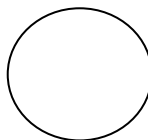


# **Filing of Income Tax Return (Tax Year 2006)**

**(Taxpayers Facilitation Guide)**

Brochure - 006  
July 2006

Revenue Division  
**Central Board of Revenue**  
Government of Pakistan



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PICTURE FOR THIS PAGE WILL BE PROVIDED SEPRATELY

## Introduction

This brochure provides information on the obligations of the taxpayers of filing income tax return(s), annex(es), statement(s), etc. and a brief introduction of these forms for the tax year 2006.

The brochure is divided into following sections:

- General information;
- Changes for the tax year 2006;
- Which return form is for whom; and
- Annexes and their utility.

Decide which return form(s) and/or annexes are applicable in your particular case. Obtain those forms and briefly go through them and then read the related instructions and explanations given at the back of each form.

We have used plain language to explain most common tax situations. If you need more help after reading this brochure, feel free to contact us for further details and information related to your case.

***This brochure is to assist the taxpayers and reflects the legal position at the time of printing. In case of any conflict the legal provisions of the law shall prevail over the contents of this brochure.***

### Comments and suggestions

We welcome your comments about this brochure and your suggestions for future editions.

You can e-mail us at [memberpef@cbr.gov.pk](mailto:memberpef@cbr.gov.pk)  
or

You can write to us at the following address:

**Facilitation And Tax Education,  
Central Board of Revenue,  
Constitution Avenue,  
Islamabad**

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## General concepts of taxation

The Federal levy on income (Income Tax), with effect from July 01, 2002, is governed by the Income Tax Ordinance, 2001 and Income Tax Rules, 2002. It is an annual charge on the **taxable income** for a **tax year**, if it exceeds the **maximum amount that is not chargeable to tax**.

“**Taxable Income**” means **total income** reduced by deductible allowances on account of:

- Expenditure on personal medical services (applies to individuals only);
- Zakat paid under the Zakat and Ushr Ordinance, 1980;

Zakat paid on a debt, the profit of which is chargeable to tax under the head “Income from Other Sources” is not deductible from total income. Such Zakat is an admissible deduction against profit on debt;

- Workers Welfare Fund paid under the Workers Welfare Fund Ordinance, 1971 (applies to certain specified industrial establishments); and
- Worker's Participation Fund paid under the Companies Profit (Worker's Participation) Act, 1968 (applies to companies only).

“**Total Income**” is the aggregate of income under the following heads of income:

- Salary;
- Income from property;
- Income from business;
- Capital gains; and
- Income from other sources [like dividend, royalty, profit on debt, rent from sub-lease of land or building, income from lease of any building together with plant or machinery, prize on bonds, winnings from a raffle, lottery or crossword puzzle, or a **loan, advance, deposit or gift** (subject to certain conditions)].

Income under a specific head of income for a tax year is the total of the amounts derived under that head, which are chargeable to tax, as reduced by the deductions, if any, admissible under the Income Tax Ordinance, 2001.

**Incomes subject to Final Taxation** are those, which are subject to collection or deduction of tax at source and such tax collected or deducted at source is treated as final tax liability in respect of such income e.g.: -

- Income arising from business of:
  - Import of goods;
  - Supply of goods (other than by manufacturers);
  - Execution of contracts;
  - Export of goods;
  - Brokerage and commission;
  - Plying of goods transport vehicles;
- Dividend received from a company; and
- Prize and winnings from prize bond, raffle, lottery, crossword puzzle, quiz or sale promotion offers.

These incomes are excluded from the ambit of total / taxable income subject to normal taxation. **For further details, please refer to our brochure “Tax collected or deducted as final tax”.**

The scope of total income under the Income Tax Ordinance, 2001 is determined with reference to residential status of a taxpayer. In case of **resident individual**, it is both **Pakistan source income** and **foreign source income**, while in case of **non-resident individual** it is restricted to Pakistan source income only.

