

حکومت پاکستان  
ریونیو ڈویژن  
فیڈرل بورڈ آف ریونیو

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اسلام آباد، 9 نومبر 2018ء

نوٹیفکیشن  
(انکم ٹیکس)

ایس آر او- 1357(I)/2018- فیڈرل بورڈ آف ریونیو نے انکم ٹیکس آرڈیننس کی دفعہ 237 کی ذیلی دفعہ (1) کے تحت حاصل  
اختیارات کو استعمال کرتے ہوئے انکم ٹیکس رولز، 2002ء میں مندرجہ ذیل مزید ترامیم کی ہیں، یہ ترامیم متذکرہ دفعہ کی ذیلی دفعہ (3) کے تقاضوں  
کے مطابق، قبل ازیں نوٹیفکیشن نمبر SRO.1091(I)/2018 بتاریخ 4 ستمبر، 2018ء شائع ہو چکی ہیں، یعنی:-  
متذکرہ بالا رولز کے دوسرے شیڈول میں، پارٹ II-M کے بعد مندرجہ ذیل نئے پارٹ II-N کا اضافہ کیا جائے گا، یعنی:-

**“Part-II-N  
Electronic Return for Companies for Tax Year 2018**

|        |   |               |            |          |                  |                    |
|--------|---|---------------|------------|----------|------------------|--------------------|
| Task   | 114(1) (Return of Income filed voluntarily for complete year) + |               |            |          | Transaction Date |                    |
| Name   |   |               |            |          | Registration No. |                    |
| Period |   | Tax Year 2018 | Valid Upto | Due Date | Document Date    | Submission Date: * |

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

| <div style="background-color: #F0F0F0; padding: 2px;"> <p>▼ <b>Property</b></p> <p><b>Receipts / Deductions</b></p> <p>▶ Business</p> <p>▶ Capital Assets</p> <p>▶ Other Sources</p> <p>▶ Foreign Sources / Agriculture</p> <p>▶ Tax Chargeable / Payments</p> </div> | <div style="display: flex; justify-content: space-between;"> <span>Calculate</span> <span>Import Previous Return</span> </div>   |              |   |                              |   |                              |        |                                      |             |  |  |  |  |                                     |             |  |  |  |  |                             |      |  |  |  |  |  |      |  |  |  |  |   |      |  |  |  |  |  |      |  |  |  |  |  |      |  |  |  |  |                                       |             |  |  |  |  |                                       |      |  |  |  |  |                   |      |  |  |  |  |                                  |      |  |  |  |  |             |      |  |  |  |  |   |      |  |  |  |  |   |      |  |  |  |  |                             |      |  |  |  |  |                       |      |  |  |  |  |                                      |      |  |  |  |  |  |      |  |  |  |  |                               |      |  |  |  |  |
|---|--|--------------|---|------------------------------|---|------------------------------|--------|--------------------------------------|-------------|--|--|--|--|-------------------------------------|-------------|--|--|--|--|-----------------------------|------|--|--|--|--|--|------|--|--|--|--|---|------|--|--|--|--|--|------|--|--|--|--|--|------|--|--|--|--|---------------------------------------|-------------|--|--|--|--|---------------------------------------|------|--|--|--|--|-------------------|------|--|--|--|--|----------------------------------|------|--|--|--|--|-------------|------|--|--|--|--|---|------|--|--|--|--|---|------|--|--|--|--|-----------------------------|------|--|--|--|--|-----------------------|------|--|--|--|--|--------------------------------------|------|--|--|--|--|--|------|--|--|--|--|-------------------------------|------|--|--|--|--|
|   | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Description</th> <th style="width: 5%;">Code</th> <th style="width: 10%;">Total Amount</th> <th style="width: 10%;">Amount Exempt from Tax / Subject to Fixed / Final Tax</th> <th style="width: 10%;">Amount Subject to Normal Tax</th> <th style="width: 5%;">Action</th> </tr> </thead> <tbody> <tr> <td><b>Income / (Loss) from Property</b></td> <td><b>2000</b></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Total Receipts from Property</b></td> <td><b>2029</b></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Rent Received or Receivable</td> <td>2001</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1/10th of amount not adjustable against Rent</td> <td>2002</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Forfeited Deposit under a Contract for Sale of Property</td> <td>2003</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Recovery of Unpaid Irrecoverable Rent allowed as deduction</td> <td>2004</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unpaid Liabilities exceeding three Years</td> <td>2005</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Total Deductions from Property</b></td> <td><b>2099</b></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1/5th of Rent of Building for Repairs</td> <td>2031</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Insurance Premium</td> <td>2032</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Local Rate / Tax / Charge / Cess</td> <td>2033</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Ground Rent</td> <td>2034</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Profit on Capital borrowed for Investment in Property</td> <td>2035</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Share in Rental Income Paid to HBFC / Banks</td> <td>2036</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Rent Collection Expenditure</td> <td>2037</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Legal Service Charges</td> <td>2038</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Amount claimed as Irrecoverable Rent</td> <td>2039</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Payment of Liabilities treated as Income</td> <td>2097</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Other Deductions against Rent</td> <td>2098</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | Description  | Code  | Total Amount                 | Amount Exempt from Tax / Subject to Fixed / Final Tax | Amount Subject to Normal Tax | Action | <b>Income / (Loss) from Property</b> | <b>2000</b> |  |  |  |  | <b>Total Receipts from Property</b> | <b>2029</b> |  |  |  |  | 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 |  |  |  |  | <b>Total Deductions from Property</b> | <b>2099</b> |  |  |  |  | 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 |  |  |  |  |
| Description   | Code   | Total Amount | Amount Exempt from Tax / Subject to Fixed / Final Tax | Amount Subject to Normal Tax | Action  |                              |        |                                      |             |  |  |  |  |                                     |             |  |  |  |  |                             |      |  |  |  |  |  |      |  |  |  |  |   |      |  |  |  |  |  |      |  |  |  |  |  |      |  |  |  |  |                                       |             |  |  |  |  |                                       |      |  |  |  |  |                   |      |  |  |  |  |                                  |      |  |  |  |  |             |      |  |  |  |  |   |      |  |  |  |  |   |      |  |  |  |  |                             |      |  |  |  |  |                       |      |  |  |  |  |                                      |      |  |  |  |  |  |      |  |  |  |  |                               |      |  |  |  |  |
| <b>Income / (Loss) from Property</b>  | <b>2000</b>  |              |   |                              |   |                              |        |                                      |             |  |  |  |  |                                     |             |  |  |  |  |                             |      |  |  |  |  |  |      |  |  |  |  |   |      |  |  |  |  |  |      |  |  |  |  |  |      |  |  |  |  |                                       |             |  |  |  |  |                                       |      |  |  |  |  |                   |      |  |  |  |  |                                  |      |  |  |  |  |             |      |  |  |  |  |   |      |  |  |  |  |   |      |  |  |  |  |                             |      |  |  |  |  |                       |      |  |  |  |  |                                      |      |  |  |  |  |  |      |  |  |  |  |                               |      |  |  |  |  |
| <b>Total Receipts from Property</b>   | <b>2029</b>  |              |   |                              |   |                              |        |                                      |             |  |  |  |  |                                     |             |  |  |  |  |                             |      |  |  |  |  |  |      |  |  |  |  |   |      |  |  |  |  |  |      |  |  |  |  |  |      |  |  |  |  |                                       |             |  |  |  |  |                                       |      |  |  |  |  |                   |      |  |  |  |  |                                  |      |  |  |  |  |             |      |  |  |  |  |   |      |  |  |  |  |   |      |  |  |  |  |                             |      |  |  |  |  |                       |      |  |  |  |  |                                      |      |  |  |  |  |  |      |  |  |  |  |                               |      |  |  |  |  |
| 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   |              |   |                              |   |                              |        |                                      |             |  |  |  |  |                                     |             |  |  |  |  |                             |      |  |  |  |  |  |      |  |  |  |  |   |      |  |  |  |  |  |      |  |  |  |  |  |      |  |  |  |  |                                       |             |  |  |  |  |                                       |      |  |  |  |  |                   |      |  |  |  |  |                                  |      |  |  |  |  |             |      |  |  |  |  |   |      |  |  |  |  |   |      |  |  |  |  |                             |      |  |  |  |  |                       |      |  |  |  |  |                                      |      |  |  |  |  |  |      |  |  |  |  |                               |      |  |  |  |  |
| <b>Total Deductions from Property</b>   | <b>2099</b>  |              |   |                              |   |                              |        |                                      |             |  |  |  |  |                                     |             |  |  |  |  |                             |      |  |  |  |  |  |      |  |  |  |  |   |      |  |  |  |  |  |      |  |  |  |  |  |      |  |  |  |  |                                       |             |  |  |  |  |                                       |      |  |  |  |  |                   |      |  |  |  |  |                                  |      |  |  |  |  |             |      |  |  |  |  |   |      |  |  |  |  |   |      |  |  |  |  |                             |      |  |  |  |  |                       |      |  |  |  |  |                                      |      |  |  |  |  |  |      |  |  |  |  |                               |      |  |  |  |  |
| 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   |              |   |                              |   |                              |        |                                      |             |  |  |  |  |                                     |             |  |  |  |  |                             |      |  |  |  |  |  |      |  |  |  |  |   |      |  |  |  |  |  |      |  |  |  |  |  |      |  |  |  |  |                                       |             |  |  |  |  |                                       |      |  |  |  |  |                   |      |  |  |  |  |                                  |      |  |  |  |  |             |      |  |  |  |  |   |      |  |  |  |  |   |      |  |  |  |  |                             |      |  |  |  |  |                       |      |  |  |  |  |                                      |      |  |  |  |  |  |      |  |  |  |  |                               |      |  |  |  |  |

