

# REGISTRATION AS BUILDER / DEVELOPER

**STEP BY STEP GUIDE**

# Salient Features of Scheme u/s 100D of ITO2001

- **Fixed tax regime for builders and developers**

- Tax liability computed on the basis of square feet/yard, to be paid in quarterly installments
- New projects as well as existing incomplete project can opt for the scheme up to 31.12.2021, however in order to avail immunity from provisions of Section 111 of the Income Tax Ordinance, 2001, the project must be registered by 30.06.2021
  - Projects to be registered with FBR online through IRIS portal
  - Existing incomplete projects have to self declare the percentage of completion of project on the relevant date
  - Projects must be completed by 30.09.2023.
- Exemption from requirement of withholding tax on purchase of building material except cement and steel
- Exemption from requirement of withholding tax on acquisition of services relating to construction except those from companies
- Permission to incorporate ten times of fixed tax paid as income in the books of accounts
- 90% reduction in fixed tax liability for low cost housing
- Dividend paid by builder or developer companies shall not be liable to tax and there shall be no withholding on the payment of these dividends

# Salient Features of Scheme u/s 100D of ITO2001

- **Exemption from section 111 on investment made in new construction projects**
  - By individual if:
    - Money is deposited in a new bank account upto 30.06.2021; or
    - Having ownership/title of the land invested as on 17.04.2020.
  - by company/AOP if:
    - A single purpose company or AOP is registered between 17.04.2020 and 30.06.2021
    - Money is invested through a crossed banking instrument upto 30.06.2021; or
    - Land owned by the partner/shareholder is transferred to the Company/AOP upto 30.06.2021.
  - Money or Land invested is utilized in the project
  - Project is completed by 30.09.2023
    - In case of builder, Grey structure is completed (top roof as per plan is laid)
    - In case of developer
      - Landscaping is completed and all roads are laid upto sub-grade level
      - At least 50% plots have been sold and at least 40% sale receipts have been received

# Salient Features of Scheme u/s 100D of ITO2001

- **Exemption from Section 111 on purchase of:**
  - Plot, if:-
    - plot is purchased before 30.06.2021 (complete payment is made through banking channel before 30.06.2021)
    - Construction on such plot is started before 31.12.2021 and completed before the 30.09.2023
  - Building, if:-
    - Purchase is from a registered project and buyer is the first purchaser of the building
    - Purchase is made before 30.09.2022 (Complete payment is made through banking channel)
- **Exemption from section 111 is not available for**
  - Public office holders
  - Public companies, REITs and companies whose income is exempt
  - Proceeds of crime

For Un-Registered Users

Please go to


<https://iris.fbr.gov.pk/public/txplogin.xhtml>


and Click “**Registration for Unregistered Person**”.


# Already Registered


Please use your Iris login and password to enter the Iris application.





**Federal Board of Revenue**  
Revenue Division - Government of Pakistan


  
E-Enrollment for  
Registered  
Person

  
Registration for  
Unregistered  
Person


  
FBR-Maloomat  
(Assets Inquiry)


  
What new in this  
release


  
SOPs

  
Help


**POS integration**  
**Tier-1 Retailers**




  
**LOGIN**  

 Registration No

 Password

Login

 Forgot Password

 051 111 772 772  
 helpline@fbr.gov.pk  
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# Select Task of Builder / Developer

After logging in, on left upper corner of your window, Click Registration and select “Builder / Developer”.



The screenshot displays the Federal Board of Revenue portal interface. At the top, a navigation bar contains several menu items: "Registration", "Assets Declaration", "Rectification", "Refund", "Withholding / Advance Tax", "MIS", and "CPR Correction". A large red arrow points to the "Registration" menu item. Below this bar, there are three columns of task options. The first column, titled "Forms", lists "14(1) (Form of Registration filed voluntarily through Simplified) (Sales Tax)" and "181 (Form of Registration filed for modification) (Income Tax)". The second column, titled "Applications", lists "2(36)(c) (Application for approval as Non-Profit Organization)", "2(36)(c) (Application for revision Order to grant / refuse / maintain / withdraw approval to Non-Profit Organization)", and "32(4) (Application for permission to change to accounting method)". The third column, also titled "Applications", lists "1(1) / Part I Sixth Sch. (Application for recognition to Provident Fund)", "1(1) / Part II Sixth Sch. (Application for recognition to Superannuation Fund)", and "1(1) / Part III Sixth Sch. (Application for recognition to Gratuity)". A red box highlights the "Builder / Developer" option in the left sidebar, with a red arrow pointing to it.

