / prepaid cards u/s 236Y	64151905				

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%					64010058				
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				
▶ 116 - Wealth Statement			Import of Packing Material u/s 148 @5.5%					64010181				
			No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70					64120045				
			No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100					64120046				
			No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930					64120047				
			No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970					64120048				
			No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000					64120049				
			No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200					64120050				
			Dividend u/s 150 @7.5%					64030052				
			Dividend u/s 150 @15%					64030055				
			Person receiving dividend from a company where the company's income is exempt from tax u/s 5					64030090				
			If return on investment is exceeding 1 million on sukukh u/s 5AA					64030091				
			If return on investment is not exceeding 1 million on sukukh u/s 5AA					64030092				
			Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5					64030099				
			Profit on Debt u/s 151 (if amount u/s 7B not exceeding 36 million)					64040055				+
			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				
			Tax deductible on SCRA of Non-Residents u/s 152(1D) / Division II, Part III, 1st Schedule					64060061				
			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				
			Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule					64050094				
			Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule					64050096				+
			Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule					64050095				
			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) @0.25%					64060082				
			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 Specified Services u/s 153(1)(b) @3%					64060156				
			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				

Deduction of tax from Yarn Traders u/s 153(1)(a)	64060281				
Deduction of tax from Yarn Traders u/s 153(1)(b)	64060282				
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				
Attributable income from controlled foreign company u/s 109A @ 15%	64120031				
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				
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				
Capital Gains on Immovable Property u/s 37(3A) where holding period does not exceed 1 year	64220058				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 1 year but does not exceed 8 years	64220059				
Capital Gains on Immovable Property u/s 37(3A) where holding period exceeds 8 years	64220060				
Capital Gains on Immovable Property u/s 37(3B) where holding period does not exceed 1 year	64220061				
Capital Gains on Immovable Property u/s 37(3B) where holding period exceeds 1 year but does not exceed 4 years	64220062				
Capital Gains on Immovable Property u/s 37(3B) where holding period exceeds 4 years	64220063				
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 u/c (43D), Part IV, 2nd Schedule	64320051				
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule	64320053				
Receipts from Shipping Business of a resident person u/s 7A	64310055				
Profit on debt u/s 7B (amount not exceeding 36 million)	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				
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							
			Average Rate of tax for Calculation of employment termination benefits (0% To 100%)					6421005401							
			Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate					64210054							
			Average Rate of tax for Calculation of salary arrears (0% To 100%)					6421005601							
			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			Description							Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Calculate	Import Previous Return	Action
▶ Property															
▶ Business			Income from Salary							1000					
▶ Capital Assets			Income / (Loss) from Property							2000					
▶ Other Sources			Income / (Loss) from Business							3000					
▶ Foreign Sources / Agriculture			Gains / (Loss) from Capital Assets							4000					
▼ Tax Chargeable / Payments			Income / (Loss) from Other Sources							5000					
Deductible Allowances			Foreign Income							6000					
Tax Chargeable			Agriculture Income							6100					
Tax Reductions			Share in untaxed Income from AOP							3131					
Tax Credits			Share in Taxed Income from AOP							3141					
Adjustable Tax			Total Income							9000					
Final / Fixed / Minimum / Average / Relevant / Reduced Tax			Deductible Allowances							9009					
Computations			Taxable Income							9100					
▶ 116 - Wealth Statement			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 @0.25%							923152					
			Turnover / Tax Chargeable u/s 113 @0.3%							923163					
			Turnover / Tax Chargeable u/s 113 @0.75%							923168					
			Turnover / Tax Chargeable u/s 113 @1.5%							923160					
			Super Tax Chargeable							923181					
			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					
			Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)							923192					
			Refund Adjustment of Other Year(s) against Demand of this Year							92101					
			Withholding Income Tax							9201					
			Advance Income Tax							9202					
			Difference of Minimum Tax Chargeable u/s 148(7)							923201					
			Difference of Minimum Tax Chargeable u/s 148(8A)							923202					
			Difference of Minimum Tax Chargeable u/s 152(1A)(a) / 152(1AA) / 153(1)(a) / 153(1)(c) / 153(2)							923203					
			Difference of Minimum Tax Chargeable u/s 233(2A) / 233(1)							923204					
			Difference of Minimum Tax Chargeable u/s 234A							923205					
			Turnover / Minimum Tax Chargeable u/s 113 in case of traders having turnover up to Rs. 100 million @0.5%							923206					
			Advance Income Tax u/s 147(A)							92022					
			Admitted Income Tax							9203					
			Demanded Income Tax							9204					
			Refundable Income Tax							9210					

[illegible]

[illegible]

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 u/s 148 @1%						64010052							
Import u/s 148 @2%						64010054							
Import u/s 148 @3%						64010056							
Import u/s 148 @4%						64010058							
Import u/s 148 @5.5%						64010061							
Import u/s 148 @6%						64010062							
Import u/s 148 @2.75%						64010082							
Import u/s 148 @4.125%						64010083							
Import of Ships by Ship Breakers u/s 148(8A) @4.5%						64010059							
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 Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A) (a) / Division II, Part III, 1st Schedule						64050052							
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule						64050094							
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							
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule						64050095							
Payment for Services u/s 153(1)(b) @1%						64060152							
Payment for Goods u/s 153(1)(a) @0.25%						64060082							
Payment for Services u/s 153(1)(b) @1.5%						64060153							
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) @2%						64060154							
Payment for Specified Services u/s 153(1)(b) @3%						64060156							
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							
Deduction of tax from Yarn Traders u/s 153(1)(a)						64060281							
Deduction of tax from Yarn Traders u/s 153(1)(b)						64060282							
No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70						64120045							
No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 100						64120046							
No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930						64120047							
No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970						64120048							
No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000						64120049							
No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200						64120050							
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							
Fee for Goods Transport Contractor u/c (43E), Part IV, 2nd Schedule						64320053							
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule						64320051							

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Import Previous Return	Difference (Option Valid if <=0)	Calculate	Action
Import u/s 148 @4.5%	64010059									
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 @12%	64090151									

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.										
<div><div>1 of 1</div><div>1 of 1</div><div>1 of 1</div><div>1 of 1</div></div>										


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
Business Sector-1										+
Business Sector-2										+
Business Sector-3										+
Business Sector-4										+
Business Sector-5										+
Residence Status										+
Special Tax Rate for Dividend covered under ADDT										
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT										
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT										
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT										
Average Tax Rate for Employment Termination Benefits u/s 12(6)										
Relevant Tax Rate for Salary Arrears u/s 12(7)										
Opt for Property Income to be considered under Normal Tax Regime as it exceeds 4 million										+
Class for Issuance / Renewal of License u/s 236J										+

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
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.										
Verify Pin										

2. This Notification shall be applicable for the Tax year 2020.

[F. No. 1(60)R&S/2020]


(Syed Hassan Sardar)
Secretary (Rules & SROs)