| Business   |  | Description  | Code        | Total Amount | Amount Exempt from Tax / Subject to Fixed / Final Tax | Amount Subject to Normal Tax | Action |
|--|--|--|-------------|--------------|---|------------------------------|--------|
| <b>Manufacturing / Trading Items</b>                       |  |  |             |              |   |                              |        |
| Other Revenues   |  |  |             |              |   |                              |        |
| Management, Administrative, Selling & Financial Expenses   |  |  |             |              |   |                              |        |
| Inadmissible / Admissible Deductions                       |  |  |             |              |   |                              |        |
| Adjustments  |  |  |             |              |   |                              |        |
| Business Assets / Equity / Liabilities                     |  |  |             |              |   |                              |        |
| Transactions > PKR 50 Million with Non-Resident associates |  |  |             |              |   |                              |        |
| › Capital Assets   |  |  |             |              |   |                              |        |
| › Other Sources  |  |  |             |              |   |                              |        |
| › Foreign Sources / Agriculture                            |  |  |             |              |   |                              |        |
| › Tax Chargeable / Payments                                |  |  |             |              |   |                              |        |
|  |  | <b>Income / (Loss) from Business</b>   | <b>3000</b> |              |   |                              |        |
|  |  | <b>Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)</b> | <b>3029</b> |              |   |                              |        |
|  |  | <b>Gross Revenue (excluding Sales Tax, Federal Excise)</b>   | <b>3009</b> |              |   |                              |        |
|  |  | Gross Domestic Sales / Services Fee  | 3004        |              |   |                              |        |
|  |  | Gross Exports Sales / Services Fee   | 3008        |              |   |                              |        |
|  |  | <b>Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)</b>                           | <b>3019</b> |              |   |                              |        |
|  |  | Domestic Commission / Brokerage / Discount / Freight Outward, etc.   | 3011        |              |   |                              |        |
|  |  | Foreign Commission / Brokerage / Discount / Freight Outward, etc.  | 3012        |              |   |                              |        |
|  |  | Rebates / Duty Drawbacks   | 3070        |              |   |                              |        |
|  |  | <b>Cost of Sales / Services</b>  | <b>3030</b> |              |   |                              |        |
|  |  | <b>Opening Stock</b>   | <b>3039</b> |              |   |                              |        |
|  |  | Domestic Raw Material / Components Opening Balance   | 3035        |              |   |                              |        |
|  |  | Import Raw Material / Components Opening Balance   | 3036        |              |   |                              |        |
|  |  | Stores / Spares Opening Balance  | 3037        |              |   |                              |        |
|  |  | Fuel Opening Balance   | 3038        |              |   |                              |        |
|  |  | Work in Process Opening Balance  | 3034        |              |   |                              |        |
|  |  | Self-Manufactured Finished Goods Opening Balance   | 3033        |              |   |                              |        |
|  |  | Domestic Finished Goods Opening Balance  | 3031        |              |   |                              |        |
|  |  | Import Finished Goods Opening Balance  | 3032        |              |   |                              |        |
|  |  | <b>Net Purchases (excluding Sales Tax, Federal Excise)</b>   | <b>3059</b> |              |   |                              |        |
|  |  | 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        |              |   |                              |        |
|  |  | <b>Consumed</b>  | <b>3069</b> |              |   |                              |        |
|  |  | 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        |  |  |  |  |  |  |  |  |
| <b>Direct Expenses</b>                             | <b>3089</b> |  |  |  |  |  |  |  |  |
| 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        |  |  |  |  |  |  |  |  |
| <b>Closing Stock</b>                               | <b>3099</b> |  |  |  |  |  |  |  |  |
| 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        |  |  |  |  |  |  |  |  |
| <b>Gross Profit / (Loss)</b>                       | <b>3100</b> |  |  |  |  |  |  |  |  |