An individual is “**resident individual**” if:

- he is present in Pakistan for 182 days or more in a tax year; or
- he is **an employee or official of the Federal or a Provincial Government posted abroad in a tax year**.

An individual is “**non-resident**” if he is not a resident individual.

*In order to compute the number of days an individual is present in Pakistan in a tax year, the following rules apply: -*

- *A part of a day that an individual is present in Pakistan (including the day of arrival in, and the day of departure from, Pakistan) counts as a whole day of such presence; However, a day or part of a day where an individual*

is in Pakistan solely by reason of being in transit between two different places outside Pakistan does not count as a day present in Pakistan.

- The following days in which an individual is wholly or partly present in Pakistan count as a whole day of such presence:-
  - a public holiday;
  - a day of leave, including sick leave;
  - a day that the individual's activity in Pakistan is interrupted because of a strike, lock-out or delay in receipt of supplies; or
  - a holiday spent by the individual in Pakistan before, during or after any activity in Pakistan; and

**“Pakistan source income”** is defined in section 101 of the Income Tax Ordinance, 2001, which caters for incomes under different heads and situations. Some of the common Pakistan source incomes are as under: -

- Salary received from any **employment** exercised in Pakistan wherever paid;
- Salary paid by, or on behalf of, the Federal Government, a Provincial Government, or a local authority in Pakistan, wherever the employment is exercised;
- Dividend paid by resident company;
- Profit on debt paid by a resident person;
- Property or rental income from the lease of immovable property in Pakistan;
- Pension or annuity paid by a resident person or permanent establishment of a non-resident person;

**“Foreign source income”** is any income, which is not a Pakistan source income.

**If an employee or official of the Federal Government or a Provincial Government is posted abroad**, his residential status remains “resident” irrespective of his period of stay in Pakistan. On the other hand, **salary received from Federal or Provincial Government is Pakistan source income, irrespective of the fact where the employment is exercised**. This makes both Pakistan and foreign source income liable to income tax.

**“Tax Year”** is a period of twelve months ending on 30<sup>th</sup> day of June i.e. the financial year and is denoted by the calendar year in which the said date falls. For example, tax year 2006 corresponds to the financial year from July 01, 2005 to June 30, 2006 and is denoted by calendar year 2006 and the financial year from July 01, 2006 to June 30, 2007 shall be denoted by calendar year 2007 i.e., tax year 2007.

**“Maximum amount that is not chargeable to tax”** with effect from the tax year 2005 (1<sup>st</sup> July 2004 to 30<sup>th</sup> June 2005) onwards is Rs. 100,000 of taxable income derived from all sources taken together. If there is property income of Rs. 80,000, salary income of Rs. 18,000 and profit on debt (interest etc) of Rs. 3,000 this will result into taxable income of Rs. 101,000, which exceeds the maximum amount that is not chargeable to tax.

**Agricultural Income** is taxed by the Provincial Governments. If an individual enjoys agricultural income exceeding Rs. 80,000 then his income greater than ‘zero’ from all sources taken together (excluding agricultural income) will be chargeable to tax under the Income Tax Ordinance, 2001. If income from property is Rs. 20,000 and agricultural income exceeds Rs. 80,000, then property income of Rs. 20,000 will be liable to charge of income tax.

**“Agricultural income”** is defined broadly to include direct and indirect income from land situated in Pakistan used for agriculture purposes. Rental income for the use of cultivated land and rent of a building on or in the vicinity of cultivated land occupied by the cultivator or by the receiver of rental income from cultivated land are some of the examples of indirect agriculture income.

**Loan, advance, deposit or gift** received in a tax year from another person otherwise than:

- By a crossed cheque drawn on a bank; or
- Through a banking transaction from a person holding a National Tax Number Certificate;

is treated as income chargeable to tax under the head “income from other sources”.