Forms	Applications	Applications
14(1) (Form of Registration filed voluntarily through Simplified) (Sales Tax)	2(36)(c) (Application for approval as Non-Profit Organization)	1(1) / Part I Sixth Sch. (Application for recognition to Provident Fund)
181 (Form of Registration filed for modification) (Income Tax)	2(36)(c) (Application for revision Order to grant / refuse / maintain / withdraw approval to Non-Profit Organization)	1(1) / Part II Sixth Sch. (Application for recognition to Superannuation Fund)
★ Builder / Developer	32(4) (Application for permission to change to accounting method)	1(1) / Part III Sixth Sch. (Application for recognition to Gratuity)

# Select Builder / Developer Tab

Click on tab Builder / Developer Tab on the displayed window

Edit	Save	Submit	Cancel	Print						
Task	Registration as Builder / Developer					+	Transaction Date			
Name							Registration Number			
Period		-	Tax Year	Valid Upto		Due Date		Document Date		
							Submission Date: *			
Property	Business	Builder/Developer								
Properties										
Type	Form	Address	Capacity	% Share	Residence / Head Office					+
No records found.										



# Open Project Details Entry Wizard Dialogue

On the displayed screen, you can add detail of your Project by click on **+** button in right side of corner of your screen.

Property	Business	Builder/Developer	Link	Verification						
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### Projects

Project Name	Project Nature	Project Type	Approved By NAPHDA/Ehsas Program	Total Esitimated Cost	Total Cost Incured till last day of tax year 2019	Date of transfer	Value	Reg. Status	Attachments	+
No records found.										
				<<	<	>	>>			

### Seller Information

Name	Reg No.	Instrument Type	Crossed Banking Instrument No.				
No records found.							
		<<	<	>	>>		

### Money Invested

Bank Acc No	Amount	Date of Deposit					
No records found.							
		<<	<	>	>>		

### Land Invested

Address	Reg No.	Name	Date of transfer	Value			
No records found.							
		<<	<	>	>>		

# Enter Details for Project

In the displayed screen, Please enter required Information. Annexure-B is required only incase of “Existing Projects”. To add the location of the project, please click on search button against Project Location and click next to move to the next section.

Basic Infomation & Annex-B

Purchases 100D(4) - (for persons wishing to avail this exemption)

Investments 100D(3) - (for persons wishing to avail this exemption)

Attachments

## Project Details

Project Name \*

Project Nature \*

Existing Project

Approved By NAPHDA/Ehsas Program \*

Yes

Date of Registration with SECP/ROP(Coy/AOP)

Project Type \*

Development

Project Location \*

## Annexure-B (In case of existing Projects)

Total Esitmated Cost \*

Total Cost Incured till last day of tax year 2019 \*

Percent of Completion (In case of existing projects) \*

Previous

Next

# Enter Details for Project

In the displayed screen, Please enter required Information. Annexure-B is required only incase of “Existing Projects”. To add the location of the project, please click on search button against Project Location and click next to move to the next section.

Basic Information & Annex-B

Purchases 100D(4) - (for persons wishing to avail this exemption)

Investments 100D(3) - (for persons wishing to avail this exemption)

Attachments

Project Details

Project Name *	<input type="text"/>	Project Nature *	New Project
Approved By NAPHDA/Ehsas Program *	Yes	Date of Registration with SECP/ROP(Coy/AOP)	03-Mar-2006
Project Type *	Development	Project Location *	<input type="text"/> 

Annexure-B (In case of existing Projects)


Total Esitimated Cost	<input type="text"/>	Total Cost Incured till last day of tax year 2019	<input type="text"/>
Percent of Completion (In case of existing projects)	<input type="text"/>		

These Fields are only required for existing projects

PreviousNext

## Enter Details for Project

In the displayed screen, Please enter required Information. Annexure-B is required only incase of “Existing Projects”. To add the location of the project, please click on search



t section.

Address

☒ Local
 ☐ Foreign

Type \*  
Select

Measurement Unit  
Select

Unit No. \*  
Unit No.

Area / Locality \*  
Area / Locality / Road / Village / Chak

City \*

Additional Particulars

Form \*  
Select

Area  
Area

Complex / Street \*  
Complex / Street / Block / Sector / Mau

District

OK

Close



# Enter Details for Project

In the displayed screen, Please enter required Information. Annexure-B is required only incase of “Existing Projects”. To add the location of the project, please click on search button against Project Location and click next to move to the next section.

Basic Information & Annex-B

Purchases 100D(4) - (for persons wishing to avail this exemption)

Investments 100D(3) - (for persons wishing to avail this exemption)

Attachments

Project Details

Project Name *	<input type="text"/>	Project Nature *	New Project
Approved By NAPHDA/Ehsas Program *	Yes	Date of Registration with SECP/ROP(Coy/AOP)	03-Mar-2006
Project Type *	Development	Project Location *	<input type="text"/> 

Annexure-B (In case of existing Projects)

Total Esitimated Cost	<input type="text"/>	Total Cost Incured till last day of tax year 2019	<input type="text"/>
Percent of Completion (In case of existing projects)	<input type="text"/>		

These Fields are only required for existing projects

PreviousNext



# Enter Details for Project

In Purchases 100D(4) – (for persons wishing to avail this exemption), please add the information about the seller. If you have no information to enter, please click on Next.

Basic Information & Annex-B

**Purchases 100D(4) - (for persons wishing to avail this exemption)**

Investments 100D(3) - (for persons wishing to avail this exemption)

Attachments

Value

Date of transfer

Name	Reg No.	Instrument Type	Crossed Banking Instrument No.	+
No records found.				