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-Resident/ associates

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 |
|---|-------------|--------------|---|------------------------------|--------|
| <b>Other Revenues</b>                     | <b>3129</b> |              |   |                              |        |
| Fee for Technical / Professional Services | 3101        |              |   |                              |        |
| Fee for Other Services                    | 3102        |              |   |                              |        |
| Profit on Debt                            | 3106        |              |   |                              |        |
| Royalty                                   | 3107        |              |   |                              |        |
| License / Franchise Fee                   | 3108        |              |   |                              |        |
| Accounting Gain on Sale of Intangibles    | 3115        |              |   |                              |        |
| Accounting Gain on Sale of Assets         | 3116        |              |   |                              |        |
| Others                                    | 3128        |              |   |                              |        |

| Business  | Description   | Code        | Total Amount | Amount Exempt from Tax / Subject to Fixed / Final Tax | Amount Subject to Normal Tax | Action |
|---|---|-------------|--------------|---|------------------------------|--------|
| Manufacturing / Trading Items                                       |   |             |              |   |                              |        |
| Other Revenues  |   |             |              |   |                              |        |
| <b>Management, Administrative, Selling &amp; Financial Expenses</b> | <b>Management, Administrative, Selling &amp; Financial Expenses</b> | <b>3199</b> |              |   |                              |        |
|   | Rent  | 3151        |              |   |                              |        |
| Inadmissible / Admissible Deductions                                | Rates / Taxes / Cess  | 3152        |              |   |                              |        |
| Adjustments   | Salaries / Wages / Perquisites / Benefits                           | 3154        |              |   |                              |        |
| Business Assets / Equity / Liabilities                              | Traveling / Conveyance / Vehicles Running / Maintenance             | 3155        |              |   |                              |        |
| Transactions > PKR 50 Million with Non-Resident associates          | Electricity / Water / Gas   | 3158        |              |   |                              |        |
|   | Communication   | 3162        |              |   |                              |        |
|   | Repair / Maintenance  | 3165        |              |   |                              |        |
| › Capital Assets  | Stationery / Printing / Photocopies / Office Supplies               | 3166        |              |   |                              |        |
| › Other Sources   | Advertisement / Publicity / Promotion                               | 3168        |              |   |                              |        |
| › Foreign Sources / Agriculture                                     | Insurance   | 3170        |              |   |                              |        |
| › Tax Chargeable / Payments   | Professional Charges  | 3171        |              |   |                              |        |
|   | Profit on Debt (Financial Charges / Markup / Interest)              | 3172        |              |   |                              |        |
|   | Donation / Charity  | 3174        |              |   |                              |        |
|   | Brokerage / Commission  | 3178        |              |   |                              |        |
|   | Other Indirect Expenses   | 3180        |              |   |                              |        |
|   | Directors Fee   | 3183        |              |   |                              |        |
|   | Workers Profit Participation Fund                                   | 3185        |              |   |                              |        |
|   | Provision for Doubtful / Bad Debts                                  | 3191        |              |   |                              |        |
|   | Provision for Obsolete Stocks / Stores / Spares / Fixed Assets      | 3192        |              |   |                              |        |
|   | Provision for Diminution in Value of Investment                     | 3193        |              |   |                              |        |
|   | Irrecoverable Debts Written off                                     | 3186        |              |   |                              |        |
|   | Obsolete Stocks / Stores / Spares / Fixed Assets Written off        | 3187        |              |   |                              |        |
|   | Accounting (Loss) on Sale of Intangibles                            | 3195        |              |   |                              |        |
|   | Accounting (Loss) on Sale of Assets                                 | 3196        |              |   |                              |        |
|   | Accounting Amortization   | 3197        |              |   |                              |        |
|   | Accounting Depreciation   | 3198        |              |   |                              |        |
|   | <b>Accounting Profit / (Loss)</b>                                   | <b>3200</b> |              |   |                              |        |

| Business   | Description   | Code        | Total Amount | Amount Exempt from Tax / Subject to Fixed / Final Tax | Amount Subject to Normal Tax | Action |
|--|---|-------------|--------------|---|------------------------------|--------|
| Manufacturing / Trading Items                              |   |             |              |   |                              |        |
| Other Revenues   |   |             |              |   |                              |        |
| Management, Administrative, Selling & Financial Expenses   |   |             |              |   |                              |        |
| <b>Inadmissible / Admissible Deductions</b>                | <b>Inadmissible Deductions</b>  | <b>3239</b> |              |   |                              |        |
| Adjustments  | Add Backs u/s 29(2) Provision for Doubtful Debts  | 3201        |              |   |                              |        |
| Business Assets / Equity / Liabilities                     | Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets  | 3202        |              |   |                              |        |
| Transactions > PKR 50 Million with Non-Resident associates | Add Backs Provision for Diminution in Value of Investment   | 3203        |              |   |                              |        |
|  | Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized                                    | 3204        |              |   |                              |        |
|  | Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains   | 3205        |              |   |                              |        |
|  | Add Backs u/s 21(b) Amount of Tax Deducted at Source  | 3206        |              |   |                              |        |
| 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(l) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode                  | 3215        |              |   |                              |        |
|  | Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode   | 3216        |              |   |                              |        |
|  | Add Backs u/s 21(n) Capital Expenditure   | 3217        |              |   |                              |        |
|  | Add Backs u/s 67(1) Expenditure attributable to Non-Business Income   | 3218        |              |   |                              |        |
|  | Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years   | 3219        |              |   |                              |        |
|  | Add Backs u/s 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        |   |  |  |  |   |  |  |  |
| <b>Admissible Deductions</b>                          | <b>3259</b> |   |  |  |  |   |  |  |  |
| Accounting Gain on Sale of Intangibles                | 3245        |   |  |  |  |   |  |  |  |
| Accounting Gain on Sale of Assets                     | 3246        |   |  |  |  |   |  |  |  |
| Tax Amortization for Current Year                     | 3247        | 0 |  |  |  | 0 |  |  |  |
| Tax Depreciation / Initial Allowance for Current Year | 3248        | 0 |  |  |  | 0 |  |  |  |
| 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        |   |  |  |  |   |  |  |  |