The purpose is to document the transactions of loan, advance, deposit or gift reflected in the books of account, wealth statement or reconciliation of wealth. The following transactions, however, are excluded:

- Loan, advance or deposit received from a banking company or an institution notified under the Companies Ordinance, 1984 by the Federal Government in the official gazette as a ‘financial institution’; or

- Advance payment for the sale of goods or supply of services.

**Self-hiring** – When an employee gives on rent any building (house/flat/apartment etc.) owned by him or any of his/her family members to the employer and the employer provides the same against the employee's entitlement for a rent-free accommodation or housing, it results into:

- Provision of a perquisite (rent free accommodation or housing) by the employer to the employee chargeable as income from "salary"; and
- Receipt of rent of land or building by the employee or any of his/her family members, as the case may be, chargeable as income from "property" in the hands of the owner.

**Recouped expenditure or loss** is the income of the tax year in which it is received in cash or in kind and chargeable under the head of income where deduction for such expenditure or loss was allowed in computing the chargeable income of an earlier year.

#### **Double derivations and double deductions-**

Any amount chargeable to tax on the basis of being receivable shall not be again chargeable on the basis that it is received or vice versa. Similarly any expenditure deductible on the basis of being payable shall not be again deductible on the basis that it is paid or vice versa.

## **General Information Before You Start**

### **Who is required to file a return of income?**

- Companies are required to file return of income irrespective of whether they have any taxable income or not.
- Associations of persons (AOP) and individuals are required to file return of income under any of the following conditions:
  - Aggregate income from salary, property, business, capital gains or other sources exceeds Rs. 100,000 in the tax year.
  - **Enjoys agricultural income exceeding Rs. 80,000 and also earning any amount greater than zero of income from salary, property, business, capital gains or other sources.**
  - Do not fall in any of the above two categories but had been charged to tax in any of the two preceding tax years.
  - Claims a loss to be carried forward and set-off against the income of the following year(s).
  - Owns immovable property:
    - with land area of 250 sq. yards or more; or
    - a flat;
 located in areas falling within the municipal limits (existing immediately before the commencement of local government laws in the provinces), a Cantonment Board, or the Islamabad Capital Territory.
- **Non profit organizations;**

**"Non-profit organization" means any person other than an individual which is:**

  - **Established for religious, educational, charitable, welfare or development purposes, or for the promotion of amateur sport;**
  - **Formed and registered under any law as a non-profit organization;**
  - **Approved by the commissioner of income tax; and**

- None of the assets of such person confers, or may confer, a private benefit to any other person;
- Any welfare institution approved under Clause (58) of Part I of the Second Schedule to the Income Tax Ordinance, 2001.
- Even if none of the above applies, one may still need to file a return in order to claim a refund of tax deducted or collected at source (other than **final tax**).
- Exceptions (not required to file return of income) to the above are as under:
  - Deriving income exclusively from salary and either the employer has filed the Annual Statement of Income Tax deducted from salary or the employee has filed the employer's certificate in lieu of the return.
  - Entire income is subject to **final** taxation for which a separate statement is prescribed.
  - A widow, an orphan below the age of 25 years, a disabled person or a non-resident for the reason of owning immovable property.

#### **What is the due date of a return?**

- Generally, a return by an individual and an AOP is due on or before 30<sup>th</sup> September and by a company on or before 31<sup>st</sup> December.
- A return by a company having special tax year is due on or before 30<sup>th</sup> September.

#### **Where to file a return, certificate or statement?**

- Regional Tax Office or Office of the Taxation Officer having jurisdiction over a taxpayer.
- For further details contact the nearest Commissioner of Income Tax or the Taxation Officer or CBR's Help Line Center.

#### **Is it possible to file a return, certificate or statement electronically (e-filing)?**

- Yes, to facilitate the taxpayers, e - filing of return, certificate or statement has been introduced. Initially, this facility is by way of

sending MS Excel based worksheet through e – mail.