Previous

**Next**

Seller Information

Registration No.

Name

Instrument Type

Crossed Banking Instrument No.

OK

Close

# Enter Details for Project

Click Next and you will find following screen to enter information about Money Invested and Land Invested.

The screenshot shows the 'Investments 100D(3) - (for persons wishing to avail this exemption)' tab. It contains two sections: 'Money Invested' and 'Land Invested'. Both sections show 'No records found.' and a red arrow pointing to a '+' button. Below these are two pop-up forms for entering details.

**Money Invested Form:**

- Bank Account No. \* PK36 SCBL 1112 0011 2345 6702
- Amount \* PK36 SCBL 1112 0011 2345 6702
- Date of Deposit \* [Calendar icon]
- Ok Cancel

**Land Invested Form:**


- Land Location \* [Search icon]
- Owner Registration No. \* [Search icon]
- Owner Name \* [Text field]
- Date of transfer \* [Calendar icon]
- Value(Amount in pkr) \* [Text field]
- Ok Cancel


Previous Next

Federal Board of Revenue


# Enter Land Invested Details

Add detail of Land Invested by clicking at relevant icons

Land Location \*  

Owner Registration No \*  

Owner Name \*

Date of transfer \*  

Value(Amount in pkr) \*

Ok Cancel


Address Local Foreign

Type \*

Measurement Unit

Unit No. \*

Area / Locality \*

City \*  

Additional Particulars

Form \*

Area

Complex / Street \*

District

OK Close

Sr.	Registration No.	Name	Action
1			<a href="#">Select</a>

1 record(s) found

# Attach Documents

Now add Mandatory document (**with \***) and other documents and click Finish

The screenshot displays the 'Attachments' tab of a web application. The interface includes a breadcrumb trail at the top: 'Basic Information & Annex-B' > 'Purchases 100D(4) - (for persons wishing to avail this exemption)' > 'Investments 100D(3) - (for persons wishing to avail this exemption)' > 'Attachments'. Below this is a table with two columns: 'Document Type' and 'File Upload'. The table lists five document types, each with a plus sign in the 'File Upload' column. A red arrow points from the plus sign for 'FBR Rates' to an 'Attach Document' dialog box. The dialog box has a title bar 'Attach Document' and a close button. It contains a 'Document' field with 'FBR Rates' selected, a 'File \*' field with a plus sign, and 'OK' and 'Close' buttons. At the bottom right of the main interface, there are 'Previous', 'Next', and 'Finish' buttons, with 'Finish' highlighted by a red box. The background of the page features a faint image of a classical building and the text 'Federal Board of Revenue'.

Document Type	File Upload
Transfer deed of land	+
FBR Rates	+
Certificate of registration	+
Approval document of project (Please attach file incase approval has been recieved)	+
Certificate by NESPAK/Approving authority under rule 4 of Eleventh schedule	+

Previous Next **Finish**

Attach Document

Document FBR Rates

File \* +

OK Close

Federal Board of Revenue



# Print Template

The print template shows sample projects enter using the provided system

## Project(s) of Builders / Developers:

Project 1	
Project Nature : Existing Project	Project Type : Construction
Registration No. : _____	Date of Registration with SECP / ROP: 03-Mar-2006
Name: _____	
Total Estimate Cost: _____	Percentage of Completion (in case of existing projects): _____
Approved By NAPHDA / EHSASS Program: No	Total Cost Incurred till last day of Tax Year 2019: _____
Project Location: Unit 1, Street 1, G 13 / 4, Islamabad	
Value: _____	Transfer Date : _____
Registration Status:	This project has been temporarily registered. Registration will come into effect upon submission of requisite documents and verification of antecedents by the Commissioner.

New Project 2	
Project Nature : Existing Project	Project Type : Construction
Registration No. : _____	Date of Registration with SECP / ROP: 03-Mar-2006
Name: _____	
Total Estimate Cost: 10,000,000.00	Percentage of Completion (in case of existing projects): 20 %
Approved By NAPHDA / EHSASS Program: Yes	Total Cost Incurred till last day of Tax Year 2019: 2,000,000.00
Project Location: Unit 4, Street 3, H 31/ 4, Islamabad	
Value: _____	Transfer Date : _____
Registration Status:	Registered



# Dedicated Section on FBR Website

## Screenshot of webpage

### Prime Minister's package for construction sector

Home / Prime Minister's package for construction sector

**FBR in Partnership with NAPHDA has organized a webinar on "Registration Process for Builders and Developers under the PM Package for Construction Sector"**

**It will be held at 5pm on Monday, July 20, 2020.**

**Invitation link has been shared with representative organizations.**

**You can join online by clicking the link.**

#### Items

[Registration](#)

[Step by Step Guide for Registration](#)

[Certificate by NESPAK/Map Approving Authority \(specimen\)](#)

[Dedicated help for enquiry : \[construction.enquiries@fbr.gov.pk\]\(mailto:construction.enquiries@fbr.gov.pk\)](#)

[Relevant Law](#)

# THANK YOU