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-Resident associates

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 before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years | 3270   |              |   |                              |        |
| Unadjusted (Loss) from Business for 2012   | 327012 |              |   |                              |        |
| Unadjusted (Loss) from Business for 2013   | 327013 |              |   |                              |        |
| Unadjusted (Loss) from Business for 2014   | 327014 |              |   |                              |        |
| Unadjusted (Loss) from Business for 2015   | 327015 |              |   |                              |        |
| Unadjusted (Loss) from Business for 2016   | 327016 |              |   |                              |        |
| Unadjusted (Loss) from Business for 2017   | 327017 |              |   |                              |        |

| Business   | Description  | Code        | Amount |  |  |  |  |  | Action |
|--|--|-------------|--------|--|--|--|--|--|--------|
| Manufacturing / Trading Items                              | <b>Total Assets</b>  | <b>3349</b> |        |  |  |  |  |  |        |
| Other Revenues   | Land   | 3301        |        |  |  |  |  |  |        |
| Management, Administrative, Selling & Financial Expenses   | Building (all types)   | 3302        |        |  |  |  |  |  |        |
| Inadmissible / Admissible Deductions                       | Plant / Machinery / Equipment / Furniture (including fittings) | 3303        |        |  |  |  |  |  |        |
| Adjustments  | Motor Vehicle  | 3304        |        |  |  |  |  |  |        |
| <b>Business Assets / Equity / Liabilities</b>              | Intangible   | 3305        |        |  |  |  |  |  |        |
| Transactions > PKR 50 Million with Non-Resident associates | Pre-Commencement Expenditure                                   | 3306        |        |  |  |  |  |  |        |
|  | Capital Work in Progress                                       | 3308        |        |  |  |  |  |  |        |
|  | Long Term Investments  | 3311        |        |  |  |  |  |  |        |
| » Capital Assets   | Advances / Deposits / Prepayments                              | 3312        |        |  |  |  |  |  |        |
| » Other Sources  | Trade Debtors / Receivables                                    | 3313        |        |  |  |  |  |  |        |
| » Foreign Sources / Agriculture                            | Inventories  | 3314        |        |  |  |  |  |  |        |
| » Tax Chargeable / Payments                                | 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        |        |  |  |  |  |  |        |
|  | <b>Total Equity / Liabilities</b>                              | <b>3399</b> |        |  |  |  |  |  |        |
|  | 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        |        |  |  |  |  |  |        |



| Business   | Description   | Code        | Receipts | Payments | Action |  |  |
|--|---|-------------|----------|----------|--------|--|--|
| Manufacturing / Trading Items  | <b>Total Value of Revenue Transactions with Non-Resident associates</b>   | <b>3849</b> |          |          |        |  |  |
| Other Revenues   | Raw Material / Components   | 3801        |          |          |        |  |  |
| Management, Administrative, Selling & Financial Expenses             | Finished Goods  | 3802        |          |          |        |  |  |
| Inadmissible / Admissible Deductions                                 | Stock in Trade  | 3803        |          |          |        |  |  |
| Adjustments  | Others  | 3804        |          |          |        |  |  |
| Business Assets / Equity / Liabilities                               | Rent  | 3805        |          |          |        |  |  |
| <b>Transactions &gt; PKR 50 Million with Non-Resident associates</b> | Royalty / License Fee / Franchise Fee   | 3806        |          |          |        |  |  |
| Capital Assets   | Intangibles   | 3807        |          |          |        |  |  |
| Other Sources  | Fee for Managerial / Financial / Administrative / Marketing / Training Services   | 3808        |          |          |        |  |  |
| Foreign Sources / Agriculture  | Fee for Engineering / Technical / Construction Services   | 3809        |          |          |        |  |  |
| Tax Chargeable / Payments  | Fee for Research / Development Services   | 3810        |          |          |        |  |  |
|  | Commission  | 3811        |          |          |        |  |  |
|  | Profit on Debt (Financial Charges / Markup / Interest)  | 3812        |          |          |        |  |  |
|  | Dividend (Common / Preferred Stock / Deemed Dividend)   | 3813        |          |          |        |  |  |
|  | Insurance Premium   | 3814        |          |          |        |  |  |
|  | Guarantees  | 3815        |          |          |        |  |  |
|  | Others (including Derivatives)  | 3816        |          |          |        |  |  |
|  | Expenses Reimbursement at cost  | 3817        |          |          |        |  |  |
|  | <b>Total Value of Capital Transactions with Non-Resident associates</b>   | <b>3899</b> |          |          |        |  |  |
|  | Interest Bearing Loan Opening Balance   | 3851        |          |          |        |  |  |
|  | Interest Bearing Loan Closing Balance   | 3852        |          |          |        |  |  |
|  | Interest Free Loan Opening Balance  | 3853        |          |          |        |  |  |
|  | Interest Free Loan Closing Balance  | 3854        |          |          |        |  |  |
|  | Investments   | 3855        |          |          |        |  |  |
|  | Property of Capital Nature  | 3856        |          |          |        |  |  |
|  | Service / Tangible / Intangible Property, etc. for Non-Monetary Consideration under any arrangement including Exchange, Swap, Barter, Bonus, Discount, etc. (Yes=1, No=0) | 3891        |          |          |        |  |  |
|  | Service / Tangible / Intangible Property, etc. for Nil Consideration (Yes=1, No=0)  | 3892        |          |          |        |  |  |
|  | Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0)   | 3893        |          |          |        |  |  |
|  | Number of Associates having dealings with   | 3894        |          |          |        |  |  |

| Property                      | <input type="button" value="Calculate"/> <input type="button" value="Import Previous Return"/> |             |              |   |                              |        |
|-------------------------------|--|-------------|--------------|---|------------------------------|--------|
| Business                      | Description  | Code        | Total Amount | Amount Exempt from Tax / Subject to Fixed / Final Tax | Amount Subject to Normal Tax | Action |
| Capital Assets                | Consideration Received on Disposal of Capital Assets Held Long Term                            | 4009        |              |   |                              |        |
| Long Term                     | Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses              | 4019        |              |   |                              |        |
| Short Term                    | <b>Net Gain / (Loss) on Capital Assets Held Long Term</b>                                      | <b>4020</b> |              |   |                              |        |
| Adjustments                   |  |             |              |   |                              |        |
| Other Sources                 |  |             |              |   |                              |        |
| Foreign Sources / Agriculture |  |             |              |   |                              |        |
| Tax Chargeable / Payments     |  |             |              |   |                              |        |

|                                 |
|---------------------------------|
| ▶ Property                      |
| ▶ Business                      |
| ▼ Capital Assets                |
| Long Term                       |
| Short Term                      |
| Adjustments                     |
| ▶ Other Sources                 |
| ▶ Foreign Sources / Agriculture |
| ▶ Tax Chargeable / Payments     |

Calculate Import Previous Return

| Description  | Code        | Total Amount | Amount Exempt from Tax / Subject to Fixed / Final Tax | Amount Subject to Normal Tax | Action |
|--|-------------|--------------|---|------------------------------|--------|
| Consideration of Capital Assets held Short Term                                    | 4029        |              |   |                              |        |
| Cost of Acquisition of Capital Assets held Short Term including Ancillary Expenses | 4039        |              |   |                              |        |
| <b>Net Gain / (Loss) on Capital Assets held Short Term</b>                         | <b>4040</b> |              |   |                              |        |

|                                 |
|---------------------------------|
| ▶ Property                      |
| ▶ Business                      |
| ▼ Capital Assets                |
| Long Term                       |
| Short Term                      |
| Adjustments                     |
| ▶ Other Sources                 |
| ▶ Foreign Sources / Agriculture |
| ▶ Tax Chargeable / Payments     |