- For further information on the procedure for e-filing please visit CBR's website [www.cbr.gov.pk](http://www.cbr.gov.pk)

#### **What penalties and additional taxes are charged from non-filers, late-filers or short-filers?**

- Non-filers or late-filers attract a penalty equal to one-thousandth (1/1000<sup>th</sup>) of the tax payable for each day of default subject to a minimum penalty of Rupees 500 and a maximum penalty of 25% of the tax payable; and
- Non-filers, late-filers or short-filers owing a tax payable on the due date of a return, certificate or statement also attract:
  - Additional tax (interest) at the rate of twelve percent per annum; and
  - Penalties ranging from 5% to 100% of the tax payable.

#### **Can penalty for non-filing or late filing be avoided?**

- Penalty for non-filing or late filing can be avoided by taking extension in time for filing from the Commissioner of Income Tax.

#### **What if an omission or wrong statement is discovered later in the return, certificate or statement?**

- A return, certificate or statement can be revised within 5 years to correct any omission or wrong statement discovered later on.

#### **In case of refund what is required to be done?**

- If computation of tax results in a refund, annex an application for claim of refund in the prescribed form with the return, certificate or statement.
- The refund claim can also be lodged later on but within two years from the date of assessment (date of filing of return etc.) or from the date on which the tax was paid, whichever is later.

## **Workbooks (Worksheets) with and without computational help**

To facilitate taxpayers and tax professionals workbooks (worksheets) in MS Excel computer software format, with and without computational help are available.

The workbooks with computational help require bare minimum data entry and all the related calculations are made automatically, including sub-totals, totals, gross tax, tax reductions, tax credits, etc. and transferring of amounts and information from one annex to another or from an annex to the return.

These workbooks on the one hand assist taxpayers and tax professionals to prepare standardized and error free returns, certificates and statements and on the other hand educate the taxpayers to understand their rights and obligations.

These workbooks can be down loaded from CBR's website [www.cbr.gov.pk](http://www.cbr.gov.pk) or can be obtained through help line centre.

## **Computer software “Income Tax Assistant”**

To facilitate taxpayers and tax professionals in preparation of tax returns etc., computer software “Income Tax Assistant” is also available.

“Income Tax Assistant” is not a tax calculator alone but an extensive software, based on artificial intelligence. Adaptation of a systematic flow using multiple sub-menu levels has made it possible to overcome the complexities of the tax laws, make this software user friendly and simplify the computation and determination of income chargeable to tax, the tax payable thereon and preparation of return of income, employer's certificate in lieu of return of income, statement of final taxation, wealth statement, wealth reconciliation, certificate of deduction of tax from salary, annexes and host of allied computations and details in accordance with the provisions of Income Tax Ordinance, 2001.

“Income Tax Assistant” can handle the data of multiple taxpayers and maintain record of each taxpayer separately.

Use of this software:

- Eliminates the chances of human error, discretion, ensuring accuracy in computation of income and tax liability;
- Ensures standardized processes and practices.
- Enhances voluntary compliance by reducing the compliance cost and saving the taxpayer from the burden of the technical language of income tax law, procedures and practices.



## Which Return Form is for whom?

Separate return forms for each type / category of taxpayers make them more user specific and user friendly. These are briefly explained below:

- **R1: Return of total income** is for companies.
- **R2: Return of total income** is for associations of persons and non-salaried individuals.
- **R3: Employer's certificate in lieu of return of income** is a dual-purpose certificate issued by the employer:
  - Salary and tax deduction certificate to be annexed with "Attachment to Employer's Certificate"; and
  - Return of total income by an employee, where he/she fulfils the **conditions under which an employee can file Employer's Certificate in lieu of Return of Income**;

The employer is obliged to provide this certificate within 45 days from the end of the financial year. In case of termination of employment before the end of the tax year, such certificate is to be issued within 7 days of the ceasing of the employment or at the time of making payment of final settlement whichever is later. Where a certificate is lost, stolen or destroyed, one can request for a duplicate and the employer is obliged to provide the same.