Calculate Import Previous Return

| Description                                    | Code   | Total Amount | Amount Exempt from Tax / Subject to Fixed / Final Tax | Amount Subject to Normal Tax | Action |
|--|--------|--------------|---|------------------------------|--------|
| Unadjusted (Loss) from Capital Assets for 2012 | 409912 |              |   |                              |        |
| Unadjusted (Loss) from Capital Assets for 2013 | 409913 |              |   |                              |        |
| Unadjusted (Loss) from Capital Assets for 2014 | 409914 |              |   |                              |        |
| Unadjusted (Loss) from Capital Assets for 2015 | 409915 |              |   |                              |        |
| Unadjusted (Loss) from Capital Assets for 2016 | 409916 |              |   |                              |        |
| Unadjusted (Loss) from Capital Assets for 2017 | 409917 |              |   |                              |        |

|                                 |
|---------------------------------|
| ▶ Property                      |
| ▶ Business                      |
| ▶ Capital Assets                |
| ▼ Other Sources                 |
| Receipts / Deductions           |
| ▶ Foreign Sources / Agriculture |
| ▶ Tax Chargeable / Payments     |

Calculate Import Previous Return

| Description   | Code        | Total Amount | Amount Exempt from Tax / Subject to Fixed / Final Tax | Amount Subject to Normal Tax | Action |
|---|-------------|--------------|---|------------------------------|--------|
| <b>Income / (Loss) from Other Sources</b>   | <b>5000</b> |              |   |                              |        |
| <b>Receipts from Other Sources</b>  | <b>5029</b> |              |   |                              |        |
| Royalty   | 5002        |              |   |                              |        |
| Profit on Debt (Interest, Yield, etc)   | 5003        |              |   |                              |        |
| Ground Rent   | 5004        |              |   |                              |        |
| Rent from sub lease of Land or Building   | 5005        |              |   |                              |        |
| Rent from lease of Building with Plant and Machinery  | 5006        |              |   |                              |        |
| Bonus / Bonus Shares  | 5012        |              |   |                              |        |
| Loan, Advance, Deposit or Gift received in Cash   | 5016        |              |   |                              |        |
| Other Receipts  | 5028        |              |   |                              |        |
| 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        |              |   |                              |        |
| <b>Deductions from Other Sources</b>  | <b>5089</b> |              |   |                              |        |
| Other Deductions  | 5088        |              |   |                              |        |

|                                 |
|---------------------------------|
| ▶ Property                      |
| ▶ Business                      |
| ▶ Capital Assets                |
| ▶ Other Sources                 |
| ▼ Foreign Sources / Agriculture |
| Foreign Sources                 |
| Agriculture                     |
| ▶ Tax Chargeable / Payments     |

Calculate Import Previous Return

| Description                                  | Code        | Total Amount | Amount Exempt from Tax / Subject to Fixed / Final Tax | Amount Subject to Normal Tax | Action |
|--|-------------|--------------|---|------------------------------|--------|
| <b>Foreign Property Income / (Loss)</b>      | <b>6029</b> |              |   |                              |        |
| Foreign Property Income / (Loss)             | 6021        |              |   |                              |        |
| Foreign Property Income / (Loss)             | 6022        |              |   |                              |        |
| Foreign Property Income / (Loss)             | 6023        |              |   |                              |        |
| Foreign Property Income / (Loss)             | 6024        |              |   |                              |        |
| <b>Foreign Business Income / (Loss)</b>      | <b>6039</b> |              |   |                              |        |
| Foreign Business Income / (Loss)             | 6031        |              |   |                              |        |
| Foreign Business Income / (Loss)             | 6032        |              |   |                              |        |
| Foreign Business Income / (Loss)             | 6033        |              |   |                              |        |
| Foreign Business Income / (Loss)             | 6034        |              |   |                              |        |
| <b>Foreign Capital Gains / (Loss)</b>        | <b>6049</b> |              |   |                              |        |
| Foreign Capital Gains / (Loss)               | 6041        |              |   |                              |        |
| Foreign Capital Gains / (Loss)               | 6042        |              |   |                              |        |
| Foreign Capital Gains / (Loss)               | 6043        |              |   |                              |        |
| Foreign Capital Gains / (Loss)               | 6044        |              |   |                              |        |
| <b>Foreign Other Sources Income / (Loss)</b> | <b>6059</b> |              |   |                              |        |
| Foreign Other Sources Income / (Loss)        | 6051        |              |   |                              |        |
| Foreign Other Sources Income / (Loss)        | 6052        |              |   |                              |        |
| Foreign Other Sources Income / (Loss)        | 6053        |              |   |                              |        |
| Foreign Other Sources Income / (Loss)        | 6054        |              |   |                              |        |

- ▶ Property
- ▶ Business
- ▶ Capital Assets
- ▶ Other Sources
- ▼ Foreign Sources / Agriculture
  - Foreign Sources
  - Agriculture
- ▶ Tax Chargeable / Payments

Calculate    Import Previous Return

| Description            | Code | Amount |  |  |  | Action |
|------------------------|------|--------|--|--|--|--------|
| Agriculture Income     | 6100 |        |  |  |  |        |
| Agriculture Income Tax | 9291 |        |  |  |  |        |

- Receipts / Deductions
- ▶ Business
- ▶ Capital Assets
- ▶ Other Sources
- ▶ Foreign Sources / Agriculture
- ▼ Tax Chargeable / Payments
  - Deductible Allowances**
  - Tax Credits
  - Adjustable Tax
  - Final / Fixed / Minimum / Average / Relevant / Reduced Tax
  - Computations

| Description                                       | Code        | Total | Inadmissible | Admissible |  | Action |
|---|-------------|-------|--------------|------------|--|--------|
| <b>Deductible Allowances</b>                      | <b>9009</b> |       |              |            |  |        |
| Workers Welfare Fund u/s 60A                      | 9002        |       |              |            |  |        |
| Workers Profit Participation Fund u/s 60B         | 9003        |       |              |            |  |        |
| Charitable Donations u/c 61, Part I, 2nd Schedule | 9004        |       |              |            |  |        |

- ▶ Property
- ▶ Business
- ▶ Capital Assets
- ▶ Other Sources
- ▶ Foreign Sources / Agriculture
- ▼ Tax Chargeable / Payments
  - Deductible Allowances
  - Tax Credits**
  - Adjustable Tax
  - Final / Fixed / Minimum / Average / Relevant / Reduced Tax
  - Computations

Calculate    Import Previous Return

| Description   | Code        | Eligible Amount | Ineligible Amount | Tax Credit |  | Action |
|---|-------------|-----------------|-------------------|------------|--|--------|
| <b>Tax Credits</b>  | <b>9329</b> |                 |                   |            |  |        |
| Tax Credit for Charitable Donations u/s 61                                    | 9311        |                 |                   |            |  |        |
| Tax Credit for Employment Generation by Manufacturers u/s 64B                 | 9310        |                 |                   |            |  |        |
| Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B           | 93161       |                 |                   |            |  |        |
| BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B        | 93162       |                 |                   |            |  |        |
| BF Tax Credit for Equity Investment in Plant and Machinery u/s 65B            | 93164       |                 |                   |            |  |        |
| Tax Credit for Enlistment in Registered Stock Exchange u/s 65C                | 9317        |                 |                   |            |  |        |
| Tax Credit for Newly Established Industrial Undertaking u/s 65D               | 9318        |                 |                   |            |  |        |
| Tax Credit for Investment in Plant and Machinery by Existing Company u/s 65E  | 9319        |                 |                   |            |  |        |
| Tax Credit u/s 103  | 9320        |                 |                   |            |  |        |
| Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C | 9323        |                 |                   |            |  |        |

| Receipts / Deductions                                      | Description   | Code          | Receipts / Value | Tax Collected / Deducted | Tax Chargeable | Action |
|--|---|---------------|------------------|--------------------------|----------------|--------|
| Business   | <b>Adjustable Tax</b>   | <b>640000</b> |                  |                          |                |        |
| 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      |                  |                          |                |        |
| <b>Tax Chargeable / Payments</b>                           | Import u/s 148 @4.5%  | 64010009      |                  |                          |                |        |
| Deductible Allowances                                      | Import u/s 148 @5.5%  | 64010011      |                  |                          |                |        |
| Tax Credits  | Import u/s 148 @6%  | 64010012      |                  |                          |                |        |
| <b>Adjustable Tax</b>                                      | Profit on Debt u/s 151 from NSC / PO Deposits   | 64040001      |                  |                          |                | +      |
| Final / Fixed / Minimum / Average / Relevant / Reduced Tax | Profit on Debt u/s 151 from Bank Accounts / Deposits  | 64040002      |                  |                          |                | +      |
| Computations   | Profit on Debt u/s 151 from Government Securities   | 64040003      |                  |                          |                | +      |
|  | Profit on Debt u/s 151 from Others  | 64040004      |                  |                          |                | +      |
|  | Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)                               | 64050007      |                  |                          |                |        |
|  | Profit on Debt to a Non-Resident u/s 152(2)   | 64050008      |                  |                          |                | +      |
|  | Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule              | 64050009      |                  |                          |                |        |
|  | Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule | 64050010      |                  |                          |                |        |
|  | Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule     | 64050011      |                  |                          |                |        |
|  | Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule          | 64050012      |                  |                          |                |        |
|  | 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%   | 64060004      |                  |                          |                |        |
|  | Payment for Goods u/s 153(1)(a) @4%   | 64060008      |                  |                          |                |        |
|  | Payment for Services u/s 153(1)(b) @1%  |               |                  |                          |                |        |
|  | Payment for Services u/s 153(1)(b) @2%  |               |                  |                          |                |        |
|  | Payment for Services u/s 153(1)(b) @8%  |               |                  |                          |                |        |
|  | Payment for Services u/s 153(1)(b) @12%   |               |                  |                          |                |        |
|  | 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)  | 64100304      |                  |                          |                | +      |
|  | Margin Financing, Margin Trading or Securities Lending u/s 233AA  | 64120201      |                  |                          |                |        |
|  | Goods Transport Public Vehicle Tax u/s 234  | 64130001      |                  |                          |                | +      |
|  | Passenger Transport Public Vehicle Tax u/s 234  | 64130002      |                  |                          |                | +      |
|  | Private Vehicle Tax u/s 234   | 64130003      |                  |                          |                | +      |
|  | Electricity Bill of Commercial Consumer u/s 235   | 64140001      |                  |                          |                | +      |
|  | Electricity Bill of Industrial Consumer u/s 235   | 64140002      |                  |                          |                | +      |
|  | 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      |                  |                          |                | +      |