- **R4: Attachment to employer's certificate** is for an individual deriving income from salary and does not fulfil the **conditions under which an employee can file Employer's Certificate in lieu of Return of Income**.
- **R5: Statement of final taxation** is for taxpayers having transactions that are subject to final taxation only and are not required to file Form R1, R2, R3, R4 or R6.

- **R6: Statement of final taxation for retailers and local purchases of edible oils by its manufacturers** is for:

- Individuals and AOPs having turnover upto Rs. 5,000,000 from retail sale of goods to general public for consumption and opting for tax at the rate of 0.75% of their turnover;
- Individuals and AOPs having turnover of more than Rs. 5,000,000 from retail sale of textile fabrics and articles of apparel including ready made garments or fashion wear, articles of leather including foot-wear, carpets, surgical goods and sport goods and opting for tax at the rate of 1.00% of their turnover as part of single stage sales tax of 3%.

## Changes for the Tax Year 2006

Principally, income tax forms for tax year 2006 remain unchanged, except for the changes necessitated by amendments in the law and evaluation of returns etc. submitted for the Tax Year 2005.

However, a new Annexure "IIB/Insurance" specifically for the computation of income from Insurance Business has been added.

## **Conditions under which an employee can file Employer's Certificate in lieu of Return of Income**

The employee has:

- Income exclusively from salary i.e., no income chargeable under any other head i.e. "Property", "Business", "Capital Gain" or "Other sources";
- No income from disposal of shares or a right or option to acquire share acquired under the employee share scheme which were subject to restriction of transfer;
- No agricultural income or if any it does not exceed Rs. 80,000;
- Not elected for separate taxation of payments on termination etc. or arrears of salary;
- One employer only; and
- No claim for:
  - Any deductible allowance, like Zakat, expenditure on personal medical services, etc.;
  - Tax reductions, like reduction in tax being 65 years of age or more, etc. (other than a teacher or researcher tax reduction);
  - Any tax credits, like charitable donations, investment in shares, etc.; and
  - Tax already paid i.e. tax collected or deducted at source (other than tax deducted from salary or collected with motor vehicle tax or telephone bills).

## **Conditions under which an employee is exempt from filing of Employer's Certificate in lieu of Return of Income**

For the sake of facilitation, salaried taxpayers have been absolved from filing of "Employer's Certificate in lieu of Return of Income", where the employer has:

- Filed the annual statement of income tax deduction from salary as required by section 165 of the Income Tax Ordinance, 2001 (which is treated as return of income on behalf of the employee); and
- The Employer has made proper deduction of income tax (i.e., no short or excess deduction of income tax);

## **Documents required to be attached with the Return**

With these forms, only the following documents/evidences are required to be attached:

- Applicable annexes;
- Evidence of deduction of expenditure on personal medical services;
- Evidence of payment of:
  - Advance tax;
  - Tax collected or deducted at source;
  - Tax paid with the return;
- Wealth statement (applicable to resident individual, if declared or last assessed income is Rs. 500,000 or more);
- Evidence of payment of foreign tax (applicable where there is foreign source income)
- Copies of audited financial statement (applicable to companies only)

## Annexes And Their Utility

The purpose of introducing the annexes is to:

- Guide taxpayers in understanding their rights and obligations;
- Standardize the format of obtaining the information from the taxpayers, which they are already submitting, to achieve the objectives of automation.
- Assist taxpayers in:
  - Computing their income under different heads by identifying the components of the income and deductions etc.;
  - Determining applicable tax rebates and tax credits by identifying all the admissible rebates and credits;
  - Claiming the taxes already paid in advance or by way of collection or deduction of tax at source; and
  - Making "Self Assessment" for a correct and faithful declaration of income etc.;