| Receipts / Deductions   | Description   | Code          | Receipts / Value | Tax Collected / Deducted | Tax Chargeable | Action |
|---|---|---------------|------------------|--------------------------|----------------|--------|
| Business  | <b>Final / Fixed / Minimum / Average / Relevant / Reduced Tax</b>   | <b>640001</b> |                  |                          |                |        |
| 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      |                  |                          |                |        |
| <b>Tax Chargeable / Payments</b>                                  | Import u/s 148 @4.5%  | 64010059      |                  |                          |                |        |
| Deductible Allowances   | Import u/s 148 @5.5%  | 64010061      |                  |                          |                |        |
| Tax Credits   | Import u/s 148 @6%  | 64010062      |                  |                          |                |        |
| Adjustable Tax  | Import u/s 148 @1.75%   | 64010081      |                  |                          |                |        |
| <b>Final / Fixed / Minimum / Average / Relevant / Reduced Tax</b> | Import of Edible Oil u/s 148 @5.5%  | 64010161      |                  |                          |                |        |
| Computations  | Import of Packing Material u/s 148 @5.5%  | 64010181      |                  |                          |                |        |
|   | Dividend u/s 150 @7.5%  | 64030052      |                  |                          |                |        |
|   | Dividend u/s 150 @10%   | 64030053      |                  |                          |                |        |
|   | Dividend u/s 150 @12.5%   | 64030054      |                  |                          |                |        |
|   | Dividend u/s 150 @15%   | 64030055      |                  |                          |                |        |
|   | Dividend u/s 150 @25%   | 64030059      |                  |                          |                |        |
|   | Return on investment in sukuks u/s 5AA  | 64030098      |                  |                          |                |        |
|   | Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5   | 64030099      |                  |                          |                |        |
|   | Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule                                   | 64050051      |                  |                          |                |        |
|   | Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule | 64050052      |                  |                          |                |        |
|   | Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule                                  | 64050053      |                  |                          |                |        |
|   | Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule                                   | 64050054      |                  |                          |                |        |
|   | Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule                                    | 64050055      |                  |                          |                |        |
|   | Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule                                    | 64050056      |                  |                          |                |        |
|   | Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule   | 64050096      |                  |                          |                | +      |
|   | Royalty / Fee for Technical Services to a Non-Resident covered under ADTT   | 64050097      |                  |                          |                |        |
|   | Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT                                  | 64050098      |                  |                          |                |        |
|   | Payment for foreign produced commercials to a Non-Resident u/s 152A   | 64050100      |                  |                          |                |        |
|   | Payment for Goods 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 Services u/s 153(1)(b) @3%  | 64060166      |                  |                          |                |        |
|   | Payment for Services u/s 153(1)(b) @14.5%   |               |                  |                          |                |        |
|   | 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 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 |  |  |  |  |  |  |  |
| 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 |  |  |  |  |  |  |  |
| Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)                                   |          |  |  |  |  |  |  |  |
| Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)                                   |          |  |  |  |  |  |  |  |
| CNG Station Gas Bill u/s 234A   | 64130151 |  |  |  |  |  |  |  |
| Tax collected u/s 235 from CNG station  |          |  |  |  |  |  |  |  |
| Lease of rights to collect tolls u/s 236A(3)  | 64150102 |  |  |  |  |  |  |  |
| Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M                                       | 64151351 |  |  |  |  |  |  |  |
| Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N                                   | 64151451 |  |  |  |  |  |  |  |
| Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)                  | 64151651 |  |  |  |  |  |  |  |
| Rent of Machinery and equipment u/s 236Q (2)  | 64151652 |  |  |  |  |  |  |  |
| Dividend Specie u/s 236S @7.5%  | 64151802 |  |  |  |  |  |  |  |
| Dividend Specie u/s 236S @10%   | 64151803 |  |  |  |  |  |  |  |
| Dividend Specie u/s 236S @12.5%   | 64151804 |  |  |  |  |  |  |  |
| Dividend Specie u/s 236S @25%   | 64151806 |  |  |  |  |  |  |  |
| Dividend Specie u/s 236S @15%   | 64151807 |  |  |  |  |  |  |  |
| Advance tax on registering or attesting transfer of immovable property u/s 236W                               | 64151951 |  |  |  |  |  |  |  |
| Capital Gains on Immovable Property u/s 37(1A) @0%  | 64220051 |  |  |  |  |  |  |  |
| Capital Gains on Immovable Property u/s 37(1A) @2.5%  | 64220052 |  |  |  |  |  |  |  |
| Capital Gains on Immovable Property u/s 37(1A) @5%  | 64220053 |  |  |  |  |  |  |  |
| Capital Gains on Immovable Property u/s 37(1A) @7.5%  | 64220054 |  |  |  |  |  |  |  |
| Capital Gains on Immovable Property u/s 37(1A) @10%   | 64220055 |  |  |  |  |  |  |  |
| Capital Gains on immovable property u/s 37(1A) @3.75%   | 64220057 |  |  |  |  |  |  |  |
| Capital Gains on Securities u/s 37A @0%   | 64220151 |  |  |  |  |  |  |  |
| Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)  | 64220153 |  |  |  |  |  |  |  |
| Capital Gains on Securities u/s 37A @7.5%   | 64220157 |  |  |  |  |  |  |  |
| Capital Gains on Securities u/s 37A @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/r 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 / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule | 64320051 |  |  |  |  |  |  |  |
| 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 (3B), Part II, 2nd Schedule @ 4%  | 64310064 |  |  |  |  |  |  |  |  |
| Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.50%                               | 64310071 |  |  |  |  |  |  |  |  |
| 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 |  |  |  |  |  |  |  |  |

|  |
|--|
| Receipts / Deductions                                      |
| ▶ Business   |
| ▶ Capital Assets   |
| ▶ Other Sources  |
| ▶ Foreign Sources / Agriculture                            |
| ▼ Tax Chargeable / Payments                                |
| Deductible Allowances                                      |
| Tax Credits  |
| Adjustable Tax   |
| Final / Fixed / Minimum / Average / Relevant / Reduced Tax |
| Computations   |

| Description  | Code   | Total Amount | Amount Exempt from Tax / Subject to Fixed / Final Tax | Amount Subject to Normal Tax | Action |
|--|--------|--------------|---|------------------------------|--------|
| Income / (Loss) from Property  | 2000   |              |   |                              |        |
| Income / (Loss) from Business  | 3000   |              |   |                              |        |
| Gains / (Loss) from Capital Assets                                     | 4000   |              |   |                              |        |
| Income / (Loss) from Other Sources                                     | 5000   |              |   |                              |        |
| Foreign Income   | 6000   |              |   |                              |        |
| Agriculture Income   | 6100   |              |   |                              |        |
| Total Income   | 9000   |              |   |                              |        |
| Deductible Allowances  | 9009   |              |   |                              |        |
| Share of Partner Company in Income of AOP                              | 9011   |              |   |                              |        |
| Taxable Income   | 9100   |              |   |                              |        |
| Tax Chargeable   | 9200   |              |   |                              |        |
| Normal Income Tax  | 920000 |              |   |                              |        |
| Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax      | 920100 |              |   |                              |        |
| WWF  | 920900 |              |   |                              |        |
| Tax Credits  | 9329   |              |   |                              |        |
| Turnover / Tax Chargeable u/s 113 @0.2%                                | 923152 |              |   |                              |        |
| Turnover / Tax Chargeable u/s 113 @0.25%                               | 923163 |              |   |                              |        |
| Turnover / Tax Chargeable u/s 113 @0.5%                                | 923155 |              |   |                              |        |
| Turnover / Tax Chargeable u/s 113 @1.25%                               | 923160 |              |   |                              |        |
| Accounting Profit / Tax Chargeable u/s 113C @17%                       | 923173 |              |   |                              |        |
| Income / Super Tax Chargeable  | 923181 |              |   |                              |        |
| Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)            | 923192 |              |   |                              |        |
| Difference of Minimum Tax Chargeable u/s 113                           | 923194 |              |   |                              |        |
| Difference of Alternate Corporate Tax u/s 113C                         | 923197 |              |   |                              |        |
| Adjustment of Alternate Corporate Tax Paid u/s 113C in earlier Year(s) |        |              |   |                              |        |
| Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)              | 923198 |              |   |                              |        |
| Refund Adjustment of Other Year(s) against Demand of this Year         | 92101  |              |   |                              |        |
| Withholding Income Tax   | 9201   |              |   |                              |        |
| Advance Income Tax   | 9202   |              |   |                              |        |
| Advance Income Tax u/s 147(5B)   | 92021  |              |   |                              |        |
| Advance Income Tax u/s 147(A)  | 92022  |              |   |                              |        |
| Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)             |        |              |   |                              |        |
| Admitted Income Tax  | 9203   |              |   |                              |        |
| Demanded Income Tax  | 9204   |              |   |                              |        |
| Refundable Income Tax  | 9210   |              |   |                              |        |