### Following annexes are prescribed:

- Annex I for particulars of directors of company or members of an AOP.
- **Annex IIA** (applies to an individual or an AOP) for summary of business results in lieu of income statement (manufacturing, trading and profit and loss account; or income and expenditure account; or receipt and payment account).
- **Annex IIB** (applies to a company) for details of business income (Income Statement - manufacturing, trading and profit and loss account).
- **Annex IIB/Insurance** (applies to a company deriving income from Insurance Business) for details of business income (Income Statement - profit and loss account).
- **Annex IIC** (applies to a company) for item wise details as to the nature of adjustments made in book profits/(losses) to arrive at business income/(loss) in accordance with the provisions of the Income Tax Ordinance, 2001.
- **Annex IID** for adjustment of brought forward business losses, un-absorbed depreciation,

initial allowance and amortization and losses of subsidiary and carry forward of the same. This annex is also for details of un-absorbed depreciation and business losses brought forward and/or carry forward.

- **Annex IIE** for details of depreciation, initial allowance and amortization for the year.
- **Annex IIF** for details of gain or loss on disposal of depreciable assets and intangibles.
- **Annex IIG** for details of bifurcation of income/loss from business attributable to sales/receipts, etc., subject to final Taxation.
- **Annex III** for details of the share income from AOP's and the particulars of the AOP's in which member/partner.
- **Annex IV** for details and computation of income from property.
- **Annex V** for details and computation of capital gains.
- **Annex VI** for details and computation of income from other sources.
- **Annex VII** for details and computation of foreign source income.
- **Annex VIII** for details and computation of claims of tax reductions, tax credits and tax averaging.
- **Annex IX** for details and computation of claim of separate taxation of retirement benefits, arrears of salary or profit on debts relating to prior years derived from investment in National Saving Schemes including Defence Savings Certificates.
- **Annex X** for details of claim of advance tax paid, adjustable tax collected or deducted at source and prior years refunds due.
- **Annex XI** is for taxpayers who have income subject to final taxation as well as income subject to normal taxation. This is in lieu of R5 - Statement of Final Taxation.
- **Annex XII** (applies to a company) for furnishing certain key information listed in the annex. This annex is compulsory for every company.

## How to get the forms

All income tax return forms, statements and annexes are priced and sold by approved private printers through their outlets in Income Tax Offices.

These forms and annexes can also be downloaded from CBR's website [www.cbr.gov.pk](http://www.cbr.gov.pk) or photo copied. However, it should be ensured that the paper used is of white colour, legal size (8 1/2" X 14"), at least 90 grams.

Two copies of the return, certificate, attachment or statement are to be submitted. The tax department will retain the original and the duplicate, duly signed, dated and stamped will be returned as acknowledgment.

## How to get NTN

In case you don't know the National Tax Number, visit CBR's website [www.cbr.gov.pk](http://www.cbr.gov.pk) for on line verification or visit nearest NTN Center / Cell.

If National Tax Number is not allotted, it is better to obtain the same by submitting an application in prescribed form to the nearest NTN Center /Cell.

National Tax Number application forms can be obtained from the nearest NTN Center / Cell or downloaded from CBR's website [www.cbr.gov.pk](http://www.cbr.gov.pk).

NTN Centers /Cells are located at:

- CDA Block-II, Old CBR Building, Melody, Islamabad Ph # 051-9210040 Fax # 051-9208685
- Income Tax Building, Nabah Road, Lahore Ph # 042-9212202 Fax # 042-9211909
- Income Tax Building, Shahrah-e-Kamal Attaturk, Karachi Ph # 021-9211330 Fax # 021-9212534
- Income Tax Building, Queens Road, Sukkur Ph # 071-9310148 Fax # 071-9310149
- Income Tax House, L.M.Q. Road, Multan Ph # 061-9201101 Fax # 061-9201102
- Income Tax House, Opposite Allied Hospital, Sargodha Road, Faisalabad Ph # 041-9210310 Fax # 041-9210311
- Income Tax Building, G.T. Road, Gujranwala Ph # 0431-9200796 Fax # 0431-9200797
- Income Tax House, Katchery Road, Sialkot Ph # 0432-290420 Fax # 0432-290422
- Income Tax House, Jamrud Road, Peshawar Ph # 091-9206091 Fax # 091-9206092
- Income Tax Office, Spinny Road, Quetta Ph # 081-9202826 Fax # 081-9201376
- Income Tax Building, Civil Lines, Hyderabad Ph # 0221-782961 Fax # 0221-782962
- Computer Center, 26-C Model Town-A, Shabbir Shaheed Road, Bahawalpur Ph # 0621-9255280 Fax # 0621-9255282
- Income Tax Complex, Canal Colony, Sahiwal PH # 0441-227465
- Computer Center, 275-A Satellite Town, Sargodha Ph # 0451-210994
- Medium Taxpayer Unit, Rashid Minhas Road, Rawalpindi PH # 051-9270411

An application in prescribed form can also be annexed with the return, certificate or statement.

## *Our Vision*

*To be a modern, progressive, effective, autonomous and credible organization for optimizing revenue by providing quality service and promoting compliance with related tax laws*

## *Our Mission*

*Enhance the capability of the tax system to collect due taxes through application of modern techniques, providing taxpayer assistance and by creating a motivated, satisfied, dedicated and professional workforce*

## *Our Values*

*Integrity  
Professionalism  
Teamwork  
Courtesy  
Fairness  
Transparency  
Responsiveness*

*For further details and information on tax matters*

*Please contact our helpline center through*

*Toll Free Telephone 0800-00-227*

*Telephone 051-111-227-227 or 051-111-227-228*

*Fax 051-9205593*

*E-mail [helpline@cbr.gov.pk](mailto:helpline@cbr.gov.pk)*

*or*

*Visit our tax facilitation center (located in all major cities) or any tax office*

*or*

*Visit our website at [www.cbr.gov.pk](http://www.cbr.gov.pk)*

## *Other Facilitation and Tax Education Material Produced by Central Board of Revenue*

|                            |  |
|----------------------------|--|
| <i>Computer software</i>   | <i>Income Tax Assistant Version 1.0 for the tax year 2003</i><br><i>Income Tax Assistant Version 1.1 for the tax year 2004 and 2005</i><br><i>Income Tax Assistant Version 1.1 for the tax year 2006 (Under development)</i><br><br><i>For computing chargeable income from salary, property, business, capital gains and other sources, exclusions from income, taxable income, applicable gross income tax, reductions, credits etc. and income tax payable / refundable</i><br><br><i>For generating related computations, returns, certificates, statements, wealth statement and its reconciliation</i>   |
| <i>Computer worksheets</i> | <i>With computational help to prepare Income Tax Returns etc.</i>  |
| <i>Publications</i>        | <i>Brochure – 001 Universal self-assessment and record keeping</i><br><i>Brochure – 002 Business accounts, documents and records</i><br><i>Brochure – 003 Taxation of income from salary</i><br><i>Brochure – 004 Taxation of income from property</i><br><i>Brochure – 005 Collection and deduction of tax at source</i><br><i>Brochure – 006 How to fill in income tax forms</i><br><i>Brochure – 007 Charities</i><br><i>Brochure – 008 Income Tax Appeals</i><br><i>Brochure – 009 Taxation of income from dividend</i><br><i>Brochure – 010 Depreciation, initial allowance and amortization of capital expenditure</i><br><i>Brochure – 011 The mechanism of Alternate Dispute Resolution</i><br><i>Brochure – 012 Taxpayer's Charter</i><br><i>Brochure – 013 Import of vehicles</i><br><i>Quarterly Review</i><br><i>Year Book</i> |
| <i>Under Publication</i>   | <i>Pakistan Baggage Rules</i><br><i>Taxation of capital gains</i><br><i>Taxation of income from profit on debt</i><br><i>Incomes subject to final taxation</i><br><i>Sales Tax guide</i>   |

**F A T E**  
*“Facilitation And Tax Education “*  
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*And*  
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*Is the Key to*  
**“Better Revenues”**