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

| Data  | Amortization | Depreciation | Minimum Tax | Option out of PTR           | Payment       | Company Director | Attachment    | Attribute         | Verification |           |                   |  |
|---|--------------|--------------|-------------|-----------------------------|---------------|------------------|---------------|-------------------|--------------|-----------|-------------------|--|
|   |              |              |             |                             |               |                  |               |                   |              | Calculate | Import Previous R |  |
| 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 |           |                 |  |
|--|--------------|------------------|---------------------------------|-------------------|-----------------------------|------------------------------------|-----------------------------------|-----------|--------------|-----------|-----------------|--|
|  |              |                  |                                 |                   |                             |                                    |                                   |           |              | Calculate | Import Previous |  |
| Description  | Code         | Receipts / Value | Tax Collected / Deducted / Paid | Tax Chargeable    | Attributable Taxable Income | Tax on Attributable Taxable Income | Difference Minimum Tax Chargeable |           |              |           |                 |  |
| Import of plastic raw materials under PCT heading 39.01 to 39.12 u/s 148 | 64010081     |                  |                                 |                   |                             |                                    |                                   |           |              |           |                 |  |
| Import of Edible Oil u/s 148 @5.5%                                       | 64010161     |                  |                                 |                   |                             |                                    |                                   |           |              |           |                 |  |
| Import of Packing Material u/s 148 @5.5%                                 | 64010181     |                  |                                 |                   |                             |                                    |                                   |           |              |           |                 |  |
| Payment for Services u/s 153(1)(b) @1%                                   | 64060152     |                  |                                 |                   |                             |                                    |                                   |           |              |           |                 |  |
| Payment for Services u/s 153(1)(b) @2%                                   | 64060154     |                  |                                 |                   |                             |                                    |                                   |           |              |           |                 |  |
| Payment for Services u/s 153(1)(b) @8%                                   | 64060166     |                  |                                 |                   |                             |                                    |                                   |           |              |           |                 |  |
| Payment for Services u/s 153(1)(b) @14.5%                                |              |                  |                                 |                   |                             |                                    |                                   |           |              |           |                 |  |

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

|   |          |                  |                                 |                |                             |                                    | Calculate                 | Import Previous |
|---|----------|------------------|---------------------------------|----------------|-----------------------------|------------------------------------|---------------------------|-----------------|
| Description   | Code     | Receipts / Value | Tax Collected / Deducted / Paid | Tax Chargeable | Attributable Taxable Income | Tax on Attributable Taxable Income | Difference (O Valid if <= |                 |
| Import u/s 148 @1%  | 64010052 |                  |                                 |                |                             |                                    |                           |                 |
| Import u/s 148 @2%  | 64010054 |                  |                                 |                |                             |                                    |                           |                 |
| Import u/s 148 @3%  | 64010056 |                  |                                 |                |                             |                                    |                           |                 |
| Import u/s 148 @4.5%  | 64010059 |                  |                                 |                |                             |                                    |                           |                 |
| Import u/s 148 @5.5%  | 64010061 |                  |                                 |                |                             |                                    |                           |                 |
| 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%                             |          |                  |                                 |                |                             |                                    |                           |                 |
| 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 of goods by industrial undertaking u/s 154(3A) | 64070153 |                  |                                 |                |                             |                                    |                           |                 |
| Contract Payments to indirect exporter u/s 154(3B)              | 64070154 |                  |                                 |                |                             |                                    |                           |                 |
| Export Proceeds u/s 154(3C)                                     | 64070155 |                  |                                 |                |                             |                                    |                           |                 |
| Commission / Discount on petroleum products u/s 156A @12%       | 64090151 |                  |                                 |                |                             |                                    |                           |                 |
| Brokerage / Commission u/s 233 @5%                              |          |                  |                                 |                |                             |                                    |                           |                 |
| 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  |             |                   |         |                  | File       |           | +            |  |
| No records found. |              |              |             |                   |         |                  |            |           |              |  |

| Data   | Amortization | Depreciation | Minimum Tax | Option out of PTR | Payment | Company Director | Attachment | Attribute            | Verification |  |
|--|--------------|--------------|-------------|-------------------|---------|------------------|------------|----------------------|--------------|--|
| Attributes   |              |              |             |                   |         |                  |            | Value                | Action       |  |
| Business Sector-1  |              |              |             |                   |         |                  |            | <input type="text"/> | +            |  |
| Business Sector-2  |              |              |             |                   |         |                  |            | <input type="text"/> | +            |  |
| Business Sector-3  |              |              |             |                   |         |                  |            | <input type="text"/> | +            |  |
| Business Sector-4  |              |              |             |                   |         |                  |            | <input type="text"/> | +            |  |
| Business Sector-5  |              |              |             |                   |         |                  |            | <input type="text"/> | +            |  |
| Person Status  |              |              |             |                   |         |                  |            | <input type="text"/> | +            |  |
| Residence Status   |              |              |             |                   |         |                  |            | <input type="text"/> | +            |  |
| Special Tax Rate for Dividend covered under ADDT   |              |              |             |                   |         |                  |            | <input type="text"/> |              |  |
| Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT   |              |              |             |                   |         |                  |            | <input type="text"/> |              |  |
| Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT   |              |              |             |                   |         |                  |            | <input type="text"/> |              |  |
| Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT   |              |              |             |                   |         |                  |            | <input type="text"/> |              |  |
| Special Tax Rate for Shipping Income   |              |              |             |                   |         |                  |            | <input type="text"/> |              |  |
| <b>Special Tax Rate for companies qualifying for 2% tax rate reduction from existing rates under clause (18B) of Part II of Second Schedule</b>  |              |              |             |                   |         |                  |            | <input type="text"/> | +            |  |
| Special Tax Rate for Exploration and Production of Petroleum Income  |              |              |             |                   |         |                  |            | <input type="text"/> |              |  |
| Bench  |              |              |             |                   |         |                  |            | <input type="text"/> | +            |  |
| Has the company received from or provided to any non-resident any service, transfer of tangible or intangible property, or anything whatsoever, for which there was nil consideration?   |              |              |             |                   |         |                  |            | <input type="text"/> |              |  |
| Has the company entered into any transaction by way of a mutual agreement / arrangement for the transfer / allocation / apportionment of profits / gains ?   |              |              |             |                   |         |                  |            | <input type="text"/> |              |  |
| Has the company entered into any transaction by way of a mutual agreement / arrangement for the allocation / apportionment of or contribution to any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided by any one or more of such enterprises. |              |              |             |                   |         |                  |            | <input type="text"/> |              |  |
| Did a non-resident participate directly or indirectly in your capital, management or control during the tax year ?   |              |              |             |                   |         |                  |            | <input type="text"/> |              |  |
| Do you have any transactions with Non-Resident associates (exceeding PKR 50 Millions)  |              |              |             |                   |         |                  |            | <input type="text"/> | +            |  |
| State the number of associates with which you had dealings during the tax year.  |              |              |             |                   |         |                  |            | <input type="text"/> |              |  |

|      |              |              |             |                   |         |                  |            |           |              |
|------|--------------|--------------|-------------|-------------------|---------|------------------|------------|-----------|--------------|
| 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.

” .



[F.No.1 (63) Rules & SROs/2018]

اعجاز حسین

سیکرٹری (رولز اینڈ ایس آر اوز)